

MADISON PUBLIC LIBRARY AUGUST 31, 2024 YEAR TO DATE BUDGET REPORT AS OF SEPTEMBER 30, 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	24,367,806	23,063,032	-	95%	1,304,895	21,935,975	1,127,057	5%
Expenses Totals:	(24,367,806)	(15,055,929)	(365,431)	63%	9,154,344	(13,489,712)	(1,566,218)	12%
Wages & Benefits Totals	(15,524,368)	(10,091,253)	-	65%	5,641,013	(8,654,356)	1,436,897	17%
Supplies Totals	(1,285,638)	(869,760)	(80,550)	74%	335,328	(850,176)	19,584	2%
Purchased Services Totals	(4,865,187)	(3,912,486)	(284,881)	86%	667,820	(3,779,370)	133,116	4%
Debt and Inter-Dept Totals	(2,692,613)	(182,430)	-	7%	2,510,183	(205,810)	(23,380)	-11%
Net Gain/(Loss)	-	8,007,102	(365,431)		10,459,239	8,446,263		

	Levy/Earned Rev	Private Funds
Fund Balance 1/1/2023	2,406,253	384,504
Fund Balance 12/31/2023 - ESTIMATED	2,574,153	391,304

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	20,748,477	-	100%	-	19,770,825	977,652	5%
42110 - FEDERAL REVENUES OPERATING	15,000	-	-	0%	15,000	-	-	0%
42210 - STATE REVENUES OPERATING	-	-	-	0%	-	2,500	(2,500)	-100%
42410 - OTHER UNIT OF GOV REVENUES OP	1,386,215	1,347,671	-	97%	38,545	1,281,290	66,381	5%
43110 - REPRODUCTION SERVICES	57,000	57,045	-	100%	(45)	45,621	11,423	25%
43520 - CATERING CONCESSIONS	7,000	4,964	-	71%	2,036	3,514	1,451	41%
43522 - FACILITY RENTAL	24,000	16,392	-	68%	7,608	13,596	2,796	21%
43562 - SOUTHCENTRAL LIBRARY SERVICES	266,184	133,092	-	50%	133,092	138,092	(5,000)	-4%
43568 - CATALOGING SERVICES	404,255	202,128	-	50%	202,128	202,128	-	0%
43710 - REIMBURSEMENT OF EXPENSE	-	2,194	-	0%	(2,194)	(445)	2,639	-593%
45210 - LIBRARY LOST AND DAMAGED FEES	38,700	23,419	-	61%	15,281	20,601	2,818	14%
46310 - CONTRIBUTIONS AND DONATIONS	787,915	527,422	-	67%	260,493	453,733	73,688	16%
47190 - MISCELLANEOUS REVENUE	100	110	-	110%	(10)	20	89	440%
48110 - SALE OF ASSETS	-	120	-	0%	-	-	-	-
48510 - FUND BALANCE APPLIED	545,653	-	-	0%	545,653	-	-	0%
49123 - TRANSFER IN FROM GRANTS	78,607	-	-	0%	78,607	4,500	(4,500)	-100%

