



**TWO
RIVERS**
WISCONSIN

Lester Public Library

July 2024

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2024

LIBRARY FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>TAXES</u>						
280-41110 GENERAL PROPERTY TAX	0	681,790	681,790	0	100.00	631,287
TOTAL TAXES	0	681,790	681,790	0	100.00	631,287
<u>INTERGOVERNMENTAL REVENUE</u>						
280-43720 COUNTY FUNDS	0	192,489	192,519	30	100.02	175,877
TOTAL INTERGOVERNMENTAL REVE	0	192,489	192,519	30	100.02	175,877
<u>FINES & FORFEITURES</u>						
280-45300 LIBRARY BOOK FINES	446	3,100	1,686	(1,414)	54.38	1,795
TOTAL FINES & FORFEITURES	446	3,100	1,686	(1,414)	54.38	1,795
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	653	8,500	4,271	(4,229)	50.24	3,358
TOTAL CHARGES FOR SERVICE	653	8,500	4,271	(4,229)	50.24	3,358
<u>MISCELLANEOUS REVENUE</u>						
280-48300 SALE OF PROP & EQUIP	81	4,000	1,010	(2,990)	25.25	953
280-48500 DONATIONS	0	70,000	17,395	(52,605)	24.85	16,500
280-48900 OTHER REVENUES	10	3,000	1,397	(1,603)	46.56	1,009
TOTAL MISCELLANEOUS REVENUE	91	77,000	19,802	(57,198)	25.72	18,462
<u>OTHER FINANCING SOURCES</u>						
280-49223 TRANS FROM OTHER FUNDS	0	0	0	0	.00	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	.00	0
TOTAL FUND REVENUE	1,190	962,879	900,067	(62,812)	93.48	830,780

CITY OF TWO RIVERS
2024 MONTHLY GENERAL FUND REPORT
JULY 31, 2024 BUDGET

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2024 BUDGET	2024 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>LESTER LIBRARY</u>						
LIBRARY ADMINISTRATION						
<i><u>PERSONNEL SERVICES</u></i>						
280-55110-1100	FULLTIME ADMINISTRATION	26,449	310,564	181,412 (129,152)	58.41	158,322
280-55110-1200	WAGES - FULLTIME	51	0	314 (314)	.00	0
280-55110-1220	WAGES - FULLTIME	3,491	40,997	23,943 (17,054)	58.40	20,099
280-55110-1270	WAGES - PART TIME	12,823	158,575	93,146 (65,429)	58.74	76,604
280-55110-1280	WAGES-LONGEVITY PAY	0	7,902	0 (7,902)	.00	0
280-55110-1290	WAGES-OVERTIME	0	591	0 (591)	.00	0
280-55110-1310	WI RETIREMENT	2,356	28,679	16,279 (12,400)	56.76	14,026
280-55110-1320	FICA	3,088	40,058	21,729 (18,329)	54.24	18,548
280-55110-1330	HEALTH INSURANCE	8,271	94,316	56,406 (37,910)	59.81	45,848
280-55110-1334	HEALTH INSURANCE OPT-OUT	231	5,000	2,038 (2,962)	40.77	2,885
280-55110-1340	LIFE INSURANCE	134	1,640	916 (724)	55.84	846
280-55110-1350	OTHER BENEFITS	0	0	0 (0)	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	0	467 (467)	.00	1,122
	TOTAL PERSONNEL SERVICES	56,894	688,322	396,650 (291,672)	57.63	338,299
<i><u>CONTRACTUAL SERVICES</u></i>						
280-55110-2100	PROF SERV - CITY SERVICES	4,402	50,375	34,020 (16,355)	67.53	30,008
280-55110-2130	PROFESSIONAL SERVICES	338	6,500	3,355 (3,145)	51.61	4,561
280-55110-2200	TELEPHONE EXPENSE	88	1,200	647 (553)	53.94	674
280-55110-2210	ELECTRICITY	1,962	25,000	10,346 (14,654)	41.39	15,532
280-55110-2220	NATURAL GAS/HEAT	0	13,500	5,484 (8,016)	40.62	8,445
280-55110-2230	WATER EXPENSE	183	2,160	1,263 (897)	58.49	1,239
280-55110-2240	SEWER EXPENSE	69	884	458 (426)	51.82	545
280-55110-2250	STORMWATER EXPENSE	80	960	560 (400)	58.28	560
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	448	25,000	10,138 (14,862)	40.55	11,808
280-55110-2450	EQUIPMENT NEW	0	7,500	678 (6,822)	9.03	6,048
280-55110-2910	PRINTING/ADVERTISING	0	1,000	0 (1,000)	.00	508
280-55110-2930	TECHNOLOGY	1,009	14,000	8,912 (5,088)	63.66	8,904
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0 (0)	.00	6,454
	TOTAL CONTRACTUAL SERVICES	8,578	148,079	75,861 (72,218)	51.23	95,283
<i><u>OPERATING SUPPLIES/EXPENSES</u></i>						
280-55110-3100	OFFICE SUPPLIES	291	6,000	3,665 (2,335)	61.08	3,142
280-55110-3110	POSTAGE	69	400	262 (138)	65.49	271
280-55110-3300	TRAVEL	0	1,000	958 (42)	95.85	608
280-55110-3560	LANDSCAPING	2,496	15,000	9,462 (5,538)	63.08	6,909
280-55110-3960	TECH PROC SUPPLIES	0	0	52 (52)	.00	0
	TOTAL OP SUPPLIES/EXP	2,856	22,400	14,399 (8,001)	64.28	10,930

