



**TWO  
RIVERS**  
WISCONSIN

Lester Public Library

March 2023

Detail  
Financial Report

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 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	3,997	175,877	175,831	( 46)	99.97	171,579
TOTAL INTERGOVERNMENTAL REVE	3,997	175,877	175,831	( 46)	99.97	171,579
<u>FINES &amp; FORFEITURES</u>						
280-45300 LIBRARY BOOK FINES	244	4,000	915	( 3,085)	22.88	614
TOTAL FINES & FORFEITURES	244	4,000	915	( 3,085)	22.88	614
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	406	8,500	1,292	( 7,208)	15.20	1,336
TOTAL CHARGES FOR SERVICE	406	8,500	1,292	( 7,208)	15.20	1,336
<u>MISCELLANEOUS REVENUE</u>						
280-48300 SALE OF PROP & EQUIP	462	5,000	641	( 4,359)	12.82	320
280-48500 DONATIONS	0	65,653	0	( 65,653)	.00	0
280-48900 OTHER REVENUES	154	2,500	308	( 2,192)	12.33	765
TOTAL MISCELLANEOUS REVENUE	616	73,153	949	( 72,204)	1.30	1,085
<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	5,263	892,817	810,275	( 82,542)	90.75	805,900

**CITY OF TWO RIVERS**  
**2023 MONTHLY GENERAL FUND REPORT**  
**MARCH 31, 2023 BUDGET**

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2023 BUDGET	2023 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>LESTER LIBRARY</u></b>						
<b>LIBRARY ADMINISTRATION</b>						
<i>PERSONNEL SERVICES</i>						
280-55110-1100	FULLTIME ADMINISTRATION	23,151	271,829	67,212 ( 204,617)	24.73	65,099
280-55110-1220	WAGES - FULLTIME	3,011	35,370	8,743 ( 26,627)	24.72	8,480
280-55110-1270	WAGES - PART TIME	10,825	129,375	31,967 ( 97,408)	24.71	31,343
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	2,037	24,739	6,051 ( 18,688)	24.46	5,573
280-55110-1320	FICA	2,662	34,326	7,826 ( 26,500)	22.80	7,928
280-55110-1330	HEALTH INSURANCE	6,550	84,364	19,649 ( 64,715)	23.29	13,755
280-55110-1333	HEALTH SAVINGS ACCT EXPENSE	0	0	0 0	.00	0
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	5,000	1,154 ( 3,846)	23.08	2,308
280-55110-1340	LIFE INSURANCE	117	1,500	351 ( 1,149)	23.41	327
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
<i>TOTAL PERSONNEL SERVICES</i>		48,738	594,833	144,075 ( 450,758)	24.22	136,463
<i>CONTRACTUAL SERVICES</i>						
280-55110-2100	PROF SERV - CITY SERVICES	4,391	48,909	13,963 ( 34,946)	28.55	11,315
280-55110-2130	PROFESSIONAL SERVICES	1,325	6,000	1,933 ( 4,067)	32.22	978
280-55110-2200	TELEPHONE EXPENSE	97	1,200	292 ( 908)	24.32	290
280-55110-2210	ELECTRICITY	2,807	23,000	7,588 ( 15,412)	32.99	4,408
280-55110-2220	NATURAL GAS/HEAT	4,200	11,000	6,677 ( 4,323)	60.70	5,881
280-55110-2230	WATER EXPENSE	194	2,000	537 ( 1,463)	26.84	472
280-55110-2240	SEWER EXPENSE	101	750	241 ( 509)	32.19	146
280-55110-2250	STORMWATER EXPENSE	80	960	240 ( 720)	24.98	240
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	2,688	25,000	3,807 ( 21,193)	15.23	1,156
280-55110-2430	EQUIPMENT REPAIRS	0	0	0 0	.00	0
280-55110-2450	EQUIPMENT NEW	66	7,500	311 ( 7,189)	4.15	0
280-55110-2910	PRINTING/ADVERTISING	0	1,000	280 ( 720)	28.00	489
280-55110-2930	TECHNOLOGY	2,039	16,000	4,523 ( 11,477)	28.27	92
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	1,076	6,455	3,227 ( 3,228)	49.99	2,151
<i>TOTAL CONTRACTUAL SERVICES</i>		19,065	149,774	43,619 ( 106,155)	29.12	27,616

