



**TWO
RIVERS**
WISCONSIN

Lester Public Library

November 2023

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

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	631,287	631,287	0	100.00	631,287
TOTAL TAXES	0	631,287	631,287	0	100.00	631,287
<u>INTERGOVERNMENTAL REVENUE</u>						
280-43519 COVID ROUTES TO RECOVERY	0	0	0	0	.00	0
280-43720 COUNTY FUNDS	0	175,877	175,877	0	100.00	171,601
TOTAL INTERGOVERNMENTAL REVE	0	175,877	175,877	0	100.00	171,601
<u>FINES & FORFEITURES</u>						
280-45300 LIBRARY BOOK FINES	81	4,000	2,698	(1,302)	67.45	2,082
TOTAL FINES & FORFEITURES	81	4,000	2,698	(1,302)	67.45	2,082
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	511	8,500	5,373	(3,127)	63.22	4,792
TOTAL CHARGES FOR SERVICE	511	8,500	5,373	(3,127)	63.22	4,792
<u>MISCELLANEOUS REVENUE</u>						
280-48300 SALE OF PROP & EQUIP	77	5,000	1,722	(3,278)	34.45	2,318
280-48500 DONATIONS	50,710	65,653	67,233	1,580	102.41	62,286
280-48900 OTHER REVENUES	19	2,500	1,881	(619)	75.22	1,989
TOTAL MISCELLANEOUS REVENUE	50,806	73,153	70,836	(2,317)	96.83	66,593
<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	51,398	892,817	886,071	(6,746)	99.24	876,355

CITY OF TWO RIVERS
2023 MONTHLY GENERAL FUND REPORT
NOVEMBER 30, 2023 BUDGET

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2023 BUDGET	2023 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	22,404	271,829	249,431 (22,398)	91.76	242,006
280-55110-1220	WAGES - FULLTIME	2,914	35,370	31,630 (3,740)	89.43	31,500
280-55110-1270	WAGES - PART TIME	11,446	129,375	121,003 (8,372)	93.53	116,276
280-55110-1280	WAGES-LONGEVITY PAY	0	6,620	0 (6,620)	.00	0
280-55110-1290	WAGES-OVERTIME	0	510	0 (510)	.00	0
280-55110-1310	WI RETIREMENT	2,582	24,739	22,634 (2,105)	91.49	20,974
280-55110-1320	FICA	3,356	34,326	29,901 (4,425)	87.11	29,561
280-55110-1330	HEALTH INSURANCE	6,550	84,364	72,046 (12,318)	85.40	55,020
280-55110-1333	HEALTH SAVINGS ACCT EXPENSE	0	0	0	.00	0
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	5,000	4,423 (577)	88.46	7,692
280-55110-1340	LIFE INSURANCE	130	1,500	1,367 (133)	91.14	1,247
280-55110-1350	OTHER BENEFITS	0	0	0	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	1,200	1,122 (78)	93.49	1,650
<i>TOTAL PERSONNEL SERVICES</i>		49,767	594,833	533,557 (61,276)	89.70	505,925
<i>CONTRACTUAL SERVICES</i>						
280-55110-2100	PROF SERV - CITY SERVICES	3,904	48,909	44,955 (3,954)	91.92	42,195
280-55110-2130	PROFESSIONAL SERVICES	1,648	6,000	7,899	131.65	5,338
280-55110-2200	TELEPHONE EXPENSE	95	1,200	1,057 (143)	88.12	1,045
280-55110-2210	ELECTRICITY	2,411	23,000	26,225	114.02	22,930
280-55110-2220	NATURAL GAS/HEAT	660	11,000	10,314 (686)	93.77	10,423
280-55110-2230	WATER EXPENSE	187	2,000	1,948 (52)	97.38	1,811
280-55110-2240	SEWER EXPENSE	73	750	825	110.05	645
280-55110-2250	STORMWATER EXPENSE	80	960	879 (81)	91.59	879
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	22,505	25,000	40,030	160.12	14,674
280-55110-2430	EQUIPMENT REPAIRS	0	0	0	.00	0
280-55110-2450	EQUIPMENT NEW	0	7,500	9,090	121.20	7,712
280-55110-2910	PRINTING/ADVERTISING	110	1,000	618 (382)	61.80	1,124
280-55110-2930	TECHNOLOGY	46	16,000	14,867 (1,133)	92.92	9,969
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	6,455	6,454 (1)	99.98	10,757
<i>TOTAL CONTRACTUAL SERVICES</i>		31,718	149,774	165,161	110.27	129,503

