



**TWO
RIVERS**
WISCONSIN

Lester Public Library

March 2026

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 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	10,161	246,309	246,309	0	100.00	226,835
TOTAL INTERGOVERNMENTAL REVE	10,161	246,309	246,309	0	100.00	226,835
<u>FINES & FORFEITURES</u>						
280-45300 LIBRARY BOOK FINES	130	3,400	282	(3,118)	8.29	981
TOTAL FINES & FORFEITURES	130	3,400	282	(3,118)	8.29	981
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	1,068	9,000	2,405	(6,595)	26.72	1,971
TOTAL CHARGES FOR SERVICE	1,068	9,000	2,405	(6,595)	26.72	1,971
<u>MISCELLANEOUS REVENUE</u>						
280-48300 SALE OF PROP & EQUIP	189	4,563	486	(4,077)	10.64	487
280-48500 DONATIONS	0	75,000	0	(75,000)	.00	10
280-48900 OTHER REVENUES	15	3,800	79	(3,721)	2.09	90
TOTAL MISCELLANEOUS REVENUE	204	83,363	565	(82,798)	.68	587
<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	11,563	1,037,497	944,986	(92,511)	91.08	912,163

CITY OF TWO RIVERS
2026 MONTHLY GENERAL FUND REPORT
MARCH 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						
<i><u>PERSONNEL SERVICES</u></i>						
280-55110-1100	FULLTIME ADMINISTRATION	28,775	337,879	83,476 (254,403)	24.71	79,171
280-55110-1200	WAGES - FULLTIME	0	0	196 (196)	.00	523
280-55110-1220	WAGES - FULLTIME	3,704	43,491	10,711 (32,780)	24.63	3,966
280-55110-1230	WAGES - PART TIME	1,262	0	3,353 (3,353)	.00	0
280-55110-1270	WAGES - PART TIME	12,087	160,992	38,279 (122,713)	23.78	37,418
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	2,584	32,322	7,712 (24,610)	23.86	6,752
280-55110-1320	FICA	3,333	42,553	10,091 (32,462)	23.71	8,780
280-55110-1330	HEALTH INSURANCE	9,171	111,576	27,514 (84,062)	24.66	25,487
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	5,000	1,154 (3,846)	23.08	1,154
280-55110-1340	LIFE INSURANCE	170	1,725	509 (1,216)	29.52	402
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	61,472	745,724	185,227 (560,497)	24.84	164,973
<i><u>CONTRACTUAL SERVICES</u></i>						
280-55110-2100	PROF SERV - CITY SERVICES	4,831	59,750	15,754 (43,996)	26.37	15,713
280-55110-2130	PROFESSIONAL SERVICES	611	9,000	1,287 (7,713)	14.30	1,439
280-55110-2200	TELEPHONE EXPENSE	105	1,000	258 (742)	25.80	250
280-55110-2210	ELECTRICITY	1,385	25,000	4,667 (20,333)	18.67	4,884
280-55110-2220	NATURAL GAS/HEAT	0	13,500	5,328 (8,172)	39.47	4,579
280-55110-2230	WATER EXPENSE	174	2,160	523 (1,637)	24.20	523
280-55110-2240	SEWER EXPENSE	199	890	457 (433)	51.33	174
280-55110-2250	STORMWATER EXPENSE	80	960	240 (720)	24.98	240
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	326	25,000	2,246 (22,754)	8.98	2,945
280-55110-2450	EQUIPMENT NEW	0	7,500	0 (7,500)	.00	0
280-55110-2910	PRINTING/ADVERTISING	50	350	50 (300)	14.29	0
280-55110-2930	TECHNOLOGY	245	16,000	1,443 (14,557)	9.02	1,936
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0 (0)	.00	0
	TOTAL CONTRACTUAL SERVICES	8,006	161,110	32,253 (128,858)	20.02	32,683
<i><u>OPERATING SUPPLIES/EXPENSES</u></i>						
280-55110-3100	OFFICE SUPPLIES	485	6,000	1,168 (4,832)	19.47	1,856
280-55110-3110	POSTAGE	53	450	134 (316)	29.76	130
280-55110-3300	TRAVEL	0	2,500	278 (2,222)	11.11	517
280-55110-3560	LANDSCAPING	0	19,000	0 (19,000)	.00	0
	TOTAL OP SUPPLIES/EXP	538	27,950	1,580 (26,370)	5.65	2,504

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2026 MONTHLY GENERAL FUND REPORT
MARCH 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	3,967	(13,033)	23.34	4,349
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	7,267	(13,033)	35.80	7,649
TOTAL LIBRARY ADMINISTRATION	71,338	955,084	226,327	(728,757)	23.70	207,808
ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	1,055	2,900	2,082	(818)	71.81	1,455
280-55111-3400 NON-FICTION BOOKS	1,547	14,000	3,370	(10,630)	24.07	2,741
280-55111-3420 FICTION BOOKS	1,323	14,000	2,806	(11,194)	20.04	2,815
280-55111-3430 LARGE PRINT BOOKS	926	10,000	1,557	(8,443)	15.57	1,830
280-55111-3450 MOVIES	286	1,900	428	(1,472)	22.55	734
280-55111-3470 AUDIOBOOKS	329	3,200	329	(2,871)	10.27	578
280-55111-3510 PROGRAMS	0	2,000	750	(1,250)	37.48	113
TOTAL OP SUPPLIES/EXP	5,466	48,000	11,322	(36,678)	23.59	10,265
TOTAL ADULT SERVICES	5,466	48,000	11,322	(36,678)	23.59	10,265

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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
CHILDREN'S SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230	PERIODICALS	30	300	121 (179)	40.37	154
280-55112-3400	NON-FICTION BOOKS	426	6,000	1,205 (4,795)	20.09	1,013
280-55112-3420	FICTION BOOKS	398	3,500	685 (2,815)	19.57	1,198
280-55112-3440	PAPERBACKS	0	700	0 (700)	.00	162
280-55112-3450	MOVIES	40	600	40 (560)	6.65	94
280-55112-3470	AUDIOBOOKS	0	700	0 (700)	.00	0
280-55112-3510	PROGRAMS	632	9,500	1,234 (8,266)	12.99	1,684
280-55112-3530	JE BOOKS	468	6,000	749 (5,251)	12.49	776
	TOTAL OP SUPPLIES/EXP	1,994	27,300	4,035 (23,265)	14.78	5,081
	TOTAL CHILDREN'S SERVICES	1,994	27,300	4,035 (23,265)	14.78	5,081
REFERENCE						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400	NON-FICTION BOOKS	0	0	0	.00	0
280-55114-3490	MICROFILM	0	1,875	1,988	106.00	1,875
	TOTAL OP SUPPLIES/EXP	0	1,875	1,988	106.00	1,875
	TOTAL REFERENCE	0	1,875	1,988	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	496	4,538	1,071	(3,467)	23.59	638
280-55115-3470 AUDIOBOOKS	0	500	0	(500)	.00	0
<i>TOTAL OP SUPPLIES/EXP</i>	496	5,238	1,071	(4,167)	20.44	638
TOTAL YOUNG ADULT SERVICES	496	5,238	1,071	(4,167)	20.44	638
TOTAL LESTER LIBRARY EXP	79,294	1,037,497	244,742	(792,755)	23.59	225,668
NET REV OVER EXP	(67,731)	0	700,244	700,244	.00	686,496