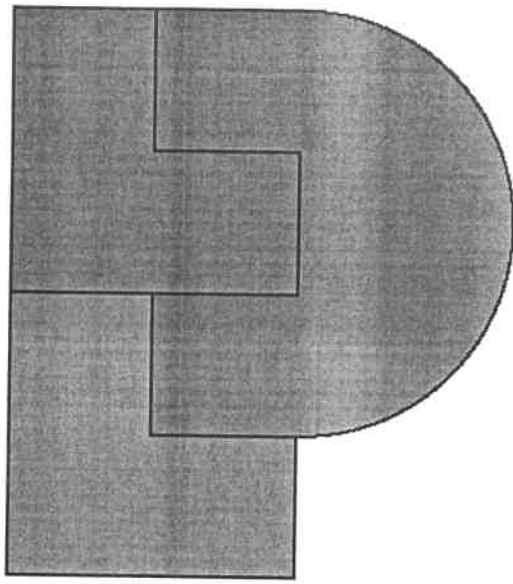




**TWO
RIVERS**
WISCONSIN

Lester Public Library

July 2023

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 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	0	175,877	175,877	0	100.00	171,601
	TOTAL INTERGOVERNMENTAL REVE	0	175,877	175,877	0	100.00	171,601
<u>FINES & FORFEITURES</u>							
280-45300	LIBRARY BOOK FINES	403	4,000	1,795	(2,205)	44.88	1,412
	TOTAL FINES & FORFEITURES	403	4,000	1,795	(2,205)	44.88	1,412
<u>CHARGES FOR SERVICE</u>							
280-46712	COPIER SERVICE FEES	530	8,500	3,358	(5,142)	39.51	2,916
	TOTAL CHARGES FOR SERVICE	530	8,500	3,358	(5,142)	39.51	2,916
<u>MISCELLANEOUS REVENUE</u>							
280-48200	RENT-CITY PROPERTY	0	0	0	0	.00	34
280-48300	SALE OF PROP & EQUIP	74	5,000	953	(4,047)	19.06	1,246
280-48500	DONATIONS	0	65,653	16,500	(49,153)	25.13	15,000
280-48900	OTHER REVENUES	141	2,500	1,009	(1,491)	40.38	870
	TOTAL MISCELLANEOUS REVENUE	215	73,153	18,462	(54,691)	25.24	17,150
<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	1,148	892,817	830,780	(62,037)	93.05	824,366

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

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD	2023	2023	OVER	% OF	PRIOR YTD
	ACTUAL	BUDGET	YTD ACTUAL	(UNDER) BUDGET	BUDGET	ACTUAL
<u>LESTER LIBRARY</u>						
LIBRARY ADMINISTRATION						
<u>PERSONNEL SERVICES</u>						
280-55110-1100	FULLTIME ADMINISTRATION	23,151	271,829	158,322 (113,507)	58.24	153,552
280-55110-1220	WAGES - FULLTIME	2,924	35,370	20,099 (15,271)	56.82	19,990
280-55110-1270	WAGES - PART TIME	11,395	129,375	76,604 (52,771)	59.21	74,517
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	2,028	24,739	14,026 (10,713)	56.70	13,024
280-55110-1320	FICA	2,697	34,326	18,548 (15,778)	54.04	18,610
280-55110-1330	HEALTH INSURANCE	6,550	84,364	45,848 (38,516)	54.35	32,095
280-55110-1333	HEALTH SAVINGS ACCT EXPENSE	0	0	0	.00	0
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	5,000	2,885 (2,115)	57.69	5,769
280-55110-1340	LIFE INSURANCE	130	1,500	846 (654)	56.39	779
280-55110-1350	OTHER BENEFITS	0	0	0	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	1,200	1,122 (78)	93.49	1,650
TOTAL PERSONNEL SERVICES		49,260	594,833	338,299 (256,534)	56.87	319,986
<u>CONTRACTUAL SERVICES</u>						
280-55110-2100	PROF SERV - CITY SERVICES	4,485	48,909	30,008 (18,901)	61.36	26,527
280-55110-2130	PROFESSIONAL SERVICES	339	6,000	4,561 (1,439)	76.01	3,002
280-55110-2200	TELEPHONE EXPENSE	96	1,200	674 (526)	56.16	669
280-55110-2210	ELECTRICITY	2,028	23,000	15,532 (7,468)	67.53	11,742
280-55110-2220	NATURAL GAS/HEAT	251	11,000	8,445 (2,555)	76.77	8,726
280-55110-2230	WATER EXPENSE	178	2,000	1,239 (761)	61.94	1,138
280-55110-2240	SEWER EXPENSE	79	750	545 (205)	72.61	391
280-55110-2250	STORMWATER EXPENSE	80	960	560 (400)	58.28	560
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	2,872	25,000	11,808 (13,192)	47.23	9,350
280-55110-2430	EQUIPMENT REPAIRS	0	0	0	.00	0
280-55110-2450	EQUIPMENT NEW	1,976	7,500	6,048 (1,452)	80.64	0
280-55110-2910	PRINTING/ADVERTISING	0	1,000	508 (492)	50.80	616
280-55110-2930	TECHNOLOGY	46	16,000	8,904 (7,097)	55.65	4,331
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	6,455	6,454 (1)	99.98	6,454
TOTAL CONTRACTUAL SERVICES		12,429	149,774	95,283 (54,491)	63.62	73,504

