



**TWO
RIVERS**
WISCONSIN

Lester Public Library

March 2024

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 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	446	192,489	188,025	(4,464)	97.68	175,831
TOTAL INTERGOVERNMENTAL REVE	446	192,489	188,025	(4,464)	97.68	175,831
<u>FINES & FORFEITURES</u>						
280-45300 LIBRARY BOOK FINES	258	3,100	771	(2,329)	24.87	915
TOTAL FINES & FORFEITURES	258	3,100	771	(2,329)	24.87	915
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	409	8,500	1,664	(6,836)	19.58	1,292
TOTAL CHARGES FOR SERVICE	409	8,500	1,664	(6,836)	19.58	1,292
<u>MISCELLANEOUS REVENUE</u>						
280-48300 SALE OF PROP & EQUIP	551	4,000	736	(3,264)	18.39	641
280-48500 DONATIONS	400	70,000	400	(69,600)	.57	0
280-48900 OTHER REVENUES	20	3,000	334	(2,666)	11.13	308
TOTAL MISCELLANEOUS REVENUE	970	77,000	1,470	(75,530)	1.91	949
<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	2,083	962,879	873,720	(89,159)	90.74	810,275

CITY OF TWO RIVERS
2024 MONTHLY GENERAL FUND REPORT
MARCH 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>PERSONNEL SERVICES</i>						
280-55110-1100	FULLTIME ADMINISTRATION	26,449	310,564	77,322 (233,242)	24.90	67,212
280-55110-1200	WAGES - FULLTIME	0	0	162 (162)	.00	0
280-55110-1220	WAGES - FULLTIME	3,491	40,997	10,203 (30,794)	24.89	8,743
280-55110-1270	WAGES - PART TIME	13,861	158,575	40,281 (118,294)	25.40	31,967
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	2,364	28,679	6,970 (21,709)	24.30	6,051
280-55110-1320	FICA	3,177	40,058	9,330 (30,728)	23.29	7,826
280-55110-1330	HEALTH INSURANCE	8,271	94,316	23,320 (70,996)	24.73	19,649
280-55110-1334	HEALTH INSURANCE OPT-OUT	231	5,000	1,000 (4,000)	20.00	1,154
280-55110-1340	LIFE INSURANCE	130	1,640	391 (1,249)	23.84	351
280-55110-1350	OTHER BENEFITS	0	0	0 (0)	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	0	467 (467)	.00	1,122
<i>TOTAL PERSONNEL SERVICES</i>		57,974	688,322	169,445 (518,877)	24.62	144,075
<i>CONTRACTUAL SERVICES</i>						
280-55110-2100	PROF SERV - CITY SERVICES	3,342	50,375	15,558 (34,817)	30.88	13,963
280-55110-2130	PROFESSIONAL SERVICES	47	6,500	454 (6,046)	6.99	1,933
280-55110-2200	TELEPHONE EXPENSE	96	1,200	285 (915)	23.78	292
280-55110-2210	ELECTRICITY	1,216	25,000	4,114 (20,886)	16.46	7,588
280-55110-2220	NATURAL GAS/HEAT	1,263	13,500	3,982 (9,518)	29.49	6,677
280-55110-2230	WATER EXPENSE	183	2,160	531 (1,629)	24.60	537
280-55110-2240	SEWER EXPENSE	69	884	181 (703)	20.49	241
280-55110-2250	STORMWATER EXPENSE	80	960	240 (720)	24.98	240
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	716	25,000	1,842 (23,158)	7.37	3,807
280-55110-2450	EQUIPMENT NEW	320	7,500	320 (7,180)	4.27	311
280-55110-2910	PRINTING/ADVERTISING	0	1,000	0 (1,000)	.00	280
280-55110-2930	TECHNOLOGY	53	14,000	1,081 (12,919)	7.72	4,523
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0 (0)	.00	3,227
<i>TOTAL CONTRACTUAL SERVICES</i>		7,385	148,079	28,589 (119,490)	19.31	43,619
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55110-3100	OFFICE SUPPLIES	470	6,000	1,852 (4,148)	30.87	1,530
280-55110-3110	POSTAGE	36	400	107 (293)	26.68	74
280-55110-3300	TRAVEL	312	1,000	360 (640)	35.98	267
280-55110-3560	LANDSCAPING	0	15,000	0 (15,000)	.00	0
280-55110-3960	TECH PROC SUPPLIES	0	0	52 (52)	.00	0
<i>TOTAL OP SUPPLIES/EXP</i>		819	22,400	2,371 (20,029)	10.58	1,870

