Lester Public Library

January 2026

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

LIBRARY FUND DETAIL

		PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
	TAXES						
280-41110	GENERAL PROPERTY TAX	695,425	695,425	695,425	0	100.00	681,790
	TOTAL TAXES	695,425	695,425	695,425	0	100.00	681,790
	INTERGOVERNMENTAL REVENUE						
280-43720	COUNTY FUNDS	0	246,309	0	(246,309)	.00	0
	TOTAL INTERGOVERNMENTAL REVE	0	246,309	0	(246,309)	.00	0
	FINES & FORFEITURES						
280-45300	LIBRARY BOOK FINES	132	3,400	132	(3,268)	3.88	450
	TOTAL FINES & FORFEITURES	132	3,400	132	(3,268)	3.88	450
	CHARGES FOR SERVICE						
280-46712	COPIER SERVICE FEES	706	9,000	706	(8,294)	7.84	526
	TOTAL CHARGES FOR SERVICE	706	9,000	706	(8,294)	7.84	526
	MISCELLANEOUS REVENUE						
280-48300	SALE OF PROP & EQUIP	141	4,563	141	(4,422)	3.09	199
280-48500	DONATIONS	0	75,000	0	(75,000)	.00	10
280-48900	OTHER REVENUES	15	3,800	15	(3,785)	.39	10
	TOTAL MISCELLANEOUS REVENUE	156	83,363	156	(83,207)	.19	219
	OTHER FINANCING SOURCES						
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	696,419	1,037,497	696,419	(341,078)	67.12	682,985

CITY OF TWO RIVERS
2026 MONTHLY GENERAL FUND REPORT
JANUARY 31, 2026 BUDGET

LESTER LIBRARY F 280 EXPENSE DETAIL

		PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
	LESTER LIBRARY						
	LIBRARY ADMINISTRATION						
	PERSONNEL SERVICES						
280-55110-1100	FULLTIME ADMINISTRATION	28,710	337,879	28,710	(309,169)	8.50	27,803
280-55110-1200	WAGES - FULLTIME	126	0	126	126	.00	415
280-55110-1220	WAGES - FULLTIME	3,661	43,491	3,661	(39,830)	8.42	3,530
280-55110-1230	WAGES - PART TIME	903	0	903	903	.00	0
280-55110-1270	WAGES - PART TIME	13,792	160,992	13,792	(147,200)	8.57	13,412
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	2,719	32,322	2,719	(29,603)	8.41	2,578
280-55110-1320	FICA	3,633	42,553	3,633	(38,920)	8.54	3,325
280-55110-1330	HEALTH INSURANCE	9,171	111,576	9,171	(102,405)	8.22	8,496
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	5,000	385	(4,615)	7.69	385
280-55110-1340	LIFE INSURANCE	170	1,725	170	(1,555)	9.84	134
280-55110-1350	OTHER BENEFITS	0	0	0	0	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	1,300	0	(1,300)	.00	0
	TOTAL PERSONNEL SERVICES	63,269	745,724	63,269	(682,455)	8.48	60,077
	CONTRACTUAL SERVICES						
280-55110-2100	PROF SERV - CITY SERVICES	3,557	59,750	3,557	(56,193)	5.95	5,430
280-55110-2130	PROFESSIONAL SERVICES	72	9,000	72	(8,928)	.80	408
280-55110-2200	TELEPHONE EXPENSE	48	1,000	48	(952)	4.85	80
280-55110-2210	ELECTRICITY	1,569	25,000	1,569	(23,431)	6.28	1,837
280-55110-2220	NATURAL GAS/HEAT	2,615	13,500	2,615	(10,885)	19.37	0
280-55110-2230	WATER EXPENSE	174	2,160	174	(1,986)	8.07	174
280-55110-2240	SEWER EXPENSE	58	890	58	(832)	6.52	58
280-55110-2250	STORMWATER EXPENSE	80	960	80	(880)	8.33	80
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	0	25,000	0	(25,000)	.00	420
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	1,132	16,000	1,132	(14,868)	7.08	1,653
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0	0	.00	0
	TOTAL CONTRACTUAL SERVICES	9,306	161,110	9,306	(151,804)	5.78	10,140
	OPERATING SUPPLIES/EXPENSES						
280-55110-3100	OFFICE SUPPLIES	0	6,000	0	(6,000)	.00	165
280-55110-3110	POSTAGE	47	450	47	(403)	10.54	52
280-55110-3300	TRAVEL	0	2,500	0	(2,500)	.00	0
280-55110-3560	LANDSCAPING	0	19,000	0	(19,000)	.00	0
	TOTAL OP SUPPLIES/EXP	47	27,950	47	(27,903)	.17	217

