

							12/31/2018
							Year remaining 0%
							Year lapsed 100%
MADISON PUBLIC LIBRARY 2018 YEAR TO DATE BUDGET REPORT AS OF MARCH 25,2019							
	Adopted Budget	2018 YTD Actuals	Encumbrances	% Budget Used	Under/(Over) Budget	2017 YTD Actuals	CYTD - LYTD Variance \$
							CYTD - LYTD Variance %
Revenue Totals	19,923,670.50	19,245,314.24	-	97%	678,356.26	19,237,621.91	7,692.33
Expenses Totals:	(19,931,194.81)	(19,715,635.39)	(7,916.00)	99%	215,559.42	(19,136,347.73)	(93.46)
Wages & Benefits Totals	(12,740,710.99)	(12,659,647.27)	-	99%	81,063.72	(12,352,851.82)	306,795.45
Supplies Totals	(1,708,977.51)	(942,163.10)	(7,916.00)	55%	766,814.41	(818,874.06)	123,289.04
Purchased Services Totals	(2,700,027.31)	(2,656,264.22)	-	98%	43,763.09	(2,345,818.74)	310,445.48
Debt and Inter-Dept Totals	(2,781,479.00)	(3,457,560.80)	-	124%	(676,081.80)	(3,618,803.11)	(161,242.31)
Net Gain/(Loss)	(7,524.31)	(470,321.15)	(7,916.00)		893,915.68	101,274.18	
Fund Balance 1/1/2018		775,624.93					
Fund Balance 12/31/18		305,303.78					
Items to note:							
Fund Balance:							
1. This is considered the Library "Rainy Day Fund" and the balance should be able to cover a payroll.							
2. Average payroll wages and benefits in 2018: \$480,000.							
Revenue:							
1. 2018 budget was established based on 2017 actual figures, which included \$300,000 of one-time gifts; therefore, budget was overstated for donations.							
2. Federal Operating Revenues are down due to a reduction of the IRS Interest credit on bond issuances.							
3. Other Unit of Government Revenues are down due to a grant we had in 2017 that we did not have in 2018.							
4. Donations and Contributions carry forward funding of \$420,386 reduces 2018 revenue and increases 2019 revenue.							
5. Miscellaneous Revenue was 100% more than previous year due to a one-time reimbursement of \$13,288 from SCLS in 2018.							
Wages & Benefits:							
1. Permanent Wages and Salary Savings are under budget by \$170,819.							
2. Hourly Wages are over budget by \$98,523.							
3. Overall, we were under budget \$81,064.							
Supplies:							
1. Copy Printing Supplies is much higher. In 2018 we began recording the reproduction paper expenses in Copy Printing Supplies instead of Office Supplies.							
2. Software Licenses & Supplies is lower due to the Yahara renewal posting to Program Supplies in 2018.							
3. Program Supplies nearly doubled. We received large payments from the Foundation at the end of 2017 which we spent in 2018.							
4. Supplies accounts variances are due to inconsistent account coding; overall variance for non program supplies is an increase of 3%.							

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MADISON PUBLIC LIBRARY 2018 YEAR TO DATE BUDGET REPORT AS OF MARCH 25,2019							
	Adopted Budget	2018 YTD Actuals	Encumbrances	% Budget Used	Under/(Over) Budget	2017 YTD Actuals	CYTD - LYTD Variance \$
							CYTD - LYTD Variance %
Purchased Services:							
1. Purchased Services account variances are due to inconsistent account coding, overall variance for non program services is an increase of 11%.							
2. Conferences and Training increased due to training opportunities taken that were not Library-specific, but pertaining to staff work.							
3. Program Services increased 36%. We received large payments from the Foundation at the end of 2017 which we spent in 2018.							
4. Grants increased due to MPL passing through Schmidt grant funds to Madison Metropolitan School District.							
5. Community Agency Contracts is the payment to Dane County Facility Maintenance, increase in costs passed along from Dane County.							
City Finance continues to post 2018 adjusting entries as of the time this report was created. A final 2018 report will be submitted to the Board when all 2018 activity is completed.							
2017 Revenues to carry forward into 2019:							
A total of \$300,000 was approved by the Library Board at the 1/3/19 meeting.							
