

MADISON PUBLIC LIBRARY MARCH 31, 2023 YEAR TO DATE BUDGET REPORT AS OF APRIL 26, 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	22,991,320	12,491,836	-	54%	10,499,485	12,399,129	92,706	1%
Expenses Totals:	(22,991,320)	(4,746,840)	(723,856)	21%	17,520,624	(4,098,362)	(648,478)	16%
Wages & Benefits Totals	(14,553,787)	(3,230,382)	-	22%	11,323,405	(2,714,673)	515,709	19%
Supplies Totals	(1,253,479)	(470,043)	(23,024)	39%	760,413	(356,032)	114,011	32%
Purchased Services Totals	(4,381,104)	(1,041,890)	(700,832)	40%	2,638,382	(1,025,104)	16,786	2%
Debt and Inter-Dept Totals	(2,802,950)	(4,526)	-	0%	2,798,424	(2,553)	1,973	77%
Net Gain/(Loss)	0	7,744,995	(723,856)		28,020,108	8,300,767		
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	12,317,216	-	62%	7,453,609	12,209,597	107,619	1%
42110 - FEDERAL REVENUES OPERATING	-	-	-	0%	-	2,947	(2,947)	-100%
42410 - OTHER UNIT OF GOV REVENUES OP	1,331,460	3,794	-	0%	1,327,666	11,436	(7,643)	-67%
43110 - REPRODUCTION SERVICES	58,000	12,871	-	22%	45,129	12,532	339	3%
43420 - APPLIANCE COLLECTION	-	-	-	0%	-	-	-	0%
43520 - CATERING CONCESSIONS	500	1,389	-	278%	(889)	-	1,389	0%
43522 - FACILITY RENTAL	15,000	1,188	-	8%	13,813	5,100	(3,913)	-77%
43562 - SOUTHCENTRAL LIBRARY SERVICES	266,184	5,000	-	2%	261,184	-	5,000	0%
43568 - CATALOGING SERVICES	404,255	-	-	0%	404,255	-	-	0%
43710 - REIMBURSEMENT OF EXPENSE	-	45	-	0%	(45)	912	(867)	-95%
45210 - LIBRARY LOST AND DAMAGED FEES	30,000	2,485	-	8%	27,515	2,368	117	5%
46310 - CONTRIBUTIONS AND DONATIONS	363,632	147,848	-	41%	215,784	154,185	(6,337)	-4%
47190 - MISCELLANEOUS REVENUE	250	-	-	0%	250	53	(53)	-100%
48510 - FUND BALANCE APPLIED	722,180	-	-	0%	722,180	-	-	0%
49123 - TRANSFER IN FROM GRANTS	20,334	-	-	0%	20,334	-	-	0%
49150 - TRANSFER IN FROM PERMANENT	8,700	-	-	0%	8,700	-	-	0%

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TOTAL REVENUE	22,991,320	12,491,836	-	54%	10,499,485	12,399,129	92,706	1%
Expenses:								
51110 - PERMANENT WAGES	(9,529,800)	(1,905,859)	-	20%	7,623,941	(1,517,576)	388,283	26%
51111 - SALARY SAVINGS	224,944	-	-	0%	(224,944)	-	-	0%
51113 - PENDING PERSONNEL	-	-	-	0%	-	-	-	0%
51119 - FURLOUGH SAVINGS	-	-	-	0%	-	-	-	0%
51120 - PREMIUM PAY	(48,589)	(11,182)	-	23%	37,407	(8,636)	2,546	29%
51130 - WORKERS COMPENSATION WAGES	-	-	-	0%	-	-	-	0%
51140 - COMPENSATED ABSENCE	(70,000)	(544)	-	1%	69,456	(4,989)	(4,445)	-89%
51210 - HOURLY WAGES	(1,574,521)	(325,962)	-	21%	1,248,560	(254,071)	71,891	28%
51310 - OVERTIME WAGES PERMANENT	(86,944)	(17,719)	-	20%	69,225	(21,472)	(3,753)	-17%
51320 - OVERTIME WAGES HOURLY	-	-	-	0%	-	-	-	0%
51410 - ELECTION OFFICIALS WAGES	-	-	-	0%	-	-	-	100%
52110 - COMPENSATED ABSENCE ESCROW	(101,338)	-	-	0%	101,338	(29,930)	(29,930)	0%
52310 - UNEMPLOYMENT BENEFITS	-	(16)	-	0%	(16)	(1,049)	(1,032)	-98%
52410 - HEALTH INSURANCE BENEFIT	(1,701,698)	(548,891)	-	32%	1,152,807	(526,838)	22,053	4%
