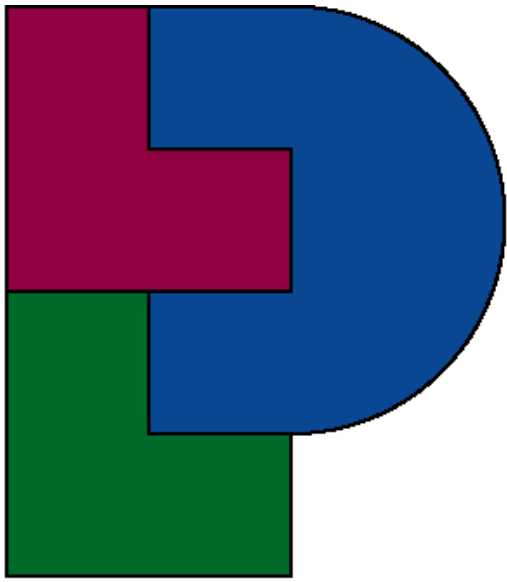




**TWO
RIVERS**
WISCONSIN

Lester Public Library

May 2026

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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	226,835
	TOTAL INTERGOVERNMENTAL REVE	0	246,309	246,309	0	100.00	226,835
	<u>FINES & FORFEITURES</u>						
280-45300	LIBRARY BOOK FINES	41	3,400	587	(2,813)	17.27	1,170
	TOTAL FINES & FORFEITURES	41	3,400	587	(2,813)	17.27	1,170
	<u>CHARGES FOR SERVICE</u>						
280-46712	COPIER SERVICE FEES	750	9,000	3,913	(5,087)	43.48	3,115
	TOTAL CHARGES FOR SERVICE	750	9,000	3,913	(5,087)	43.48	3,115
	<u>MISCELLANEOUS REVENUE</u>						
280-48300	SALE OF PROP & EQUIP	26	4,563	1,440	(3,124)	31.55	1,192
280-48500	DONATIONS	12	75,000	12	(74,988)	.02	17,556
280-48900	OTHER REVENUES	2,363	3,800	2,457	(1,343)	64.65	1,644
	TOTAL MISCELLANEOUS REVENUE	2,401	83,363	3,908	(79,455)	4.69	20,392
	<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	3,191	1,037,497	950,143	(87,355)	91.58	933,301

CITY OF TWO RIVERS
2026 MONTHLY GENERAL FUND REPORT
MAY 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	28,435	337,879	139,757 (198,122)	41.36	135,947
280-55110-1200	WAGES - FULLTIME	57	0	253	.00	832
280-55110-1220	WAGES - FULLTIME	3,585	43,491	17,880 (25,611)	41.11	10,300
280-55110-1230	WAGES - PART TIME	1,849	0	6,464	.00	1,549
280-55110-1270	WAGES - PART TIME	12,381	160,992	63,435 (97,557)	39.40	64,562
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	2,639	32,322	12,913 (19,409)	39.95	11,873
280-55110-1320	FICA	3,401	42,553	16,800 (25,753)	39.48	15,488
280-55110-1330	HEALTH INSURANCE	9,171	111,576	45,857 (65,719)	41.10	42,479
280-55110-1334	HEALTH INSURANCE OPT-OUT	577	5,000	2,115 (2,885)	42.31	2,115
280-55110-1340	LIFE INSURANCE	170	1,725	849 (876)	49.21	669
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		62,266	745,724	308,556 (437,168)	41.38	287,133
<u>CONTRACTUAL SERVICES</u>						
280-55110-2100	PROF SERV - CITY SERVICES	4,859	59,750	25,452 (34,298)	42.60	24,049
280-55110-2130	PROFESSIONAL SERVICES	913	9,000	2,837 (6,163)	31.53	1,617
280-55110-2200	TELEPHONE EXPENSE	98	1,000	459 (541)	45.90	413
280-55110-2210	ELECTRICITY	1,889	25,000	8,296 (16,704)	33.19	7,648
280-55110-2220	NATURAL GAS/HEAT	2,099	13,500	9,415 (4,085)	69.74	5,379
280-55110-2230	WATER EXPENSE	183	2,160	884 (1,276)	40.94	889
280-55110-2240	SEWER EXPENSE	211	890	873 (17)	98.10	313
280-55110-2250	STORMWATER EXPENSE	80	960	400 (560)	41.63	400
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	1,798	25,000	4,871 (20,129)	19.48	6,388
280-55110-2450	EQUIPMENT NEW	0	7,500	0 (7,500)	.00	0
280-55110-2910	PRINTING/ADVERTISING	0	350	50 (300)	14.29	137
280-55110-2930	TECHNOLOGY	3,906	16,000	7,125 (8,875)	44.53	8,517
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0	.00	0
TOTAL CONTRACTUAL SERVICES		16,035	161,110	60,662 (100,448)	37.65	55,751
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55110-3100	OFFICE SUPPLIES	118	6,000	2,224 (3,776)	37.07	3,023
280-55110-3110	POSTAGE	45	450	236 (214)	52.41	178
280-55110-3300	TRAVEL	0	2,500	278 (2,222)	11.11	1,151
280-55110-3560	LANDSCAPING	4,158	19,000	4,158 (14,842)	21.88	4,512
TOTAL OP SUPPLIES/EXP		4,321	27,950	6,896 (21,054)	24.67	8,864

