



**TWO  
RIVERS**  
WISCONSIN

Lester Public Library

March 2022

Detail  
Financial Report

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2022

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	607,007
TOTAL TAXES	0	631,287	631,287	0	100.00	607,007
<u>INTERGOVERNMENTAL REVENUE</u>						
280-43519 COVID ROUTES TO RECOVERY	0	0	0	0	.00	0
280-43720 COUNTY FUNDS	2,274	171,579	171,579	0	100.00	172,339
TOTAL INTERGOVERNMENTAL REVE	2,274	171,579	171,579	0	100.00	172,339
<u>FINES &amp; FORFEITURES</u>						
280-45300 LIBRARY BOOK FINES	199	2,000	614 (	1,387)	30.68	339
TOTAL FINES & FORFEITURES	199	2,000	614 (	1,387)	30.68	339
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	490	6,500	1,336 (	5,164)	20.55	194
TOTAL CHARGES FOR SERVICE	490	6,500	1,336 (	5,164)	20.55	194
<u>MISCELLANEOUS REVENUE</u>						
280-48300 SALE OF PROP & EQUIP	79	2,500	320 (	2,180)	12.79	86
280-48500 DONATIONS	0	48,845	0 (	48,845)	.00	0
280-48900 OTHER REVENUES	750	2,000	765 (	1,235)	38.24	323
TOTAL MISCELLANEOUS REVENUE	829	53,345	1,085 (	52,260)	2.03	409
<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	3,793	864,711	805,900 (	58,811)	93.20	780,288

**CITY OF TWO RIVERS**  
**2022 MONTHLY GENERAL FUND REPORT**  
**MARCH 31, 2022 BUDGET**

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2022 BUDGET	2022 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>LESTER LIBRARY</u></b>						
<b>LIBRARY ADMINISTRATION</b>						
<i><u>PERSONNEL SERVICES</u></i>						
280-55110-1100	FULLTIME ADMINISTRATION	22,476	263,910	65,099 ( 198,811)	24.67	61,743
280-55110-1220	WAGES - FULLTIME	2,925	34,341	8,480 ( 25,861)	24.69	8,238
280-55110-1270	WAGES - PART TIME	11,182	129,272	31,343 ( 97,929)	24.25	26,320
280-55110-1280	WAGES-LONGEVITY PAY	0	6,427	0 ( 6,427)	.00	0
280-55110-1290	WAGES-OVERTIME	0	495	0 ( 495)	.00	185
280-55110-1310	WI RETIREMENT	1,887	22,962	5,573 ( 17,389)	24.27	5,460
280-55110-1320	FICA	2,721	33,618	7,928 ( 25,690)	23.58	7,141
280-55110-1330	HEALTH INSURANCE	4,585	55,020	13,755 ( 41,265)	25.00	15,309
280-55110-1333	HEALTH SAVINGS ACCT EXPENSE	0	0	0	.00	0
280-55110-1334	HEALTH INSURANCE OPT-OUT	769	10,000	2,308 ( 7,692)	23.08	1,846
280-55110-1340	LIFE INSURANCE	109	1,337	327 ( 1,010)	24.46	286
280-55110-1350	OTHER BENEFITS	0	0	0	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	0	1,650	.00	311
<b>TOTAL PERSONNEL SERVICES</b>		<b>46,655</b>	<b>557,382</b>	<b>136,463 ( 420,919)</b>	<b>24.48</b>	<b>126,839</b>
<i><u>CONTRACTUAL SERVICES</u></i>						
280-55110-2100	PROF SERV - CITY SERVICES	3,556	47,484	11,315 ( 36,169)	23.83	11,283
280-55110-2130	PROFESSIONAL SERVICES	572	6,000	978 ( 5,022)	16.30	975
280-55110-2200	TELEPHONE EXPENSE	96	1,200	290 ( 910)	24.13	315
280-55110-2210	ELECTRICITY	1,368	22,000	4,408 ( 17,592)	20.04	3,849
280-55110-2220	NATURAL GAS/HEAT	1,523	8,500	5,881 ( 2,619)	69.18	1,982
280-55110-2230	WATER EXPENSE	157	2,000	472 ( 1,528)	23.60	440
280-55110-2240	SEWER EXPENSE	49	750	146 ( 604)	19.44	101
280-55110-2250	STORMWATER EXPENSE	80	960	240 ( 720)	24.98	240
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	872	24,993	1,156 ( 23,837)	4.62	10,659
280-55110-2450	EQUIPMENT NEW	0	10,800	0 ( 10,800)	.00	968
280-55110-2910	PRINTING/ADVERTISING	489	1,500	489 ( 1,011)	32.57	1,163
280-55110-2930	TECHNOLOGY	46	21,000	92 ( 20,908)	.44	10,051
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	1,076	12,908	2,151 ( 10,757)	16.67	3,227
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>9,882</b>	<b>160,095</b>	<b>27,616 ( 132,479)</b>	<b>17.25</b>	<b>45,250</b>
<i><u>OPERATING SUPPLIES/EXPENSES</u></i>						
280-55110-3100	OFFICE SUPPLIES	672	5,000	821 ( 4,179)	16.42	77
280-55110-3110	POSTAGE	19	450	94 ( 356)	20.84	61
280-55110-3300	TRAVEL	250	2,284	494 ( 1,790)	21.65	250
280-55110-3560	LANDSCAPING	0	14,500	0 ( 14,500)	.00	1,266
280-55110-3960	TECH PROC SUPPLIES	0	0	0	.00	581
<b>TOTAL OP SUPPLIES/EXP</b>		<b>942</b>	<b>22,234</b>	<b>1,409 ( 20,825)</b>	<b>6.34</b>	<b>2,234</b>

