

MADISON PUBLIC LIBRARY AUGUST 31, 2023 YEAR TO DATE BUDGET REPORT AS OF SEPTEMBER 27, 2023

	2023 Revised Budget	2023 YTD Actuals	Encumbrances	% Budget Used	2023 Under/ (Over) Budget	2022 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
Revenue Totals	23,229,890	21,929,975	-	94%	1,299,916	21,427,802	502,173	2%
Expenses Totals:	(23,229,890)	(13,488,596)	(354,406)	58%	9,386,888	(13,198,084)	(290,512)	2%
Wages & Benefits Totals	(14,567,032)	(8,654,356)	-	59%	5,912,676	(8,640,919)	13,437	0%
Supplies Totals	(1,243,496)	(850,176)	(7,995)	69%	385,325	(727,702)	122,474	17%
Purchased Services Totals	(4,616,412)	(3,779,370)	(346,411)	89%	490,631	(3,434,083)	345,287	10%
Debt and Inter-Dept Totals	(2,802,950)	(204,694)	-	7%	2,598,256	(395,380)	(190,686)	-48%
Net Gain/(Loss)	0	8,441,378	(354,406)		10,686,803	8,229,718		
Fund Balance 1/1/2023		2,882,844						
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	-	-	-	0%	-	2,947	(2,947)	-100%
42210 - STATE REVENUES OPERATING	-	2,500	-	0%	(2,500)	-	2,500	0%
42410 - OTHER UNIT OF GOV REVENUES OP	1,328,760	1,281,290	-	96%	47,470	1,289,232	(7,943)	-1%
43110 - REPRODUCTION SERVICES	58,000	45,621	-	79%	12,379	40,855	4,767	12%
43420 - APPLIANCE COLLECTION	-	-	-	0%	-	8	(8)	-100%
43520 - CATERING CONCESSIONS	5,500	3,514	-	64%	1,986	3,259	254	8%
43522 - FACILITY RENTAL	15,000	13,596	-	91%	1,404	27,420	(13,824)	-50%
43562 - SOUTHCENTRAL LIBRARY SERVICES	266,184	138,092	-	52%	128,092	133,092	5,000	4%
43568 - CATALOGING SERVICES	404,255	202,128	-	50%	202,128	202,128	-	0%
43710 - REIMBURSEMENT OF EXPENSE	-	(445)	-	0%	445	4,069	(4,514)	-111%
45210 - LIBRARY LOST AND DAMAGED FEES	30,000	20,601	-	69%	9,399	19,886	714	4%
46310 - CONTRIBUTIONS AND DONATIONS	542,702	447,733	-	83%	94,968	637,851	(190,118)	-30%
47190 - MISCELLANEOUS REVENUE	250	20	-	8%	230	151	(130)	-87%
48510 - FUND BALANCE APPLIED	779,380	-	-	0%	779,380	-	-	0%
49123 - TRANSFER IN FROM GRANTS	20,334	4,500	-	22%	15,834	-	4,500	0%
49150 - TRANSFER IN FROM PERMANENT	8,700	-	-	0%	8,700	-	-	0%
TOTAL REVENUE	23,229,890	21,929,975	-	94%	1,299,916	21,427,802	502,173	2%