52413 - WAGE INSURANCE BENEFIT	(26,912)	(4,714)	-	18%	22,198	(6,027)	(1,314)	-22%
52420 - HEALTH INSURANCE RETIREE	(7,330)	-	-	0%	7,330	-	-	0%
52510 - WI RETIREMENT SYSTEM	(687,806)	(139,657)	-	20%	548,149	(106,468)	33,190	31%
52610 - FICA MEDICARE BENEFITS	(837,965)	(167,293)	-	20%	670,671	(133,355)	33,939	25%
52716 - POST EMPLOYMENT HEALTH PLANS	(105,828)	(108,544)	-	103%	(2,716)	(104,262)	4,282	4%
TOTAL WAGES & BENEFITS	(14,553,787)	(3,230,382)	-	22%	11,323,405	(2,714,673)	515,709	19%
53100 - PURCHASING CARD UNALLOCATED	-	-	-	0%	-	-	-	0%
53110 - OFFICE SUPPLIES	(13,275)	(1,978)	-	15%	11,297	(1,516)	462	30%
53120 - COPY PRINTING SUPPLIES	(44,330)	(8,224)	-	19%	36,106	(5,615)	2,609	46%
53130 - FURNITURE	(9,243)	(20,831)	(21,070)	453%	(32,658)	(24,699)	(3,868)	-16%
53140 - HARDWARE SUPPLIES	(213,872)	(66,030)	-	31%	147,842	(10,629)	55,400	521%
53145 - SOFTWARE LICENSES & SUPPLIES	(16,205)	(11,039)	-	68%	5,166	(463)	10,576	2283%
53150 - POSTAGE	(31,605)	(6,144)	-	19%	25,461	(5,432)	712	13%
53155 - PROGRAM SUPPLIES	(265,122)	(49,311)	-	19%	215,811	(37,237)	12,075	32%
53210 - WORK SUPPLIES	(87,146)	(21,838)	-	25%	65,308	(13,376)	8,462	63%
53215 - JANITORIAL SUPPLIES	(39,720)	(14,671)	-	37%	25,049	(4,840)	9,831	203%

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53225 - LIBRARY MATERIALS	(428,471)	(254,360)	-	59%	174,111	(191,260)	63,100	33%
53235 - SAFETY SUPPLIES	(36,255)	(1,747)	-	5%	34,509	(1,249)	498	40%
53245 - UNIFORM CLOTHING SUPPLIES	(317)	-	-	0%	317	-	-	0%
53250 - FOOD AND BEVERAGE	(7,080)	-	-	0%	7,080	(187)	(187)	-100%
53315 - BUILDING SUPPLIES	(13,619)	(8,717)	(1,954)	78%	2,948	(1,003)	7,714	769%
53320 - ELECTRICAL SUPPLIES	(20,385)	(897)	-	4%	19,488	(6,324)	(5,426)	-86%
53325 - HVAC SUPPLIES	(13,810)	(1,418)	-	10%	12,392	(1,131)	287	25%
53330 - PLUMBING SUPPLIES	(4,825)	(1,703)	-	35%	3,122	(4,932)	(3,229)	-65%
53410 - MACHINERY AND EQUIPMENT	(3,500)	(105)	-	3%	3,395	(45,763)	(45,658)	-100%
53413 - EQUIPMENT SUPPLIES	(4,700)	(985)	-	21%	3,715	(376)	608	162%
53450 - INVENTORY	-	(45)	-	0%	(45)	-	45	0%
TOTAL SUPPLIES	(1,253,479)	(470,043)	(23,024)	39%	760,413	(356,032)	114,011	32%
54110 - NATURAL GAS	(53,935)	(31,729)	-	59%	22,206	(31,818)	(90)	0%
54112 - ELECTRICITY	(313,425)	(62,388)	-	20%	251,037	(60,590)	1,797	3%
54113 - WATER	(14,760)	(2,772)	-	19%	11,988	(1,614)	1,158	72%
54114 - SEWER	(10,690)	(2,381)	-	22%	8,309	(1,723)	657	38%
54115 - STORMWATER	(5,470)	(1,703)	-	31%	3,767	(1,350)	353	26%
54120 - TELEPHONE	(17,294)	(1,370)	-	8%	15,924	(1,501)	(130)	-9%
54121 - CELLULAR TELEPHONE	(11,432)	(1,630)	-	14%	9,802	(2,672)	(1,042)	-39%
54130 - SYSTEMS COMMUNICATION INTERNET	(631,222)	(604,541)	-	96%	26,681	(601,522)	3,018	1%
54210 - BUILDING IMPROV REPAIR MAINT	(227,680)	(68,696)	(177,332)	108%	(18,348)	(88,376)	(19,680)	-22%
54215 - WASTE DISPOSAL	(13,670)	(3,010)	-	22%	10,660	(1,794)	1,216	68%
54218 - FIRE PROTECTION	(11,410)	(4,673)	(6,156)	95%	581	(5,223)	(550)	-11%
