

MADISON PUBLIC LIBRARY JUNE 30, 2024 YEAR TO DATE BUDGET REPORT AS OF JULY 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	24,166,407	19,072,040	-	79%	5,094,487	18,332,404	739,637	4%
Expenses Totals:	(24,199,000)	(11,681,936)	(508,522)	50%	12,216,440	(10,799,057)	(882,879)	8%
Wages & Benefits Totals	(15,510,988)	(7,237,806)	-	47%	8,481,079	(6,463,202)	774,605	12%
Supplies Totals	(1,175,218)	(745,241)	(16,531)	65%	413,445	(729,226)	16,015	2%
Purchased Services Totals	(4,820,182)	(3,518,473)	(491,991)	83%	809,718	(3,402,198)	116,275	3%
Debt and Inter-Dept Totals	(2,692,613)	(180,415)	-	7%	2,512,198	(204,431)	(24,016)	-12%
Net Gain/(Loss)	(32,593)	7,390,104	(508,522)		17,310,927	7,533,347		

	Levy/Earned Rev	Private Funds
Fund Balance 1/1/2023	2,406,253	384,504
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	16,862,802	-	81%	3,885,674	16,366,027	496,775	3%
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	1,382,648	1,347,075	-	97%	35,573	1,281,290	65,786	5%
43110 - REPRODUCTION SERVICES	57,000	34,858	-	61%	22,142	32,095	2,763	9%
43520 - CATERING CONCESSIONS	7,000	1,298	-	19%	5,702	2,729	(1,431)	-52%
43522 - FACILITY RENTAL	24,000	6,390	-	27%	17,610	6,446	(56)	-1%
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	-	1,776	-	0%	(1,776)	(513)	2,289	-446%
45210 - LIBRARY LOST AND DAMAGED FEES	38,700	14,234	-	37%	24,466	14,918	(685)	-5%
46310 - CONTRIBUTIONS AND DONATIONS	622,676	468,158	-	75%	154,519	282,172	185,986	66%
47190 - MISCELLANEOUS REVENUE	100	110	-	110%	(10)	20	89	440%
48110 - SALE OF ASSETS	-	120	-	0%	-	-	-	
48510 - FUND BALANCE APPLIED	513,060	-	-	0%	513,060	-	-	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	24,166,407	19,072,040	-	79%	5,094,487	18,332,404	739,637	4%
Expenses:								
51110 - PERMANENT WAGES	(10,449,361)	(4,354,903)	-	42%	6,094,458	(3,995,514)	359,388	9%
51111 - SALARY SAVINGS	385,214	-	-	0%	(385,214)	-	-	0%
51113 - PENDING PERSONNEL	-	-	-	0%	-	-	-	0%
51120 - PREMIUM PAY	(53,100)	(24,790)	-	47%	28,310	(23,988)	803	3%
51130 - WORKERS COMPENSATION WAGES	-	-	-	0%	-	-	-	0%
51140 - COMPENSATED ABSENCE	(76,500)	(20,675)	-	27%	55,825	(1,634)	19,041	1165%
51210 - HOURLY WAGES	(1,642,525)	(714,703)	-	44%	927,822	(683,102)	31,600	5%
51310 - OVERTIME WAGES PERMANENT	(95,000)	(36,984)	-	39%	58,016	(34,381)	2,603	8%
51320 - OVERTIME WAGES HOURLY	-	(4)	-	0%	(4)	-	4	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)	(218,505)	-	216%	(117,167)	-	218,505	0%
52310 - UNEMPLOYMENT BENEFITS	-	(32)	-	0%	(32)	(323)	(291)	-90%
52410 - HEALTH INSURANCE BENEFIT	(1,858,204)	(1,043,221)	-	56%	814,983	(963,375)	79,846	8%
52413 - WAGE INSURANCE BENEFIT	(23,974)	(10,978)	-	46%	12,996	(10,479)	499	5%
52420 - HEALTH INSURANCE RETIREE	(7,330)	-	-	0%	7,330	-	-	0%