CITY OF TWO RIVERS
2026 MONTHLY GENERAL FUND REPORT
MAY 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><i>FIXED CHARGES</i></u>						
280-55110-5200 INSURANCES	1,322	17,000	6,612	(10,388)	38.90	7,249
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	3,300	3,300	0	100.00	3,300
<i>TOTAL FIXED CHARGES</i>	1,322	20,300	9,912	(10,388)	48.83	10,549
TOTAL LIBRARY ADMINISTRATION	83,944	955,084	386,026	(569,058)	40.42	362,297
ADULT SERVICES						
<u><i>OPERATING SUPPLIES/EXPENSES</i></u>						
280-55111-3230 PERIODICALS	0	2,900	2,130	(770)	73.46	2,097
280-55111-3400 NON-FICTION BOOKS	1,010	14,000	4,722	(9,278)	33.73	6,013
280-55111-3420 FICTION BOOKS	1,246	14,000	5,474	(8,526)	39.10	5,487
280-55111-3430 LARGE PRINT BOOKS	(2,484)	10,000	1,164	(8,836)	11.64	3,778
280-55111-3450 MOVIES	410	1,900	1,035	(865)	54.49	1,103
280-55111-3470 AUDIOBOOKS	500	3,200	1,018	(2,182)	31.81	642
280-55111-3510 PROGRAMS	0	2,000	797	(1,203)	39.84	413
<i>TOTAL OP SUPPLIES/EXP</i>	682	48,000	16,340	(31,660)	34.04	19,531
TOTAL ADULT SERVICES	682	48,000	16,340	(31,660)	34.04	19,531

CITY OF TWO RIVERS
2026 MONTHLY GENERAL FUND REPORT
MAY 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	1,227	6,000	2,587	(3,413)	43.12	2,504
280-55112-3420 FICTION BOOKS	453	3,500	1,613	(1,887)	46.08	1,987
280-55112-3440 PAPERBACKS	0	700	0	(700)	.00	370
280-55112-3450 MOVIES	0	600	65	(535)	10.77	107
280-55112-3470 AUDIOBOOKS	0	700	0	(700)	.00	11
280-55112-3510 PROGRAMS	165	9,500	1,571	(7,929)	16.54	3,699
280-55112-3530 JE BOOKS	151	6,000	1,205	(4,795)	20.09	1,598
TOTAL OP SUPPLIES/EXP	1,997	27,300	7,359	(19,941)	26.95	10,490
TOTAL CHILDREN'S SERVICES	1,997	27,300	7,359	(19,941)	26.95	10,490
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
MAY 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	400	4,538	1,809	(2,729)	39.87	1,339
280-55115-3470 AUDIOBOOKS	0	500	0	(500)	.00	0
TOTAL OP SUPPLIES/EXP	400	5,238	1,809	(3,429)	34.54	1,339
TOTAL YOUNG ADULT SERVICES	400	5,238	1,809	(3,429)	34.54	1,339
TOTAL LESTER LIBRARY EXP	87,023	1,037,497	413,522	(623,975)	39.86	395,532
NET REV OVER EXP	(83,832)	0	536,620	536,620	.00	537,769