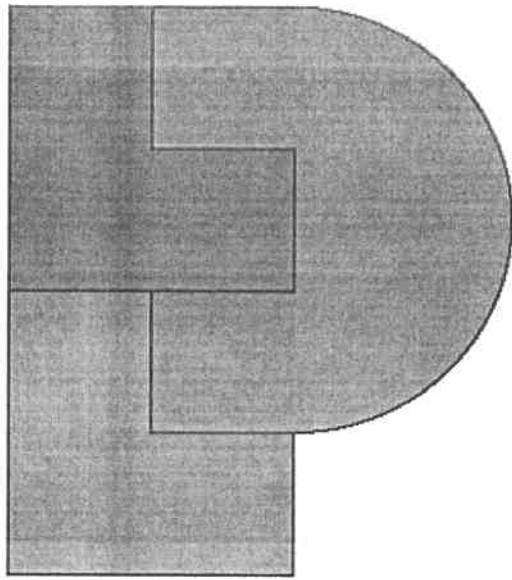




**TWO
RIVERS**
WISCONSIN

Lester Public Library

August 2023

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 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	215	4,000	2,010	(1,990)	50.25	1,688
	TOTAL FINES & FORFEITURES	215	4,000	2,010	(1,990)	50.25	1,688
	<u>CHARGES FOR SERVICE</u>						
280-46712	COPIER SERVICE FEES	448	8,500	3,806	(4,694)	44.78	3,434
	TOTAL CHARGES FOR SERVICE	448	8,500	3,806	(4,694)	44.78	3,434
	<u>MISCELLANEOUS REVENUE</u>						
280-48200	RENT-CITY PROPERTY	0	0	0	0	.00	34
280-48300	SALE OF PROP & EQUIP	71	5,000	1,024	(3,976)	20.49	1,571
280-48500	DONATIONS	0	65,653	16,500	(49,153)	25.13	15,000
280-48900	OTHER REVENUES	65	2,500	1,074	(1,426)	42.96	1,671
	TOTAL MISCELLANEOUS REVENUE	136	73,153	18,598	(54,555)	25.42	18,276
	<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	799	892,817	831,579	(61,238)	93.14	826,286

CITY OF TWO RIVERS
2023 MONTHLY GENERAL FUND REPORT
AUGUST 31, 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						
<u>PERSONNEL SERVICES</u>						
280-55110-1100	FULLTIME ADMINISTRATION	23,151	271,829	181,472 (90,357)	66.76	176,028
280-55110-1220	WAGES - FULLTIME	2,846	35,370	22,945 (12,425)	64.87	22,914
280-55110-1270	WAGES - PART TIME	10,644	129,375	87,248 (42,127)	67.44	85,111
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	2,028	24,739	16,055 (8,684)	64.90	14,907
280-55110-1320	FICA	2,656	34,326	21,204 (13,122)	61.77	21,263
280-55110-1330	HEALTH INSURANCE	6,550	84,364	52,397 (31,967)	62.11	36,680
280-55110-1333	HEALTH SAVINGS ACCT EXPENSE	0	0	0 0	.00	0
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	5,000	3,269 (1,731)	65.39	6,539
280-55110-1340	LIFE INSURANCE	130	1,500	976 (524)	65.08	896
280-55110-1350	OTHER BENEFITS	0	0	0 0	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	1,200	1,122 (78)	93.49	1,650
TOTAL PERSONNEL SERVICES		48,390	594,833	386,689 (208,144)	65.01	365,987
<u>CONTRACTUAL SERVICES</u>						
280-55110-2100	PROF SERV - CITY SERVICES	3,564	48,909	33,572 (15,337)	68.64	30,429
280-55110-2130	PROFESSIONAL SERVICES	316	6,000	4,876 (1,124)	81.27	3,378
280-55110-2200	TELEPHONE EXPENSE	96	1,200	770 (430)	64.19	766
280-55110-2210	ELECTRICITY	2,430	23,000	17,962 (5,038)	78.10	14,523
280-55110-2220	NATURAL GAS/HEAT	311	11,000	8,756 (2,244)	79.60	9,144
280-55110-2230	WATER EXPENSE	174	2,000	1,412 (588)	70.62	1,311
280-55110-2240	SEWER EXPENSE	73	750	618 (132)	82.35	456
280-55110-2250	STORMWATER EXPENSE	80	960	639 (321)	66.61	639
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	1,284	25,000	13,091 (11,909)	52.37	12,543
280-55110-2430	EQUIPMENT REPAIRS	0	0	0 0	.00	0
280-55110-2450	EQUIPMENT NEW	0	7,500	6,048 (1,452)	80.64	0
280-55110-2910	PRINTING/ADVERTISING	0	1,000	508 (492)	50.80	616
280-55110-2930	TECHNOLOGY	46	16,000	8,949 (7,051)	55.93	5,295
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	6,455	6,454 (1)	99.98	7,530
TOTAL CONTRACTUAL SERVICES		8,373	149,774	103,657 (46,117)	69.21	86,631