**CITY OF TWO RIVERS**  
**2022 MONTHLY GENERAL FUND REPORT**  
**MARCH 31, 2022 BUDGET**

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2022 BUDGET	2022 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<i><u>FIXED CHARGES</u></i>						
280-55110-5200 INSURANCES	1,165	13,400	3,547	( 9,853)	26.47	3,187
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	1,080	1,440	360	133.33	1,080
<b>TOTAL FIXED CHARGES</b>	<b>1,165</b>	<b>14,480</b>	<b>4,987</b>	<b>( 9,493)</b>	<b>34.44</b>	<b>4,267</b>
<b>TOTAL LIBRARY ADMINISTRATION</b>	<b>58,644</b>	<b>754,191</b>	<b>170,476</b>	<b>( 583,715)</b>	<b>22.60</b>	<b>178,590</b>
<b>ADULT SERVICES</b>						
<i><u>OPERATING SUPPLIES/EXPENSES</u></i>						
280-55111-3230 PERIODICALS	356	4,600	1,331	( 3,269)	28.94	989
280-55111-3400 NON-FICTION BOOKS	1,220	17,000	2,380	( 14,620)	14.00	1,643
280-55111-3420 FICTION BOOKS	1,209	17,000	2,715	( 14,285)	15.97	2,888
280-55111-3430 LARGE PRINT BOOKS	1,188	12,000	2,131	( 9,869)	17.76	2,276
280-55111-3450 MOVIES	368	4,500	831	( 3,669)	18.48	860
280-55111-3470 AUDIOBOOKS	133	4,400	647	( 3,753)	14.70	485
280-55111-3480 MUSIC CD'S	0	500	0	( 500)	.00	23
280-55111-3510 PROGRAMS	0	3,000	0	( 3,000)	.00	0
<b>TOTAL OP SUPPLIES/EXP</b>	<b>4,475</b>	<b>63,000</b>	<b>10,036</b>	<b>( 52,964)</b>	<b>15.93</b>	<b>9,164</b>
<b>TOTAL ADULT SERVICES</b>	<b>4,475</b>	<b>63,000</b>	<b>10,036</b>	<b>( 52,964)</b>	<b>15.93</b>	<b>9,164</b>

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	PERIOD ACTUAL	2022 BUDGET	2022 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CHILDREN'S SERVICES</b>						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55112-3230 PERIODICALS	227	540	287	( 253)	53.11	258
280-55112-3400 NON-FICTION BOOKS	1,510	7,000	1,526	( 5,474)	21.79	427
280-55112-3420 FICTION BOOKS	456	3,800	946	( 2,854)	24.90	917
280-55112-3440 PAPERBACKS	40	1,600	119	( 1,481)	7.42	115
280-55112-3450 MOVIES	100	2,500	160	( 2,340)	6.39	58
280-55112-3470 AUDIOBOOKS	0	1,700	0	( 1,700)	.00	0
280-55112-3510 PROGRAMS	783	11,980	2,240	( 9,740)	18.70	2,561
280-55112-3530 JE BOOKS	878	6,000	1,239	( 4,761)	20.65	741
<b>TOTAL OP SUPPLIES/EXP</b>	<b>3,993</b>	<b>35,120</b>	<b>6,516</b>	<b>( 28,604)</b>	<b>18.55</b>	<b>5,078</b>
<b>TOTAL CHILDREN'S SERVICES</b>	<b>3,993</b>	<b>35,120</b>	<b>6,516</b>	<b>( 28,604)</b>	<b>18.55</b>	<b>5,078</b>
<b>REFERENCE</b>						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55114-3400 NON-FICTION BOOKS	428	1,800	428	( 1,372)	23.78	1,616
280-55114-3490 MICROFILM	0	4,100	75	( 4,025)	1.83	0
<b>TOTAL OP SUPPLIES/EXP</b>	<b>428</b>	<b>5,900</b>	<b>503</b>	<b>( 5,397)</b>	<b>8.52</b>	<b>1,616</b>
<b>TOTAL REFERENCE</b>	<b>428</b>	<b>5,900</b>	<b>503</b>	<b>( 5,397)</b>	<b>8.52</b>	<b>1,616</b>

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<b>YOUNG ADULT SERVICES</b>						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55115-3230 PERIODICALS	0	200	24	( 176)	12.00	53
280-55115-3420 FICTION BOOKS	502	5,300	658	( 4,642)	12.42	2,057
280-55115-3470 AUDIOBOOKS	42	1,000	42	( 958)	4.17	0
280-55115-3510 PROGRAMS	0	0	0	0	.00	0
<b>TOTAL OP SUPPLIES/EXP</b>	<b>544</b>	<b>6,500</b>	<b>724</b>	<b>( 5,776)</b>	<b>11.13</b>	<b>2,110</b>
<b>TOTAL YOUNG ADULT SERVICES</b>	<b>544</b>	<b>6,500</b>	<b>724</b>	<b>( 5,776)</b>	<b>11.13</b>	<b>2,110</b>
<b>TOTAL LESTER LIBRARY EXP</b>	<b>68,083</b>	<b>864,711</b>	<b>188,255</b>	<b>( 676,456)</b>	<b>21.77</b>	<b>196,558</b>
<b>NET REV OVER EXP</b>	<b>( 64,291)</b>	<b>0</b>	<b>617,645</b>	<b>617,645</b>	<b>.00</b>	<b>583,730</b>