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<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55110-3100 OFFICE SUPPLIES	1,071	6,000	1,530	( 4,470)	25.49	821
280-55110-3110 POSTAGE	23	450	74	( 376)	16.36	94
280-55110-3300 TRAVEL	0	1,000	267	( 733)	26.72	494
280-55110-3560 LANDSCAPING	0	15,000	0	( 15,000)	.00	0
280-55110-3960 TECH PROC SUPPLIES	0	0	0	0	.00	0
<b>TOTAL OP SUPPLIES/EXP</b>	<b>1,095</b>	<b>22,450</b>	<b>1,870</b>	<b>( 20,580)</b>	<b>8.33</b>	<b>1,409</b>
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,230	13,800	3,690	( 10,110)	26.74	3,547
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	1,440	1,440	0	100.00	1,440
<b>TOTAL FIXED CHARGES</b>	<b>1,230</b>	<b>15,240</b>	<b>5,130</b>	<b>( 10,110)</b>	<b>33.66</b>	<b>4,987</b>
<b>TOTAL LIBRARY ADMINISTRATION</b>	<b>70,127</b>	<b>782,297</b>	<b>194,694</b>	<b>( 587,603)</b>	<b>24.89</b>	<b>170,476</b>
<b>ADULT SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	374	4,600	1,406	( 3,194)	30.58	1,331
280-55111-3400 NON-FICTION BOOKS	1,213	17,000	1,981	( 15,019)	11.65	2,380
280-55111-3420 FICTION BOOKS	1,232	17,000	2,844	( 14,156)	16.73	2,715
280-55111-3430 LARGE PRINT BOOKS	1,189	12,000	2,577	( 9,423)	21.47	2,131
280-55111-3450 MOVIES	226	4,500	368	( 4,132)	8.19	831
280-55111-3470 AUDIOBOOKS	76	4,400	486	( 3,914)	11.04	647
280-55111-3480 MUSIC CD'S	0	500	0	( 500)	.00	0
280-55111-3510 PROGRAMS	133	3,000	246	( 2,754)	8.19	0
<b>TOTAL OP SUPPLIES/EXP</b>	<b>4,443</b>	<b>63,000</b>	<b>9,908</b>	<b>( 53,092)</b>	<b>15.73</b>	<b>10,036</b>
<b>TOTAL ADULT SERVICES</b>	<b>4,443</b>	<b>63,000</b>	<b>9,908</b>	<b>( 53,092)</b>	<b>15.73</b>	<b>10,036</b>

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	PERIOD ACTUAL	2023 BUDGET	2023 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CHILDREN'S SERVICES</b>						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55112-3230	PERIODICALS	207	540	207 ( 333)	38.31	287
280-55112-3400	NON-FICTION BOOKS	987	7,000	1,270 ( 5,730)	18.14	1,526
280-55112-3420	FICTION BOOKS	588	3,800	615 ( 3,185)	16.19	946
280-55112-3440	PAPERBACKS	24	1,600	66 ( 1,534)	4.13	119
280-55112-3450	MOVIES	64	2,500	121 ( 2,379)	4.85	160
280-55112-3470	AUDIOBOOKS	16	1,700	16 ( 1,684)	.94	0
280-55112-3510	PROGRAMS	797	11,980	2,110 ( 9,870)	17.61	2,240
280-55112-3530	JE BOOKS	976	6,000	1,268 ( 4,732)	21.14	1,239
<i>TOTAL OP SUPPLIES/EXP</i>		3,660	35,120	5,673 ( 29,447)	16.15	6,516
<b>TOTAL CHILDREN'S SERVICES</b>		<b>3,660</b>	<b>35,120</b>	<b>5,673 ( 29,447)</b>	<b>16.15</b>	<b>6,516</b>
<b>REFERENCE</b>						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55114-3400	NON-FICTION BOOKS	433	1,278	1,650 372	129.10	428
280-55114-3490	MICROFILM	0	4,622	0 ( 4,622)	.00	75
<i>TOTAL OP SUPPLIES/EXP</i>		433	5,900	1,650 ( 4,250)	27.96	503
<b>TOTAL REFERENCE</b>		<b>433</b>	<b>5,900</b>	<b>1,650 ( 4,250)</b>	<b>27.96</b>	<b>503</b>

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	PERIOD ACTUAL	2023 BUDGET	2023 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	0	( 200)	.00	24
280-55115-3420 FICTION BOOKS	469	5,300	593	( 4,707)	11.19	658
280-55115-3470 AUDIOBOOKS	0	1,000	0	( 1,000)	.00	42
<i>TOTAL OP SUPPLIES/EXP</i>	469	6,500	593	( 5,907)	9.13	724
<b>TOTAL YOUNG ADULT SERVICES</b>	<b>469</b>	<b>6,500</b>	<b>593</b>	<b>( 5,907)</b>	<b>9.13</b>	<b>724</b>
<b>TOTAL LESTER LIBRARY EXP</b>	<b>79,132</b>	<b>892,817</b>	<b>212,519</b>	<b>( 680,298)</b>	<b>23.80</b>	<b>188,255</b>
<b>NET REV OVER EXP</b>	<b>( 73,869)</b>	<b>0</b>	<b>597,756</b>	<b>597,756</b>	<b>.00</b>	<b>617,645</b>