



**TWO
RIVERS**
WISCONSIN

Lester Public Library

April 2024

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 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	4,494	192,489	192,519	30	100.02	175,877
TOTAL INTERGOVERNMENTAL REVE	4,494	192,489	192,519	30	100.02	175,877
<u>FINES & FORFEITURES</u>						
280-45300 LIBRARY BOOK FINES	256	3,100	1,026	(2,074)	33.11	1,060
TOTAL FINES & FORFEITURES	256	3,100	1,026	(2,074)	33.11	1,060
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	938	8,500	2,603	(5,897)	30.62	1,880
TOTAL CHARGES FOR SERVICE	938	8,500	2,603	(5,897)	30.62	1,880
<u>MISCELLANEOUS REVENUE</u>						
280-48300 SALE OF PROP & EQUIP	35	4,000	770	(3,230)	19.26	720
280-48500 DONATIONS	16,995	70,000	17,395	(52,605)	24.85	0
280-48900 OTHER REVENUES	928	3,000	1,262	(1,738)	42.07	318
TOTAL MISCELLANEOUS REVENUE	17,958	77,000	19,427	(57,573)	25.23	1,038
<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	23,646	962,879	897,366	(65,513)	93.20	811,142

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

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD	2024	2024	OVER	% OF	PRIOR YTD	
	ACTUAL	BUDGET	YTD	(UNDER)	BUDGET	ACTUAL	
<u>LESTER LIBRARY</u>							
LIBRARY ADMINISTRATION							
<i><u>PERSONNEL SERVICES</u></i>							
280-55110-1100	FULLTIME ADMINISTRATION	25,596	310,564	102,918 (	207,646)	33.14	89,616
280-55110-1200	WAGES - FULLTIME	101	0	263	263	.00	0
280-55110-1220	WAGES - FULLTIME	3,379	40,997	13,582 (	27,415)	33.13	11,220
280-55110-1270	WAGES - PART TIME	13,216	158,575	53,497 (	105,078)	33.74	42,854
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	9,257 (	19,422)	32.28	7,987
280-55110-1320	FICA	3,046	40,058	12,376 (	27,682)	30.89	10,411
280-55110-1330	HEALTH INSURANCE	8,271	94,316	31,592 (	62,724)	33.50	26,199
280-55110-1334	HEALTH INSURANCE OPT-OUT	231	5,000	1,231 (	3,769)	24.62	1,538
280-55110-1340	LIFE INSURANCE	130	1,640	521 (	1,119)	31.79	468
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		56,257	688,322	225,703 (	462,619)	32.79	191,414
<i><u>CONTRACTUAL SERVICES</u></i>							
280-55110-2100	PROF SERV - CITY SERVICES	3,939	50,375	19,496 (	30,879)	38.70	17,288
280-55110-2130	PROFESSIONAL SERVICES	23	6,500	478 (	6,022)	7.35	2,388
280-55110-2200	TELEPHONE EXPENSE	98	1,200	383 (	817)	31.93	388
280-55110-2210	ELECTRICITY	1,380	25,000	5,494 (	19,506)	21.98	10,201
280-55110-2220	NATURAL GAS/HEAT	0	13,500	3,982 (	9,518)	29.49	7,557
280-55110-2230	WATER EXPENSE	183	2,160	714 (	1,446)	33.07	722
280-55110-2240	SEWER EXPENSE	69	884	250 (	634)	28.32	331
280-55110-2250	STORMWATER EXPENSE	80	960	320 (	640)	33.30	320
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	4,967	25,000	6,809 (	18,191)	27.24	7,060
280-55110-2450	EQUIPMENT NEW	0	7,500	320 (	7,180)	4.27	2,032
280-55110-2910	PRINTING/ADVERTISING	0	1,000	0 (	1,000)	.00	383
280-55110-2930	TECHNOLOGY	5,697	14,000	6,778 (	7,222)	48.42	4,569
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0	0	.00	4,303
TOTAL CONTRACTUAL SERVICES		16,436	148,079	45,025 (	103,054)	30.41	57,541
<i><u>OPERATING SUPPLIES/EXPENSES</u></i>							
280-55110-3100	OFFICE SUPPLIES	506	6,000	2,359 (	3,641)	39.31	1,573
280-55110-3110	POSTAGE	23	400	129 (	271)	32.31	102
280-55110-3300	TRAVEL	207	1,000	567 (	433)	56.68	312
280-55110-3560	LANDSCAPING	3,545	15,000	3,545 (	11,455)	23.63	0
280-55110-3960	TECH PROC SUPPLIES	0	0	52	52	.00	0
TOTAL OP SUPPLIES/EXP		4,281	22,400	6,652 (	15,749)	29.69	1,988

CITY OF TWO RIVERS
2024 MONTHLY GENERAL FUND REPORT
APRIL 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	5,079	(8,921)	36.28	4,920
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	6,519	(8,921)	42.22	6,360
TOTAL LIBRARY ADMINISTRATION	78,244	874,241	283,898	(590,343)	32.47	257,303
ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	497	2,900	3,073	173	105.95	1,709
280-55111-3400 NON-FICTION BOOKS	2,892	14,000	5,677	(8,323)	40.55	3,504
280-55111-3420 FICTION BOOKS	1,772	14,000	4,662	(9,338)	33.30	3,822
280-55111-3430 LARGE PRINT BOOKS	299	10,000	3,043	(6,957)	30.43	3,368
280-55111-3450 MOVIES	185	3,500	566	(2,934)	16.18	563
280-55111-3470 AUDIOBOOKS	710	3,200	1,446	(1,754)	45.20	1,084
280-55111-3480 MUSIC CD'S	0	0	0	0	.00	0
280-55111-3510 PROGRAMS	0	2,000	1,002	(998)	50.09	246
TOTAL OP SUPPLIES/EXP	6,355	49,600	19,469	(30,131)	39.25	14,295
TOTAL ADULT SERVICES	6,355	49,600	19,469	(30,131)	39.25	14,295

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APRIL 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	34	300	253 (	47)	84.28	207
280-55112-3400 NON-FICTION BOOKS	532	6,138	1,736 (	4,402)	28.28	1,776
280-55112-3420 FICTION BOOKS	479	1,000	1,484	484	148.40	1,149
280-55112-3440 PAPERBACKS	43	700	181 (	519)	25.87	83
280-55112-3450 MOVIES	40	2,500	149 (	2,351)	5.95	121
280-55112-3470 AUDIOBOOKS	0	1,700	0 (	1,700)	.00	16
280-55112-3510 PROGRAMS	78	10,000	1,593 (	8,407)	15.93	3,219
280-55112-3530 JE BOOKS	440	6,000	1,649 (	4,351)	27.48	2,007
TOTAL OP SUPPLIES/EXP	1,646	28,338	7,044 (	21,294)	24.86	8,578
TOTAL CHILDREN'S SERVICES	1,646	28,338	7,044 (	21,294)	24.86	8,578
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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	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	0
280-55115-3420 FICTION BOOKS	362	4,800	973	(3,827)	20.26	1,108
280-55115-3470 AUDIOBOOKS	0	500	0	(500)	.00	0
280-55115-3510 PROGRAMS	0	0	(500)	(500)	.00	0
TOTAL OP SUPPLIES/EXP	362	5,500	473	(5,027)	8.59	1,108
TOTAL YOUNG ADULT SERVICES	362	5,500	473	(5,027)	8.59	1,108
TOTAL LESTER LIBRARY EXP	86,608	962,879	312,684	(650,195)	32.47	282,934
NET REV OVER EXP	(62,962)	0	584,682	584,682	.00	528,208