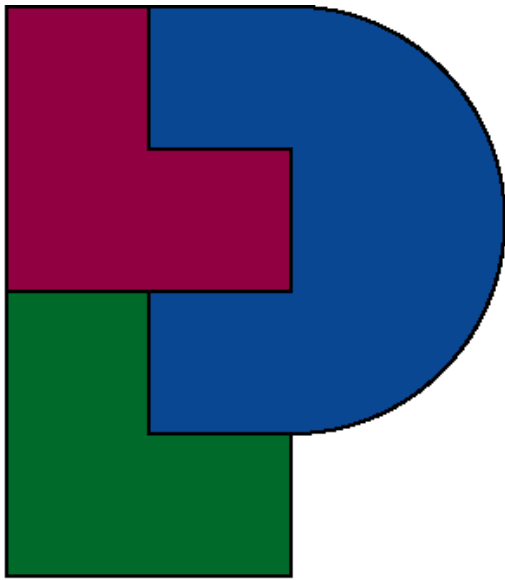




**TWO
RIVERS**
WISCONSIN

Lester Public Library

June 2026

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 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	226,835
	TOTAL INTERGOVERNMENTAL REVE	0	246,309	246,309	0	100.00	226,835
	<u>FINES & FORFEITURES</u>						
280-45300	LIBRARY BOOK FINES	165	3,400	752	(2,648)	22.13	1,392
	TOTAL FINES & FORFEITURES	165	3,400	752	(2,648)	22.13	1,392
	<u>CHARGES FOR SERVICE</u>						
280-46712	COPIER SERVICE FEES	994	9,000	4,907	(4,093)	54.52	3,686
	TOTAL CHARGES FOR SERVICE	994	9,000	4,907	(4,093)	54.52	3,686
	<u>MISCELLANEOUS REVENUE</u>						
280-48300	SALE OF PROP & EQUIP	214	4,563	1,653	(2,910)	36.24	1,325
280-48500	DONATIONS	0	75,000	12	(74,988)	.02	17,688
280-48900	OTHER REVENUES	44	3,800	2,501	(1,299)	65.82	1,650
	TOTAL MISCELLANEOUS REVENUE	258	83,363	4,167	(79,196)	5.00	20,663
	<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	1,417	1,037,497	951,560	(85,937)	91.72	934,366

CITY OF TWO RIVERS
2026 MONTHLY GENERAL FUND REPORT
JUNE 30, 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	29,296	337,879	169,053 (168,826)	50.03	162,983
280-55110-1200	WAGES - FULLTIME	178	0	430	.00	950
280-55110-1220	WAGES - FULLTIME	3,704	43,491	21,584 (21,907)	49.63	13,780
280-55110-1230	WAGES - PART TIME	1,227	0	7,691	.00	2,742
280-55110-1270	WAGES - PART TIME	13,478	160,992	76,912 (84,080)	47.77	77,259
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	2,729	32,322	15,642 (16,680)	48.39	14,284
280-55110-1320	FICA	3,535	42,553	20,335 (22,218)	47.79	18,704
280-55110-1330	HEALTH INSURANCE	9,171	111,576	55,028 (56,548)	49.32	50,975
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	5,000	2,500 (2,500)	50.00	2,500
280-55110-1340	LIFE INSURANCE	185	1,725	1,034 (691)	59.94	839
280-55110-1350	OTHER BENEFITS	0	0	0	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	1,300	2,233	171.79	1,320
TOTAL PERSONNEL SERVICES		63,887	745,724	372,443 (373,281)	49.94	346,337
<u>CONTRACTUAL SERVICES</u>						
280-55110-2100	PROF SERV - CITY SERVICES	4,453	59,750	29,905 (29,845)	50.05	29,750
280-55110-2130	PROFESSIONAL SERVICES	1,017	9,000	3,854 (5,146)	42.82	1,676
280-55110-2200	TELEPHONE EXPENSE	105	1,000	564 (436)	56.35	458
280-55110-2210	ELECTRICITY	1,562	25,000	9,859 (15,141)	39.44	9,269
280-55110-2220	NATURAL GAS/HEAT	0	13,500	9,415 (4,085)	69.74	5,753
280-55110-2230	WATER EXPENSE	179	2,160	1,063 (1,097)	49.21	1,072
280-55110-2240	SEWER EXPENSE	205	890	1,078	121.15	382
280-55110-2250	STORMWATER EXPENSE	80	960	480 (480)	49.96	480
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	6,710	25,000	11,580 (13,420)	46.32	8,374
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	494	16,000	7,619 (8,381)	47.62	9,506
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0	.00	0
TOTAL CONTRACTUAL SERVICES		14,803	161,110	75,466 (85,644)	46.84	72,656
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55110-3100	OFFICE SUPPLIES	86	6,000	2,310 (3,690)	38.50	3,539
280-55110-3110	POSTAGE	68	450	304 (146)	67.50	211
280-55110-3300	TRAVEL	52	2,500	330 (2,170)	13.20	1,151
280-55110-3560	LANDSCAPING	1,220	19,000	5,378 (13,622)	28.30	5,954
TOTAL OP SUPPLIES/EXP		1,426	27,950	8,322 (19,628)	29.77	10,855

