

							Year remaining	51%	
							Year lapsed	49%	
MADISON PUBLIC LIBRARY 2017 YEAR TO DATE BUDGET REPORT JANUARY - JUNE AS AT JUNE 27, 2017									
Account Description	Original Budget	Budget Transfers	Revised Budget	YTD Actual	%	Encumbrances	\$ Variance	% Variance	2016 Actual
Revenue									
41110 - REAL ESTATE TAXES	(16,915,565.00)	-	(16,915,565.00)	(11,073,935.00)		-	(5,841,630.00)	-35%	(16,288,835.00)
42110 - FEDERAL REVENUES OPERATING	(27,973.00)	(5,000.00)	(32,973.00)	(11,564.29)		-	(21,408.71)	-65%	(26,070.58)
42410 - OTHER UNIT OF GOV REVENUES OP	(64,587.00)	(25,090.00)	(89,677.00)	(127,685.88)		-	38,008.88	42%	(86,051.69)
43110 - REPRODUCTION SERVICES	(105,000.00)	-	(105,000.00)	(36,529.30)		-	(68,470.70)	-65%	(93,999.07)
43420 - APPLIANCE COLLECTION	(7,500.00)	-	(7,500.00)	(5,481.34)		-	(2,018.66)	-27%	(11,878.00)
43520 - CATERING CONCESSIONS	(25,000.00)	-	(25,000.00)	(2,773.06)		-	(22,226.94)	-89%	(16,588.19)
43522 - FACILITY RENTAL	(50,000.00)	-	(50,000.00)	(18,711.99)		-	(31,288.01)	-63%	(33,430.94)
43562 - SOUTHCENTRAL LIBRARY SERVICES	(270,284.00)	-	(270,284.00)	(133,092.00)		-	(137,192.00)	-51%	(270,284.00)
43565 - LIBRARY COLLECTION FEES	(30,400.00)	-	(30,400.00)	(10,529.96)		-	(19,870.04)	-65%	(22,073.82)
43568 - CATALOGING SERVICES	(454,255.00)	-	(454,255.00)	(227,127.50)		-	(227,127.50)	-50%	(454,255.00)
43710 - REIMBURSEMENT OF EXPENSE	(3,500.00)	-	(3,500.00)	(9,387.90)		-	5,887.90	168%	(32,877.52)
45210 - LIBRARY FINES	(300,000.00)	-	(300,000.00)	(141,927.51)		-	(158,072.49)	-53%	(288,326.46)
46310 - CONTRIBUTIONS AND DONATIONS	(323,400.00)	(70,212.00)	(393,612.00)	(348,681.16)		-	(44,930.84)	-11%	(370,253.92)
47190 - MISCELLANEOUS REVENUE	(4,000.00)	(6,000.00)	(10,000.00)	(6,583.49)		-	(3,416.51)	-34%	(3,549.89)
48510 - FUND BALANCE APPLIED	-	992.12	992.12	-		-	992.12	-100%	-
49124 - TRANSFER IN FROM OTHER RESTRIC	(20,000.00)	-	(20,000.00)	-		-	(20,000.00)	-100%	(20,000.00)
Revenue Total	(18,601,464.00)	(105,309.88)	(18,706,773.88)	(12,154,010.38)	65%	-	(6,552,763.50)	-35%	(18,018,474.08)
Expense									
51110 - PERMANENT WAGES	7,788,375.00	-	7,788,375.00	3,132,231.85		-	4,656,143.15	-60%	6,927,285.96
51111 - SALARY SAVINGS	(210,582.00)	-	(210,582.00)	-		-	(210,582.00)	-100%	-

							Year remaining	51%	
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MADISON PUBLIC LIBRARY 2017 YEAR TO DATE BUDGET REPORT JANUARY - JUNE AS AT JUNE 27, 2017									
Account Description	Original Budget	Budget Transfers	Revised Budget	YTD Actual	%	Encumbrances	\$ Variance	% Variance	2016 Actual
51120 - PREMIUM PAY	28,483.00	-	28,483.00	19,982.15		-	8,500.85	-30%	43,664.70
51130 - WORKERS COMPENSATION WAGES	-	-	-	-		-	-	100%	1,068.30
51140 - COMPENSATED ABSENCE	-	-	-	1,903.90		-	(1,903.90)	100%	69,142.90
51210 - HOURLY WAGES	1,477,200.00	9,000.00	1,486,200.00	680,720.37		-	805,479.63	-54%	1,590,927.94
