

							5/31/2025	
							Year remaining	58%
							Year lapsed	42%
MADISON PUBLIC LIBRARY MAY 31, 2025 YEAR TO DATE BUDGET REPORT AS OF JULY 2, 2025								
	2025 Revised Budget	2025 YTD Actuals	Encumbrances	% Budget Used	2025 Under/ (Over) Budget	2024 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
Revenue Totals	25,054,283	17,981,941	-	72%	7,072,342	17,086,351	895,590	5%
Expenses Totals:	(24,872,946)	(10,596,621)	(505,037)	45%	13,991,226	(10,329,525)	(267,096)	3%
Wages & Benefits Totals	(16,036,119)	(6,006,594)	-	37%	10,249,464	(6,071,617)	(65,023)	-1%
Supplies Totals	(1,404,797)	(837,792)	(4,980)	60%	562,026	(679,774)	158,018	23%
Purchased Services Totals	(4,936,735)	(3,599,363)	(500,057)	83%	837,315	(3,401,145)	198,218	6%
Debt and Inter-Dept Totals	(2,495,294)	(152,873)	-	6%	2,342,421	(176,989)	(24,116)	-14%
Net Gain/(Loss)	181,337	7,385,320	(505,037)		21,063,568	6,756,826		
	Levy/Earned Rev	Private Funds						
Fund Balance 1/1/2025 - ESTIMATED	2,464,159	319,040						
Fund Balance 12/31/2025 - ESTIMATED								
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	15,756,034	-	71%	6,418,864	14,885,327	870,707	6%
42110 - FEDERAL REVENUES OPERATING	17,000	3,500	-	21%	13,500	-	3,500	0%
42210 - STATE REVENUES OPERATING	-	-	-	0%	-	-	-	0%
42410 - OTHER UNIT OF GOV REVENUES OP	1,310,545	1,254,057	-	96%	56,488	1,347,075	(93,018)	-7%
43110 - REPRODUCTION SERVICES	74,000	34,646	-	47%	39,354	29,590	5,057	17%
43520 - CATERING CONCESSIONS	5,000	2,104	-	42%	2,896	394	1,710	434%
43522 - FACILITY RENTAL	23,000	16,001	-	70%	6,999	6,285	9,716	155%
43562 - SOUTHCENTRAL LIBRARY SERVICES	266,184	133,092	-	50%	133,092	133,092	-	0%
43568 - CATALOGING SERVICES	404,255	202,128	-	50%	202,128	202,128	-	0%
43710 - REIMBURSEMENT OF EXPENSE	-	906	-	0%	(906)	1,776	(870)	-49%
45210 - LIBRARY LOST AND DAMAGED FEES	40,000	13,233	-	33%	26,767	13,348	(115)	-1%
46310 - CONTRIBUTIONS AND DONATIONS	545,805	566,132	-	104%	(20,328)	467,158	98,975	21%
47190 - MISCELLANEOUS REVENUE	-	108	-	0%	(108)	60	48	81%
48110 - SALE OF ASSETS	-	-	-	0%		120		
48510 - FUND BALANCE APPLIED	178,596	-	-	0%	178,596	-	-	0%
49123 - TRANSFER IN FROM GRANTS	-	-	-	0%	-	-	-	0%

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MADISON PUBLIC LIBRARY MAY 31, 2025 YEAR TO DATE BUDGET REPORT AS OF JULY 2, 2025								
	2025 Revised Budget	2025 YTD Actuals	Encumbrances	% Budget Used	2025 Under/ (Over) Budget	2024 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
49150 - TRANSFER IN FROM PERMANENT	15,000	-	-	0%	15,000	-	-	0%
