



**TWO
RIVERS**
WISCONSIN

Lester Public Library

July 2022

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 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	180	2,000	1,412	(588)	70.61	1,065
TOTAL FINES & FORFEITURES	180	2,000	1,412	(588)	70.61	1,065
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	376	6,500	2,916	(3,584)	44.86	915
TOTAL CHARGES FOR SERVICE	376	6,500	2,916	(3,584)	44.86	915
<u>MISCELLANEOUS REVENUE</u>						
280-48200 RENT-CITY PROPERTY	0	0	34	34	.00	0
280-48300 SALE OF PROP & EQUIP	180	2,500	1,246	(1,254)	49.83	771
280-48500 DONATIONS	0	48,845	15,000	(33,845)	30.71	10,000
280-48900 OTHER REVENUES	25	2,000	870	(1,130)	43.49	983
TOTAL MISCELLANEOUS REVENUE	205	53,345	17,150	(36,195)	32.15	11,755
<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	760	864,711	824,366	(40,345)	95.33	793,081

CITY OF TWO RIVERS
2022 MONTHLY GENERAL FUND REPORT
JULY 31, 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							
<i><u>PERSONNEL SERVICES</u></i>							
280-55110-1100	FULLTIME ADMINISTRATION	22,476	263,910	153,552 (110,358)	58.18	145,505	
280-55110-1220	WAGES - FULLTIME	2,925	34,341	19,990 (14,351)	58.21	19,413	
280-55110-1270	WAGES - PART TIME	10,954	129,272	74,517 (54,755)	57.64	65,529	
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	1,890	22,962	13,024 (9,938)	56.72	12,799	
280-55110-1320	FICA	2,740	33,618	18,610 (15,008)	55.36	17,074	
280-55110-1330	HEALTH INSURANCE	4,585	55,020	32,095 (22,925)	58.33	35,721	
280-55110-1333	HEALTH SAVINGS ACCT EXPENSE	0	0	0	.00	0	
280-55110-1334	HEALTH INSURANCE OPT-OUT	1,154	10,000	5,769 (4,231)	57.69	4,615	
280-55110-1340	LIFE INSURANCE	117	1,337	779 (558)	58.27	677	
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		46,840	557,382	319,986 (237,396)	57.41	301,830	
<i><u>CONTRACTUAL SERVICES</u></i>							
280-55110-2100	PROF SERV - CITY SERVICES	4,587	47,484	26,527 (20,957)	55.87	26,665	
280-55110-2130	PROFESSIONAL SERVICES	353	6,000	3,002 (2,998)	50.03	3,427	
280-55110-2200	TELEPHONE EXPENSE	93	1,200	669 (531)	55.76	694	
280-55110-2210	ELECTRICITY	1,986	22,000	11,742 (10,258)	53.37	9,034	
280-55110-2220	NATURAL GAS/HEAT	326	8,500	8,726	226	102.66	4,040
280-55110-2230	WATER EXPENSE	169	2,000	1,138 (862)	56.88	1,053	
280-55110-2240	SEWER EXPENSE	65	750	391 (359)	52.08	273	
280-55110-2250	STORMWATER EXPENSE	80	960	560 (400)	58.28	560	
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	3,135	24,993	9,350 (15,643)	37.41	19,348	
280-55110-2450	EQUIPMENT NEW	0	10,800	0 (10,800)	.00	1,242	
280-55110-2910	PRINTING/ADVERTISING	0	1,500	616 (884)	41.04	1,666	
280-55110-2930	TECHNOLOGY	274	21,000	4,331 (16,669)	20.62	15,997	
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	1,076	12,908	6,454 (6,454)	50.00	7,530	
TOTAL CONTRACTUAL SERVICES		12,144	160,095	73,504 (86,591)	45.91	91,527	
<i><u>OPERATING SUPPLIES/EXPENSES</u></i>							
280-55110-3100	OFFICE SUPPLIES	1,054	5,000	2,738 (2,263)	54.75	786	
280-55110-3110	POSTAGE	55	450	236 (214)	52.50	158	
280-55110-3300	TRAVEL	0	2,284	584 (1,700)	25.59	475	
280-55110-3560	LANDSCAPING	2,734	14,500	7,789 (6,711)	53.72	8,049	
280-55110-3960	TECH PROC SUPPLIES	0	0	0	.00	1,825	
TOTAL OP SUPPLIES/EXP		3,843	22,234	11,347 (10,887)	51.03	11,293	

