



**TWO
RIVERS**
WISCONSIN

Lester Public Library

May 2024

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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	117	3,100	1,143	(1,957)	36.87	1,187
TOTAL FINES & FORFEITURES	117	3,100	1,143	(1,957)	36.87	1,187
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	531	8,500	3,134	(5,366)	36.87	2,445
TOTAL CHARGES FOR SERVICE	531	8,500	3,134	(5,366)	36.87	2,445
<u>MISCELLANEOUS REVENUE</u>						
280-48300 SALE OF PROP & EQUIP	61	4,000	832	(3,168)	20.79	784
280-48500 DONATIONS	0	70,000	17,395	(52,605)	24.85	16,500
280-48900 OTHER REVENUES	115	3,000	1,377	(1,623)	45.90	838
TOTAL MISCELLANEOUS REVENUE	176	77,000	19,604	(57,396)	25.46	18,122
<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	824	962,879	898,189	(64,690)	93.28	828,919

CITY OF TWO RIVERS
2024 MONTHLY GENERAL FUND REPORT
MAY 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						
<u>PERSONNEL SERVICES</u>						
280-55110-1100	FULLTIME ADMINISTRATION	26,449	310,564	129,367 (181,197)	41.66	112,767
280-55110-1200	WAGES - FULLTIME	0	0	263 (263)	.00	0
280-55110-1220	WAGES - FULLTIME	3,491	40,997	17,073 (23,924)	41.64	14,261
280-55110-1270	WAGES - PART TIME	12,984	158,575	66,480 (92,095)	41.92	53,875
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	2,338	28,679	11,595 (17,084)	40.43	10,010
280-55110-1320	FICA	3,195	40,058	15,571 (24,487)	38.87	13,111
280-55110-1330	HEALTH INSURANCE	8,271	94,316	39,863 (54,453)	42.27	32,748
280-55110-1334	HEALTH INSURANCE OPT-OUT	346	5,000	1,577 (3,423)	31.54	1,923
280-55110-1340	LIFE INSURANCE	130	1,640	652 (988)	39.73	585
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		57,205	688,322	282,908 (405,414)	41.10	240,402
<u>CONTRACTUAL SERVICES</u>						
280-55110-2100	PROF SERV - CITY SERVICES	5,305	50,375	24,802 (25,573)	49.23	21,275
280-55110-2130	PROFESSIONAL SERVICES	483	6,500	960 (5,540)	14.77	2,692
280-55110-2200	TELEPHONE EXPENSE	85	1,200	468 (732)	39.02	482
280-55110-2210	ELECTRICITY	1,410	25,000	6,904 (18,096)	27.62	11,787
280-55110-2220	NATURAL GAS/HEAT	1,199	13,500	5,181 (8,319)	38.38	7,949
280-55110-2230	WATER EXPENSE	187	2,160	902 (1,258)	41.75	892
280-55110-2240	SEWER EXPENSE	75	884	325 (559)	36.79	399
280-55110-2250	STORMWATER EXPENSE	80	960	400 (560)	41.63	400
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	1,202	25,000	8,012 (16,988)	32.05	7,934
280-55110-2450	EQUIPMENT NEW	358	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	53	14,000	6,831 (7,169)	48.80	8,332
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0 (0)	.00	5,378
TOTAL CONTRACTUAL SERVICES		10,437	148,079	55,462 (92,617)	37.45	72,100
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55110-3100	OFFICE SUPPLIES	157	6,000	2,515 (3,485)	41.92	2,490
280-55110-3110	POSTAGE	35	400	164 (236)	40.95	210
280-55110-3300	TRAVEL	0	1,000	567 (433)	56.68	312
280-55110-3560	LANDSCAPING	2,223	15,000	5,767 (9,233)	38.45	3,605
280-55110-3960	TECH PROC SUPPLIES	0	0	52 (52)	.00	0
TOTAL OP SUPPLIES/EXP		2,414	22,400	9,065 (13,335)	40.47	6,617

CITY OF TWO RIVERS
2024 MONTHLY GENERAL FUND REPORT
MAY 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>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,270	14,000	6,349	(7,651)	45.35	6,150
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	7,789	(7,651)	50.45	7,590
TOTAL LIBRARY ADMINISTRATION	71,326	874,241	355,224	(519,017)	40.63	326,708
ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	0	2,900	3,073	173	105.95	2,283
280-55111-3400 NON-FICTION BOOKS	2,142	14,000	7,819	(6,181)	55.85	4,153
280-55111-3420 FICTION BOOKS	847	14,000	5,509	(8,491)	39.35	5,079
280-55111-3430 LARGE PRINT BOOKS	1,213	10,000	4,256	(5,744)	42.56	3,841
280-55111-3450 MOVIES	799	3,500	1,366	(2,135)	39.01	808
280-55111-3470 AUDIOBOOKS	174	3,200	1,620	(1,580)	50.62	1,377
280-55111-3480 MUSIC CD'S	0	0	0	0	.00	0
280-55111-3510 PROGRAMS	33	2,000	1,035	(965)	51.76	766
TOTAL OP SUPPLIES/EXP	5,208	49,600	24,677	(24,923)	49.75	18,306
TOTAL ADULT SERVICES	5,208	49,600	24,677	(24,923)	49.75	18,306

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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	
CHILDREN'S SERVICES							
<u>OPERATING SUPPLIES/EXPENSES</u>							
280-55112-3230	PERIODICALS	60	300	313	13	104.27	267
280-55112-3400	NON-FICTION BOOKS	1,829	6,138	3,565 (	2,573)	58.07	2,261
280-55112-3420	FICTION BOOKS	595	1,000	2,079	1,079	207.93	1,713
280-55112-3440	PAPERBACKS	105	700	286 (	414)	40.91	177
280-55112-3450	MOVIES	21	2,500	170 (	2,330)	6.79	121
280-55112-3470	AUDIOBOOKS	0	1,700	0 (	1,700)	.00	28
280-55112-3510	PROGRAMS	325	10,000	1,918 (	8,082)	19.18	4,307
280-55112-3530	JE BOOKS	838	6,000	2,487 (	3,513)	41.45	2,398
	TOTAL OP SUPPLIES/EXP	3,773	28,338	10,818 (	17,520)	38.17	11,272
	TOTAL CHILDREN'S SERVICES	3,773	28,338	10,818 (	17,520)	38.17	11,272
REFERENCE							
<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
	TOTAL OP SUPPLIES/EXP	0	5,200	1,800 (3,400)	34.62	1,650
	TOTAL REFERENCE	0	5,200	1,800 (3,400)	34.62	1,650

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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						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55115-3230 PERIODICALS	0	200	0	(200)	.00	0
280-55115-3420 FICTION BOOKS	510	4,800	1,483	(3,317)	30.89	1,382
280-55115-3470 AUDIOBOOKS	0	500	0	(500)	.00	0
280-55115-3510 PROGRAMS	0	0	(500)	(500)	.00	0
TOTAL OP SUPPLIES/EXP	510	5,500	983	(4,517)	17.87	1,382
TOTAL YOUNG ADULT SERVICES	510	5,500	983	(4,517)	17.87	1,382
TOTAL LESTER LIBRARY EXP	80,817	962,879	393,501	(569,378)	40.87	359,318
NET REV OVER EXP	(79,994)	0	504,688	504,688	.00	469,601