



**TWO
RIVERS**
WISCONSIN

Lester Public Library

September 2022

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	79	2,000	1,767	(233)	88.36	1,315
TOTAL FINES & FORFEITURES	79	2,000	1,767	(233)	88.36	1,315
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	420	6,500	3,854	(2,646)	59.30	1,615
TOTAL CHARGES FOR SERVICE	420	6,500	3,854	(2,646)	59.30	1,615
<u>MISCELLANEOUS REVENUE</u>						
280-48200 RENT-CITY PROPERTY	(34)	0	0	0	.00	0
280-48300 SALE OF PROP & EQUIP	145	2,500	1,716	(784)	68.63	1,291
280-48500 DONATIONS	0	48,845	15,000	(33,845)	30.71	10,000
280-48900 OTHER REVENUES	68	2,000	1,739	(261)	86.96	983
TOTAL MISCELLANEOUS REVENUE	178	53,345	18,455	(34,890)	34.60	12,274
<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	678	864,711	826,984	(37,727)	95.63	794,550

CITY OF TWO RIVERS
2022 MONTHLY GENERAL FUND REPORT
SEPTEMBER 30, 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	21,751	263,910	197,779 (66,131)	74.94	187,386	
280-55110-1220	WAGES - FULLTIME	2,830	34,341	25,745 (8,596)	74.97	25,000	
280-55110-1270	WAGES - PART TIME	10,439	129,272	95,549 (33,723)	73.91	86,720	
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	1,826	22,962	16,734 (6,228)	72.88	16,471	
280-55110-1320	FICA	2,544	33,618	23,806 (9,812)	70.81	22,115	
280-55110-1330	HEALTH INSURANCE	6,113	55,020	42,793 (12,227)	77.78	45,926	
280-55110-1333	HEALTH SAVINGS ACCT EXPENSE	0	0	0	.00	0	
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	10,000	6,923 (3,077)	69.23	5,846	
280-55110-1340	LIFE INSURANCE	117	1,337	1,013 (324)	75.78	895	
280-55110-1350	OTHER BENEFITS	0	0	0	.00	0	
280-55110-1361	SICK LEAVE PAYOUT	0	0	1,650	1,650	.00	311
TOTAL PERSONNEL SERVICES		46,004	557,382	411,992 (145,390)	73.92	390,856	
<u>CONTRACTUAL SERVICES</u>							
280-55110-2100	PROF SERV - CITY SERVICES	3,848	47,484	34,277 (13,207)	72.19	34,562	
280-55110-2130	PROFESSIONAL SERVICES	952	6,000	4,330 (1,670)	72.17	5,114	
280-55110-2200	TELEPHONE EXPENSE	98	1,200	863 (337)	71.95	880	
280-55110-2210	ELECTRICITY	3,585	22,000	18,108 (3,892)	82.31	15,952	
280-55110-2220	NATURAL GAS/HEAT	645	8,500	9,790	1,290	115.17	4,127
280-55110-2230	WATER EXPENSE	169	2,000	1,481 (520)	74.03	1,371	
280-55110-2240	SEWER EXPENSE	65	750	521 (229)	69.52	376	
280-55110-2250	STORMWATER EXPENSE	80	960	719 (241)	74.93	719	
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	127	24,993	12,670 (12,323)	50.69	20,289	
280-55110-2450	EQUIPMENT NEW	7,575	10,800	7,575 (3,225)	70.14	6,009	
280-55110-2910	PRINTING/ADVERTISING	135	1,500	751 (749)	50.04	2,000	
280-55110-2930	TECHNOLOGY	4,448	21,000	9,744 (11,256)	46.40	16,089	
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	1,076	12,908	8,605 (4,303)	66.67	9,681	
TOTAL CONTRACTUAL SERVICES		22,803	160,095	109,434 (50,661)	68.36	117,170	
<u>OPERATING SUPPLIES/EXPENSES</u>							
280-55110-3100	OFFICE SUPPLIES	484	5,000	3,359 (1,641)	67.18	913	
280-55110-3110	POSTAGE	32	450	312 (138)	69.24	215	
280-55110-3300	TRAVEL	0	2,284	584 (1,700)	25.59	475	
280-55110-3560	LANDSCAPING	2,962	14,500	11,755 (2,745)	81.07	11,752	
280-55110-3960	TECH PROC SUPPLIES	0	0	0	.00	2,796	
TOTAL OP SUPPLIES/EXP		3,478	22,234	16,010 (6,224)	72.01	16,151	