CITY OF TWO RIVERS
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JANUARY 31, 2026 BUDGET

LESTER LIBRARY F 280 EXPENSE DETAIL

		PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
	FIXED CHARGES						
280-55110-5200	INSURANCES	1,322	17,000	1,322	(15,678)	7.78	1,450
280-55110-5950	TRANSFER TO CAP PROJ FNDS	3,300	3,300	3,300	0	100.00	3,300
	TOTAL FIXED CHARGES	4,622	20,300	4,622	(15,678)	22.77	4,750
	TOTAL LIBRARY ADMINISTRATION	**77,244**	**955,084**	**77,244**	**(877,840)**	**8.09**	**75,184**
	ADULT SERVICES						
	OPERATING SUPPLIES/EXPENSES						
280-55111-3230	PERIODICALS	0	2,900	0	(2,900)	.00	70
280-55111-3400	NON-FICTION BOOKS	0	14,000	0	(14,000)	.00	0
280-55111-3420	FICTION BOOKS	0	14,000	0	(14,000)	.00	0
280-55111-3430	LARGE PRINT BOOKS	298	10,000	298	(9,702)	2.98	268
280-55111-3450	MOVIES	0	1,900	0	(1,900)	.00	0
280-55111-3470	AUDIOBOOKS	0	3,200	0	(3,200)	.00	98
280-55111-3510	PROGRAMS	0	2,000	0	(2,000)	.00	0
	TOTAL OP SUPPLIES/EXP	298	48,000	298	(47,702)	.62	436
	TOTAL ADULT SERVICES	**298**	**48,000**	**298**	**(47,702)**	**.62**	**436**

CITY OF TWO RIVERS
2026 MONTHLY GENERAL FUND REPORT
JANUARY 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						
	OPERATING SUPPLIES/EXPENSES						
280-55112-3230	PERIODICALS	0	300	0	(300)	.00	0
280-55112-3400	NON-FICTION BOOKS	344	6,000	344	(5,656)	5.73	0
280-55112-3420	FICTION BOOKS	146	3,500	146	(3,354)	4.16	0
280-55112-3440	PAPERBACKS	0	700	0	(700)	.00	0
280-55112-3450	MOVIES	0	600	0	(600)	.00	0
280-55112-3470	AUDIOBOOKS	0	700	0	(700)	.00	0
280-55112-3510	PROGRAMS	0	9,500	0	(9,500)	.00	0
280-55112-3530	JE BOOKS	93	6,000	93	(5,907)	1.55	0
	TOTAL OP SUPPLIES/EXP	582	27,300	582	(26,718)	2.13	0
	TOTAL CHILDREN'S SERVICES	**582**	**27,300**	**582**	**(26,718)**	**2.13**	**0**
	REFERENCE						
	OPERATING SUPPLIES/EXPENSES						
280-55114-3400	NON-FICTION BOOKS	0	0	0	0	.00	0
280-55114-3490	MICROFILM	1,988	1,875	1,988	113	106.00	0
	TOTAL OP SUPPLIES/EXP	1,988	1,875	1,988	113	106.00	0
	TOTAL REFERENCE	**1,988**	**1,875**	**1,988**	**113**	**106.00**	**0**

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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
	YOUNG ADULT SERVICES						
	OPERATING SUPPLIES/EXPENSES						
280-55115-3230	PERIODICALS	0	200	0	(200)	.00	0
280-55115-3420	FICTION BOOKS	0	4,538	0	(4,538)	.00	21
280-55115-3470	AUDIOBOOKS	0	500	0	(500)	.00	0
	TOTAL OP SUPPLIES/EXP	0	5,238	0	(5,238)	.00	21
	TOTAL YOUNG ADULT SERVICES	**0**	**5,238**	**0**	**(5,238)**	**.00**	**21**
	TOTAL LESTER LIBRARY EXP	**80,112**	**1,037,497**	**80,112**	**(957,385)**	**7.72**	**75,641**
	NET REV OVER EXP	**616,307**	**0**	**616,307**	**616,307**	**.00**	**607,343**