51310 - OVERTIME WAGES PERMANENT	66,084.00	-	66,084.00	38,073.91		-	28,010.09	-42%	87,390.43
51320 - OVERTIME WAGES HOURLY	-	-	-	103.92		-	(103.92)	100%	249.82
51410 - ELECTION OFFICIALS WAGES	-	-	-	201.17		-	(201.17)	100%	-
52110 - COMPENSATED ABSENCE ESCROW	101,338.00	-	101,338.00	60,572.95		-	40,765.05	-40%	176,906.03
52310 - UNEMPLOYMENT BENEFITS	-	-	-	2,141.74		-	(2,141.74)	100%	5,013.44
52410 - HEALTH INSURANCE BENEFIT	1,484,015.00	-	1,484,015.00	853,113.79		-	630,901.21	-43%	1,382,448.05
52413 - WAGE INSURANCE BENEFIT	19,549.00	-	19,549.00	9,840.54		-	9,708.46	-50%	19,522.28
52420 - HEALTH INSURANCE RETIREE	7,330.00	-	7,330.00	-		-	7,330.00	-100%	-
52510 - WI RETIREMENT SYSTEM	513,547.00	-	513,547.00	238,010.29		-	275,536.71	-54%	518,909.76
52610 - FICA MEDICARE BENEFITS	587,666.00	-	587,666.00	289,269.76		-	298,396.24	-51%	646,329.93
52716 - POST EMPLOYMENT HEALTH PLANS	74,550.00	-	74,550.00	89,763.10		-	(15,213.10)	20%	5,361.30
TOTAL WAGES & BENEFITS	11,937,555.00	9,000.00	11,946,555.00	5,415,929.44	45%	-	6,530,625.56	-55%	11,474,220.84
53100 - PURCHASING CARD UNALLOCATED	-	-	-	21,161.81		-	(21,161.81)	100%	(6.52)
53110 - OFFICE SUPPLIES	6,500.00	80,000.00	86,500.00	42,800.62		-	43,699.38	-51%	8,772.96
53120 - COPY PRINTING SUPPLIES	10,000.00	-	10,000.00	343.14		-	9,656.86	-97%	7,007.00
53130 - FURNITURE	46,000.00	2,097.12	48,097.12	8,968.38		-	39,128.74	-81%	7,664.50
53140 - HARDWARE SUPPLIES	121,000.00	524.31	121,524.31	19,573.97		18,527.31	83,423.03	-84%	158,378.12
53145 - SOFTWARE LICENSES & SUPPLIES	5,000.00	-	5,000.00	196.71		-	4,803.29	-96%	5,720.95
53150 - POSTAGE	38,000.00	-	38,000.00	16,568.02		-	21,431.98	-56%	38,943.57
53155 - PROGRAM SUPPLIES	53,000.00	5,490.00	58,490.00	41,526.74		7,000.00	9,963.26	-29%	93,188.83
53210 - WORK SUPPLIES	2,700.00	-	2,700.00	5,655.91		-	(2,955.91)	109%	5,408.33
53215 - JANITORIAL SUPPLIES	40,000.00	-	40,000.00	21,555.70		-	18,444.30	-46%	50,914.34
53225 - LIBRARY MATERIALS	1,028,024.00	(85,438.00)	942,586.00	452,168.17		-	490,417.83	-52%	317,801.43
53235 - SAFETY SUPPLIES	550.00	-	550.00	871.96		-	(321.96)	59%	180.71
53245 - UNIFORM CLOTHING SUPPLIES	120.00	-	120.00	-		-	120.00	-100%	351.23
53250 - FOOD AND BEVERAGE	3,500.00	(3,000.00)	500.00	154.09		-	345.91	-69%	9,227.88
53310 - BUILDING	6,400.00	10,034.60	16,434.60	15,331.85		-	1,102.75	-7%	44,043.22

							Year remaining	51%	
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MADISON PUBLIC LIBRARY 2017 YEAR TO DATE BUDGET REPORT JANUARY - JUNE AS AT JUNE 27, 2017									
Account Description	Original Budget	Budget Transfers	Revised Budget	YTD Actual	%	Encumbrances	\$ Variance	% Variance	2016 Actual
53315 - BUILDING SUPPLIES	2,450.00	-	2,450.00	3,503.82		-	(1,053.82)	43%	22,657.85
53320 - ELECTRICAL SUPPLIES	4,250.00	-	4,250.00	6,612.98		-	(2,362.98)	56%	5,750.96
