



**TWO
RIVERS**
WISCONSIN

Lester Public Library

February 2026

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 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	236,148	246,309	236,148	(10,161)	95.87	220,815
TOTAL INTERGOVERNMENTAL REVE	236,148	246,309	236,148	(10,161)	95.87	220,815
<u>FINES & FORFEITURES</u>						
280-45300 LIBRARY BOOK FINES	20	3,400	152	(3,248)	4.47	628
TOTAL FINES & FORFEITURES	20	3,400	152	(3,248)	4.47	628
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	631	9,000	1,337	(7,663)	14.85	1,169
TOTAL CHARGES FOR SERVICE	631	9,000	1,337	(7,663)	14.85	1,169
<u>MISCELLANEOUS REVENUE</u>						
280-48300 SALE OF PROP & EQUIP	155	4,563	296	(4,267)	6.49	330
280-48500 DONATIONS	0	75,000	0	(75,000)	.00	10
280-48900 OTHER REVENUES	49	3,800	64	(3,736)	1.70	80
TOTAL MISCELLANEOUS REVENUE	205	83,363	361	(83,002)	.43	420
<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	237,003	1,037,497	933,422	(104,075)	89.97	904,822

CITY OF TWO RIVERS
2026 MONTHLY GENERAL FUND REPORT
FEBRUARY 28, 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						
<i><u>PERSONNEL SERVICES</u></i>						
280-55110-1100	FULLTIME ADMINISTRATION	25,990	337,879	54,701 (283,178)	16.19	53,036
280-55110-1200	WAGES - FULLTIME	70	0	196 (196)	.00	415
280-55110-1220	WAGES - FULLTIME	3,346	43,491	7,006 (36,485)	16.11	3,798
280-55110-1230	WAGES - PART TIME	1,188	0	2,090 (2,090)	.00	0
280-55110-1270	WAGES - PART TIME	12,400	160,992	26,191 (134,801)	16.27	25,038
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	2,410	32,322	5,128 (27,194)	15.87	4,636
280-55110-1320	FICA	3,125	42,553	6,758 (35,795)	15.88	5,992
280-55110-1330	HEALTH INSURANCE	9,171	111,576	18,343 (93,233)	16.44	16,992
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	5,000	769 (4,231)	15.38	769
280-55110-1340	LIFE INSURANCE	170	1,725	340 (1,385)	19.68	268
280-55110-1350	OTHER BENEFITS	0	0	0 (0)	.00	0
280-55110-1361	SICK LEAVE PAYOUT	2,233	1,300	2,233 (933)	171.79	1,320
	TOTAL PERSONNEL SERVICES	60,487	745,724	123,755 (621,969)	16.60	112,265
<i><u>CONTRACTUAL SERVICES</u></i>						
280-55110-2100	PROF SERV - CITY SERVICES	7,365	59,750	10,923 (48,827)	18.28	11,703
280-55110-2130	PROFESSIONAL SERVICES	605	9,000	677 (8,323)	7.52	757
280-55110-2200	TELEPHONE EXPENSE	105	1,000	153 (847)	15.31	168
280-55110-2210	ELECTRICITY	1,713	25,000	3,282 (21,718)	13.13	3,524
280-55110-2220	NATURAL GAS/HEAT	2,713	13,500	5,328 (8,172)	39.47	3,541
280-55110-2230	WATER EXPENSE	174	2,160	348 (1,812)	16.13	348
280-55110-2240	SEWER EXPENSE	199	890	257 (633)	28.93	116
280-55110-2250	STORMWATER EXPENSE	80	960	160 (800)	16.65	160
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	1,920	25,000	1,920 (23,080)	7.68	2,033
280-55110-2450	EQUIPMENT NEW	0	7,500	0 (7,500)	.00	0
280-55110-2910	PRINTING/ADVERTISING	0	350	0 (350)	.00	0
280-55110-2930	TECHNOLOGY	65	16,000	1,198 (14,802)	7.48	1,709
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0 (0)	.00	0
	TOTAL CONTRACTUAL SERVICES	14,941	161,110	24,246 (136,864)	15.05	24,061
<i><u>OPERATING SUPPLIES/EXPENSES</u></i>						
280-55110-3100	OFFICE SUPPLIES	683	6,000	683 (5,317)	11.38	1,686
280-55110-3110	POSTAGE	34	450	81 (369)	17.99	70
280-55110-3300	TRAVEL	278	2,500	278 (2,222)	11.11	240
280-55110-3560	LANDSCAPING	0	19,000	0 (19,000)	.00	0
	TOTAL OP SUPPLIES/EXP	994	27,950	1,042 (26,908)	3.73	1,996