CITY OF TWO RIVERS
2023 MONTHLY GENERAL FUND REPORT
AUGUST 31, 2023 BUDGET

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	895	6,000	4,037	(1,963)	67.28	2,875
280-55110-3110 POSTAGE	38	450	309	(141)	68.58	279
280-55110-3300 TRAVEL	0	1,000	608	(392)	60.80	584
280-55110-3560 LANDSCAPING	1,913	15,000	8,822	(6,178)	58.81	8,794
280-55110-3960 TECH PROC SUPPLIES	0	0	0	0	.00	0
TOTAL OP SUPPLIES/EXP	2,846	22,450	13,775	(8,675)	61.36	12,533
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,230	13,800	9,839	(3,961)	71.30	9,396
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	1,440	1,440	0	100.00	1,440
TOTAL FIXED CHARGES	1,230	15,240	11,279	(3,961)	74.01	10,836
 TOTAL LIBRARY ADMINISTRATION	 60,839	 782,297	 515,400	 (266,897)	 65.88	 475,986
 ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	42	4,600	3,240	(1,360)	70.43	3,524
280-55111-3400 NON-FICTION BOOKS	1,660	17,000	8,000	(9,000)	47.06	8,889
280-55111-3420 FICTION BOOKS	1,863	17,000	12,151	(4,849)	71.48	11,448
280-55111-3430 LARGE PRINT BOOKS	1,048	12,000	6,200	(5,800)	51.67	8,116
280-55111-3450 MOVIES	362	4,500	1,716	(2,784)	38.13	2,668
280-55111-3470 AUDIOBOOKS	159	4,400	2,152	(2,248)	48.92	2,267
280-55111-3480 MUSIC CD'S	0	500	0	(500)	.00	11
280-55111-3510 PROGRAMS	0	3,000	1,314	(1,686)	43.79	1,122
TOTAL OP SUPPLIES/EXP	5,134	63,000	34,773	(28,227)	55.19	38,045
 TOTAL ADULT SERVICES	 5,134	 63,000	 34,773	 (28,227)	 55.19	 38,045

CITY OF TWO RIVERS
2023 MONTHLY GENERAL FUND REPORT
AUGUST 31, 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	0	540	267	(273)	49.41	347
280-55112-3400 NON-FICTION BOOKS	399	7,000	3,598	(3,402)	51.41	6,081
280-55112-3420 FICTION BOOKS	200	3,800	3,117	(683)	82.02	3,615
280-55112-3440 PAPERBACKS	19	1,600	286	(1,314)	17.89	406
280-55112-3450 MOVIES	15	2,500	251	(2,249)	10.06	300
280-55112-3470 AUDIOBOOKS	0	1,700	28	(1,672)	1.65	10
280-55112-3510 PROGRAMS	1,020	11,980	7,862	(4,118)	65.62	10,516
280-55112-3530 JE BOOKS	239	6,000	4,239	(1,761)	70.65	4,652
TOTAL OP SUPPLIES/EXP	1,892	35,120	19,648	(15,472)	55.95	25,926
TOTAL CHILDREN'S SERVICES						
	1,892	35,120	19,648	(15,472)	55.95	25,926
REFERENCE						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400 NON-FICTION BOOKS	75	1,278	1,725	447	134.96	1,142
280-55114-3490 MICROFILM	0	4,622	0	(4,622)	.00	75
TOTAL OP SUPPLIES/EXP	75	5,900	1,725	(4,175)	29.23	1,217
TOTAL REFERENCE						
	75	5,900	1,725	(4,175)	29.23	1,217

CITY OF TWO RIVERS
2023 MONTHLY GENERAL FUND REPORT
AUGUST 31, 2023 BUDGET

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2023 BUDGET	2023 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
YOUNG ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55115-3230 PERIODICALS	0	200	25	(175)	12.50	49
280-55115-3420 FICTION BOOKS	168	5,300	2,834	(2,466)	53.48	2,610
280-55115-3470 AUDIOBOOKS	0	1,000	0	(1,000)	.00	42
TOTAL OP SUPPLIES/EXP	168	6,500	2,859	(3,641)	43.99	2,701
TOTAL YOUNG ADULT SERVICES	168	6,500	2,859	(3,641)	43.99	2,701
TOTAL LESTER LIBRARY EXP	68,109	892,817	574,406	(318,411)	64.34	543,875
NET REV OVER EXP	(67,310)	0	257,173	257,173	.00	282,411