MPLF Venture Fund Early Literacy	86,727.13						
MPLF Schmidt Sciences Bubble Up	151,590.02						
Annual Donation	877.96						
Donor Designated	892.86						
Mini-grants	1,560.52						
Making Spaces Donor Designated	3,262.11						
	244,910.60						
2018 Revenues to carry forward into 2019:							
Endowments	25,179.20						
Friends	34,557.58						
Annual Donation	75,506.49						
Donor Designated	25,218.91						
Mini-grants	9,260.19						
Miscellaneous donations	5,753.35						
	175,475.72						

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MADISON PUBLIC LIBRARY 2018 YEAR TO DATE BUDGET REPORT AS OF MARCH 25,2019								
	Adopted Budget	2018 YTD Actuals	Encumbrances	% Budget Used	Under/(Over) Budget	2017 YTD Actuals	CYTD - LYTD Variance \$	CYTD - LYTD Variance %
Revenues:								
41110 - REAL ESTATE TAXES	17,779,030.00	17,779,029.77	-	100%	0.23	16,915,564.00	863,465.77	5%
42110 - FEDERAL REVENUES OPERATING	35,970.20	23,838.96	-	66%	12,131.24	32,117.88	(8,278.92)	-26%
42410 - OTHER UNIT OF GOV REVENUES OP	73,452.00	76,043.15	-	104%	(2,591.15)	157,849.74	(81,806.59)	-52%
43110 - REPRODUCTION SERVICES	90,000.00	90,242.92	-	100%	(242.92)	92,631.35	(2,388.43)	-3%
43420 - APPLIANCE COLLECTION	9,000.00	12,966.80	-	144%	(3,966.80)	13,204.75	(237.95)	-2%
43520 - CATERING CONCESSIONS	15,000.00	18,693.64	-	125%	(3,693.64)	16,142.53	2,551.11	16%
43522 - FACILITY RENTAL	38,900.00	43,730.80	-	112%	(4,830.80)	43,662.96	67.84	0%
43562 - SOUTHCENTRAL LIBRARY SERVICES	270,284.00	270,284.00	-	100%	-	270,284.00	-	0%
43565 - LIBRARY COLLECTION FEES	19,000.00	16,057.07	-	85%	2,942.93	18,571.77	(2,514.70)	-14%
43568 - CATALOGING SERVICES	454,255.00	454,290.00	-	100%	(35.00)	454,255.00	35.00	0%
43710 - REIMBURSEMENT OF EXPENSE	10,000.00	26,969.44	-	270%	(16,969.44)	22,133.72	4,835.72	22%
45210 - LIBRARY FINES	280,000.00	277,103.31	-	99%	2,896.69	284,217.80	(7,114.49)	-3%
46310 - CONTRIBUTIONS AND DONATIONS	795,846.00	116,538.96	-	15%	679,307.04	887,499.03	(770,960.07)	-87%
47190 - MISCELLANEOUS REVENUE	10,250.00	19,525.42	-	190%	(9,275.42)	9,487.38	10,038.04	106%
48510 - FUND BALANCE APPLIED	22,683.30	-	-	0%	22,683.30	-	-	0%
49124 - TRANSFER IN FROM OTHER RESTRIC	20,000.00	-	-	0%	20,000.00	-	-	0%
49150 - TRANSFER IN FROM PERMANENT	-	20,000.00	-	0%	(20,000.00)	20,000.00	-	0%
Revenue Total	19,923,670.50	19,245,314.24	-	97%	678,356.26	19,237,621.91	7,692.33	0%
Expenses:					-			
51110 - PERMANENT WAGES	(8,232,506.99)	(7,851,105.35)	-	95%	381,401.64	(7,523,854.96)	327,250.39	4%
51111 - SALARY SAVINGS	210,582.00	-	-	0%	(210,582.00)	-	-	0%
51113 - PENDING PERSONNEL	(28,483.00)	(50,197.79)	-	176%	(21,714.79)	(45,671.85)	4,525.94	10%
51120 - PREMIUM PAY	(70,000.00)	(83,807.67)	-	120%	(13,807.67)	(43,658.99)	40,148.68	92%