TOTAL REVENUE	25,054,283	17,981,941	-	72%	7,072,342	17,086,351	895,590	5%
Expenses:								
51110 - PERMANENT WAGES	(10,698,090)	(3,669,490)	-	34%	7,028,600	(3,599,442)	70,048	2%
51111 - SALARY SAVINGS	336,031	-	-	0%	(336,031)	-	-	0%
51113 - PENDING PERSONNEL	-	-	-	0%	-	-	-	0%
51120 - PREMIUM PAY	(55,000)	(24,473)	-	44%	30,527	(21,126)	3,347	16%
51130 - WORKERS COMPENSATION WAGES	-	-	-	0%	-	-	-	0%
51140 - COMPENSATED ABSENCE	(79,000)	-	-	0%	79,000	(20,608)	(20,608)	-100%
51210 - HOURLY WAGES	(1,692,108)	(618,667)	-	37%	1,073,441	(585,535)	33,132	6%
51310 - OVERTIME WAGES PERMANENT	(98,000)	(36,376)	-	37%	61,624	(31,932)	4,444	14%
51320 - OVERTIME WAGES HOURLY	-	-	-	0%	-	(4)	(4)	-100%
51410 - ELECTION OFFICIALS WAGES	-	(1,034)	-	0%	(1,034)	(1,095)	(61)	-6%
51510 - BUDGET EFFICIENCIES	219,939	-	-	0%	-	-	-	0%
52110 - COMPENSATED ABSENCE ESCROW	(101,338)	-	-	0%	101,338	(218,505)	(218,505)	-100%
52310 - UNEMPLOYMENT BENEFITS	-	(74)	-	0%	(74)	(83)	(9)	-11%
52410 - HEALTH INSURANCE BENEFIT	(1,981,911)	(936,895)	-	47%	1,045,015	(893,249)	43,647	5%
52413 - WAGE INSURANCE BENEFIT	(21,622)	(7,972)	-	37%	13,650	(8,988)	(1,016)	-11%
52420 - HEALTH INSURANCE RETIREE	(7,330)	-	-	0%	7,330	-	-	0%
52510 - WI RETIREMENT SYSTEM	(802,752)	(272,439)	-	34%	530,312	(266,211)	6,229	2%
52610 - FICA MEDICARE BENEFITS	(936,422)	(319,939)	-	34%	616,483	(312,942)	6,997	2%
52716 - POST EMPLOYMENT HEALTH PLANS	(118,517)	(119,234)	-	101%	(717)	(111,897)	7,337	7%
TOTAL WAGES & BENEFITS	(16,036,119)	(6,006,594)	-	37%	10,249,464	(6,071,617)	(65,023)	-1%
53110 - OFFICE SUPPLIES	(8,800)	(1,293)	-	15%	7,507	(2,472)	(1,178)	-48%
53120 - COPY PRINTING SUPPLIES	(61,200)	(17,588)	-	29%	43,612	(29,853)	(12,265)	-41%
53130 - FURNITURE	(18,424)	(15,722)	(4,980)	112%	(2,278)	(6,408)	9,314	145%
53140 - HARDWARE SUPPLIES	(140,900)	(71,547)	-	51%	69,353	(71,571)	(23)	0%
53145 - SOFTWARE LICENSES & SUPPLIES	(31,694)	(11,440)	-	36%	20,254	(9,329)	2,110	23%
53150 - POSTAGE	(41,200)	(15,860)	-	38%	25,340	(8,324)	7,535	91%
53155 - PROGRAM SUPPLIES	(208,375)	(89,420)	-	43%	118,955	(109,157)	(19,737)	-18%
53210 - WORK SUPPLIES	(191,100)	(87,302)	-	46%	103,798	(46,025)	41,277	90%
53215 - JANITORIAL SUPPLIES	(45,900)	(17,508)	-	38%	28,392	(15,539)	1,969	13%

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MADISON PUBLIC LIBRARY MAY 31, 2025 YEAR TO DATE BUDGET REPORT AS OF JULY 2, 2025								
	2025 Revised Budget	2025 YTD Actuals	Encumbrances	% Budget Used	2025 Under/ (Over) Budget	2024 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
