



**TWO
RIVERS**
WISCONSIN

Lester Public Library

September 2024

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	175	3,100	2,041	(1,059)	65.85	2,135
TOTAL FINES & FORFEITURES	175	3,100	2,041	(1,059)	65.85	2,135
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	638	8,500	5,564	(2,936)	65.46	4,334
TOTAL CHARGES FOR SERVICE	638	8,500	5,564	(2,936)	65.46	4,334
<u>MISCELLANEOUS REVENUE</u>						
280-48300 SALE OF PROP & EQUIP	849	4,000	1,978	(2,022)	49.46	1,335
280-48500 DONATIONS	0	70,000	17,395	(52,605)	24.85	16,500
280-48900 OTHER REVENUES	254	3,000	2,609	(391)	86.97	1,722
TOTAL MISCELLANEOUS REVENUE	1,103	77,000	21,982	(55,018)	28.55	19,558
<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	1,917	962,879	903,897	(58,982)	93.87	833,190

CITY OF TWO RIVERS
2024 MONTHLY GENERAL FUND REPORT
SEPTEMBER 30, 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	25,596	310,564	233,458 (77,106)	75.17	203,876
280-55110-1200	WAGES - FULLTIME	0	0	314 (314)	.00	0
280-55110-1220	WAGES - FULLTIME	3,379	40,997	30,814 (10,183)	75.16	25,568
280-55110-1270	WAGES - PART TIME	13,047	158,575	119,312 (39,263)	75.24	98,521
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	2,287	28,679	20,929 (7,750)	72.98	18,006
280-55110-1320	FICA	3,036	40,058	27,875 (12,183)	69.59	23,842
280-55110-1330	HEALTH INSURANCE	8,271	94,316	72,949 (21,367)	77.34	58,947
280-55110-1334	HEALTH INSURANCE OPT-OUT	231	5,000	2,500 (2,500)	50.00	3,654
280-55110-1340	LIFE INSURANCE	134	1,640	1,184 (456)	72.17	1,106
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	55,981	688,322	509,800 (178,522)	74.06	434,642
<i><u>CONTRACTUAL SERVICES</u></i>						
280-55110-2100	PROF SERV - CITY SERVICES	3,795	50,375	41,283 (9,092)	81.95	36,615
280-55110-2130	PROFESSIONAL SERVICES	817	6,500	4,593 (1,907)	70.66	5,629
280-55110-2200	TELEPHONE EXPENSE	85	1,200	820 (381)	68.29	866
280-55110-2210	ELECTRICITY	3,286	25,000	16,678 (8,322)	66.71	20,867
280-55110-2220	NATURAL GAS/HEAT	355	13,500	6,650 (6,850)	49.26	9,210
280-55110-2230	WATER EXPENSE	183	2,160	1,638 (522)	75.83	1,582
280-55110-2240	SEWER EXPENSE	69	884	608 (276)	68.76	685
280-55110-2250	STORMWATER EXPENSE	80	960	719 (241)	74.93	719
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	11,919	25,000	26,132 (1,132)	104.53	15,363
280-55110-2450	EQUIPMENT NEW	0	7,500	678 (6,822)	9.03	6,048
280-55110-2910	PRINTING/ADVERTISING	230	1,000	230 (770)	23.00	508
280-55110-2930	TECHNOLOGY	53	14,000	9,018 (4,982)	64.42	8,995
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0 (0)	.00	6,454
	TOTAL CONTRACTUAL SERVICES	20,872	148,079	109,046 (39,033)	73.64	113,542
<i><u>OPERATING SUPPLIES/EXPENSES</u></i>						
280-55110-3100	OFFICE SUPPLIES	1,184	6,000	4,961 (1,039)	82.68	4,460
280-55110-3110	POSTAGE	27	400	332 (68)	83.12	353
280-55110-3300	TRAVEL	0	1,000	958 (42)	95.85	642
280-55110-3560	LANDSCAPING	2,800	15,000	13,779 (1,221)	91.86	10,943
280-55110-3960	TECH PROC SUPPLIES	0	0	52 (52)	.00	0
	TOTAL OP SUPPLIES/EXP	4,011	22,400	20,082 (2,318)	89.65	16,398

