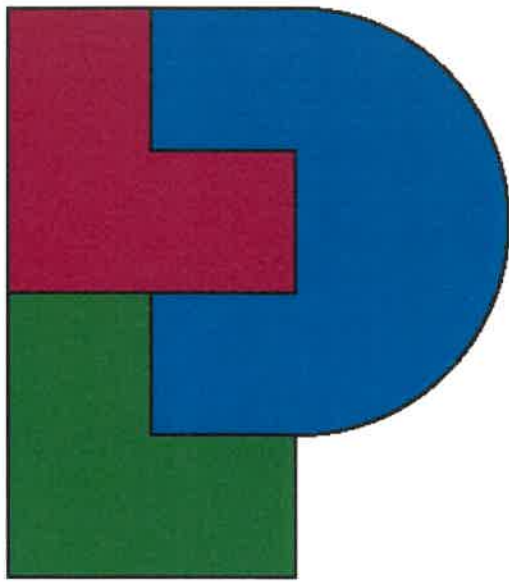




**TWO
RIVERS**
WISCONSIN

Lester Public Library

May 2023

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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	127	4,000	1,187	(2,813)	29.69	1,010
	TOTAL FINES & FORFEITURES	127	4,000	1,187	(2,813)	29.69	1,010
	<u>CHARGES FOR SERVICE</u>						
280-46712	COPIER SERVICE FEES	565	8,500	2,445	(6,055)	28.77	2,142
	TOTAL CHARGES FOR SERVICE	565	8,500	2,445	(6,055)	28.77	2,142
	<u>MISCELLANEOUS REVENUE</u>						
280-48200	RENT-CITY PROPERTY	0	0	0	0	.00	34
280-48300	SALE OF PROP & EQUIP	64	5,000	784	(4,216)	15.68	916
280-48500	DONATIONS	16,500	65,653	16,500	(49,153)	25.13	15,000
280-48900	OTHER REVENUES	520	2,500	838	(1,662)	33.54	795
	TOTAL MISCELLANEOUS REVENUE	17,084	73,153	18,122	(55,031)	24.77	16,745
	<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	17,777	892,817	828,919	(63,898)	92.84	822,785

CITY OF TWO RIVERS
2023 MONTHLY GENERAL FUND REPORT
MAY 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	112,767 (159,062)	41.48	109,325
280-55110-1220	WAGES - FULLTIME	3,041	35,370	14,261 (21,109)	40.32	14,235
280-55110-1270	WAGES - PART TIME	11,021	129,375	53,875 (75,500)	41.64	53,395
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	2,023	24,739	10,010 (14,729)	40.46	9,292
280-55110-1320	FICA	2,701	34,326	13,111 (21,215)	38.20	13,291
280-55110-1330	HEALTH INSURANCE	6,550	84,364	32,748 (51,616)	38.82	22,925
280-55110-1333	HEALTH SAVINGS ACCT EXPENSE	0	0	0 0	.00	0
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	5,000	1,923 (3,077)	38.46	3,846
280-55110-1340	LIFE INSURANCE	117	1,500	585 (915)	39.01	545
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		48,988	594,833	240,402 (354,431)	40.42	228,504
<u>CONTRACTUAL SERVICES</u>						
280-55110-2100	PROF SERV - CITY SERVICES	3,988	48,909	21,275 (27,634)	43.50	18,633
280-55110-2130	PROFESSIONAL SERVICES	304	6,000	2,692 (3,308)	44.87	1,896
280-55110-2200	TELEPHONE EXPENSE	94	1,200	482 (718)	40.16	479
280-55110-2210	ELECTRICITY	1,586	23,000	11,787 (11,213)	51.25	7,984
280-55110-2220	NATURAL GAS/HEAT	392	11,000	7,949 (3,051)	72.27	7,917
280-55110-2230	WATER EXPENSE	169	2,000	892 (1,108)	44.59	799
280-55110-2240	SEWER EXPENSE	67	750	399 (351)	53.15	260
280-55110-2250	STORMWATER EXPENSE	80	960	400 (560)	41.63	400
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	874	25,000	7,934 (17,066)	31.73	4,269
280-55110-2430	EQUIPMENT REPAIRS	0	0	0 0	.00	0
280-55110-2450	EQUIPMENT NEW	2,040	7,500	4,072 (3,428)	54.30	0
280-55110-2910	PRINTING/ADVERTISING	125	1,000	508 (492)	50.80	616
280-55110-2930	TECHNOLOGY	3,763	16,000	8,332 (7,668)	52.07	3,512
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	1,076	6,455	5,378 (1,077)	83.32	4,303
TOTAL CONTRACTUAL SERVICES		14,558	149,774	72,100 (77,674)	48.14	51,067