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49150 - TRANSFER IN FROM PERMANENT	8,700	-	-	0%	8,700	-	-	0%
TOTAL REVENUE	24,367,806	23,063,032	-	95%	1,304,895	21,935,975	1,127,057	5%
Expenses:								
51110 - PERMANENT WAGES	(10,457,661)	(6,265,846)	-	60%	4,191,815	(5,415,957)	849,889	16%
51111 - SALARY SAVINGS	385,214	-	-	0%	(385,214)	-	-	0%
51113 - PENDING PERSONNEL	-	-	-	0%	-	-	-	0%
51120 - PREMIUM PAY	(53,100)	(33,780)	-	64%	19,320	(31,817)	1,963	6%
51130 - WORKERS COMPENSATION WAGES	-	-	-	0%	-	(921)	(921)	-100%
51140 - COMPENSATED ABSENCE	(76,500)	(22,914)	-	30%	53,586	(2,195)	20,718	944%
51210 - HOURLY WAGES	(1,642,650)	(1,036,101)	-	63%	606,549	(926,387)	109,714	12%
51310 - OVERTIME WAGES PERMANENT	(95,000)	(41,009)	-	43%	53,991	(42,300)	(1,291)	-3%
51320 - OVERTIME WAGES HOURLY	-	(100)	-	0%	(100)	-	100	0%
51410 - ELECTION OFFICIALS WAGES	-	(1,095)	-	0%	(1,095)	-	1,095	0%
51510 - BUDGET EFFICIENCIES	207,898	-	-	0%	-	-	-	0%
52110 - COMPENSATED ABSENCE ESCROW	(101,338)	(224,731)	-	222%	(123,393)	-	224,731	0%
52310 - UNEMPLOYMENT BENEFITS	-	(32)	-	0%	(32)	(1,003)	(971)	-97%
52410 - HEALTH INSURANCE BENEFIT	(1,861,949)	(1,333,512)	-	72%	528,437	(1,241,777)	91,735	7%
52413 - WAGE INSURANCE BENEFIT	(23,999)	(14,908)	-	62%	9,091	(14,356)	552	4%
52420 - HEALTH INSURANCE RETIREE	(7,330)	-	-	0%	7,330	-	-	0%
52510 - WI RETIREMENT SYSTEM	(776,270)	(461,497)	-	59%	314,773	(396,398)	65,100	16%
52610 - FICA MEDICARE BENEFITS	(907,533)	(543,831)	-	60%	363,702	(472,701)	71,130	15%
52716 - POST EMPLOYMENT HEALTH PLANS	(114,150)	(111,897)	-	98%	2,253	(108,544)	3,353	3%
TOTAL WAGES & BENEFITS	(15,524,368)	(10,091,253)	-	65%	5,641,013	(8,654,356)	1,436,897	17%
53110 - OFFICE SUPPLIES	(10,235)	(3,506)	-	34%	6,729	(4,776)	(1,269)	-27%
53120 - COPY PRINTING SUPPLIES	(59,951)	(33,303)	-	56%	26,648	(34,326)	(1,024)	-3%
53130 - FURNITURE	(19,029)	(14,651)	(4,839)	102%	(462)	(42,945)	(28,294)	-66%
53140 - HARDWARE SUPPLIES	(177,743)	(80,069)	-	45%	97,675	(101,878)	(21,809)	-21%
53145 - SOFTWARE LICENSES & SUPPLIES	(23,460)	(10,799)	-	46%	12,661	(14,560)	(3,762)	-26%
53150 - POSTAGE	(32,344)	(21,636)	-	67%	10,708	(24,377)	(2,741)	-11%
53155 - PROGRAM SUPPLIES	(252,772)	(150,876)	-	60%	101,895	(141,315)	9,561	7%
53210 - WORK SUPPLIES	(92,385)	(64,795)	-	70%	27,590	(47,981)	16,814	35%
53215 - JANITORIAL SUPPLIES	(48,790)	(25,696)	-	53%	23,094	(28,792)	(3,096)	-11%

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53225 - LIBRARY MATERIALS	(442,190)	(407,636)	-	92%	34,554	(368,935)	38,702	10%
53235 - SAFETY SUPPLIES	(13,730)	(3,574)	-	26%	10,156	(4,929)	(1,355)	-27%
53245 - UNIFORM CLOTHING SUPPLIES	(317)	-	-	0%	317	-	-	0%
53250 - FOOD AND BEVERAGE	(15,875)	(9,711)	-	61%	6,165	(2,482)	7,229	291%
53315 - BUILDING SUPPLIES	(19,773)	(18,107)	-	92%	1,666	(12,244)	5,863	48%
53320 - ELECTRICAL SUPPLIES	(20,385)	(8,078)	-	40%	12,307	(4,769)	3,310	69%
53325 - HVAC SUPPLIES	(8,440)	(100)	-	1%	8,340	(1,638)	(1,538)	-94%
53330 - PLUMBING SUPPLIES	(5,825)	(6,940)	-	119%	(1,115)	(2,169)	4,772	220%
53410 - MACHINERY AND EQUIPMENT	(7,500)	(5,882)	(66,751)	968%	(65,133)	(6,448)	(566)	-9%
53413 - EQUIPMENT SUPPLIES	(33,944)	(3,604)	(8,960)	37%	21,380	(5,082)	(1,477)	-29%
53450 - INVENTORY	(950)	(796)	-	84%	154	(530)	266	50%
TOTAL SUPPLIES	(1,285,638)	(869,760)	(80,550)	74%	335,328	(850,176)	19,584	2%
54110 - NATURAL GAS	(62,025)	(29,098)	-	47%	32,927	(40,387)	(11,289)	-28%
54112 - ELECTRICITY	(279,373)	(182,164)	-	65%	97,209	(181,387)	778	0%
54113 - WATER	(14,940)	(9,647)	-	65%	5,293	(9,397)	251	3%
54114 - SEWER	(11,000)	(8,048)	-	73%	2,952	(7,688)	360	5%
54115 - STORMWATER	(6,500)	(4,719)	-	73%	1,781	(4,583)	136	3%
54120 - TELEPHONE	(5,606)	(5,277)	-	94%	329	(3,435)	1,842	54%
54121 - CELLULAR TELEPHONE	(8,456)	(6,234)	-	74%	2,222	(6,538)	(303)	-5%
54130 - SYSTEMS COMMUNICATION INTERNET	(631,078)	(608,484)	-	96%	22,593	(622,572)	(14,088)	-2%
54210 - BUILDING IMPROV REPAIR MAINT	(355,045)	(205,414)	(102,470)	87%	47,160	(218,574)	(13,160)	-6%
54215 - WASTE DISPOSAL	(13,555)	(8,744)	-	65%	4,811	(8,104)	641	8%
54218 - FIRE PROTECTION	(11,180)	(16,374)	(2,101)	165%	(7,295)	(9,183)	7,191	78%
54220 - PEST CONTROL	(3,795)	(3,285)	-	87%	510	(2,260)	1,025	45%
54225 - ELEVATOR REPAIR	(4,645)	(4,269)	-	92%	376	(4,145)	124	3%
54230 - FACILITY RENTAL	(251,283)	(160,296)	(83,714)	97%	7,274	(153,574)	6,722	4%
54232 - CUSTODIAL BUILDING USE CHARGES	(180,589)	(135,136)	(47,504)	101%	(2,051)	(104,249)	30,887	30%
54245 - PROCESS FEES RECYCLABLES	(11,100)	(5,678)	-	51%	5,422	(5,790)	(112)	-2%
54310 - OFFICE EQUIPMENT REPAIR	(170)	-	-	0%	170	-	-	0%
54320 - COMMUNICATION DEVICE RPR MAIN	(25,124)	(23,440)	-	93%	1,684	(17,294)	6,146	36%
54330 - EQUIP IMPROV REPAIR MAINT	(122,553)	(116,869)	(26,290)	117%	(20,606)	(148,812)	(31,943)	-21%
54335 - SYSTEM AND SOFTWARE MAINTENANC	-	(360)	-	0%	(360)	(360)	-	0%