CITY OF TWO RIVERS
2026 MONTHLY GENERAL FUND REPORT
JUNE 30, 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	7,935	(9,065)	46.68	8,699
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	11,235	(9,065)	55.34	11,999
TOTAL LIBRARY ADMINISTRATION	81,439	955,084	467,465	(487,619)	48.94	441,847
ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	1,045	2,900	3,176	276	109.50	2,952
280-55111-3400 NON-FICTION BOOKS	427	14,000	5,149	(8,851)	36.78	7,358
280-55111-3420 FICTION BOOKS	879	14,000	6,353	(7,647)	45.38	6,747
280-55111-3430 LARGE PRINT BOOKS	4,848	10,000	6,011	(3,989)	60.11	4,557
280-55111-3450 MOVIES	302	1,900	1,338	(562)	70.40	1,461
280-55111-3470 AUDIOBOOKS	0	3,200	1,018	(2,182)	31.81	1,182
280-55111-3510 PROGRAMS	86	2,000	882	(1,118)	44.12	611
TOTAL OP SUPPLIES/EXP	7,587	48,000	23,928	(24,072)	49.85	24,867
TOTAL ADULT SERVICES	7,587	48,000	23,928	(24,072)	49.85	24,867

CITY OF TWO RIVERS
2026 MONTHLY GENERAL FUND REPORT
JUNE 30, 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	143	6,000	2,730	(3,270)	45.50	3,225
280-55112-3420 FICTION BOOKS	74	3,500	1,687	(1,813)	48.20	2,995
280-55112-3440 PAPERBACKS	0	700	0	(700)	.00	401
280-55112-3450 MOVIES	46	600	111	(489)	18.43	197
280-55112-3470 AUDIOBOOKS	0	700	0	(700)	.00	11
280-55112-3510 PROGRAMS	851	9,500	2,422	(7,078)	25.50	5,754
280-55112-3530 JE BOOKS	328	6,000	1,533	(4,467)	25.55	2,107
TOTAL OP SUPPLIES/EXP	1,442	27,300	8,801	(18,499)	32.24	14,904
TOTAL CHILDREN'S SERVICES	1,442	27,300	8,801	(18,499)	32.24	14,904
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
JUNE 30, 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	284	4,538	2,093	(2,445)	46.12	1,745
280-55115-3470 AUDIOBOOKS	0	500	0	(500)	.00	0
TOTAL OP SUPPLIES/EXP	284	5,238	2,093	(3,145)	39.96	1,745
TOTAL YOUNG ADULT SERVICES	284	5,238	2,093	(3,145)	39.96	1,745
TOTAL LESTER LIBRARY EXP	90,752	1,037,497	504,275	(533,222)	48.60	485,238
NET REV OVER EXP	(89,335)	0	447,285	447,285	.00	449,128