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

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2024 BUDGET	2024 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<i><u>FIXED CHARGES</u></i>						
280-55110-5200 INSURANCES	1,270	14,000	3,809	(10,191)	27.21	3,690
280-55110-5950 TRANSFER TO CAP PROJ FNDS	1,440	1,440	1,440	0	100.00	1,440
TOTAL FIXED CHARGES	2,710	15,440	5,249	(10,191)	34.00	5,130
TOTAL LIBRARY ADMINISTRATION	68,888	874,241	205,654	(668,587)	23.52	194,694
ADULT SERVICES						
<i><u>OPERATING SUPPLIES/EXPENSES</u></i>						
280-55111-3230 PERIODICALS	932	2,900	2,575	(325)	88.80	1,406
280-55111-3400 NON-FICTION BOOKS	1,425	14,000	2,785	(11,215)	19.89	1,981
280-55111-3420 FICTION BOOKS	1,017	14,000	2,890	(11,110)	20.64	2,844
280-55111-3430 LARGE PRINT BOOKS	1,618	10,000	2,744	(7,256)	27.44	2,577
280-55111-3450 MOVIES	207	3,500	382	(3,118)	10.91	368
280-55111-3470 AUDIOBOOKS	277	3,200	736	(2,464)	23.00	486
280-55111-3480 MUSIC CD'S	0	0	0	0	.00	0
280-55111-3510 PROGRAMS	525	2,000	1,002	(998)	50.09	246
TOTAL OP SUPPLIES/EXP	6,001	49,600	13,114	(36,486)	26.44	9,908
TOTAL ADULT SERVICES	6,001	49,600	13,114	(36,486)	26.44	9,908

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MARCH 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						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55112-3230	PERIODICALS	219	300	219 (81)	72.97	207
280-55112-3400	NON-FICTION BOOKS	171	6,138	1,204 (4,934)	19.61	1,270
280-55112-3420	FICTION BOOKS	155	1,000	1,005 5	100.46	615
280-55112-3440	PAPERBACKS	110	700	138 (562)	19.67	66
280-55112-3450	MOVIES	62	2,500	109 (2,391)	4.35	121
280-55112-3470	AUDIOBOOKS	0	1,700	0 (1,700)	.00	16
280-55112-3510	PROGRAMS	220	10,000	1,516 (8,484)	15.16	2,110
280-55112-3530	JE BOOKS	341	6,000	1,209 (4,791)	20.14	1,268
	<i>TOTAL OP SUPPLIES/EXP</i>	1,278	28,338	5,398 (22,940)	19.05	5,673
	TOTAL CHILDREN'S SERVICES	1,278	28,338	5,398 (22,940)	19.05	5,673
REFERENCE						
<i>OPERATING SUPPLIES/EXPENSES</i>						
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
	<i>TOTAL OP SUPPLIES/EXP</i>	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						
<i><u>OPERATING SUPPLIES/EXPENSES</u></i>						
280-55115-3230 PERIODICALS	0	200	0	(200)	.00	0
280-55115-3420 FICTION BOOKS	93	4,800	611	(4,189)	12.72	593
280-55115-3470 AUDIOBOOKS	0	500	0	(500)	.00	0
280-55115-3510 PROGRAMS	0	0	(500)	(500)	.00	0
TOTAL OP SUPPLIES/EXP	93	5,500	111	(5,389)	2.01	593
TOTAL YOUNG ADULT SERVICES	93	5,500	111	(5,389)	2.01	593
TOTAL LESTER LIBRARY EXP	76,260	962,879	226,076	(736,803)	23.48	212,519
NET REV OVER EXP	(74,177)	0	647,643	647,643	.00	597,756