53225 - LIBRARY MATERIALS	(566,725)	(457,555)	-	81%	109,170	(338,237)	119,319	35%
53235 - SAFETY SUPPLIES	(11,300)	(6,298)	-	56%	5,002	(2,349)	3,948	168%
53245 - UNIFORM CLOTHING SUPPLIES	-	(95)	-	0%	(95)	-	95	0%
53250 - FOOD AND BEVERAGE	(11,921)	(7,490)	-	63%	4,431	(9,205)	(1,715)	-19%
53315 - BUILDING SUPPLIES	(21,193)	(5,481)	-	26%	15,712	(12,036)	(6,555)	-54%
53320 - ELECTRICAL SUPPLIES	(16,400)	(3,440)	-	21%	12,960	(6,958)	(3,518)	-51%
53325 - HVAC SUPPLIES	(2,000)	(1,423)	-	71%	577	(100)	1,323	1324%
53330 - PLUMBING SUPPLIES	(5,305)	(64)	-	1%	5,241	(3,978)	(3,914)	-98%
53410 - MACHINERY AND EQUIPMENT	(12,900)	(18,056)	0	140%	(5,156)	(5,312)	12,744	240%
53413 - EQUIPMENT SUPPLIES	(7,055)	(9,680)	-	137%	(2,625)	(2,281)	7,399	324%
53450 - INVENTORY	(2,405)	(530)	-	22%	1,875	(640)	(110)	-17%
TOTAL SUPPLIES	(1,404,797)	(837,792)	(4,980)	60%	562,026	(679,774)	158,018	23%
54110 - NATURAL GAS	(71,329)	(32,947)	-	46%	38,382	(26,004)	6,943	27%
54112 - ELECTRICITY	(274,532)	(105,689)	-	38%	168,843	(105,071)	619	1%
54113 - WATER	(16,714)	(5,156)	-	31%	11,558	(5,043)	113	2%
54114 - SEWER	(11,690)	(5,313)	-	45%	6,377	(4,730)	583	12%
54115 - STORMWATER	(10,457)	(3,153)	-	30%	7,304	(2,859)	295	10%
54120 - TELEPHONE	(6,919)	(4,025)	-	58%	2,894	(3,294)	731	22%
54121 - CELLULAR TELEPHONE	(11,507)	(3,360)	-	29%	8,147	(3,381)	(21)	-1%
54130 - SYSTEMS COMMUNICATION INTERNET	(643,782)	(626,112)	-	97%	17,670	(608,433)	17,679	3%
54210 - BUILDING IMPROV REPAIR MAINT	(329,170)	(104,061)	(149,629)	77%	75,480	(131,253)	(27,192)	-21%
54215 - WASTE DISPOSAL	(14,370)	(5,649)	-	39%	8,721	(5,458)	192	4%
54218 - FIRE PROTECTION	(9,599)	(3,612)	(5,854)	99%	133	(12,786)	(9,173)	-72%
54220 - PEST CONTROL	(9,480)	(1,397)	-	15%	8,083	(1,925)	(528)	-27%
54225 - ELEVATOR REPAIR	(4,400)	(4,397)	-	100%	3	(4,269)	128	3%
54230 - FACILITY RENTAL	(256,876)	(106,437)	(150,439)	100%	(0)	(97,430)	9,007	9%
54232 - CUSTODIAL BUILDING USE CHARGES	(188,640)	(79,292)	(109,341)	100%	7	(76,775)	2,517	3%
54245 - PROCESS FEES RECYCLABLES	(10,748)	(4,573)	-	43%	6,175	(3,418)	1,156	34%
54310 - OFFICE EQUIPMENT REPAIR	-	-	-	0%	-	-	-	0%
54320 - COMMUNICATION DEVICE RPR MAIN	(24,356)	(17,526)	-	72%	6,830	(18,395)	(869)	-5%
54330 - EQUIP IMPROV REPAIR MAINT	(162,889)	(86,988)	(69,640)	96%	6,261	(82,121)	4,867	6%
54335 - SYSTEM AND SOFTWARE MAINTENANC	-	(750)	-	0%	(750)	(360)	390	108%