53325 - HVAC SUPPLIES	51,450.00	-	51,450.00	38,323.19		-	13,126.81	-26%	17,889.21
53330 - PLUMBING SUPPLIES	400.00	-	400.00	2,403.43		-	(2,003.43)	501%	3,960.24
53410 - MACHINERY AND EQUIPMENT	-	-	-	408.85		-	(408.85)	100%	2,140.04
53413 - EQUIPMENT SUPPLIES	2,100.00	-	2,100.00	2,684.95		-	(584.95)	28%	1,254.53
53450 - INVENTORY	550.00	-	550.00	-		-	550.00	-100%	-
TOTAL SUPPLIES	1,421,994.00	9,708.03	1,431,702.03	700,814.29	49%	25,527.31	705,360.43	-51%	801,249.38
54110 - NATURAL GAS	58,800.00	-	58,800.00	34,756.04		-	24,043.96	-41%	41,506.82
54112 - ELECTRICITY	322,500.00	-	322,500.00	140,561.57		-	181,938.43	-56%	308,928.68
54113 - WATER	9,350.00	-	9,350.00	3,676.91		-	5,673.09	-61%	10,443.17
54114 - SEWER	9,700.00	-	9,700.00	3,324.19		-	6,375.81	-66%	9,618.86
54115 - STORMWATER	5,200.00	-	5,200.00	1,919.88		-	3,280.12	-63%	5,368.67
54120 - TELEPHONE	20,470.00	-	20,470.00	11,228.82		-	9,241.18	-45%	18,136.30
54121 - CELLULAR TELEPHONE	10,542.00	-	10,542.00	6,214.41		-	4,327.59	-41%	10,410.04
54130 - SYSTEMS COMMUNICATION INTERNET	594,502.01	-	594,502.01	595,320.47		-	(818.46)	0%	592,599.80
54210 - BUILDING IMPROV REPAIR MAINT	177,010.00	-	177,010.00	95,359.17		66,979.47	14,671.36	-46%	151,795.53
54215 - WASTE DISPOSAL	4,920.00	-	4,920.00	2,087.70		-	2,832.30	-58%	3,972.34
54218 - FIRE PROTECTION	410.00	-	410.00	260.00		-	150.00	-37%	387.55
54220 - PEST CONTROL	2,892.00	-	2,892.00	1,674.92		-	1,217.08	-42%	2,487.80
54225 - ELEVATOR REPAIR	4,000.00	-	4,000.00	3,609.68		-	390.32	-10%	3,573.95
54230 - FACILITY RENTAL	317,000.00	200.00	317,200.00	185,549.04		137,958.64	(6,307.68)	-42%	311,232.91
54232 - CUSTODIAL BUILDING USE CHARGES	155,792.00	-	155,792.00	78,175.50		76,605.30	1,011.20	-50%	152,590.80
54245 - PROCESS FEES RECYCLABLES	5,160.00	-	5,160.00	3,120.84		-	2,039.16	-40%	6,103.84
54310 - OFFICE EQUIPMENT REPAIR	12,000.00	-	12,000.00	-		-	12,000.00	-100%	9,571.94
54320 - COMMUNICATION DEVICE RPR MAIN	17,450.00	-	17,450.00	-		-	17,450.00	-100%	18,517.34
54330 - EQUIP IMPROV REPAIR MAINT	37,000.00	-	37,000.00	21,562.93		13,577.34	1,476.73	-42%	5,091.61
54350 - LEASE RENTAL OF EQUIPMENT	400.00	-	400.00	198.00		-	202.00	-51%	631.96
54510 - RECRUITMENT	500.00	-	500.00	325.00		-	175.00	-35%	-
54515 - MILEAGE	8,500.00	-	8,500.00	3,147.44		428.80	4,923.76	-63%	6,853.70

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MADISON PUBLIC LIBRARY 2017 YEAR TO DATE BUDGET REPORT JANUARY - JUNE AS AT JUNE 27, 2017									
Account Description	Original Budget	Budget Transfers	Revised Budget	YTD Actual	%	Encumbrances	\$ Variance	% Variance	2016 Actual
54520 - CONFERENCES AND TRAINING	46,000.00	(21,000.00)	25,000.00	20,907.71		420.53	3,671.76	-16%	53,299.04
54535 - MEMBERSHIPS	11,000.00	-	11,000.00	3,405.32		-	7,594.68	-69%	11,141.75
54540 - UNIFORM LAUNDRY	4,200.00	-	4,200.00	2,546.16		-	1,653.84	-39%	5,013.10
54555 - WORK STUDY SERVICES	-	-	-	-		-	-	100%	500.00
