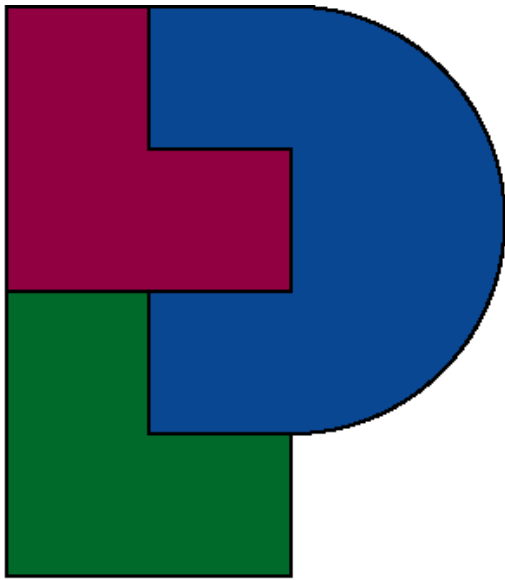




**TWO
RIVERS**
WISCONSIN

Lester Public Library

July 2026

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2026

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	695,425	695,425	0	100.00	681,790
	TOTAL TAXES	0	695,425	695,425	0	100.00	681,790
	<u>INTERGOVERNMENTAL REVENUE</u>						
280-43720	COUNTY FUNDS	0	246,309	246,309	0	100.00	226,860
	TOTAL INTERGOVERNMENTAL REVE	0	246,309	246,309	0	100.00	226,860
	<u>FINES & FORFEITURES</u>						
280-45300	LIBRARY BOOK FINES	261	3,400	1,014	(2,386)	29.82	1,697
	TOTAL FINES & FORFEITURES	261	3,400	1,014	(2,386)	29.82	1,697
	<u>CHARGES FOR SERVICE</u>						
280-46712	COPIER SERVICE FEES	798	9,000	5,705	(3,295)	63.39	4,397
	TOTAL CHARGES FOR SERVICE	798	9,000	5,705	(3,295)	63.39	4,397
	<u>MISCELLANEOUS REVENUE</u>						
280-48300	SALE OF PROP & EQUIP	279	4,563	1,932	(2,631)	42.35	1,424
280-48500	DONATIONS	0	75,000	12	(74,988)	.02	17,727
280-48900	OTHER REVENUES	0	3,800	2,501	(1,299)	65.82	1,684
	TOTAL MISCELLANEOUS REVENUE	279	83,363	4,446	(78,917)	5.33	20,835
	<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	1,339	1,037,497	952,899	(84,598)	91.85	935,579

CITY OF TWO RIVERS
2026 MONTHLY GENERAL FUND REPORT
JULY 31, 2026 BUDGET

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2026 BUDGET	2026 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	30,569	337,879	199,622 (138,257)	59.08	190,920
280-55110-1200	WAGES - FULLTIME	108	0	538 538	.00	1,069
280-55110-1220	WAGES - FULLTIME	2,850	43,491	24,433 (19,058)	56.18	17,376
280-55110-1230	WAGES - PART TIME	1,275	0	8,967 8,967	.00	3,977
280-55110-1270	WAGES - PART TIME	13,130	160,992	90,043 (70,949)	55.93	90,011
280-55110-1280	WAGES-LONGEVITY PAY	0	8,384	0 (8,384)	.00	0
280-55110-1290	WAGES-OVERTIME	0	502	0 (502)	.00	0
280-55110-1310	WI RETIREMENT	2,732	32,322	18,374 (13,948)	56.85	16,764
280-55110-1320	FICA	3,547	42,553	23,881 (18,672)	56.12	22,004
280-55110-1330	HEALTH INSURANCE	9,171	111,576	64,200 (47,376)	57.54	59,471
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	5,000	2,885 (2,115)	57.69	2,885
280-55110-1340	LIFE INSURANCE	115	1,725	1,149 (576)	66.58	1,009
280-55110-1350	OTHER BENEFITS	0	0	0 0	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	1,300	2,233 933	171.79	1,320
TOTAL PERSONNEL SERVICES		63,881	745,724	436,324 (309,400)	58.51	406,805
<u>CONTRACTUAL SERVICES</u>						
280-55110-2100	PROF SERV - CITY SERVICES	3,818	59,750	33,723 (26,027)	56.44	33,939
280-55110-2130	PROFESSIONAL SERVICES	622	9,000	4,476 (4,524)	49.73	2,263
280-55110-2200	TELEPHONE EXPENSE	103	1,000	666 (334)	66.65	586
280-55110-2210	ELECTRICITY	2,382	25,000	12,241 (12,759)	48.96	11,315
280-55110-2220	NATURAL GAS/HEAT	1,351	13,500	10,766 (2,734)	79.75	6,725
280-55110-2230	WATER EXPENSE	187	2,160	1,250 (910)	57.88	1,250
280-55110-2240	SEWER EXPENSE	217	890	1,295 405	145.51	446
280-55110-2250	STORMWATER EXPENSE	80	960	560 (400)	58.28	560
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	4,570	25,000	16,150 (8,850)	64.60	9,648
280-55110-2450	EQUIPMENT NEW	0	7,500	0 (7,500)	.00	5,800
280-55110-2910	PRINTING/ADVERTISING	0	350	50 (300)	14.29	137
280-55110-2930	TECHNOLOGY	930	16,000	8,549 (7,451)	53.43	10,396
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0 0	.00	0
TOTAL CONTRACTUAL SERVICES		14,260	161,110	89,726 (71,384)	55.69	83,064
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55110-3100	OFFICE SUPPLIES	193	6,000	2,503 (3,497)	41.72	4,633
280-55110-3110	POSTAGE	126	450	429 (21)	95.43	284
280-55110-3300	TRAVEL	0	2,500	330 (2,170)	13.20	1,151
280-55110-3560	LANDSCAPING	1,476	19,000	6,854 (12,146)	36.07	7,566
TOTAL OP SUPPLIES/EXP		1,795	27,950	10,117 (17,833)	36.20	13,635

