



**TWO  
RIVERS**  
WISCONSIN

Lester Public Library

April 2026

Detail  
Financial Report

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 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 &amp; FORFEITURES</u>						
280-45300 LIBRARY BOOK FINES	265	3,400	546	( 2,854)	16.07	1,112
TOTAL FINES & FORFEITURES	265	3,400	546	( 2,854)	16.07	1,112
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	759	9,000	3,163	( 5,837)	35.15	2,537
TOTAL CHARGES FOR SERVICE	759	9,000	3,163	( 5,837)	35.15	2,537
<u>MISCELLANEOUS REVENUE</u>						
280-48300 SALE OF PROP & EQUIP	928	4,563	1,414	( 3,149)	30.98	1,186
280-48500 DONATIONS	0	75,000	0	( 75,000)	.00	17,529
280-48900 OTHER REVENUES	14	3,800	94	( 3,706)	2.47	1,567
TOTAL MISCELLANEOUS REVENUE	943	83,363	1,508	( 81,855)	1.81	20,282
<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	1,966	1,037,497	946,951	( 90,546)	91.27	932,556

**CITY OF TWO RIVERS**  
**2026 MONTHLY GENERAL FUND REPORT**  
**APRIL 30, 2026 BUDGET**

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>LESTER LIBRARY</u></b>						
<b>LIBRARY ADMINISTRATION</b>						
<i><u>PERSONNEL SERVICES</u></i>						
280-55110-1100	FULLTIME ADMINISTRATION	27,847	337,879	111,323 ( 226,556)	32.95	108,010
280-55110-1200	WAGES - FULLTIME	0	0	196 ( 196)	.00	630
280-55110-1220	WAGES - FULLTIME	3,585	43,491	14,295 ( 29,196)	32.87	6,704
280-55110-1230	WAGES - PART TIME	1,262	0	4,615 ( 4,615)	.00	0
280-55110-1270	WAGES - PART TIME	12,775	160,992	51,053 ( 109,939)	31.71	51,543
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	2,561	32,322	10,274 ( 22,048)	31.79	9,299
280-55110-1320	FICA	3,308	42,553	13,399 ( 29,154)	31.49	12,115
280-55110-1330	HEALTH INSURANCE	9,171	111,576	36,685 ( 74,891)	32.88	33,983
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	5,000	1,538 ( 3,462)	30.77	1,538
280-55110-1340	LIFE INSURANCE	170	1,725	679 ( 1,046)	39.36	535
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
	<b>TOTAL PERSONNEL SERVICES</b>	<b>61,064</b>	<b>745,724</b>	<b>246,290 ( 499,434)</b>	<b>33.03</b>	<b>225,677</b>
<i><u>CONTRACTUAL SERVICES</u></i>						
280-55110-2100	PROF SERV - CITY SERVICES	4,840	59,750	20,594 ( 39,156)	34.47	20,082
280-55110-2130	PROFESSIONAL SERVICES	637	9,000	1,925 ( 7,075)	21.38	1,517
280-55110-2200	TELEPHONE EXPENSE	103	1,000	361 ( 639)	36.08	335
280-55110-2210	ELECTRICITY	1,740	25,000	6,408 ( 18,592)	25.63	6,237
280-55110-2220	NATURAL GAS/HEAT	1,988	13,500	7,316 ( 6,184)	54.19	5,379
280-55110-2230	WATER EXPENSE	179	2,160	701 ( 1,459)	32.47	706
280-55110-2240	SEWER EXPENSE	205	890	662 ( 228)	74.39	243
280-55110-2250	STORMWATER EXPENSE	80	960	320 ( 640)	33.30	320
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	827	25,000	3,073 ( 21,927)	12.29	4,719
280-55110-2450	EQUIPMENT NEW	0	7,500	0 ( 7,500)	.00	0
280-55110-2910	PRINTING/ADVERTISING	0	350	50 ( 300)	14.29	0
280-55110-2930	TECHNOLOGY	1,776	16,000	3,219 ( 12,781)	20.12	2,494
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0 ( 0)	.00	0
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>12,375</b>	<b>161,110</b>	<b>44,627 ( 116,483)</b>	<b>27.70</b>	<b>42,033</b>
<i><u>OPERATING SUPPLIES/EXPENSES</u></i>						
280-55110-3100	OFFICE SUPPLIES	938	6,000	2,107 ( 3,893)	35.11	2,034
280-55110-3110	POSTAGE	57	450	191 ( 259)	42.35	150
280-55110-3300	TRAVEL	0	2,500	278 ( 2,222)	11.11	852
280-55110-3560	LANDSCAPING	0	19,000	0 ( 19,000)	.00	0
	<b>TOTAL OP SUPPLIES/EXP</b>	<b>995</b>	<b>27,950</b>	<b>2,575 ( 25,375)</b>	<b>9.21</b>	<b>3,036</b>