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FEBRUARY 28, 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	2,645	(14,355)	15.56	2,900
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	5,945	(14,355)	29.29	6,200
	TOTAL LIBRARY ADMINISTRATION	77,744	955,084	154,988	(800,096)	16.23	144,521
 ADULT SERVICES							
<u>OPERATING SUPPLIES/EXPENSES</u>							
280-55111-3230	PERIODICALS	1,027	2,900	1,027	(1,873)	35.42	1,328
280-55111-3400	NON-FICTION BOOKS	1,823	14,000	1,823	(12,177)	13.02	978
280-55111-3420	FICTION BOOKS	1,483	14,000	1,483	(12,517)	10.59	1,232
280-55111-3430	LARGE PRINT BOOKS	333	10,000	631	(9,369)	6.31	1,044
280-55111-3450	MOVIES	143	1,900	143	(1,757)	7.51	375
280-55111-3470	AUDIOBOOKS	0	3,200	0	(3,200)	.00	207
280-55111-3510	PROGRAMS	750	2,000	750	(1,250)	37.48	61
	TOTAL OP SUPPLIES/EXP	5,558	48,000	5,856	(42,144)	12.20	5,226
	TOTAL ADULT SERVICES	5,558	48,000	5,856	(42,144)	12.20	5,226

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FEBRUARY 28, 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	91	300	91 (	209)	30.38	149
280-55112-3400	NON-FICTION BOOKS	435	6,000	779 (	5,221)	12.98	659
280-55112-3420	FICTION BOOKS	141	3,500	287 (	3,213)	8.19	789
280-55112-3440	PAPERBACKS	0	700	0 (	700)	.00	43
280-55112-3450	MOVIES	0	600	0 (	600)	.00	94
280-55112-3470	AUDIOBOOKS	0	700	0 (	700)	.00	0
280-55112-3510	PROGRAMS	603	9,500	603 (	8,897)	6.34	779
280-55112-3530	JE BOOKS	188	6,000	281 (	5,719)	4.69	508
	TOTAL OP SUPPLIES/EXP	1,458	27,300	2,041 (	25,259)	7.47	3,021
	TOTAL CHILDREN'S SERVICES	1,458	27,300	2,041 (	25,259)	7.47	3,021
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

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YOUNG ADULT SERVICES						
<i><u>OPERATING SUPPLIES/EXPENSES</u></i>						
280-55115-3230 PERIODICALS	0	200	0	(200)	.00	0
280-55115-3420 FICTION BOOKS	575	4,538	575	(3,963)	12.67	506
280-55115-3470 AUDIOBOOKS	0	500	0	(500)	.00	0
<i>TOTAL OP SUPPLIES/EXP</i>	<u>575</u>	<u>5,238</u>	<u>575</u>	<u>(4,663)</u>	<u>10.97</u>	<u>506</u>
TOTAL YOUNG ADULT SERVICES	<u>575</u>	<u>5,238</u>	<u>575</u>	<u>(4,663)</u>	<u>10.97</u>	<u>506</u>
TOTAL LESTER LIBRARY EXP	<u>85,335</u>	<u>1,037,497</u>	<u>165,448</u>	<u>(872,049)</u>	<u>15.95</u>	<u>155,150</u>
NET REV OVER EXP	<u>151,668</u>	<u>0</u>	<u>767,975</u>	<u>767,975</u>	<u>.00</u>	<u>749,672</u>