54625 - CREDIT CARD SERVICES	3,000.00	-	3,000.00	2,070.37		-	929.63	-31%	2,939.49
54628 - COLLECTION SERVICES	10,000.00	-	10,000.00	3,857.45		-	6,142.55	-61%	9,370.65
54630 - ARMORED CAR SERVICES	15,100.00	-	15,100.00	8,857.06		-	6,242.94	-41%	18,211.38
54645 - CONSULTING SERVICES	2,000.00	-	2,000.00	200.00		-	1,800.00	-90%	-
54650 - ADVERTISING SERVICES	58,850.00	3,407.88	62,257.88	14,014.48		-	48,243.40	-77%	66,585.13
54655 - PRINTING SERVICES	20,000.00	-	20,000.00	16,502.53		-	3,497.47	-17%	21,128.44
54684 - INVESTIGATIVE SERVICES	200.00	-	200.00	52.00		-	148.00	-74%	7.00
54685 - SECURITY SERVICES	11,122.00	-	11,122.00	3,619.96		-	7,502.04	-67%	7,637.79
54686 - INTERPRETERS SIGNING SERVICES	1,000.00	-	1,000.00	-		-	1,000.00	-100%	733.20
54689 - TRANSPORTATION SERVICES	600.00	400.00	1,000.00	-		-	1,000.00	-100%	994.30
54695 - PROGRAM SERVICES	124,400.00	114,150.00	238,550.00	76,198.91		-	162,351.09	-68%	130,322.68
54810 - OTHER SERVICES AND EXPENSES	13,900.00	(5,400.00)	8,500.00	-		-	8,500.00	-100%	21.24
54815 - GRANTS	-	7,500.00	7,500.00	9,809.81		-	(2,309.81)	31%	-
54820 - COMMUNITY AGENCY CONTRACTS	221,080.00	-	221,080.00	221,099.00		-	(19.00)	0%	260,453.00
54860 - TAXES AND SPECIAL ASSESSMENTS	51,300.00	-	51,300.00	17,823.39		13,081.89	20,394.72	-65%	42,792.17
54880 - PERMITS AND LICENSES	500.00	-	500.00	580.00		-	(80.00)	16%	202.00
TOTAL PURCHASED SERVICES	2,368,350.01	99,257.88	2,467,607.89	1,593,616.66	65%	309,051.97	564,556.26	-35%	2,301,175.97
57117 - ID CHARGE FROM INFORMATION TEC	23,028.00	-	23,028.00	-		-	23,028.00	-100%	23,028.00
57140 - ID CHARGE FROM ENGINEERING	3,537.00	-	3,537.00	1,768.50		-	1,768.50	-50%	3,537.00
57141 - ID CHARGE FROM FLEET SERVICES	14,075.00	-	14,075.00	1,911.22		-	12,163.78	-86%	9,079.96
57145 - ID CHARGE FROM TRAFFIC ENGINEE	1,238.00	-	1,238.00	1,659.36		-	(421.36)	34%	1,550.13
57175 - ID CHARGE FROM INSURANCE	73,287.00	-	73,287.00	73,287.00		-	-	0%	47,968.00
57176 - ID CHARGE FROM WORKERS COMP	12,936.00	-	12,936.00	12,936.00		-	-	0%	14,324.00
59130 - TRANSFER OUT TO DEBT SERVICE	2,745,463.00	-	2,745,463.00	295,167.14		-	2,450,295.86	-89%	2,720,544.89
59140 - TRANSFER OUT TO CAPITAL PROJEC	-	-	-	-		-	-	100%	728,843.22
TOTAL DEBT/INTER-DEPT CHARGES	2,873,564.00	-	2,873,564.00	386,729.22	13%	-	2,486,834.78	-87%	3,548,875.20
Expense Total	18,601,463.01	117,965.91	18,719,428.92	8,097,089.61	43%	334,579.28	10,287,377.03	-57%	18,125,521.39
NET FUND BALANCE	(0.99)	12,656.03	12,655.04	(4,056,920.77)		334,579.28	3,734,613.53		107,047.31

NOTES/COMMENT
Timing variance, 4 x distributions of tax during fiscal year. 2 received year to date
Timing and potential permanent variance. Timing of receipt of IMLS National Medal grant \$5,000 - to be paid when project has been expended. \$27,973 represents credit interest offset to borrowing, drivers are rates and level of borrowing.