CITY OF TWO RIVERS
2022 MONTHLY GENERAL FUND REPORT
JULY 31, 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	8,210	(5,190)	61.27	7,363
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	9,650	(4,830)	66.64	8,443
TOTAL LIBRARY ADMINISTRATION	64,012	754,191	414,487	(339,704)	54.96	413,093
ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	51	4,600	3,393	(1,207)	73.77	3,263
280-55111-3400 NON-FICTION BOOKS	1,151	17,000	7,680	(9,320)	45.17	5,888
280-55111-3420 FICTION BOOKS	1,935	17,000	9,190	(7,810)	54.06	8,498
280-55111-3430 LARGE PRINT BOOKS	1,398	12,000	6,861	(5,139)	57.18	5,607
280-55111-3450 MOVIES	552	4,500	2,487	(2,013)	55.26	1,947
280-55111-3470 AUDIOBOOKS	231	4,400	1,615	(2,785)	36.70	1,756
280-55111-3480 MUSIC CD'S	0	500	11	(489)	2.26	68
280-55111-3510 PROGRAMS	0	3,000	1,015	(1,985)	33.83	86
TOTAL OP SUPPLIES/EXP	5,318	63,000	32,252	(30,748)	51.19	27,114
TOTAL ADULT SERVICES	5,318	63,000	32,252	(30,748)	51.19	27,114

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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	347	(193)	64.21	258
280-55112-3400 NON-FICTION BOOKS	686	7,000	5,747	(1,253)	82.09	3,602
280-55112-3420 FICTION BOOKS	328	3,800	2,967	(833)	78.07	3,302
280-55112-3440 PAPERBACKS	48	1,600	358	(1,242)	22.38	383
280-55112-3450 MOVIES	79	2,500	300	(2,200)	12.00	232
280-55112-3470 AUDIOBOOKS	0	1,700	10	(1,691)	.56	0
280-55112-3510 PROGRAMS	1,212	11,980	8,263	(3,717)	68.97	6,447
280-55112-3530 JE BOOKS	377	6,000	4,111	(1,889)	68.52	3,044
TOTAL OP SUPPLIES/EXP	2,731	35,120	22,102	(13,018)	62.93	17,268
TOTAL CHILDREN'S SERVICES	2,731	35,120	22,102	(13,018)	62.93	17,268
REFERENCE						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400 NON-FICTION BOOKS	176	1,800	917	(883)	50.97	1,736
280-55114-3490 MICROFILM	0	4,100	75	(4,025)	1.83	0
TOTAL OP SUPPLIES/EXP	176	5,900	992	(4,908)	16.82	1,736
TOTAL REFERENCE	176	5,900	992	(4,908)	16.82	1,736

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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
YOUNG ADULT SERVICES						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55115-3230 PERIODICALS	25	200	49	(151)	24.49	73
280-55115-3420 FICTION BOOKS	154	5,300	2,293	(3,007)	43.27	3,912
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	179	6,500	2,384	(4,116)	36.68	3,985
TOTAL YOUNG ADULT SERVICES	179	6,500	2,384	(4,116)	36.68	3,985
TOTAL LESTER LIBRARY EXP	72,416	864,711	472,217	(392,494)	54.61	463,196
NET REV OVER EXP	(71,656)	0	352,149	352,149	.00	329,884