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<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55110-3100 OFFICE SUPPLIES	934	6,000	6,421	421	107.02	4,419
280-55110-3110 POSTAGE	43	450	453	3	100.71	377
280-55110-3300 TRAVEL	0	1,000	919	(81)	91.90	1,094
280-55110-3560 LANDSCAPING	4,000	15,000	16,484	1,484	109.89	14,108
280-55110-3960 TECH PROC SUPPLIES	0	0	0	0	.00	0
TOTAL OP SUPPLIES/EXP	4,976	22,450	24,278	1,828	108.14	19,998
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,270	13,800	13,609	(191)	98.61	13,041
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	1,440	2,034	594	141.25	1,440
TOTAL FIXED CHARGES	1,270	15,240	15,643	403	102.64	14,481
TOTAL LIBRARY ADMINISTRATION	87,731	782,297	738,639	(43,658)	94.42	669,907
ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	30	4,600	3,414	(1,186)	74.21	4,502
280-55111-3400 NON-FICTION BOOKS	1,486	17,000	15,425	(1,575)	90.73	11,807
280-55111-3420 FICTION BOOKS	1,829	17,000	17,772	772	104.54	16,571
280-55111-3430 LARGE PRINT BOOKS	1,257	12,000	8,854	(3,146)	73.78	11,216
280-55111-3450 MOVIES	314	4,500	2,705	(1,795)	60.11	3,647
280-55111-3470 AUDIOBOOKS	227	4,400	3,510	(890)	79.78	3,160
280-55111-3480 MUSIC CD'S	0	500	0	(500)	.00	11
280-55111-3510 PROGRAMS	17	3,000	1,895	(1,105)	63.18	3,019
TOTAL OP SUPPLIES/EXP	5,159	63,000	53,575	(9,425)	85.04	53,932
TOTAL ADULT SERVICES	5,159	63,000	53,575	(9,425)	85.04	53,932

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NOVEMBER 30, 2023 BUDGET

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2023 BUDGET	2023 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CHILDREN'S SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230	PERIODICALS	60	540	356 (184)	65.89	376
280-55112-3400	NON-FICTION BOOKS	737	7,000	5,582 (1,418)	79.74	6,878
280-55112-3420	FICTION BOOKS	649	3,800	5,255 1,455	138.30	4,712
280-55112-3440	PAPERBACKS	40	1,600	495 (1,105)	30.91	549
280-55112-3450	MOVIES	75	2,500	496 (2,004)	19.86	559
280-55112-3470	AUDIOBOOKS	0	1,700	57 (1,643)	3.38	10
280-55112-3510	PROGRAMS	750	11,980	10,437 (1,543)	87.12	11,904
280-55112-3530	JE BOOKS	1,690	6,000	7,101 1,101	118.35	5,741
	TOTAL OP SUPPLIES/EXP	4,001	35,120	29,779 (5,341)	84.79	30,729
	TOTAL CHILDREN'S SERVICES	4,001	35,120	29,779 (5,341)	84.79	30,729
REFERENCE						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400	NON-FICTION BOOKS	0	1,278	1,725 447	134.96	1,292
280-55114-3490	MICROFILM	0	4,622	0 (4,622)	.00	75
	TOTAL OP SUPPLIES/EXP	0	5,900	1,725 (4,175)	29.23	1,367
	TOTAL REFERENCE	0	5,900	1,725 (4,175)	29.23	1,367

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LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2023 BUDGET	2023 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
YOUNG ADULT SERVICES						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55115-3230 PERIODICALS	0	200	25	(175)	12.50	49
280-55115-3420 FICTION BOOKS	742	5,300	4,421	(879)	83.41	3,269
280-55115-3470 AUDIOBOOKS	0	1,000	0	(1,000)	.00	42
<i>TOTAL OP SUPPLIES/EXP</i>	742	6,500	4,446	(2,054)	68.40	3,360
TOTAL YOUNG ADULT SERVICES	742	6,500	4,446	(2,054)	68.40	3,360
TOTAL LESTER LIBRARY EXP	97,633	892,817	828,163	(64,654)	92.76	759,294
NET REV OVER EXP	(46,235)	0	57,908	57,908	.00	117,060