



**TWO  
RIVERS**  
WISCONSIN

Lester Public Library

November 2021

Detail  
Financial Report

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

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	607,007	607,007	0	100.00	619,007
TOTAL TAXES	0	607,007	607,007	0	100.00	619,007
<u>INTERGOVERNMENTAL REVENUE</u>						
280-43519 COVID ROUTES TO RECOVERY	0	0	0	0	.00	0
280-43720 COUNTY FUNDS	0	175,191	172,339	( 2,852)	98.37	168,893
TOTAL INTERGOVERNMENTAL REVE	0	175,191	172,339	( 2,852)	98.37	168,893
<u>FINES &amp; FORFEITURES</u>						
280-45300 LIBRARY BOOK FINES	208	6,000	1,782	( 4,218)	29.69	2,902
TOTAL FINES & FORFEITURES	208	6,000	1,782	( 4,218)	29.69	2,902
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	397	5,600	2,337	( 3,263)	41.74	1,498
TOTAL CHARGES FOR SERVICE	397	5,600	2,337	( 3,263)	41.74	1,498
<u>MISCELLANEOUS REVENUE</u>						
280-48300 SALE OF PROP & EQUIP	204	2,000	1,928	( 72)	96.42	553
280-48440 INSURANCE CLAIMS	0	0	0	0	.00	0
280-48500 DONATIONS	38	43,000	10,038	( 32,963)	23.34	10,000
280-48900 OTHER REVENUES	562	2,000	1,545	( 455)	77.26	851
TOTAL MISCELLANEOUS REVENUE	803	47,000	13,511	( 33,489)	28.75	11,404
<u>OTHER FINANCING SOURCES</u>						
280-49223 TRANS FROM OTHER FUNDS	0	11,041	0	( 11,041)	.00	0
TOTAL OTHER FINANCING SOURCES	0	11,041	0	( 11,041)	.00	0
TOTAL FUND REVENUE	1,409	851,839	796,976	( 54,863)	93.56	803,704

**CITY OF TWO RIVERS**  
**2021 MONTHLY GENERAL FUND REPORT**  
**NOVEMBER 30, 2021 BUDGET**

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2021 BUDGET	2021 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>LESTER LIBRARY</u></b>						
<b>LIBRARY ADMINISTRATION</b>						
<b><u>PERSONNEL SERVICES</u></b>						
280-55110-1100	FULLTIME ADMINISTRATION	20,597	249,912	229,267 ( 20,645)	91.74	224,031
280-55110-1220	WAGES - FULLTIME	2,748	33,342	30,588 ( 2,754)	91.74	31,576
280-55110-1240	WAGES - PART TIME	0	0	0	.00	0
280-55110-1270	WAGES - PART TIME	11,183	137,713	107,166 ( 30,547)	77.82	110,414
280-55110-1280	WAGES-LONGEVITY PAY	0	5,882	0 ( 5,882)	.00	0
280-55110-1290	WAGES-OVERTIME	0	481	185 ( 296)	38.55	130
280-55110-1310	WI RETIREMENT	2,288	22,675	20,624 ( 2,051)	90.96	20,167
280-55110-1320	FICA	3,092	33,073	27,660 ( 5,413)	83.63	27,883
280-55110-1330	HEALTH INSURANCE	5,103	61,236	56,132 ( 5,104)	91.67	56,132
280-55110-1333	HEALTH SAVINGS ACCT EXPENSE	0	0	0	.00	4,200
280-55110-1334	HEALTH INSURANCE OPT-OUT	615	5,000	7,077	141.54	7,500
280-55110-1340	LIFE INSURANCE	109	1,200	1,113 ( 87)	92.77	967
280-55110-1350	OTHER BENEFITS	0	0	0	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	0	311	.00	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>45,735</b>	<b>550,514</b>	<b>480,124 ( 70,390)</b>	<b>87.21</b>	<b>482,998</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
280-55110-2100	PROF SERV - CITY SERVICES	3,206	46,157	41,635 ( 4,522)	90.20	39,677
280-55110-2130	PROFESSIONAL SERVICES	534	6,000	6,017	100.28	6,807
280-55110-2200	TELEPHONE EXPENSE	97	1,250	1,075 ( 175)	86.01	1,215
280-55110-2210	ELECTRICITY	2,335	22,000	21,663 ( 337)	98.47	16,096
280-55110-2220	NATURAL GAS/HEAT	0	9,200	4,176 ( 5,024)	45.39	5,047
280-55110-2230	WATER EXPENSE	157	2,600	1,686 ( 914)	64.84	1,766
280-55110-2240	SEWER EXPENSE	49	850	473 ( 377)	55.65	515
280-55110-2250	STORMWATER EXPENSE	80	960	879 ( 81)	91.59	879
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	9,637	19,000	30,294	159.44	26,400
280-55110-2430	EQUIPMENT REPAIRS	0	0	0	.00	500
280-55110-2450	EQUIPMENT NEW	0	15,000	6,200 ( 8,800)	41.34	3,897
280-55110-2910	PRINTING/ADVERTISING	0	2,000	2,000	99.99	1,204
280-55110-2930	TECHNOLOGY	46	18,000	18,939	105.22	17,084
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	1,076	12,908	11,832 ( 1,076)	91.67	11,832
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>17,217</b>	<b>155,925</b>	<b>146,869 ( 9,056)</b>	<b>94.19</b>	<b>132,920</b>