51140 - COMPENSATED ABSENCE	(1,503,292.00)	(1,601,815.08)	-	107%	(98,523.08)	(1,617,568.88)	(15,753.80)	-1%
51210 - HOURLY WAGES	(50,344.00)	(87,553.27)	-	174%	(37,209.27)	(80,502.11)	7,051.16	9%
51310 - OVERTIME WAGES PERMANENT	-	(176.25)	-	0%	(176.25)	(208.04)	(31.79)	-15%
51320 - OVERTIME WAGES HOURLY	-	-	-	0%	-	(201.17)	(201.17)	-100%
52110 - COMPENSATED ABSENCE ESCROW	(101,338.00)	(114,796.49)	-	113%	(13,458.49)	(175,751.37)	(60,954.88)	65%
52310 - UNEMPLOYMENT BENEFITS	-	(7,922.86)	-	0%	(7,922.86)	(6,866.17)	1,056.69	15%
52410 - HEALTH INSURANCE BENEFIT	(1,550,789.00)	(1,447,965.36)	-	93%	102,823.64	(1,482,579.65)	(34,614.29)	-2%
52413 - WAGE INSURANCE BENEFIT	(19,578.00)	(20,777.80)	-	106%	(1,199.80)	(19,622.87)	1,154.93	6%
52420 - HEALTH INSURANCE RETIREE	(7,330.00)	-	-	0%	7,330.00	-	-	0%
52510 - WI RETIREMENT SYSTEM	(563,482.00)	(585,551.06)	-	104%	(22,069.06)	(569,043.53)	16,507.53	3%
52610 - FICA MEDICARE BENEFITS	(733,041.00)	(717,189.99)	-	98%	15,851.01	(695,763.87)	21,426.12	3%
52716 - POST EMPLOYMENT HEALTH PLANS	(91,109.00)	(90,788.30)	-	100%	320.70	(91,558.36)	(770.06)	-1%
TOTAL WAGES & BENEFITS	(12,740,710.99)	(12,659,647.27)	-	99%	81,063.72	(12,352,851.82)	306,795.45	2%

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53100 - PURCHASING CARD UNALLOCATED	-	-	-	0%	-	-	-	0%
53110 - OFFICE SUPPLIES	(86,500.00)	(67,739.42)	-	78%	18,760.58	(93,886.58)	(26,147.16)	-28%
53120 - COPY PRINTING SUPPLIES	(33,000.00)	(39,156.97)	-	119%	(6,156.97)	(8,559.89)	30,597.08	357%
53130 - FURNITURE	(40,000.00)	(27,087.91)	-	68%	12,912.09	(19,770.50)	7,317.41	37%
53140 - HARDWARE SUPPLIES	(115,524.31)	(94,419.93)	-	82%	21,104.38	(99,867.71)	(5,447.78)	-5%
53145 - SOFTWARE LICENSES & SUPPLIES	(5,000.00)	(8,982.20)	-	180%	(3,982.20)	(23,003.08)	(14,020.88)	-61%
53150 - POSTAGE	(38,000.00)	(37,946.39)	-	100%	53.61	(39,322.02)	(1,375.63)	-3%
53155 - PROGRAM SUPPLIES	(195,997.20)	(198,385.16)	-	101%	(2,387.96)	(99,487.82)	98,897.34	99%
53210 - WORK SUPPLIES	(2,700.00)	(16,475.33)	-	610%	(13,775.33)	(8,421.26)	8,054.07	96%
53215 - JANITORIAL SUPPLIES	(40,000.00)	(38,903.09)	-	97%	1,096.91	(44,752.61)	(5,849.52)	-13%
53225 - LIBRARY MATERIALS	(1,086,036.00)	(359,101.46)	-	33%	726,934.54	(249,801.80)	109,299.66	44%
53235 - SAFETY SUPPLIES	(550.00)	(226.66)	-	41%	323.34	(1,299.00)	(1,072.34)	-83%
53245 - UNIFORM CLOTHING SUPPLIES	(120.00)	(44.97)	-	37%	75.03	(53.37)	(8.40)	-16%
53250 - FOOD AND BEVERAGE	(3,000.00)	(5,887.37)	-	196%	(2,887.37)	(3,600.28)	2,287.09	64%
53310 - BUILDING	(1,000.00)	(2,900.00)	(7,916.00)	290%	(1,900.00)	(15,403.38)	(12,503.38)	-81%
53315 - BUILDING SUPPLIES	(2,450.00)	(3,950.62)	-	161%	(1,500.62)	(8,054.82)	(4,104.20)	-51%
53320 - ELECTRICAL SUPPLIES	(4,250.00)	(16,931.41)	-	398%	(12,681.41)	(14,689.83)	2,241.58	15%
