



**TWO
RIVERS**
WISCONSIN

Lester Public Library

May 2022

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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	0	171,579	171,601	22	100.01	172,339
TOTAL INTERGOVERNMENTAL REVE	0	171,579	171,601	22	100.01	172,339
<u>FINES & FORFEITURES</u>						
280-45300 LIBRARY BOOK FINES	119	2,000	1,010	(990)	50.50	737
TOTAL FINES & FORFEITURES	119	2,000	1,010	(990)	50.50	737
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	381	6,500	2,142	(4,358)	32.95	373
TOTAL CHARGES FOR SERVICE	381	6,500	2,142	(4,358)	32.95	373
<u>MISCELLANEOUS REVENUE</u>						
280-48200 RENT-CITY PROPERTY	34	0	34	34	.00	0
280-48300 SALE OF PROP & EQUIP	25	2,500	916	(1,584)	36.64	366
280-48500 DONATIONS	0	48,845	15,000	(33,845)	30.71	10,000
280-48900 OTHER REVENUES	15	2,000	795	(1,205)	39.74	337
TOTAL MISCELLANEOUS REVENUE	74	53,345	16,745	(36,600)	31.39	10,703
<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	573	864,711	822,785	(41,926)	95.15	791,159

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

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2022 BUDGET	2022 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	22,476	263,910	109,325 (154,585)	41.43	103,624
280-55110-1220	WAGES - FULLTIME	2,925	34,341	14,235 (20,106)	41.45	13,825
280-55110-1270	WAGES - PART TIME	11,157	129,272	53,395 (75,877)	41.30	45,407
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	1,890	22,962	9,292 (13,670)	40.47	9,140
280-55110-1320	FICA	2,724	33,618	13,291 (20,327)	39.54	12,042
280-55110-1330	HEALTH INSURANCE	4,585	55,020	22,925 (32,095)	41.67	25,515
280-55110-1333	HEALTH SAVINGS ACCT EXPENSE	0	0	0	.00	0
280-55110-1334	HEALTH INSURANCE OPT-OUT	769	10,000	3,846 (6,154)	38.46	3,077
280-55110-1340	LIFE INSURANCE	109	1,337	545 (792)	40.76	476
280-55110-1350	OTHER BENEFITS	0	0	0	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	0	1,650	.00	311
TOTAL PERSONNEL SERVICES		46,635	557,382	228,504 (328,878)	41.00	213,603
<u>CONTRACTUAL SERVICES</u>						
280-55110-2100	PROF SERV - CITY SERVICES	3,491	47,484	18,633 (28,851)	39.24	18,938
280-55110-2130	PROFESSIONAL SERVICES	341	6,000	1,896 (4,104)	31.61	1,515
280-55110-2200	TELEPHONE EXPENSE	93	1,200	479 (721)	39.91	505
280-55110-2210	ELECTRICITY	1,684	22,000	7,984 (14,016)	36.29	5,982
280-55110-2220	NATURAL GAS/HEAT	822	8,500	7,917 (583)	93.14	3,346
280-55110-2230	WATER EXPENSE	165	2,000	799 (1,201)	39.93	742
280-55110-2240	SEWER EXPENSE	60	750	260 (490)	34.64	181
280-55110-2250	STORMWATER EXPENSE	80	960	400 (560)	41.63	400
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	565	24,993	4,269 (20,724)	17.08	18,938
280-55110-2450	EQUIPMENT NEW	0	10,800	0 (10,800)	.00	968
280-55110-2910	PRINTING/ADVERTISING	127	1,500	616 (884)	41.04	1,666
280-55110-2930	TECHNOLOGY	196	21,000	3,512 (17,488)	16.72	12,372
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	1,076	12,908	4,303 (8,605)	33.33	5,378
TOTAL CONTRACTUAL SERVICES		8,700	160,095	51,067 (109,028)	31.90	70,932
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55110-3100	OFFICE SUPPLIES	330	5,000	1,366 (3,634)	27.33	438
280-55110-3110	POSTAGE	27	450	145 (305)	32.28	110
280-55110-3300	TRAVEL	0	2,284	494 (1,790)	21.65	250
280-55110-3560	LANDSCAPING	3,597	14,500	3,597 (10,903)	24.81	5,869
280-55110-3960	TECH PROC SUPPLIES	0	0	0	.00	1,321
TOTAL OP SUPPLIES/EXP		3,953	22,234	5,603 (16,631)	25.20	7,988

