



**TWO  
RIVERS**  
WISCONSIN

Lester Public Library

June 2024

Detail  
Financial Report

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 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 &amp; FORFEITURES</u>						
280-45300 LIBRARY BOOK FINES	96	3,100	1,239	( 1,861)	39.98	1,393
TOTAL FINES & FORFEITURES	96	3,100	1,239	( 1,861)	39.98	1,393
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	484	8,500	3,617	( 4,883)	42.56	2,828
TOTAL CHARGES FOR SERVICE	484	8,500	3,617	( 4,883)	42.56	2,828
<u>MISCELLANEOUS REVENUE</u>						
280-48300 SALE OF PROP & EQUIP	97	4,000	929	( 3,071)	23.22	879
280-48500 DONATIONS	0	70,000	17,395	( 52,605)	24.85	16,500
280-48900 OTHER REVENUES	10	3,000	1,387	( 1,613)	46.24	868
TOTAL MISCELLANEOUS REVENUE	107	77,000	19,711	( 57,289)	25.60	18,247
<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	687	962,879	898,877	( 64,002)	93.35	829,632

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

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2024 BUDGET	2024 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>LESTER LIBRARY</u></b>						
<b>LIBRARY ADMINISTRATION</b>						
<i><u>PERSONNEL SERVICES</u></i>						
280-55110-1100	FULLTIME ADMINISTRATION	25,596	310,564	154,963 ( 155,601)	49.90	135,171
280-55110-1200	WAGES - FULLTIME	0	0	263 ( 263)	.00	0
280-55110-1220	WAGES - FULLTIME	3,379	40,997	20,452 ( 20,545)	49.89	17,175
280-55110-1270	WAGES - PART TIME	13,843	158,575	80,323 ( 78,252)	50.65	65,209
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	2,328	28,679	13,923 ( 14,756)	48.55	11,999
280-55110-1320	FICA	3,070	40,058	18,641 ( 21,417)	46.53	15,851
280-55110-1330	HEALTH INSURANCE	8,271	94,316	48,134 ( 46,182)	51.04	39,298
280-55110-1334	HEALTH INSURANCE OPT-OUT	231	5,000	1,808 ( 3,192)	36.15	2,500
280-55110-1340	LIFE INSURANCE	130	1,640	782 ( 858)	47.68	715
280-55110-1350	OTHER BENEFITS	0	0	0 ( 0)	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	0	467 ( 467)	.00	1,122
<b>TOTAL PERSONNEL SERVICES</b>		<b>56,848</b>	<b>688,322</b>	<b>339,756 ( 348,566)</b>	<b>49.36</b>	<b>289,040</b>
<i><u>CONTRACTUAL SERVICES</u></i>						
280-55110-2100	PROF SERV - CITY SERVICES	4,816	50,375	29,618 ( 20,757)	58.80	25,523
280-55110-2130	PROFESSIONAL SERVICES	2,056	6,500	3,017 ( 3,483)	46.41	4,221
280-55110-2200	TELEPHONE EXPENSE	92	1,200	560 ( 640)	46.64	578
280-55110-2210	ELECTRICITY	1,480	25,000	8,384 ( 16,616)	33.54	13,504
280-55110-2220	NATURAL GAS/HEAT	303	13,500	5,484 ( 8,016)	40.62	8,194
280-55110-2230	WATER EXPENSE	179	2,160	1,080 ( 1,080)	50.02	1,061
280-55110-2240	SEWER EXPENSE	64	884	389 ( 495)	43.99	466
280-55110-2250	STORMWATER EXPENSE	80	960	480 ( 480)	49.96	480
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	1,679	25,000	9,690 ( 15,310)	38.76	8,936
280-55110-2450	EQUIPMENT NEW	0	7,500	678 ( 6,822)	9.03	4,072
280-55110-2910	PRINTING/ADVERTISING	0	1,000	0 ( 1,000)	.00	508
280-55110-2930	TECHNOLOGY	1,073	14,000	7,904 ( 6,096)	56.46	8,858
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0 ( 0)	.00	6,454
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>11,821</b>	<b>148,079</b>	<b>67,283 ( 80,796)</b>	<b>45.44</b>	<b>82,855</b>
<i><u>OPERATING SUPPLIES/EXPENSES</u></i>						
280-55110-3100	OFFICE SUPPLIES	859	6,000	3,374 ( 2,626)	56.23	3,013
280-55110-3110	POSTAGE	29	400	193 ( 207)	48.24	228
280-55110-3300	TRAVEL	392	1,000	958 ( 42)	95.85	608
280-55110-3560	LANDSCAPING	1,199	15,000	6,966 ( 8,034)	46.44	5,263
280-55110-3960	TECH PROC SUPPLIES	0	0	52 ( 52)	.00	0
<b>TOTAL OP SUPPLIES/EXP</b>		<b>2,478</b>	<b>22,400</b>	<b>11,544 ( 10,856)</b>	<b>51.53</b>	<b>9,112</b>