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MADISON PUBLIC LIBRARY MAY 31, 2025 YEAR TO DATE BUDGET REPORT AS OF JULY 2, 2025									
	2025 Revised Budget	2025 YTD Actuals	Encumbrances	% Budget Used	2025 Under/ (Over) Budget	2024 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %	
54350 - LEASE RENTAL OF EQUIPMENT	(550)	(595)	-	108%	(45)	(218)	377	173%	
54510 - RECRUITMENT	(2,000)	(626)	-	31%	1,374	(2,772)	(2,146)	-77%	
54515 - MILEAGE	(8,624)	(2,058)	-	24%	6,566	(2,681)	(623)	-23%	
54520 - CONFERENCES AND TRAINING	(36,059)	(7,723)	-	21%	28,336	(20,017)	(12,294)	-61%	
54535 - MEMBERSHIPS	(13,327)	(11,043)	-	83%	2,284	(11,970)	(927)	-8%	
54540 - UNIFORM LAUNDRY	(8,600)	(1,374)	-	16%	7,226	(2,906)	(1,532)	-53%	
54615 - AUDIT SERVICES	(2,000)	-	-	0%	2,000	-	-	0%	
54625 - CREDIT CARD SERVICES	(3,900)	(485)	-	12%	3,415	(339)	146	43%	
54645 - CONSULTING SERVICES	-	(875)	-	0%	(875)	(59,259)	(58,384)	-99%	
54650 - ADVERTISING SERVICES	(32,672)	(38,543)	-	118%	(5,871)	(7,845)	30,698	391%	
54655 - PRINTING SERVICES	-	-	-	0%	-	(12)	(12)	-100%	
54680 - PARKING TOWING SERVICES	(500)	(148)	-	30%	352	(40)	108	271%	
54685 - SECURITY SERVICES	(5,635)	(8,241)	-	146%	(2,606)	(5,715)	2,525	44%	
54689 - TRANSPORTATION SERVICES	(10,653)	(2,400)	-	23%	8,253	(2,400)	-	0%	
54695 - PROGRAM SERVICES	(346,706)	(86,865)	-	25%	259,840	(135,095)	(48,230)	-36%	
54810 - OTHER SERVICES AND EXPENSES	(3,500)	(3,300)	-	94%	200	(3,450)	(150)	-4%	
54820 - COMMUNITY AGENCY CONTRACTS	(2,366,682)	(2,222,950)	-	94%	143,732	(1,948,115)	274,835	14%	
54860 - TAXES AND SPECIAL ASSESSMENTS	(37,240)	(11,541)	(15,154)	72%	10,545	(5,305)	6,236	118%	
54880 - PERMITS AND LICENSES	(630)	(155)	-	25%	475	-	155	0%	
TOTAL PURCHASED SERVICES	(4,936,735)	(3,599,363)	(500,057)	83%	837,315	(3,401,145)	198,218	6%	
57140 - ID CHARGE FROM ENGINEERING	(3,891)	-	-	0%	3,891	(1,474)	(1,474)	-100%	
57141 - ID CHARGE FROM FLEET SERVICES	(18,310)	(680)	-	4%	17,630	(1,185)	(504)	-43%	
57145 - ID CHARGE FROM TRAFFIC ENGINEE	(3,766)	-	-	0%	3,766	-	-	0%	
57175 - ID CHARGE FROM INSURANCE	(125,238)	-	-	0%	125,238	-	-	0%	
57176 - ID CHARGE FROM WORKERS COMP	(15,927)	-	-	0%	15,927	-	-	0%	
59130 - TRANSFER OUT TO DEBT SERVICE	(2,328,162)	(152,192)	-	7%	2,175,970	(174,330)	(22,138)	-13%	
59140 - TRANSFER OUT TO CAPITAL PROJECTS	-	-	-	0%	-	-	-	0%	
TOTAL DEBT/INTER-DEPT CHARGES	(2,495,294)	(152,873)	-	6%	2,342,421	(176,989)	(24,116)	-14%	
TOTAL EXPENSES	(24,872,946)	(10,596,621)	(505,037)	45%	13,991,226	(10,329,525)	267,096	3%	
Grand Total Revenue/(Loss)	181,337	7,385,320				6,756,826			