52510 - WI RETIREMENT SYSTEM	(775,685)	(321,763)	-	41%	453,923	(292,649)	29,114	10%
52610 - FICA MEDICARE BENEFITS	(906,933)	(378,257)	-	42%	528,676	(349,212)	29,045	8%
52716 - POST EMPLOYMENT HEALTH PLANS	(114,150)	(111,897)	-	98%	2,253	(108,544)	3,353	3%
TOTAL WAGES & BENEFITS	(15,510,988)	(7,237,806)	-	47%	8,481,079	(6,463,202)	774,605	12%
53110 - OFFICE SUPPLIES	(10,235)	(2,752)	-	27%	7,483	(3,797)	(1,045)	-28%
53120 - COPY PRINTING SUPPLIES	(59,951)	(30,624)	-	51%	29,327	(24,417)	6,208	25%
53130 - FURNITURE	(19,029)	(6,746)	(7,571)	75%	4,712	(42,041)	(35,296)	-84%
53140 - HARDWARE SUPPLIES	(152,743)	(75,646)	-	50%	77,097	(98,952)	(23,307)	-24%
53145 - SOFTWARE LICENSES & SUPPLIES	(23,460)	(9,805)	-	42%	13,655	(13,711)	(3,906)	-28%
53150 - POSTAGE	(32,344)	(11,545)	-	36%	20,799	(16,774)	(5,229)	-31%
53155 - PROGRAM SUPPLIES	(181,642)	(133,028)	-	73%	48,614	(119,377)	13,651	11%
53210 - WORK SUPPLIES	(92,385)	(54,410)	-	59%	37,975	(36,773)	17,637	48%
53215 - JANITORIAL SUPPLIES	(48,790)	(17,927)	-	37%	30,863	(25,634)	(7,707)	-30%

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53225 - LIBRARY MATERIALS	(427,899)	(353,046)	-	83%	74,853	(316,044)	37,002	12%
53235 - SAFETY SUPPLIES	(13,730)	(2,446)	-	18%	11,284	(3,048)	(602)	-20%
53245 - UNIFORM CLOTHING SUPPLIES	(317)	-	-	0%	317	-	-	0%
53250 - FOOD AND BEVERAGE	(15,875)	(9,711)	-	61%	6,165	(1,098)	8,613	785%
53315 - BUILDING SUPPLIES	(19,773)	(17,704)	-	90%	2,069	(11,416)	6,288	55%
53320 - ELECTRICAL SUPPLIES	(20,385)	(6,970)	-	34%	13,415	(4,095)	2,875	70%
53325 - HVAC SUPPLIES	(8,440)	(100)	-	1%	8,340	(1,418)	(1,318)	-93%
53330 - PLUMBING SUPPLIES	(5,825)	(3,978)	-	68%	1,847	(2,161)	1,817	84%
53410 - MACHINERY AND EQUIPMENT	(7,500)	(5,882)	(0)	78%	1,618	(6,448)	(566)	-9%
53413 - EQUIPMENT SUPPLIES	(33,944)	(2,281)	(8,960)	33%	22,703	(1,915)	367	19%
53450 - INVENTORY	(950)	(640)	-	67%	310	(108)	533	495%
TOTAL SUPPLIES	(1,175,218)	(745,241)	(16,531)	65%	413,445	(729,226)	16,015	2%
54110 - NATURAL GAS	(62,025)	(26,004)	-	42%	36,021	(38,851)	(12,846)	-33%
54112 - ELECTRICITY	(279,373)	(105,071)	-	38%	174,302	(128,731)	(23,660)	-18%
54113 - WATER	(14,940)	(6,442)	-	43%	8,498	(6,040)	402	7%
54114 - SEWER	(11,000)	(5,819)	-	53%	5,181	(5,482)	336	6%
54115 - STORMWATER	(6,500)	(3,479)	-	54%	3,021	(3,426)	53	2%
54120 - TELEPHONE	(5,606)	(3,959)	-	71%	1,647	(2,753)	1,206	44%
54121 - CELLULAR TELEPHONE	(8,456)	(4,319)	-	51%	4,137	(4,466)	(147)	-3%
54130 - SYSTEMS COMMUNICATION INTERNET	(631,078)	(608,433)	-	96%	22,644	(604,551)	3,883	1%
54210 - BUILDING IMPROV REPAIR MAINT	(355,045)	(159,674)	(145,371)	86%	50,000	(154,348)	5,326	3%
54215 - WASTE DISPOSAL	(13,555)	(6,553)	-	48%	7,002	(6,040)	513	8%
54218 - FIRE PROTECTION	(11,180)	(15,421)	(3,044)	165%	(7,285)	(7,971)	7,449	93%