**CITY OF TWO RIVERS**  
**2021 MONTHLY GENERAL FUND REPORT**  
**NOVEMBER 30, 2021 BUDGET**

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2021 BUDGET	2021 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55110-3100 OFFICE SUPPLIES	187	3,000	1,100	( 1,900)	36.67	1,113
280-55110-3110 POSTAGE	23	700	264	( 436)	37.70	375
280-55110-3300 TRAVEL	45	2,500	782	( 1,718)	31.28	2,510
280-55110-3560 LANDSCAPING	3,017	13,000	16,114	3,114	123.95	12,380
280-55110-3960 TECH PROC SUPPLIES	336	5,000	3,718	( 1,282)	74.37	4,431
<b>TOTAL OP SUPPLIES/EXP</b>	<b>3,608</b>	<b>24,200</b>	<b>21,978</b>	<b>( 2,222)</b>	<b>90.82</b>	<b>20,808</b>
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,152	12,600	11,717	( 883)	93.00	10,018
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	1,080	1,080	0	100.00	1,080
<b>TOTAL FIXED CHARGES</b>	<b>1,152</b>	<b>13,680</b>	<b>12,797</b>	<b>( 883)</b>	<b>93.55</b>	<b>11,098</b>
<b>TOTAL LIBRARY ADMINISTRATION</b>	<b>67,712</b>	<b>744,319</b>	<b>661,768</b>	<b>( 82,551)</b>	<b>88.91</b>	<b>647,824</b>
<b>ADULT SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	246	4,600	4,067	( 533)	88.42	2,484
280-55111-3400 NON-FICTION BOOKS	1,247	17,000	9,735	( 7,265)	57.27	16,270
280-55111-3420 FICTION BOOKS	1,828	17,000	13,756	( 3,244)	80.92	12,424
280-55111-3430 LARGE PRINT BOOKS	1,123	12,000	10,170	( 1,830)	84.75	7,510
280-55111-3450 MOVIES	414	3,000	3,426	426	114.19	2,267
280-55111-3470 AUDIOBOOKS	198	4,400	2,501	( 1,899)	56.84	2,172
280-55111-3480 MUSIC CD'S	0	500	85	( 415)	17.09	47
280-55111-3510 PROGRAMS	0	3,000	388	( 2,612)	12.93	1,392
<b>TOTAL OP SUPPLIES/EXP</b>	<b>5,057</b>	<b>61,500</b>	<b>44,128</b>	<b>( 17,372)</b>	<b>71.75</b>	<b>44,566</b>
<b>TOTAL ADULT SERVICES</b>	<b>5,057</b>	<b>61,500</b>	<b>44,128</b>	<b>( 17,372)</b>	<b>71.75</b>	<b>44,566</b>

**CITY OF TWO RIVERS**  
**2021 MONTHLY GENERAL FUND REPORT**  
**NOVEMBER 30, 2021 BUDGET**

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2021 BUDGET	2021 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CHILDREN'S SERVICES</b>						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55112-3230	PERIODICALS	0	540	287 ( 253)	53.14	326
280-55112-3400	NON-FICTION BOOKS	350	7,000	4,532 ( 2,468)	64.75	5,807
280-55112-3420	FICTION BOOKS	140	3,800	4,885 1,085	128.56	3,763
280-55112-3440	PAPERBACKS	69	1,600	782 ( 818)	48.85	727
280-55112-3450	MOVIES	0	1,000	393 ( 607)	39.33	526
280-55112-3470	AUDIOBOOKS	0	1,700	0 ( 1,700)	.00	152
280-55112-3510	PROGRAMS	868	11,980	9,882 ( 2,098)	82.48	5,992
280-55112-3530	JE BOOKS	707	6,000	5,120 ( 880)	85.33	5,315
	<i>TOTAL OP SUPPLIES/EXP</i>	2,134	33,620	25,881 ( 7,739)	76.98	22,608
	<b>TOTAL CHILDREN'S SERVICES</b>	<b>2,134</b>	<b>33,620</b>	<b>25,881 ( 7,739)</b>	<b>76.98</b>	<b>22,608</b>
<b>REFERENCE</b>						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55114-3400	NON-FICTION BOOKS	0	1,800	1,822 22	101.24	2,207
280-55114-3490	MICROFILM	0	4,100	0 ( 4,100)	.00	3,950
	<i>TOTAL OP SUPPLIES/EXP</i>	0	5,900	1,822 ( 4,078)	30.89	6,157
	<b>TOTAL REFERENCE</b>	<b>0</b>	<b>5,900</b>	<b>1,822 ( 4,078)</b>	<b>30.89</b>	<b>6,157</b>

**CITY OF TWO RIVERS**  
**2021 MONTHLY GENERAL FUND REPORT**  
**NOVEMBER 30, 2021 BUDGET**

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2021 BUDGET	2021 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>YOUNG ADULT SERVICES</b>						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55115-3230 PERIODICALS	0	200	73	( 127)	36.47	107
280-55115-3400 NON-FICTION BOOKS	0	0	0	0	.00	0
280-55115-3420 FICTION BOOKS	362	5,300	5,014	( 286)	94.60	4,001
280-55115-3470 AUDIOBOOKS	0	1,000	0	( 1,000)	.00	190
<b>TOTAL OP SUPPLIES/EXP</b>	<b>362</b>	<b>6,500</b>	<b>5,087</b>	<b>( 1,413)</b>	<b>78.26</b>	<b>4,298</b>
<b>TOTAL YOUNG ADULT SERVICES</b>	<b>362</b>	<b>6,500</b>	<b>5,087</b>	<b>( 1,413)</b>	<b>78.26</b>	<b>4,298</b>
<b>TOTAL LESTER LIBRARY EXP</b>	<b>75,265</b>	<b>851,839</b>	<b>738,687</b>	<b>( 113,153)</b>	<b>86.72</b>	<b>725,452</b>
<b>NET REV OVER EXP</b>	<b>( 73,856)</b>	<b>0</b>	<b>58,290</b>	<b>58,290</b>	<b>.00</b>	<b>78,251</b>