**CITY OF TWO RIVERS**  
**2024 MONTHLY GENERAL FUND REPORT**  
**JUNE 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	7,619	( 6,382)	54.42	7,380
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	1,440	1,440	0	100.00	1,440
<b>TOTAL FIXED CHARGES</b>	<b>1,270</b>	<b>15,440</b>	<b>9,059</b>	<b>( 6,382)</b>	<b>58.67</b>	<b>8,820</b>
<b>TOTAL LIBRARY ADMINISTRATION</b>	<b>72,417</b>	<b>874,241</b>	<b>427,641</b>	<b>( 446,600)</b>	<b>48.92</b>	<b>389,826</b>
<b>ADULT SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	( 15)	2,900	3,058	158	105.43	3,103
280-55111-3400 NON-FICTION BOOKS	1,052	14,000	8,871	( 5,129)	63.36	5,069
280-55111-3420 FICTION BOOKS	1,582	14,000	7,091	( 6,909)	50.65	7,348
280-55111-3430 LARGE PRINT BOOKS	593	10,000	4,849	( 5,151)	48.49	4,512
280-55111-3450 MOVIES	328	3,500	1,694	( 1,806)	48.39	1,202
280-55111-3470 AUDIOBOOKS	213	3,200	1,833	( 1,367)	57.27	1,829
280-55111-3480 MUSIC CD'S	0	0	0	0	.00	0
280-55111-3510 PROGRAMS	0	2,000	1,035	( 965)	51.76	766
<b>TOTAL OP SUPPLIES/EXP</b>	<b>3,753</b>	<b>49,600</b>	<b>28,429</b>	<b>( 21,171)</b>	<b>57.32</b>	<b>23,828</b>
<b>TOTAL ADULT SERVICES</b>	<b>3,753</b>	<b>49,600</b>	<b>28,429</b>	<b>( 21,171)</b>	<b>57.32</b>	<b>23,828</b>

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	PERIOD ACTUAL	2024 BUDGET	2024 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CHILDREN'S SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230 PERIODICALS	0	300	313	13	104.27	267
280-55112-3400 NON-FICTION BOOKS	735	6,138	4,299	( 1,839)	70.04	2,758
280-55112-3420 FICTION BOOKS	450	1,000	2,529	1,529	252.93	2,431
280-55112-3440 PAPERBACKS	89	700	376	( 324)	53.66	218
280-55112-3450 MOVIES	0	2,500	170	( 2,330)	6.79	195
280-55112-3470 AUDIOBOOKS	0	1,700	0	( 1,700)	.00	28
280-55112-3510 PROGRAMS	680	10,000	2,598	( 7,402)	25.98	6,192
280-55112-3530 JE BOOKS	362	6,000	2,849	( 3,151)	47.48	3,217
<b>TOTAL OP SUPPLIES/EXP</b>	<b>2,316</b>	<b>28,338</b>	<b>13,134</b>	<b>( 15,204)</b>	<b>46.35</b>	<b>15,304</b>
<b>TOTAL CHILDREN'S SERVICES</b>	<b>2,316</b>	<b>28,338</b>	<b>13,134</b>	<b>( 15,204)</b>	<b>46.35</b>	<b>15,304</b>
<b>REFERENCE</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400 NON-FICTION BOOKS	0	0	0	0	.00	1,650
280-55114-3490 MICROFILM	0	5,200	1,800	( 3,400)	34.62	0
<b>TOTAL OP SUPPLIES/EXP</b>	<b>0</b>	<b>5,200</b>	<b>1,800</b>	<b>( 3,400)</b>	<b>34.62</b>	<b>1,650</b>
<b>TOTAL REFERENCE</b>	<b>0</b>	<b>5,200</b>	<b>1,800</b>	<b>( 3,400)</b>	<b>34.62</b>	<b>1,650</b>

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	PERIOD ACTUAL	2024 BUDGET	2024 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>YOUNG ADULT SERVICES</b>						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55115-3230 PERIODICALS	0	200	0	( 200)	.00	0
280-55115-3420 FICTION BOOKS	262	4,800	1,745	( 3,055)	36.35	2,109
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>	<i>262</i>	<i>5,500</i>	<i>1,245</i>	<i>( 4,255)</i>	<i>22.63</i>	<i>2,109</i>
<b>TOTAL YOUNG ADULT SERVICES</b>	<b>262</b>	<b>5,500</b>	<b>1,245</b>	<b>( 4,255)</b>	<b>22.63</b>	<b>2,109</b>
<b>TOTAL LESTER LIBRARY EXP</b>	<b>78,748</b>	<b>962,879</b>	<b>472,249</b>	<b>( 490,630)</b>	<b>49.05</b>	<b>432,718</b>
<b>NET REV OVER EXP</b>	<b>( 78,060)</b>	<b>0</b>	<b>426,628</b>	<b>426,628</b>	<b>.00</b>	<b>396,914</b>

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