54220 - PEST CONTROL	(2,576)	(420)	-	16%	2,156	(540)	(120)	-22%
54225 - ELEVATOR REPAIR	(4,500)	(4,145)	-	92%	355	(4,024)	121	3%
54230 - FACILITY RENTAL	(260,792)	(57,590)	(113,302)	66%	89,900	(55,534)	2,057	4%
54232 - CUSTODIAL BUILDING USE CHARGES	(157,034)	(39,589)	(105,688)	93%	11,758	(38,897)	692	2%
54245 - PROCESS FEES RECYCLABLES	(11,390)	(2,182)	-	19%	9,208	(1,167)	1,015	87%
54310 - OFFICE EQUIPMENT REPAIR	(170)	-	-	0%	170	-	-	0%
54320 - COMMUNICATION DEVICE RPR MAIN	(22,805)	(17,294)	-	76%	5,511	(28,046)	(10,752)	-38%
54330 - EQUIP IMPROV REPAIR MAINT	(102,044)	(24,186)	(172,293)	193%	(94,436)	(34,602)	(10,416)	-30%
54335 - SYSTEM AND SOFTWARE MAINTENANC	-	(360)	-	0%	(360)	(400)	(40)	-10%

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54350 - LEASE RENTAL OF EQUIPMENT	(510)	(125)	-	24%	386	(119)	6	5%
54510 - RECRUITMENT	(2,000)	(154)	-	8%	1,846	(218)	(64)	-29%
54515 - MILEAGE	(3,000)	(1,078)	(134)	40%	1,789	(390)	687	176%
54520 - CONFERENCES AND TRAINING	(57,493)	(11,326)	-	20%	46,167	(7,023)	4,303	61%
54535 - MEMBERSHIPS	(14,498)	(9,789)	(458)	71%	4,252	(9,920)	(131)	-1%
54540 - UNIFORM LAUNDRY	(7,700)	(1,164)	-	15%	6,536	(1,204)	(40)	-3%
54615 - AUDIT SERVICES	(2,000)	-	-	0%	2,000	-	-	0%
54625 - CREDIT CARD SERVICES	(3,000)	473	-	-16%	3,473	-	(473)	0%
54640 - MANAGEMENT SERVICES	-	-	-	0%	-	-	-	0%
54645 - CONSULTING SERVICES	-	(750)	(109,833)	0%	(110,583)	(575)	175	30%
54650 - ADVERTISING SERVICES	(18,203)	(10,141)	-	56%	8,063	(4,024)	6,117	152%
54680 - PARKING TOWING SERVICES	(500)	-	-	0%	500	-	-	0%
54685 - SECURITY SERVICES	(6,595)	(4,681)	-	71%	1,914	(2,789)	1,892	68%
54689 - TRANSPORTATION SERVICES	(20,140)	(1,200)	-	6%	18,940	-	1,200	0%
54695 - PROGRAM SERVICES	(400,643)	(64,036)	-	16%	336,607	(30,036)	34,000	113%
54810 - OTHER SERVICES AND EXPENSES	(8,000)	(38)	-	0%	7,962	(15)	23	156%
54820 - COMMUNITY AGENCY CONTRACTS	(1,937,523)	-	-	0%	1,937,523	-	-	0%
54860 - TAXES AND SPECIAL ASSESSMENTS	(26,400)	(7,226)	(15,637)	87%	3,537	(6,819)	407	6%
54880 - PERMITS AND LICENSES	(600)	-	-	0%	600	(580)	(580)	-100%
TOTAL PURCHASED SERVICES	(4,381,104)	(1,041,890)	(700,832)	40%	2,638,382	(1,025,104)	16,786	2%
57140 - ID CHARGE FROM ENGINEERING	(3,537)	(884)	-	25%	2,653	(884)	-	0%
57141 - ID CHARGE FROM FLEET SERVICES	(17,331)	-	-	0%	17,331	(1,669)	(1,669)	-100%
57145 - ID CHARGE FROM TRAFFIC ENGINEE	(3,766)	(3,641)	-	97%	125	-	3,641	0%
57175 - ID CHARGE FROM INSURANCE	(95,900)	-	-	0%	95,900	-	-	0%
57176 - ID CHARGE FROM WORKERS COMP	(15,102)	-	-	0%	15,102	-	-	0%
59130 - TRANSFER OUT TO DEBT SERVICE	(2,667,314)	-	-	0%	2,667,314	-	-	0%
59140 - TRANSFER OUT TO CAPITAL PROJECTS	-	-	-	0%	-	-	-	0%
TOTAL DEBT/INTER-DEPT CHARGES	(2,802,950)	(4,526)	-	0%	2,798,424	(2,553)	1,973	77%
TOTAL EXPENSES	(22,991,320)	(4,746,840)	(723,856)	21%	17,520,624	(4,098,362)	648,478	16%
Grand Total Revenue/(Loss)	0	7,744,995				8,300,767		