54220 - PEST CONTROL	(3,795)	(2,205)	-	58%	1,590	(1,820)	385	21%
54225 - ELEVATOR REPAIR	(4,645)	(4,269)	-	92%	376	(4,145)	124	3%
54230 - FACILITY RENTAL	(251,283)	(118,370)	(125,640)	97%	7,274	(115,180)	3,189	3%
54232 - CUSTODIAL BUILDING USE CHARGES	(180,589)	(91,590)	(91,050)	101%	(2,051)	(78,737)	12,853	16%
54245 - PROCESS FEES RECYCLABLES	(11,100)	(4,229)	-	38%	6,871	(4,346)	(117)	-3%
54310 - OFFICE EQUIPMENT REPAIR	(170)	-	-	0%	170	-	-	0%
54320 - COMMUNICATION DEVICE RPR MAIN	(25,124)	(18,395)	-	73%	6,729	(17,294)	1,101	6%
54330 - EQUIP IMPROV REPAIR MAINT	(122,553)	(93,106)	(46,425)	114%	(16,978)	(113,939)	(20,833)	-18%
54335 - SYSTEM AND SOFTWARE MAINTENANC	-	(360)	-	0%	(360)	(360)	-	0%

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54350 - LEASE RENTAL OF EQUIPMENT	(525)	(261)	-	50%	264	(249)	12	5%
54510 - RECRUITMENT	(2,000)	(2,870)	-	144%	(870)	(357)	2,513	704%
54515 - MILEAGE	(6,944)	(3,097)	-	45%	3,847	(2,932)	164	6%
54520 - CONFERENCES AND TRAINING	(62,289)	(23,534)	-	38%	38,756	(30,594)	(7,060)	-23%
54535 - MEMBERSHIPS	(24,460)	(11,970)	(453)	51%	12,037	(10,029)	1,941	19%
54540 - UNIFORM LAUNDRY	(7,700)	(3,580)	-	46%	4,120	(3,337)	243	7%
54615 - AUDIT SERVICES	(2,000)	(2,000)	-	100%	-	-	2,000	0%
54625 - CREDIT CARD SERVICES	(2,500)	(339)	-	14%	2,161	(35)	304	872%
54640 - MANAGEMENT SERVICES	-	-	-	0%	-	-	-	0%
54645 - CONSULTING SERVICES	(126,274)	(59,259)	(66,071)	99%	943	(54,750)	4,509	8%
54650 - ADVERTISING SERVICES	(33,371)	(9,239)	-	28%	24,133	(17,365)	(8,126)	-47%
54655 - PRINTING SERVICES	-	(24)	-	0%	(24)	-	24	0%
54680 - PARKING TOWING SERVICES	(500)	(40)	-	8%	460	-	40	0%
54685 - SECURITY SERVICES	(5,250)	(5,715)	(2,020)	147%	(2,485)	(5,242)	474	9%
54689 - TRANSPORTATION SERVICES	(12,562)	(3,700)	-	29%	8,862	(2,800)	900	32%
54695 - PROGRAM SERVICES	(529,214)	(156,276)	-	30%	372,938	(156,119)	157	0%
54810 - OTHER SERVICES AND EXPENSES	(13,990)	(3,470)	(20)	25%	10,500	(58)	3,412	5837%
54820 - COMMUNITY AGENCY CONTRACTS	(1,948,115)	(1,948,115)	-	100%	-	(1,805,294)	142,821	8%
54860 - TAXES AND SPECIAL ASSESSMENTS	(43,840)	(7,288)	(11,896)	44%	24,657	(13,928)	(6,640)	-48%
54880 - PERMITS AND LICENSES	(630)	-	-	0%	630	(630)	(630)	-100%
TOTAL PURCHASED SERVICES	(4,820,182)	(3,518,473)	(491,991)	83%	809,718	(3,402,198)	116,275	3%
57140 - ID CHARGE FROM ENGINEERING	(3,537)	(1,474)	-	42%	2,063	(1,769)	(295)	-17%
57141 - ID CHARGE FROM FLEET SERVICES	(18,732)	(751)	-	4%	17,981	(3,212)	(2,460)	-77%
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)	(180,415)	-	7%	2,512,198	(204,431)	(24,016)	-12%
TOTAL EXPENSES	(24,199,000)	(11,681,936)	(508,522)	50%	12,216,440	(10,799,057)	882,879	8%
Grand Total Revenue/(Loss)	(32,593)	7,390,104				7,533,347		