CITY OF TWO RIVERS
2023 MONTHLY GENERAL FUND REPORT
MAY 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	917	6,000	2,490	(3,510)	41.50	1,366
280-55110-3110 POSTAGE	107	450	210	(240)	46.61	145
280-55110-3300 TRAVEL	0	1,000	312	(688)	31.17	494
280-55110-3560 LANDSCAPING	3,605	15,000	3,605	(11,395)	24.03	3,597
280-55110-3960 TECH PROC SUPPLIES	0	0	0	0	.00	0
TOTAL OP SUPPLIES/EXP	4,629	22,450	6,617	(15,833)	29.47	5,603
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,230	13,800	6,150	(7,650)	44.56	5,838
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	7,590	(7,650)	49.80	7,278
 TOTAL LIBRARY ADMINISTRATION	 69,405	 782,297	 326,708	 (455,589)	 41.76	 292,452
 ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	574	4,600	2,283	(2,317)	49.63	1,605
280-55111-3400 NON-FICTION BOOKS	649	17,000	4,153	(12,847)	24.43	5,234
280-55111-3420 FICTION BOOKS	1,257	17,000	5,079	(11,921)	29.87	5,633
280-55111-3430 LARGE PRINT BOOKS	473	12,000	3,841	(8,159)	32.01	4,833
280-55111-3450 MOVIES	245	4,500	808	(3,692)	17.95	1,653
280-55111-3470 AUDIOBOOKS	294	4,400	1,377	(3,023)	31.31	984
280-55111-3480 MUSIC CD'S	0	500	0	(500)	.00	11
280-55111-3510 PROGRAMS	520	3,000	766	(2,234)	25.52	270
TOTAL OP SUPPLIES/EXP	4,011	63,000	18,306	(44,694)	29.06	20,223
 TOTAL ADULT SERVICES	 4,011	 63,000	 18,306	 (44,694)	 29.06	 20,223

CITY OF TWO RIVERS
2023 MONTHLY GENERAL FUND REPORT
MAY 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	60	540	267	(273)	49.41	287
280-55112-3400 NON-FICTION BOOKS	485	7,000	2,261	(4,739)	32.30	3,842
280-55112-3420 FICTION BOOKS	564	3,800	1,713	(2,087)	45.09	2,323
280-55112-3440 PAPERBACKS	95	1,600	177	(1,423)	11.07	269
280-55112-3450 MOVIES	0	2,500	121	(2,379)	4.85	180
280-55112-3470 AUDIOBOOKS	12	1,700	28	(1,672)	1.65	10
280-55112-3510 PROGRAMS	1,088	11,980	4,307	(7,673)	35.95	6,252
280-55112-3530 JE BOOKS	390	6,000	2,398	(3,602)	39.96	2,967
TOTAL OP SUPPLIES/EXP	2,694	35,120	11,272	(23,848)	32.10	16,128
TOTAL CHILDREN'S SERVICES	2,694	35,120	11,272	(23,848)	32.10	16,128
REFERENCE						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400 NON-FICTION BOOKS	0	1,278	1,650	372	129.10	428
280-55114-3490 MICROFILM	0	4,622	0	(4,622)	.00	75
TOTAL OP SUPPLIES/EXP	0	5,900	1,650	(4,250)	27.96	503
TOTAL REFERENCE	0	5,900	1,650	(4,250)	27.96	503

CITY OF TWO RIVERS
2023 MONTHLY GENERAL FUND REPORT
MAY 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	0	(200)	.00	24
280-55115-3420 FICTION BOOKS	273	5,300	1,382	(3,918)	26.07	1,810
280-55115-3470 AUDIOBOOKS	0	1,000	0	(1,000)	.00	42
TOTAL OP SUPPLIES/EXP	273	6,500	1,382	(5,118)	21.26	1,876
TOTAL YOUNG ADULT SERVICES	273	6,500	1,382	(5,118)	21.26	1,876
TOTAL LESTER LIBRARY EXP	76,384	892,817	359,318	(533,499)	40.25	331,182
NET REV OVER EXP	(58,607)	0	469,601	469,601	.00	491,602