CITY OF TWO RIVERS
2022 MONTHLY GENERAL FUND REPORT
SEPTEMBER 30, 2022 BUDGET

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	10,581	(2,819)	78.97	9,414
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	12,021	(2,459)	83.02	10,494
TOTAL LIBRARY ADMINISTRATION	73,472	754,191	549,457	(204,734)	72.85	534,672
ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	480	4,600	4,004	(596)	87.05	3,743
280-55111-3400 NON-FICTION BOOKS	341	17,000	9,230	(7,770)	54.30	7,617
280-55111-3420 FICTION BOOKS	795	17,000	12,243	(4,757)	72.02	11,011
280-55111-3430 LARGE PRINT BOOKS	1,064	12,000	9,179	(2,821)	76.49	8,165
280-55111-3450 MOVIES	267	4,500	2,935	(1,565)	65.21	2,837
280-55111-3470 AUDIOBOOKS	401	4,400	2,668	(1,732)	60.64	2,148
280-55111-3480 MUSIC CD'S	0	500	11	(489)	2.26	68
280-55111-3510 PROGRAMS	232	3,000	1,354	(1,646)	45.12	255
TOTAL OP SUPPLIES/EXP	3,580	63,000	41,625	(21,375)	66.07	35,844
TOTAL ADULT SERVICES	3,580	63,000	41,625	(21,375)	66.07	35,844

CITY OF TWO RIVERS
2022 MONTHLY GENERAL FUND REPORT
SEPTEMBER 30, 2022 BUDGET

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2022 BUDGET	2022 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CHILDREN'S SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230	PERIODICALS	29	540	376 (164)	69.58	287
280-55112-3400	NON-FICTION BOOKS	305	7,000	6,386 (614)	91.23	4,162
280-55112-3420	FICTION BOOKS	330	3,800	3,945 145	103.82	4,245
280-55112-3440	PAPERBACKS	27	1,600	433 (1,167)	27.06	598
280-55112-3450	MOVIES	147	2,500	447 (2,053)	17.86	337
280-55112-3470	AUDIOBOOKS	0	1,700	10 (1,691)	.56	0
280-55112-3510	PROGRAMS	460	11,980	10,976 (1,004)	91.62	8,790
280-55112-3530	JE BOOKS	231	6,000	4,883 (1,117)	81.39	4,406
	TOTAL OP SUPPLIES/EXP	1,529	35,120	27,455 (7,665)	78.17	22,825
	TOTAL CHILDREN'S SERVICES	1,529	35,120	27,455 (7,665)	78.17	22,825
REFERENCE						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400	NON-FICTION BOOKS	150	1,800	1,292 (508)	71.79	1,822
280-55114-3490	MICROFILM	0	4,100	75 (4,025)	1.83	0
	TOTAL OP SUPPLIES/EXP	150	5,900	1,367 (4,533)	23.17	1,822
	TOTAL REFERENCE	150	5,900	1,367 (4,533)	23.17	1,822

CITY OF TWO RIVERS
2022 MONTHLY GENERAL FUND REPORT
SEPTEMBER 30, 2022 BUDGET

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2022 BUDGET	2022 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
YOUNG ADULT SERVICES						
<i><u>OPERATING SUPPLIES/EXPENSES</u></i>						
280-55115-3230 PERIODICALS	0	200	49	(151)	24.49	73
280-55115-3420 FICTION BOOKS	16	5,300	2,626	(2,674)	49.55	4,652
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	16	6,500	2,717	(3,783)	41.79	4,725
TOTAL YOUNG ADULT SERVICES	16	6,500	2,717	(3,783)	41.79	4,725
TOTAL LESTER LIBRARY EXP	78,746	864,711	622,621	(242,090)	72.00	599,888
NET REV OVER EXP	(78,068)	0	204,343	204,343	.00	194,662