CITY OF TWO RIVERS
2026 MONTHLY GENERAL FUND REPORT
JULY 31, 2026 BUDGET

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,322	17,000	9,257	(7,743)	54.46	10,148
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	3,300	3,300	0	100.00	3,300
TOTAL FIXED CHARGES	1,322	20,300	12,557	(7,743)	61.86	13,448
TOTAL LIBRARY ADMINISTRATION	81,259	955,084	548,724	(406,360)	57.45	516,951
ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	104	2,900	3,280	380	113.09	3,312
280-55111-3400 NON-FICTION BOOKS	1,359	14,000	6,508	(7,492)	46.49	8,967
280-55111-3420 FICTION BOOKS	1,431	14,000	7,784	(6,216)	55.60	8,736
280-55111-3430 LARGE PRINT BOOKS	570	10,000	6,581	(3,419)	65.81	5,395
280-55111-3450 MOVIES	124	1,900	1,461	(439)	76.91	1,653
280-55111-3470 AUDIOBOOKS	336	3,200	1,354	(1,846)	42.30	1,464
280-55111-3510 PROGRAMS	0	2,000	882	(1,118)	44.12	601
TOTAL OP SUPPLIES/EXP	3,923	48,000	27,851	(20,149)	58.02	30,129
TOTAL ADULT SERVICES	3,923	48,000	27,851	(20,149)	58.02	30,129

CITY OF TWO RIVERS
2026 MONTHLY GENERAL FUND REPORT
JULY 31, 2026 BUDGET

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CHILDREN'S SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230 PERIODICALS	0	300	318	18	106.01	214
280-55112-3400 NON-FICTION BOOKS	237	6,000	2,968	(3,032)	49.46	3,358
280-55112-3420 FICTION BOOKS	487	3,500	2,174	(1,326)	62.11	3,027
280-55112-3440 PAPERBACKS	0	700	0	(700)	.00	496
280-55112-3450 MOVIES	0	600	111	(489)	18.43	209
280-55112-3470 AUDIOBOOKS	0	700	0	(700)	.00	11
280-55112-3510 PROGRAMS	229	9,500	2,652	(6,848)	27.91	6,663
280-55112-3530 JE BOOKS	382	6,000	1,915	(4,085)	31.91	2,316
TOTAL OP SUPPLIES/EXP	1,336	27,300	10,136	(17,164)	37.13	16,295
TOTAL CHILDREN'S SERVICES	1,336	27,300	10,136	(17,164)	37.13	16,295
REFERENCE						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400 NON-FICTION BOOKS	0	0	0	0	.00	0
280-55114-3490 MICROFILM	0	1,875	1,988	113	106.00	1,875
TOTAL OP SUPPLIES/EXP	0	1,875	1,988	113	106.00	1,875
TOTAL REFERENCE	0	1,875	1,988	113	106.00	1,875

CITY OF TWO RIVERS
2026 MONTHLY GENERAL FUND REPORT
JULY 31, 2026 BUDGET

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
YOUNG ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55115-3230 PERIODICALS	0	200	0	(200)	.00	0
280-55115-3420 FICTION BOOKS	277	4,538	2,370	(2,168)	52.24	1,777
280-55115-3470 AUDIOBOOKS	0	500	0	(500)	.00	0
TOTAL OP SUPPLIES/EXP	277	5,238	2,370	(2,868)	45.26	1,777
TOTAL YOUNG ADULT SERVICES	277	5,238	2,370	(2,868)	45.26	1,777
TOTAL LESTER LIBRARY EXP	86,794	1,037,497	591,069	(446,428)	56.97	567,027
NET REV OVER EXP	(85,456)	0	361,829	361,829	.00	368,552