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Expenses:								
51110 - PERMANENT WAGES	(9,529,800)	(5,415,957)	-	57%	4,113,843	(5,283,098)	132,859	3%
51111 - SALARY SAVINGS	224,944	-	-	0%	(224,944)	-	-	0%
51113 - PENDING PERSONNEL	-	-	-	0%	-	-	-	0%
51120 - PREMIUM PAY	(48,589)	(31,817)	-	65%	16,772	(29,882)	1,936	6%
51130 - WORKERS COMPENSATION WAGES	-	(921)	-	0%	(921)	-	921	0%
51140 - COMPENSATED ABSENCE	(70,000)	(2,195)	-	3%	67,805	(28,045)	(25,850)	-92%
51210 - HOURLY WAGES	(1,587,766)	(926,387)	-	58%	661,380	(892,168)	34,219	4%
51310 - OVERTIME WAGES PERMANENT	(86,944)	(42,300)	-	49%	44,644	(56,969)	(14,669)	-26%
51320 - OVERTIME WAGES HOURLY	-	-	-	0%	-	(196)	(196)	-100%
52110 - COMPENSATED ABSENCE ESCROW	(101,338)	-	-	0%	101,338	(190,555)	(190,555)	0%
52310 - UNEMPLOYMENT BENEFITS	-	(1,003)	-	0%	(1,003)	(2,805)	(1,802)	-64%
52410 - HEALTH INSURANCE BENEFIT	(1,701,698)	(1,241,777)	-	73%	459,921	(1,200,228)	41,549	3%
52413 - WAGE INSURANCE BENEFIT	(26,912)	(14,356)	-	53%	12,556	(18,134)	(3,777)	-21%
52420 - HEALTH INSURANCE RETIREE	(7,330)	-	-	0%	7,330	-	-	0%
52510 - WI RETIREMENT SYSTEM	(687,806)	(396,398)	-	58%	291,409	(369,904)	26,494	7%
52610 - FICA MEDICARE BENEFITS	(837,965)	(472,701)	-	56%	365,264	(464,673)	8,028	2%
52716 - POST EMPLOYMENT HEALTH PLANS	(105,828)	(108,544)	-	103%	(2,716)	(104,262)	4,282	4%
TOTAL WAGES & BENEFITS	(14,567,032)	(8,654,356)	-	59%	5,912,676	(8,640,919)	13,437	0%
53100 - PURCHASING CARD UNALLOCATED	-	-	-	0%	-	(32)	(32)	-100%
53110 - OFFICE SUPPLIES	(13,275)	(4,776)	-	36%	8,499	(4,736)	39	1%
53120 - COPY PRINTING SUPPLIES	(44,330)	(34,326)	-	77%	10,004	(21,597)	12,729	59%
53130 - FURNITURE	(49,537)	(42,945)	(7,995)	103%	(1,403)	(31,065)	11,880	38%
53140 - HARDWARE SUPPLIES	(224,947)	(101,878)	-	45%	123,069	(94,721)	7,157	8%
53145 - SOFTWARE LICENSES & SUPPLIES	(16,205)	(14,560)	-	90%	1,645	(10,108)	4,452	44%
53150 - POSTAGE	(31,605)	(24,377)	-	77%	7,228	(19,578)	4,799	25%
53155 - PROGRAM SUPPLIES	(267,602)	(141,315)	-	53%	126,287	(128,774)	12,541	10%
53210 - WORK SUPPLIES	(89,306)	(47,981)	-	54%	41,326	(30,067)	17,914	60%
53215 - JANITORIAL SUPPLIES	(49,070)	(28,792)	-	59%	20,278	(24,026)	4,766	20%
53225 - LIBRARY MATERIALS	(441,289)	(368,935)	-	84%	72,354	(268,494)	100,441	37%
53235 - SAFETY SUPPLIES	(26,905)	(4,929)	-	18%	21,976	(2,580)	2,349	91%
53245 - UNIFORM CLOTHING SUPPLIES	(317)	-	-	0%	317	-	-	0%
53250 - FOOD AND BEVERAGE	(7,080)	(2,482)	-	35%	4,598	(1,882)	600	32%

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53315 - BUILDING SUPPLIES	(18,188)	(12,244)	-	67%	5,944	(9,008)	3,237	36%
53320 - ELECTRICAL SUPPLIES	(20,385)	(4,769)	-	23%	15,616	(8,642)	(3,873)	-45%
53325 - HVAC SUPPLIES	(13,810)	(1,638)	-	12%	12,172	(1,434)	205	14%
53330 - PLUMBING SUPPLIES	(4,825)	(2,169)	-	45%	2,656	(6,793)	(4,624)	-68%
53410 - MACHINERY AND EQUIPMENT	79,881	(6,448)	-	-8%	(86,329)	(56,756)	(50,308)	-89%
53413 - EQUIPMENT SUPPLIES	(4,700)	(5,082)	-	108%	(382)	(7,410)	(2,329)	-31%
53450 - INVENTORY	-	(530)	-	0%	(530)	-	530	0%
TOTAL SUPPLIES	(1,243,496)	(850,176)	(7,995)	69%	385,325	(727,702)	122,474	17%
54110 - NATURAL GAS	(63,685)	(40,387)	-	63%	23,298	(45,797)	(5,410)	-12%
54112 - ELECTRICITY	(285,675)	(181,387)	-	63%	104,288	(183,921)	(2,535)	-1%
54113 - WATER	(14,760)	(9,397)	-	64%	5,363	(6,682)	2,714	41%
54114 - SEWER	(10,690)	(7,688)	-	72%	3,002	(6,351)	1,337	21%
54115 - STORMWATER	(5,470)	(4,583)	-	84%	887	(4,136)	447	11%
54120 - TELEPHONE	(17,294)	(3,435)	-	20%	13,859	(4,384)	(949)	-22%
54121 - CELLULAR TELEPHONE	(14,862)	(6,538)	-	44%	8,325	(8,106)	(1,568)	-19%
54130 - SYSTEMS COMMUNICATION INTERNET	(631,222)	(622,572)	-	99%	8,650	(618,761)	3,812	1%
54210 - BUILDING IMPROV REPAIR MAINT	(329,655)	(218,574)	(83,403)	92%	27,678	(173,166)	45,408	26%
54215 - WASTE DISPOSAL	(13,670)	(8,104)	-	59%	5,566	(6,822)	1,282	19%
54218 - FIRE PROTECTION	(11,410)	(9,183)	(2,144)	99%	82	(9,728)	(544)	-6%
54220 - PEST CONTROL	(3,807)	(2,260)	-	59%	1,547	(1,400)	860	61%
54225 - ELEVATOR REPAIR	(4,500)	(4,145)	-	92%	355	(4,066)	79	2%
54230 - FACILITY RENTAL	(244,792)	(153,574)	(55,712)	85%	35,507	(148,123)	5,451	4%
54232 - CUSTODIAL BUILDING USE CHARGES	(157,034)	(104,249)	(52,785)	100%	0	(102,430)	1,818	2%
54245 - PROCESS FEES RECYCLABLES	(11,390)	(5,790)	-	51%	5,600	(4,688)	1,102	24%
54310 - OFFICE EQUIPMENT REPAIR	(170)	-	-	0%	170	-	-	0%
54320 - COMMUNICATION DEVICE RPR MAIN	(24,850)	(17,294)	-	70%	7,556	(28,346)	(11,052)	-39%
54330 - EQUIP IMPROV REPAIR MAINT	(207,738)	(148,812)	(68,198)	104%	(9,272)	(67,410)	81,402	121%
54335 - SYSTEM AND SOFTWARE MAINTENANC	-	(360)	-	0%	(360)	(400)	(40)	-10%
54350 - LEASE RENTAL OF EQUIPMENT	(510)	(332)	-	65%	178	(316)	16	5%
54510 - RECRUITMENT	(2,000)	(525)	-	26%	1,475	(918)	(393)	-43%
54515 - MILEAGE	(6,914)	(4,576)	-	66%	2,338	(3,312)	1,265	38%
54520 - CONFERENCES AND TRAINING	(57,556)	(42,213)	-	73%	15,343	(23,876)	18,337	77%
54535 - MEMBERSHIPS	(14,498)	(10,486)	-	72%	4,012	(13,856)	(3,370)	-24%