53325 - HVAC SUPPLIES	(51,450.00)	(12,017.62)	-	23%	39,432.38	(66,181.73)	(54,164.11)	-82%
53330 - PLUMBING SUPPLIES	(1,300.00)	(3,120.57)	-	240%	(1,820.57)	(9,377.70)	(6,257.13)	-67%
53410 - MACHINERY AND EQUIPMENT	-	(2,321.92)	-	0%	(2,321.92)	(581.13)	1,740.79	300%
53413 - EQUIPMENT SUPPLIES	(2,100.00)	(6,399.10)	-	305%	(4,299.10)	(11,628.39)	(5,229.29)	-45%
53450 - INVENTORY	-	(165.00)	-	0%	(165.00)	(1,131.16)	(966.16)	-85%
TOTAL SUPPLIES	(1,708,977.51)	(942,163.10)	(7,916.00)	55%	766,814.41	(818,874.06)	123,289.04	15%
54110 - NATURAL GAS	(47,300.00)	(47,012.00)	-	99%	288.00	(43,829.16)	3,182.84	7%
54112 - ELECTRICITY	(313,700.00)	(275,617.02)	-	88%	38,082.98	(284,648.88)	(9,031.86)	-3%
54113 - WATER	(9,350.00)	(10,448.41)	-	112%	(1,098.41)	(9,977.29)	471.12	5%
54114 - SEWER	(8,150.00)	(9,195.79)	-	113%	(1,045.79)	(8,524.70)	671.09	8%
54115 - STORMWATER	(4,200.00)	(4,515.71)	-	108%	(315.71)	(4,599.76)	(84.05)	-2%
54120 - TELEPHONE	(20,470.00)	(12,383.53)	-	60%	8,086.47	(17,981.25)	(5,597.72)	-31%
54121 - CELLULAR TELEPHONE	(10,542.00)	(12,143.42)	-	115%	(1,601.42)	(11,810.47)	332.95	3%
54130 - SYSTEMS COMMUNICATION INTERNET	(612,502.01)	(611,532.75)	-	100%	969.26	(611,925.18)	(392.43)	0%
54210 - BUILDING IMPROV REPAIR MAINT	(177,200.00)	(236,827.20)	-	134%	(59,627.20)	(170,933.37)	65,893.83	39%
54215 - WASTE DISPOSAL	(4,920.00)	(5,607.98)	-	114%	(687.98)	(4,592.94)	1,015.04	22%
54218 - FIRE PROTECTION	(410.00)	(780.00)	-	190%	(370.00)	(390.00)	390.00	100%
54220 - PEST CONTROL	(2,892.00)	(1,231.11)	-	43%	1,660.89	(3,091.52)	(1,860.41)	-60%
54225 - ELEVATOR REPAIR	(4,000.00)	(3,645.76)	-	91%	354.24	(3,609.68)	36.08	1%
54230 - FACILITY RENTAL	(353,400.00)	(332,654.85)	-	94%	20,745.15	(316,515.07)	16,139.78	5%
54232 - CUSTODIAL BUILDING USE CHARGES	(162,592.00)	(169,081.50)	-	104%	(6,489.50)	(158,629.80)	10,451.70	7%
54245 - PROCESS FEES RECYCLABLES	(5,160.00)	(6,340.70)	-	123%	(1,180.70)	(6,615.93)	(275.23)	-4%
54310 - OFFICE EQUIPMENT REPAIR	(12,000.00)	(6,536.92)	-	54%	5,463.08	(6,137.92)	399.00	7%

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54320 - COMMUNICATION DEVICE RPR MAIN	(17,450.00)	(11,501.09)	-	66%	5,948.91	(10,697.72)	803.37	8%
54330 - EQUIP IMPROV REPAIR MAINT	(67,000.00)	(82,933.24)	-	124%	(15,933.24)	(42,727.84)	40,205.40	94%
54335 - SYSTEM AND SOFTWARE MAINTENANC	-	(5,878.41)	-	0%	(5,878.41)	-	5,878.41	0%
54350 - LEASE RENTAL OF EQUIPMENT	(400.00)	(834.84)	-	209%	(434.84)	(832.08)	2.76	0%
54510 - RECRUITMENT	(500.00)	(655.00)	-	131%	(155.00)	(475.00)	180.00	38%
54515 - MILEAGE	(8,500.00)	(12,273.85)	-	144%	(3,773.85)	(11,464.54)	809.31	7%
54520 - CONFERENCES AND TRAINING	(60,080.00)	(76,662.66)	-	128%	(16,582.66)	(48,390.50)	28,272.16	58%