CITY OF TWO RIVERS
2024 MONTHLY GENERAL FUND REPORT
SEPTEMBER 30, 2024 BUDGET

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	11,428 (2,572)	81.63	11,069
280-55110-5950	TRANSFER TO CAP PROJ FNDS	0	1,440	2,034 594	141.25	2,034
TOTAL FIXED CHARGES		1,270	15,440	13,462 (1,978)	87.19	13,103
TOTAL LIBRARY ADMINISTRATION		82,133	874,241	652,390 (221,851)	74.62	577,686
 ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230	PERIODICALS	28	2,900	3,365 465	116.02	3,286
280-55111-3400	NON-FICTION BOOKS	828	14,000	12,839 (1,161)	91.71	10,631
280-55111-3420	FICTION BOOKS	2,215	14,000	13,030 (970)	93.07	13,773
280-55111-3430	LARGE PRINT BOOKS	1,314	10,000	7,292 (2,708)	72.92	6,655
280-55111-3450	MOVIES	225	3,500	2,303 (1,197)	65.81	2,069
280-55111-3470	AUDIOBOOKS	0	3,200	2,264 (936)	70.76	2,982
280-55111-3480	MUSIC CD'S	0	0	0 0	.00	0
280-55111-3510	PROGRAMS	337	2,000	1,450 (550)	72.52	1,879
TOTAL OP SUPPLIES/EXP		4,947	49,600	42,543 (7,057)	85.77	41,274
TOTAL ADULT SERVICES		4,947	49,600	42,543 (7,057)	85.77	41,274

CITY OF TWO RIVERS
 2024 MONTHLY GENERAL FUND REPORT
 SEPTEMBER 30, 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	29	300	342	42	113.93	296
280-55112-3400	NON-FICTION BOOKS	174	6,138	4,941	(1,197)	80.50	4,072
280-55112-3420	FICTION BOOKS	301	1,000	3,430	2,430	342.99	3,515
280-55112-3440	PAPERBACKS	143	700	639	(61)	91.25	406
280-55112-3450	MOVIES	20	2,500	224	(2,276)	8.94	422
280-55112-3470	AUDIOBOOKS	0	1,700	0	(1,700)	.00	38
280-55112-3510	PROGRAMS	1,063	10,000	5,761	(4,239)	57.61	8,854
280-55112-3530	JE BOOKS	71	6,000	3,634	(2,366)	60.57	4,305
	TOTAL OP SUPPLIES/EXP	1,799	28,338	18,970	(9,368)	66.94	21,907
	TOTAL CHILDREN'S SERVICES	1,799	28,338	18,970	(9,368)	66.94	21,907
REFERENCE							
<u>OPERATING SUPPLIES/EXPENSES</u>							
280-55114-3400	NON-FICTION BOOKS	0	0	0	0	.00	1,725
280-55114-3490	MICROFILM	0	5,200	1,800	(3,400)	34.62	0
	TOTAL OP SUPPLIES/EXP	0	5,200	1,800	(3,400)	34.62	1,725
	TOTAL REFERENCE	0	5,200	1,800	(3,400)	34.62	1,725

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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	117	4,800	2,716 (2,084)	56.58	2,937
280-55115-3470	AUDIOBOOKS	371	500	371 (129)	74.17	0
280-55115-3510	PROGRAMS	0	0	(500) (500)	.00	0
	<i>TOTAL OP SUPPLIES/EXP</i>	488	5,500	2,587 (2,913)	47.03	2,962
	TOTAL YOUNG ADULT SERVICES	488	5,500	2,587 (2,913)	47.03	2,962
	TOTAL LESTER LIBRARY EXP	89,368	962,879	718,290 (244,589)	74.60	645,554
	NET REV OVER EXP	(87,451)	0	185,607 185,607	.00	187,637