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

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2023 BUDGET	2023 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55110-3100 OFFICE SUPPLIES	128	6,000	3,142	(2,858)	52.36	2,738
280-55110-3110 POSTAGE	43	450	271	(179)	60.18	236
280-55110-3300 TRAVEL	0	1,000	608	(392)	60.80	584
280-55110-3560 LANDSCAPING	1,646	15,000	6,909	(8,091)	46.06	7,789
280-55110-3960 TECH PROC SUPPLIES	0	0	0	0	.00	0
TOTAL OP SUPPLIES/EXP	1,817	22,450	10,930	(11,520)	48.68	11,347
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,230	13,800	8,609	(5,191)	62.39	8,210
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	1,440	1,440	0	100.00	1,440
TOTAL FIXED CHARGES	1,230	15,240	10,049	(5,191)	65.94	9,650
 TOTAL LIBRARY ADMINISTRATION	 64,736	 782,297	 454,562	 (327,735)	 58.11	 414,487
 ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	95	4,600	3,198	(1,402)	69.52	3,393
280-55111-3400 NON-FICTION BOOKS	1,270	17,000	6,339	(10,661)	37.29	7,680
280-55111-3420 FICTION BOOKS	2,940	17,000	10,288	(6,712)	60.52	9,190
280-55111-3430 LARGE PRINT BOOKS	640	12,000	5,152	(6,848)	42.93	6,861
280-55111-3450 MOVIES	152	4,500	1,354	(3,146)	30.10	2,487
280-55111-3470 AUDIOBOOKS	164	4,400	1,993	(2,407)	45.30	1,615
280-55111-3480 MUSIC CD'S	0	500	0	(500)	.00	11
280-55111-3510 PROGRAMS	548	3,000	1,314	(1,686)	43.79	1,015
TOTAL OP SUPPLIES/EXP	5,810	63,000	29,638	(33,362)	47.05	32,252
 TOTAL ADULT SERVICES	 5,810	 63,000	 29,638	 (33,362)	 47.05	 32,252

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

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2023 BUDGET	2023 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CHILDREN'S SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230 PERIODICALS	0	540	267	(273)	49.41	347
280-55112-3400 NON-FICTION BOOKS	441	7,000	3,199	(3,801)	45.70	5,747
280-55112-3420 FICTION BOOKS	486	3,800	2,917	(883)	76.76	2,967
280-55112-3440 PAPERBACKS	49	1,600	267	(1,333)	16.68	358
280-55112-3450 MOVIES	42	2,500	237	(2,263)	9.46	300
280-55112-3470 AUDIOBOOKS	0	1,700	28	(1,672)	1.65	10
280-55112-3510 PROGRAMS	649	11,980	6,842	(5,138)	57.11	8,263
280-55112-3530 JE BOOKS	784	6,000	4,000	(2,000)	66.67	4,111
TOTAL OP SUPPLIES/EXP	2,452	35,120	17,756	(17,364)	50.56	22,102
TOTAL CHILDREN'S SERVICES						
	2,452	35,120	17,756	(17,364)	50.56	22,102
REFERENCE						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400 NON-FICTION BOOKS	0	1,278	1,650	372	129.10	917
280-55114-3490 MICROFILM	0	4,622	0	(4,622)	.00	75
TOTAL OP SUPPLIES/EXP	0	5,900	1,650	(4,250)	27.96	992
TOTAL REFERENCE						
	0	5,900	1,650	(4,250)	27.96	992

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

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2023 BUDGET	2023 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
YOUNG ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55115-3230 PERIODICALS	25	200	25	(175)	12.50	49
280-55115-3420 FICTION BOOKS	556	5,300	2,666	(2,634)	50.30	2,293
280-55115-3470 AUDIOBOOKS	0	1,000	0	(1,000)	.00	42
TOTAL OP SUPPLIES/EXP	581	6,500	2,691	(3,809)	41.40	2,384
 TOTAL YOUNG ADULT SERVICES						
	581	6,500	2,691	(3,809)	41.40	2,384
 TOTAL LESTER LIBRARY EXP						
	73,579	892,817	506,297	(386,520)	56.71	472,217
 NET REV OVER EXP						
	(72,431)	0	324,483	324,483	.00	352,149