



**TWO
RIVERS**
WISCONSIN

Lester Public Library

April 2022

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 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	22	171,579	171,601	22	100.01	172,339
TOTAL INTERGOVERNMENTAL REVE	22	171,579	171,601	22	100.01	172,339
<u>FINES & FORFEITURES</u>						
280-45300 LIBRARY BOOK FINES	277	2,000	891	(1,109)	44.55	632
TOTAL FINES & FORFEITURES	277	2,000	891	(1,109)	44.55	632
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	426	6,500	1,761	(4,739)	27.10	263
TOTAL CHARGES FOR SERVICE	426	6,500	1,761	(4,739)	27.10	263
<u>MISCELLANEOUS REVENUE</u>						
280-48300 SALE OF PROP & EQUIP	572	2,500	891	(1,609)	35.65	89
280-48500 DONATIONS	15,000	48,845	15,000	(33,845)	30.71	0
280-48900 OTHER REVENUES	15	2,000	780	(1,220)	38.99	323
TOTAL MISCELLANEOUS REVENUE	15,587	53,345	16,671	(36,674)	31.25	412
<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	16,312	864,711	822,211	(42,500)	95.09	780,653

CITY OF TWO RIVERS
2022 MONTHLY GENERAL FUND REPORT
APRIL 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	86,850 (177,060)	32.91	82,340	
280-55110-1220	WAGES - FULLTIME	2,830	34,341	11,310 (23,031)	32.93	10,986	
280-55110-1270	WAGES - PART TIME	10,894	129,272	42,237 (87,035)	32.67	35,759	
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	1,829	22,962	7,402 (15,560)	32.24	7,275	
280-55110-1320	FICA	2,639	33,618	10,567 (23,051)	31.43	9,557	
280-55110-1330	HEALTH INSURANCE	4,585	55,020	18,340 (36,680)	33.33	20,412	
280-55110-1333	HEALTH SAVINGS ACCT EXPENSE	0	0	0	.00	0	
280-55110-1334	HEALTH INSURANCE OPT-OUT	769	10,000	3,077 (6,923)	30.77	2,462	
280-55110-1340	LIFE INSURANCE	109	1,337	436 (901)	32.61	381	
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		45,406	557,382	181,869 (375,513)	32.63	169,667	
<u>CONTRACTUAL SERVICES</u>							
280-55110-2100	PROF SERV - CITY SERVICES	3,827	47,484	15,142 (32,342)	31.89	15,148	
280-55110-2130	PROFESSIONAL SERVICES	577	6,000	1,555 (4,445)	25.92	1,217	
280-55110-2200	TELEPHONE EXPENSE	96	1,200	386 (814)	32.13	411	
280-55110-2210	ELECTRICITY	1,892	22,000	6,300 (15,700)	28.64	4,963	
280-55110-2220	NATURAL GAS/HEAT	1,214	8,500	7,095 (1,405)	83.47	2,736	
280-55110-2230	WATER EXPENSE	161	2,000	633 (1,367)	31.66	589	
280-55110-2240	SEWER EXPENSE	54	750	200 (550)	26.67	138	
280-55110-2250	STORMWATER EXPENSE	80	960	320 (640)	33.30	320	
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	2,549	24,993	3,705 (21,288)	14.82	16,448	
280-55110-2450	EQUIPMENT NEW	0	10,800	0 (10,800)	.00	968	
280-55110-2910	PRINTING/ADVERTISING	0	1,500	489 (1,011)	32.57	1,163	
280-55110-2930	TECHNOLOGY	3,224	21,000	3,316 (17,684)	15.79	11,057	
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	1,076	12,908	3,227 (9,681)	25.00	4,303	
TOTAL CONTRACTUAL SERVICES		14,751	160,095	42,367 (117,728)	26.46	59,458	
<u>OPERATING SUPPLIES/EXPENSES</u>							
280-55110-3100	OFFICE SUPPLIES	216	5,000	1,037 (3,963)	20.73	229	
280-55110-3110	POSTAGE	25	450	119 (331)	26.34	80	
280-55110-3300	TRAVEL	0	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	885	
TOTAL OP SUPPLIES/EXP		240	22,234	1,650 (20,584)	7.42	2,709	

CITY OF TWO RIVERS
2022 MONTHLY GENERAL FUND REPORT
APRIL 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	1,105	13,400	4,652	(8,748)	34.72	4,286
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	1,080	1,440	360	133.33	1,080
TOTAL FIXED CHARGES	1,105	14,480	6,092	(8,388)	42.08	5,366
TOTAL LIBRARY ADMINISTRATION	61,502	754,191	231,978	(522,213)	30.76	237,200
ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	183	4,600	1,514	(3,086)	32.92	1,608
280-55111-3400 NON-FICTION BOOKS	1,474	17,000	3,854	(13,146)	22.67	2,254
280-55111-3420 FICTION BOOKS	1,198	17,000	3,914	(13,086)	23.02	4,611
280-55111-3430 LARGE PRINT BOOKS	1,292	12,000	3,423	(8,577)	28.53	3,585
280-55111-3450 MOVIES	538	4,500	1,370	(3,130)	30.43	1,128
280-55111-3470 AUDIOBOOKS	140	4,400	787	(3,613)	17.88	677
280-55111-3480 MUSIC CD'S	0	500	0	(500)	.00	23
280-55111-3510 PROGRAMS	0	3,000	0	(3,000)	.00	0
TOTAL OP SUPPLIES/EXP	4,826	63,000	14,862	(48,138)	23.59	13,885
TOTAL ADULT SERVICES	4,826	63,000	14,862	(48,138)	23.59	13,885

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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						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230	PERIODICALS	0	540	287 (253)	53.11	258
280-55112-3400	NON-FICTION BOOKS	373	7,000	1,899 (5,101)	27.13	2,190
280-55112-3420	FICTION BOOKS	704	3,800	1,650 (2,150)	43.43	1,791
280-55112-3440	PAPERBACKS	43	1,600	162 (1,438)	10.10	187
280-55112-3450	MOVIES	20	2,500	180 (2,320)	7.19	108
280-55112-3470	AUDIOBOOKS	10	1,700	10 (1,691)	.56	0
280-55112-3510	PROGRAMS	1,491	11,980	3,731 (8,249)	31.14	3,099
280-55112-3530	JE BOOKS	819	6,000	2,058 (3,942)	34.30	1,338
	TOTAL OP SUPPLIES/EXP	3,460	35,120	9,976 (25,144)	28.40	8,971
	TOTAL CHILDREN'S SERVICES	3,460	35,120	9,976 (25,144)	28.40	8,971
REFERENCE						
<u>OPERATING SUPPLIES/EXPENSES</u>						
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						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55115-3230 PERIODICALS	0	200	24	(176)	12.00	53
280-55115-3420 FICTION BOOKS	543	5,300	1,201	(4,099)	22.66	2,472
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	543	6,500	1,267	(5,233)	19.49	2,525
TOTAL YOUNG ADULT SERVICES	543	6,500	1,267	(5,233)	19.49	2,525
TOTAL LESTER LIBRARY EXP	70,330	864,711	258,585	(606,126)	29.90	264,317
NET REV OVER EXP	(54,019)	0	563,626	563,626	.00	516,336