54535 - MEMBERSHIPS	(11,000.00)	(13,365.00)	-	122%	(2,365.00)	(13,603.07)	(238.07)	-2%
54540 - UNIFORM LAUNDRY	(4,200.00)	(5,747.10)	-	137%	(1,547.10)	(5,137.71)	609.39	12%
54625 - CREDIT CARD SERVICES	(3,000.00)	(4,747.43)	-	158%	(1,747.43)	(3,905.35)	842.08	22%
54628 - COLLECTION SERVICES	(10,000.00)	(8,779.95)	-	88%	1,220.05	(9,039.50)	(259.55)	-3%
54630 - ARMORED CAR SERVICES	(15,100.00)	(21,668.33)	-	143%	(6,568.33)	(16,366.46)	5,301.87	32%
54645 - CONSULTING SERVICES	(2,000.00)	-	-	0%	2,000.00	(200.00)	(200.00)	-100%
54650 - ADVERTISING SERVICES	(40,750.00)	(43,163.49)	-	106%	(2,413.49)	(45,561.76)	(2,398.27)	-5%
54655 - PRINTING SERVICES	(20,000.00)	(25,499.00)	-	127%	(5,499.00)	(20,989.14)	4,509.86	21%
54684 - INVESTIGATIVE SERVICES	(200.00)	-	-	0%	200.00	(52.00)	(52.00)	-100%
54685 - SECURITY SERVICES	(11,122.00)	(12,160.71)	-	109%	(1,038.71)	(12,260.15)	(99.44)	-1%
54686 - INTERPRETERS SIGNING SERVICES	(1,000.00)	-	-	0%	1,000.00	-	-	0%
54689 - TRANSPORTATION SERVICES	-	-	-	0%	-	(586.50)	(586.50)	-100%
54695 - PROGRAM SERVICES	(245,029.30)	(222,302.12)	-	91%	22,727.18	(163,838.54)	58,463.58	36%
54810 - OTHER SERVICES AND EXPENSES	(90,900.00)	(13.10)	-	0%	90,886.90	(637.50)	(624.40)	-98%
54815 - GRANTS	(27,000.00)	(49,798.03)	-	184%	(22,798.03)	(10,109.81)	39,688.22	393%
54820 - COMMUNITY AGENCY CONTRACTS	(264,208.00)	(264,208.00)	-	100%	-	(221,099.00)	43,109.00	19%
54860 - TAXES AND SPECIAL ASSESSMENTS	(51,300.00)	(48,390.22)	-	94%	2,909.78	(43,411.65)	4,978.57	11%
54880 - PERMITS AND LICENSES	(500.00)	(128.00)	-	26%	372.00	(620.00)	(492.00)	-79%
TOTAL PURCHASED SERVICES	(2,700,027.31)	(2,656,264.22)	-	98%	43,763.09	(2,345,818.74)	310,445.48	13%
57117 - ID CHARGE FROM INFORMATION TEC	(23,028.00)	(23,940.00)	-	104%	(912.00)	(23,028.00)	912.00	4%
57140 - ID CHARGE FROM ENGINEERING	(3,537.00)	(3,537.00)	-	100%	-	(3,537.00)	-	0%
57141 - ID CHARGE FROM FLEET SERVICES	(12,011.00)	(4,274.98)	-	36%	7,736.02	(7,878.76)	(3,603.78)	-46%
57145 - ID CHARGE FROM TRAFFIC ENGINEE	(1,238.00)	(3,658.58)	-	296%	(2,420.58)	(1,659.36)	1,999.22	120%
57175 - ID CHARGE FROM INSURANCE	(78,150.00)	(78,150.00)	-	100%	-	(73,287.00)	4,863.00	7%
57176 - ID CHARGE FROM WORKERS COMP	(15,403.00)	(15,403.00)	-	100%	-	(12,936.00)	2,467.00	19%
59130 - TRANSFER OUT TO DEBT SERVICE	(2,648,112.00)	(2,648,112.29)	-	100%	(0.29)	(2,745,462.93)	(97,350.64)	-4%
59140 - TRANSFER OUT TO CAPITAL PROJEC	-	(680,484.95)	-	0%	(680,484.95)	(751,014.06)	(70,529.11)	-9%
TOTAL DEBT/INTER-DEPT CHARGES	(2,781,479.00)	(3,457,560.80)	-	124%	(676,081.80)	(3,618,803.11)	(161,242.31)	-4%
Expense Total	(19,931,194.81)	(19,715,635.39)	(7,916.00)	99%	215,559.42	(19,136,347.73)	579,287.66	3%
Grand Total Revenue/(Loss)	(7,524.31)	(470,321.15)				101,274.18		