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54540 - UNIFORM LAUNDRY	(7,700)	(4,674)	-	61%	3,026	(4,374)	299	7%
54615 - AUDIT SERVICES	(2,000)	(2,000)	-	100%	-	(2,000)	-	0%
54625 - CREDIT CARD SERVICES	(3,000)	(479)	-	16%	2,521	(1,009)	(531)	-53%
54640 - MANAGEMENT SERVICES	-	-	-	0%	-	-	-	0%
54645 - CONSULTING SERVICES	(51,733)	(75,170)	(73,333)	287%	(96,770)	(1,086)	74,084	6821%
54650 - ADVERTISING SERVICES	(18,423)	(22,906)	-	124%	(4,483)	(10,124)	12,782	126%
54680 - PARKING TOWING SERVICES	(500)	(44)	-	9%	456	-	44	0%
54685 - SECURITY SERVICES	(6,595)	(5,242)	(1,900)	108%	(547)	(4,661)	580	12%
54689 - TRANSPORTATION SERVICES	(20,140)	(3,400)	-	17%	16,740	(2,400)	1,000	42%
54695 - PROGRAM SERVICES	(493,124)	(231,315)	-	47%	261,810	(115,644)	115,671	100%
54810 - OTHER SERVICES AND EXPENSES	(8,000)	(3,358)	-	42%	4,642	(6,331)	(2,973)	-47%
54820 - COMMUNITY AGENCY CONTRACTS	(1,844,045)	(1,805,294)	-	98%	38,751	(1,803,076)	2,218	0%
54860 - TAXES AND SPECIAL ASSESSMENTS	(26,400)	(18,395)	(8,935)	104%	(931)	(15,803)	2,593	16%
54880 - PERMITS AND LICENSES	(600)	(630)	-	105%	(30)	(580)	50	9%
TOTAL PURCHASED SERVICES	(4,616,412)	(3,779,370)	(346,411)	89%	490,631	(3,434,083)	345,287	10%
57140 - ID CHARGE FROM ENGINEERING	(3,537)	(2,358)	-	67%	1,179	(2,358)	-	0%
57141 - ID CHARGE FROM FLEET SERVICES	(17,331)	(2,885)	-	17%	14,446	(4,051)	(1,165)	-29%
57145 - ID CHARGE FROM TRAFFIC ENGINEE	(3,766)	(3,696)	-	98%	70	(3,641)	55	2%
57175 - ID CHARGE FROM INSURANCE	(95,900)	-	-	0%	95,900	(65,288)	(65,288)	-100%
57176 - ID CHARGE FROM WORKERS COMP	(15,102)	-	-	0%	15,102	(9,559)	(9,559)	-100%
59130 - TRANSFER OUT TO DEBT SERVICE	(2,667,314)	(195,755)	-	7%	2,471,560	(310,484)	(114,729)	-37%
59140 - TRANSFER OUT TO CAPITAL PROJECTS	-	-	-	0%	-	-	-	0%
TOTAL DEBT/INTER-DEPT CHARGES	(2,802,950)	(204,694)	-	7%	2,598,256	(395,380)	(190,686)	-48%
TOTAL EXPENSES	(23,229,890)	(13,488,596)	(354,406)	58%	9,386,888	(13,198,084)	290,512	2%
Grand Total Revenue/(Loss)	0	8,441,378				8,229,718		