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LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2024 BUDGET	2024 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>FIXED CHARGES</u>						
280-55110-5200	INSURANCES	1,270	14,000	8,888 (5,112)	63.49	8,609
280-55110-5950	TRANSFER TO CAP PROJ FNDS	0	1,440	1,440 0	100.00	1,440
TOTAL FIXED CHARGES		1,270	15,440	10,328 (5,112)	66.89	10,049
TOTAL LIBRARY ADMINISTRATION		69,598	874,241	497,239 (377,002)	56.88	454,562
 ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230	PERIODICALS	52	2,900	3,110 210	107.23	3,198
280-55111-3400	NON-FICTION BOOKS	2,232	14,000	11,103 (2,897)	79.31	6,339
280-55111-3420	FICTION BOOKS	1,908	14,000	8,999 (5,001)	64.28	10,288
280-55111-3430	LARGE PRINT BOOKS	709	10,000	5,557 (4,443)	55.57	5,152
280-55111-3450	MOVIES	110	3,500	1,803 (1,697)	51.52	1,354
280-55111-3470	AUDIOBOOKS	213	3,200	2,045 (1,155)	63.92	1,993
280-55111-3480	MUSIC CD'S	0	0	0 0	.00	0
280-55111-3510	PROGRAMS	0	2,000	1,035 (965)	51.76	1,314
TOTAL OP SUPPLIES/EXP		5,223	49,600	33,653 (15,947)	67.85	29,638
TOTAL ADULT SERVICES		5,223	49,600	33,653 (15,947)	67.85	29,638

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 2024 MONTHLY GENERAL FUND REPORT
 JULY 31, 2024 BUDGET

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2024 BUDGET	2024 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CHILDREN'S SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230	PERIODICALS	0	300	313	13	104.27
280-55112-3400	NON-FICTION BOOKS	411	6,138	4,710	(1,428)	76.74
280-55112-3420	FICTION BOOKS	406	1,000	2,935	1,935	293.53
280-55112-3440	PAPERBACKS	76	700	452	(248)	64.57
280-55112-3450	MOVIES	34	2,500	204	(2,296)	8.14
280-55112-3470	AUDIOBOOKS	0	1,700	0	(1,700)	.00
280-55112-3510	PROGRAMS	414	10,000	3,012	(6,988)	30.12
280-55112-3530	JE BOOKS	500	6,000	3,349	(2,651)	55.82
	TOTAL OP SUPPLIES/EXP	1,841	28,338	14,975	(13,363)	52.84
	TOTAL CHILDREN'S SERVICES	1,841	28,338	14,975	(13,363)	52.84
REFERENCE						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400	NON-FICTION BOOKS	0	0	0	0	.00
280-55114-3490	MICROFILM	0	5,200	1,800	(3,400)	34.62
	TOTAL OP SUPPLIES/EXP	0	5,200	1,800	(3,400)	34.62
	TOTAL REFERENCE	0	5,200	1,800	(3,400)	34.62

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LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2024 BUDGET	2024 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
YOUNG ADULT SERVICES						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55115-3230 PERIODICALS	0	200	0	(200)	.00	25
280-55115-3420 FICTION BOOKS	622	4,800	2,367	(2,433)	49.31	2,666
280-55115-3470 AUDIOBOOKS	0	500	0	(500)	.00	0
280-55115-3510 PROGRAMS	0	0	(500)	(500)	.00	0
<i>TOTAL OP SUPPLIES/EXP</i>	622	5,500	1,867	(3,633)	33.94	2,691
TOTAL YOUNG ADULT SERVICES	622	5,500	1,867	(3,633)	33.94	2,691
TOTAL LESTER LIBRARY EXP	77,284	962,879	549,533	(413,346)	57.07	506,297
NET REV OVER EXP	(76,094)	0	350,534	350,534	.00	324,483