CITY OF TWO RIVERS
2022 MONTHLY GENERAL FUND REPORT
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LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2022 BUDGET	2022 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,186	13,400	5,838	(7,562)	43.57	5,311
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	1,080	1,440	360	133.33	1,080
TOTAL FIXED CHARGES	1,186	14,480	7,278	(7,202)	50.26	6,391
TOTAL LIBRARY ADMINISTRATION	60,474	754,191	292,452	(461,739)	38.78	298,914
ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	91	4,600	1,605	(2,995)	34.89	2,152
280-55111-3400 NON-FICTION BOOKS	1,380	17,000	5,234	(11,766)	30.79	3,265
280-55111-3420 FICTION BOOKS	1,719	17,000	5,633	(11,367)	33.13	5,784
280-55111-3430 LARGE PRINT BOOKS	1,410	12,000	4,833	(7,167)	40.28	3,955
280-55111-3450 MOVIES	284	4,500	1,653	(2,847)	36.74	1,313
280-55111-3470 AUDIOBOOKS	198	4,400	984	(3,416)	22.37	1,091
280-55111-3480 MUSIC CD'S	11	500	11	(489)	2.26	23
280-55111-3510 PROGRAMS	270	3,000	270	(2,730)	9.00	0
TOTAL OP SUPPLIES/EXP	5,361	63,000	20,223	(42,777)	32.10	17,583
TOTAL ADULT SERVICES	5,361	63,000	20,223	(42,777)	32.10	17,583

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LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2022 BUDGET	2022 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CHILDREN'S SERVICES						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55112-3230 PERIODICALS	0	540	287	(253)	53.11	258
280-55112-3400 NON-FICTION BOOKS	1,943	7,000	3,842	(3,158)	54.88	2,692
280-55112-3420 FICTION BOOKS	673	3,800	2,323	(1,477)	61.13	2,864
280-55112-3440 PAPERBACKS	108	1,600	269	(1,331)	16.82	214
280-55112-3450 MOVIES	0	2,500	180	(2,320)	7.19	108
280-55112-3470 AUDIOBOOKS	0	1,700	10	(1,691)	.56	0
280-55112-3510 PROGRAMS	2,520	11,980	6,252	(5,728)	52.18	4,334
280-55112-3530 JE BOOKS	909	6,000	2,967	(3,033)	49.44	1,931
TOTAL OP SUPPLIES/EXP	6,152	35,120	16,128	(18,992)	45.92	12,400
TOTAL CHILDREN'S SERVICES	6,152	35,120	16,128	(18,992)	45.92	12,400
REFERENCE						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55114-3400 NON-FICTION BOOKS	0	1,800	428	(1,372)	23.78	1,736
280-55114-3490 MICROFILM	0	4,100	75	(4,025)	1.83	0
TOTAL OP SUPPLIES/EXP	0	5,900	503	(5,397)	8.52	1,736
TOTAL REFERENCE	0	5,900	503	(5,397)	8.52	1,736

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YOUNG ADULT SERVICES						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55115-3230 PERIODICALS	0	200	24	(176)	12.00	53
280-55115-3420 FICTION BOOKS	609	5,300	1,810	(3,490)	34.15	3,008
280-55115-3470 AUDIOBOOKS	0	1,000	42	(958)	4.17	0
280-55115-3510 PROGRAMS	0	0	0	0	.00	0
TOTAL OP SUPPLIES/EXP	609	6,500	1,876	(4,624)	28.86	3,061
TOTAL YOUNG ADULT SERVICES	609	6,500	1,876	(4,624)	28.86	3,061
TOTAL LESTER LIBRARY EXP	72,597	864,711	331,182	(533,529)	38.30	333,695
NET REV OVER EXP	(72,024)	0	491,602	491,602	.00	457,464