Permanent variance. Forecasting revenue to Dec 31st to be lower than estimated between \$75K - \$90K. Can vary due to patron usage of PC/photocopier printing demand and Central printing services usage by external organisations.
Permanent variance. Forecasting revenue to Dec 31st to be lower than estimated due to reduced up take of catering services offered
Permanent variance. Forecasting revenue to Dec 31st to be lower than estimated due to reduced demand
Permanent variance. Forecasting actual revenue to Dec 31st to be lower than estimated due to reduced demand
Permanent variance. Forecasting revenue to Dec 31st to be higher than estimated due to regular income received for postage and printing.
Permanent variance. Forecasting revenue to Dec 31st to be lower than estimated due to increased level of service to patrons
Timing variance, receipt of full 2017 allocations, change in distribution of funder amounts.
Timing and permanent variance, receipt of one off bonus payment from SCSL for broadband network payment, lower costs than anticipated. Additional merchandise revenue for Bubbler programs and general MPL merch.
Permanent variance, positions advertised in first half of year vacant.

NOTES/COMMENT
Permanent variance. Budget based on estimates only for differential.
Permanent variance - unpredictable, based on resignations/retirements
Under review - one retirement sick leave pay out yet to occur
Permanent variance - actuals higher than original estimate
Potential permanent variance. Under review for level of expenditure in association with object 54655 Printing Services costs for Central MPL printing service
Timing variance. Includes anticipated estimate for externally funded furniture expenditure.
Timing variance. Includes anticipated estimate for externally funded technology expenditure.
Timing variance - app and software licence purchases occur later in the year
Timing variance. Includes anticipated estimate for externally funded program supplies expenditure. Exp occurs ahead of summer programs.
Permanent variance - supplies for general and reactive maintenance. Signs for GSMB. Under review.
Timing variance. C/fwd encumbrance for SEQ furniture. Includes signage for MEA - Foundation funded.

NOTES/COMMENT
Permanent variance - supplies for general and reactive maintenance. Window coverings for SEQ and gallery fittings and tools for Central. Under review.
Permanent variance - supplies for general and reactive maintenance. Under review.
Timing variance - contract payments and reactive maintenance.
Permanent variance - supplies for general and reactive maintenance. Under review.
Permanent variance - supplies for general and reactive maintenance for equipment & machinery. Under review.
Permanent variance - supplies for general and reactive maintenance for equipment & machinery. Under review.
Timing variance - billing for utilities
Timing variance - billing for utilities
Timing variance - billing for utilities
Timing variance - billing for utilities
Timing variance - billing for utilities
Timing variance - billing for utilities
Timing variance - billing for utilities
Timing variance - SCLS contract payment
Leased facilities - CAM payment & encumbrance timing variance
Leased facilities - rental payment and encumbrance timing variance
Timing variance - billing for copier/printing service contract
Timing variance - billing for copier/printing service contract and bibliotheca annual support
Timing variance - billing and encumbrance for Central copier/printing service contract

NOTES/COMMENT
Permanent variance. Includes anticipated estimate for externally funded training expenditure - requires adjustment to reflect agreed funded amount \$20K city appropriations & \$20K MPLF annual donation plus Friends funding.
Timing variance - Book Fest yet to occur.
Timing variance - materials and services related to Central printing services
Timing variance.
Timing variance. Includes anticipated estimate for externally funded program contract performer and services expenditure
Permanet variance - matched by contributions and donations revenue for pass-through contributions to third parties. Requires adjustment.
Timing Dane Co. payment.