



**TWO
RIVERS**
WISCONSIN

Lester Public Library
September 2023
Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 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	125	4,000	2,135	(1,865)	53.37	1,767
TOTAL FINES & FORFEITURES	125	4,000	2,135	(1,865)	53.37	1,767
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	528	8,500	4,334	(4,166)	50.99	3,854
TOTAL CHARGES FOR SERVICE	528	8,500	4,334	(4,166)	50.99	3,854
<u>MISCELLANEOUS REVENUE</u>						
280-48300 SALE OF PROP & EQUIP	311	5,000	1,335	(3,665)	26.71	1,716
280-48500 DONATIONS	0	65,653	16,500	(49,153)	25.13	15,000
280-48900 OTHER REVENUES	648	2,500	1,722	(778)	68.89	1,739
TOTAL MISCELLANEOUS REVENUE	959	73,153	19,558	(53,595)	26.74	18,455
<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	1,612	892,817	833,190	(59,627)	93.32	826,964

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

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD	2023	2023	OVER	% OF	PRIOR YTD
	ACTUAL	BUDGET	YTD	(UNDER)	BUDGET	ACTUAL
<u>LESTER LIBRARY</u>						
LIBRARY ADMINISTRATION						
<i>PERSONNEL SERVICES</i>						
280-55110-1100	FULLTIME ADMINISTRATION	22,404	271,829	203,876 (67,953)	75.00	197,779
280-55110-1220	WAGES - FULLTIME	2,623	35,370	25,568 (9,802)	72.29	25,745
280-55110-1270	WAGES - PART TIME	11,274	129,375	98,521 (30,854)	76.15	95,549
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	1,951	24,739	18,006 (6,733)	72.78	16,734
280-55110-1320	FICA	2,637	34,326	23,842 (10,484)	69.46	23,806
280-55110-1330	HEALTH INSURANCE	6,550	84,364	58,947 (25,417)	69.87	42,793
280-55110-1333	HEALTH SAVINGS ACCT EXPENSE	0	0	0	.00	0
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	5,000	3,654 (1,346)	73.08	6,923
280-55110-1340	LIFE INSURANCE	130	1,500	1,106 (394)	73.76	1,013
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
TOTAL PERSONNEL SERVICES		47,953	594,833	434,642 (160,191)	73.07	411,992
<i>CONTRACTUAL SERVICES</i>						
280-55110-2100	PROF SERV - CITY SERVICES	3,043	48,909	36,815 (12,294)	74.86	34,277
280-55110-2130	PROFESSIONAL SERVICES	753	6,000	5,629 (371)	93.82	4,330
280-55110-2200	TELEPHONE EXPENSE	96	1,200	866 (334)	72.20	863
280-55110-2210	ELECTRICITY	2,905	23,000	20,867 (2,133)	90.73	18,108
280-55110-2220	NATURAL GAS/HEAT	454	11,000	9,210 (1,790)	83.73	9,790
280-55110-2230	WATER EXPENSE	169	2,000	1,582 (418)	79.09	1,481
280-55110-2240	SEWER EXPENSE	67	750	685 (65)	91.33	521
280-55110-2250	STORMWATER EXPENSE	80	960	719 (241)	74.93	719
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	2,272	25,000	15,363 (9,637)	61.45	12,670
280-55110-2430	EQUIPMENT REPAIRS	0	0	0	.00	0
280-55110-2450	EQUIPMENT NEW	0	7,500	6,048 (1,452)	80.64	7,575
280-55110-2910	PRINTING/ADVERTISING	0	1,000	508 (492)	50.80	751
280-55110-2930	TECHNOLOGY	46	16,000	8,995 (7,005)	56.22	9,744
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	6,455	6,454 (1)	99.98	8,605
TOTAL CONTRACTUAL SERVICES		9,885	149,774	113,542 (36,232)	75.81	109,434