**CITY OF TWO RIVERS**  
**2026 MONTHLY GENERAL FUND REPORT**  
**APRIL 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	5,290 ( 11,710)	31.12	5,799
280-55110-5950	TRANSFER TO CAP PROJ FNDS	0	3,300	3,300 0	100.00	3,300
<b>TOTAL FIXED CHARGES</b>		<b>1,322</b>	<b>20,300</b>	<b>8,590 ( 11,710)</b>	<b>42.32</b>	<b>9,099</b>
<b>TOTAL LIBRARY ADMINISTRATION</b>		<b>75,756</b>	<b>955,084</b>	<b>302,082 ( 653,002)</b>	<b>31.63</b>	<b>279,845</b>
 <b>ADULT SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230	PERIODICALS	48	2,900	2,130 ( 770)	73.46	2,022
280-55111-3400	NON-FICTION BOOKS	343	14,000	3,713 ( 10,287)	26.52	3,585
280-55111-3420	FICTION BOOKS	1,422	14,000	4,228 ( 9,772)	30.20	3,865
280-55111-3430	LARGE PRINT BOOKS	2,091	10,000	3,647 ( 6,353)	36.47	3,002
280-55111-3450	MOVIES	197	1,900	625 ( 1,275)	32.91	925
280-55111-3470	AUDIOBOOKS	189	3,200	517 ( 2,683)	16.17	642
280-55111-3510	PROGRAMS	47	2,000	797 ( 1,203)	39.84	232
<b>TOTAL OP SUPPLIES/EXP</b>		<b>4,336</b>	<b>48,000</b>	<b>15,658 ( 32,342)</b>	<b>32.62</b>	<b>14,273</b>
<b>TOTAL ADULT SERVICES</b>		<b>4,336</b>	<b>48,000</b>	<b>15,658 ( 32,342)</b>	<b>32.62</b>	<b>14,273</b>

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**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CHILDREN'S SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230	PERIODICALS	197	300	318	18	106.01
280-55112-3400	NON-FICTION BOOKS	155	6,000	1,360 (	4,640)	22.67
280-55112-3420	FICTION BOOKS	474	3,500	1,159 (	2,341)	33.13
280-55112-3440	PAPERBACKS	0	700	0 (	700)	.00
280-55112-3450	MOVIES	25	600	65 (	535)	10.77
280-55112-3470	AUDIOBOOKS	0	700	0 (	700)	.00
280-55112-3510	PROGRAMS	171	9,500	1,406 (	8,094)	14.80
280-55112-3530	JE BOOKS	305	6,000	1,054 (	4,946)	17.57
	<b>TOTAL OP SUPPLIES/EXP</b>	<b>1,327</b>	<b>27,300</b>	<b>5,362 (</b>	<b>21,938)</b>	<b>19.64</b>
	<b>TOTAL CHILDREN'S SERVICES</b>	<b>1,327</b>	<b>27,300</b>	<b>5,362 (</b>	<b>21,938)</b>	<b>19.64</b>
<b>REFERENCE</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400	NON-FICTION BOOKS	0	0	0	0	.00
280-55114-3490	MICROFILM	0	1,875	1,988	113	106.00
	<b>TOTAL OP SUPPLIES/EXP</b>	<b>0</b>	<b>1,875</b>	<b>1,988</b>	<b>113</b>	<b>106.00</b>
	<b>TOTAL REFERENCE</b>	<b>0</b>	<b>1,875</b>	<b>1,988</b>	<b>113</b>	<b>106.00</b>

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**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>YOUNG ADULT SERVICES</b>						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55115-3230 PERIODICALS	0	200	0	( 200)	.00	0
280-55115-3420 FICTION BOOKS	338	4,538	1,409	( 3,129)	31.05	1,262
280-55115-3470 AUDIOBOOKS	0	500	0	( 500)	.00	0
<i>TOTAL OP SUPPLIES/EXP</i>	<u>338</u>	<u>5,238</u>	<u>1,409</u>	<u>( 3,829)</u>	<u>26.90</u>	<u>1,262</u>
<b>TOTAL YOUNG ADULT SERVICES</b>	<u>338</u>	<u>5,238</u>	<u>1,409</u>	<u>( 3,829)</u>	<u>26.90</u>	<u>1,262</u>
<b>TOTAL LESTER LIBRARY EXP</b>	<u>81,757</u>	<u>1,037,497</u>	<u>326,499</u>	<u>( 710,998)</u>	<u>31.47</u>	<u>305,674</u>
<b>NET REV OVER EXP</b>	<u>( 79,792)</u>	<u>0</u>	<u>620,452</u>	<u>620,452</u>	<u>.00</u>	<u>626,882</u>