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54350 - LEASE RENTAL OF EQUIPMENT	(525)	(349)	-	66%	176	(332)	17	5%
54510 - RECRUITMENT	(2,000)	(2,954)	-	148%	(954)	(525)	2,429	463%
54515 - MILEAGE	(7,154)	(4,672)	-	65%	2,482	(4,576)	96	2%
54520 - CONFERENCES AND TRAINING	(65,261)	(31,408)	-	48%	33,853	(42,213)	(10,805)	-26%
54535 - MEMBERSHIPS	(24,460)	(11,970)	(453)	51%	12,037	(10,486)	1,484	14%
54540 - UNIFORM LAUNDRY	(7,700)	(5,122)	-	67%	2,578	(4,674)	449	10%
54615 - AUDIT SERVICES	(2,000)	(2,000)	-	100%	-	(2,000)	-	0%
54625 - CREDIT CARD SERVICES	(2,500)	(641)	-	26%	1,859	(479)	162	34%
54640 - MANAGEMENT SERVICES	-	-	-	0%	-	-	-	0%
54645 - CONSULTING SERVICES	(126,274)	(119,938)	(14,397)	106%	(8,062)	(75,170)	44,768	60%
54650 - ADVERTISING SERVICES	(34,371)	(18,077)	-	53%	16,295	(22,906)	(4,830)	-21%
54655 - PRINTING SERVICES	-	(97)	-	0%	(97)	-	97	0%
54680 - PARKING TOWING SERVICES	(500)	(84)	-	17%	416	(44)	40	91%
54685 - SECURITY SERVICES	(5,250)	(7,735)	-	147%	(2,485)	(5,242)	2,494	48%
54689 - TRANSPORTATION SERVICES	(28,327)	(4,212)	-	15%	24,115	(3,400)	812	24%
54695 - PROGRAM SERVICES	(554,273)	(206,853)	-	37%	347,420	(231,315)	(24,461)	-11%
54810 - OTHER SERVICES AND EXPENSES	(13,990)	(3,470)	(20)	25%	10,500	(3,358)	112	3%
54820 - COMMUNITY AGENCY CONTRACTS	(1,948,115)	(1,948,115)	-	100%	-	(1,805,294)	142,821	8%
54860 - TAXES AND SPECIAL ASSESSMENTS	(43,840)	(11,253)	(7,930)	44%	24,657	(18,395)	(7,143)	-39%
54880 - PERMITS AND LICENSES	(630)	-	-	0%	630	(630)	(630)	-100%
TOTAL PURCHASED SERVICES	(4,865,187)	(3,912,486)	(284,881)	86%	667,820	(3,779,370)	133,116	4%
57140 - ID CHARGE FROM ENGINEERING	(3,537)	(2,358)	-	67%	1,179	(2,358)	-	0%
57141 - ID CHARGE FROM FLEET SERVICES	(18,732)	(1,882)	-	10%	16,850	(4,001)	(2,119)	-53%
57145 - ID CHARGE FROM TRAFFIC ENGINEE	(3,766)	(3,860)	-	102%	(94)	(3,696)	164	4%
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)	(174,330)	-	7%	2,365,297	(195,755)	(21,424)	-11%
59140 - TRANSFER OUT TO CAPITAL PROJECTS	-	-	-	0%	-	-	-	0%
TOTAL DEBT/INTER-DEPT CHARGES	(2,692,613)	(182,430)	-	7%	2,510,183	(205,810)	(23,380)	-11%
TOTAL EXPENSES	(24,367,806)	(15,055,929)	(365,431)	63%	9,154,344	(13,489,712)	1,566,218	12%
Grand Total Revenue/(Loss)	-	8,007,102				8,446,263		