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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
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55110-3100 OFFICE SUPPLIES	423	6,000	4,460	(1,540)	74.33	3,359
280-55110-3110 POSTAGE	45	450	353	(97)	78.52	312
280-55110-3300 TRAVEL	34	1,000	642	(358)	64.20	584
280-55110-3560 LANDSCAPING	2,122	15,000	10,943	(4,057)	72.96	11,755
280-55110-3960 TECH PROC SUPPLIES	0	0	0	0	.00	0
TOTAL OP SUPPLIES/EXP	2,623	22,450	16,398	(6,052)	73.04	16,010
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,230	13,800	11,069	(2,731)	80.21	10,581
280-55110-5950 TRANSFER TO CAP PROJ FNDS	594	1,440	2,034	594	141.25	1,440
TOTAL FIXED CHARGES	1,824	15,240	13,103	(2,137)	85.98	12,021
TOTAL LIBRARY ADMINISTRATION	62,286	782,297	577,686	(204,611)	73.84	549,457
ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	46	4,600	3,286	(1,314)	71.43	4,004
280-55111-3400 NON-FICTION BOOKS	2,632	17,000	10,631	(6,369)	62.54	9,230
280-55111-3420 FICTION BOOKS	1,622	17,000	13,773	(3,227)	81.02	12,243
280-55111-3430 LARGE PRINT BOOKS	455	12,000	6,655	(5,345)	55.46	9,179
280-55111-3450 MOVIES	353	4,500	2,069	(2,431)	45.97	2,935
280-55111-3470 AUDIOBOOKS	829	4,400	2,982	(1,418)	67.76	2,668
280-55111-3480 MUSIC CD'S	0	500	0	(500)	.00	11
280-55111-3510 PROGRAMS	565	3,000	1,879	(1,121)	62.62	1,354
TOTAL OP SUPPLIES/EXP	6,501	63,000	41,274	(21,726)	65.51	41,625
TOTAL ADULT SERVICES	6,501	63,000	41,274	(21,726)	65.51	41,625

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2023 MONTHLY GENERAL FUND REPORT
SEPTEMBER 30, 2023 BUDGET

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD	2023	2023	OVER	% OF	PRIOR YTD	
	ACTUAL	BUDGET	YTD	(UNDER)	BUDGET	ACTUAL	
			ACTUAL	BUDGET			
CHILDREN'S SERVICES							
<i>OPERATING SUPPLIES/EXPENSES</i>							
280-55112-3230	PERIODICALS	29	540	296 (	244)	54.79	376
280-55112-3400	NON-FICTION BOOKS	474	7,000	4,072 (	2,928)	58.17	6,386
280-55112-3420	FICTION BOOKS	398	3,800	3,515 (	285)	92.50	3,945
280-55112-3440	PAPERBACKS	120	1,600	406 (	1,194)	25.36	433
280-55112-3450	MOVIES	170	2,500	422 (	2,078)	16.87	447
280-55112-3470	AUDIOBOOKS	9	1,700	38 (	1,662)	2.21	10
280-55112-3510	PROGRAMS	993	11,980	8,854 (	3,126)	73.91	10,976
280-55112-3530	JE BOOKS	65	6,000	4,305 (	1,695)	71.74	4,883
	<i>TOTAL OP SUPPLIES/EXP</i>	2,258	35,120	21,907 (	13,213)	62.38	27,455
	TOTAL CHILDREN'S SERVICES	2,258	35,120	21,907 (	13,213)	62.38	27,455
REFERENCE							
<i>OPERATING SUPPLIES/EXPENSES</i>							
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
	<i>TOTAL OP SUPPLIES/EXP</i>	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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	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	103	5,300	2,937	(2,363)	55.41	2,626
280-55115-3470 AUDIOBOOKS	0	1,000	0	(1,000)	.00	42
<i>TOTAL OP SUPPLIES/EXP</i>	103	6,500	2,962	(3,538)	45.57	2,717
TOTAL YOUNG ADULT SERVICES	103	6,500	2,962	(3,538)	45.57	2,717
TOTAL LESTER LIBRARY EXP	71,148	892,817	645,554	(247,263)	72.31	622,621
NET REV OVER EXP	(69,536)	0	187,637	187,637	.00	204,343