



**TWO  
RIVERS**  
WISCONSIN

Lester Public Library

December 2025

Detail  
Financial Report

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

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	681,790	681,790	0	100.00	681,790
TOTAL TAXES	0	681,790	681,790	0	100.00	681,790
<u>INTERGOVERNMENTAL REVENUE</u>						
280-43720 COUNTY FUNDS	0	226,835	226,860	25	100.01	192,519
TOTAL INTERGOVERNMENTAL REVE	0	226,835	226,860	25	100.01	192,519
<u>FINES &amp; FORFEITURES</u>						
280-45300 LIBRARY BOOK FINES	160	3,100	2,561	( 539)	82.62	2,721
TOTAL FINES & FORFEITURES	160	3,100	2,561	( 539)	82.62	2,721
<u>CHARGES FOR SERVICE</u>						
280-46712 COPIER SERVICE FEES	623	9,000	7,066	( 1,934)	78.51	7,256
TOTAL CHARGES FOR SERVICE	623	9,000	7,066	( 1,934)	78.51	7,256
<u>MISCELLANEOUS REVENUE</u>						
280-48300 SALE OF PROP & EQUIP	116	4,000	2,463	( 1,537)	61.57	2,569
280-48500 DONATIONS	4,000	74,000	76,709	2,709	103.66	71,483
280-48900 OTHER REVENUES	1,549	3,000	4,515	1,515	150.49	3,866
TOTAL MISCELLANEOUS REVENUE	5,665	81,000	83,687	2,687	103.32	77,918
<u>OTHER FINANCING SOURCES</u>						
280-49223 TRANS FROM OTHER FUNDS	0	0	0	0	.00	4,000
TOTAL OTHER FINANCING SOURCES	0	0	0	0	.00	4,000
TOTAL FUND REVENUE	6,448	1,001,725	1,001,964	239	100.02	966,204

**CITY OF TWO RIVERS**  
**2025 MONTHLY GENERAL FUND REPORT**  
**DECEMBER 31, 2025 BUDGET**

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2025 BUDGET	2025 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	27,997	328,037	328,863	826	100.25	312,096
280-55110-1200	WAGES - FULLTIME	279	0	1,466	1,466	.00	365
280-55110-1220	WAGES - FULLTIME	3,476	42,224	34,842	( 7,382)	82.52	41,186
280-55110-1230	WAGES - PART TIME	1,085	0	10,643	10,643	.00	0
280-55110-1270	WAGES - PART TIME	13,834	161,838	155,453	( 6,385)	96.05	160,173
280-55110-1280	WAGES-LONGEVITY PAY	8,139	8,139	8,139	0	100.00	7,902
280-55110-1290	WAGES-OVERTIME	0	487	0	( 487)	.00	0
280-55110-1310	WI RETIREMENT	2,769	29,954	29,689	( 265)	99.11	28,495
280-55110-1320	FICA	3,691	41,366	39,250	( 2,116)	94.88	37,965
280-55110-1330	HEALTH INSURANCE	8,496	112,162	101,950	( 10,212)	90.89	97,763
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	0	5,000	5,000	.00	3,308
280-55110-1340	LIFE INSURANCE	170	1,679	1,858	179	110.64	1,585
280-55110-1350	OTHER BENEFITS	1,047	0	1,047	1,047	.00	978
280-55110-1361	SICK LEAVE PAYOUT	0	0	1,320	1,320	.00	467
	<b>TOTAL PERSONNEL SERVICES</b>	<b>71,368</b>	<b>725,886</b>	<b>719,519</b>	<b>( 6,367)</b>	<b>99.12</b>	<b>692,283</b>
<i><u>CONTRACTUAL SERVICES</u></i>							
280-55110-2100	PROF SERV - CITY SERVICES	5,545	51,900	55,228	3,328	106.41	53,856
280-55110-2130	PROFESSIONAL SERVICES	1,307	6,500	6,631	131	102.01	6,308
280-55110-2200	TELEPHONE EXPENSE	194	1,200	1,071	( 129)	89.21	1,064
280-55110-2210	ELECTRICITY	1,632	25,000	25,652	652	102.61	23,801
280-55110-2220	NATURAL GAS/HEAT	1,947	13,500	10,742	( 2,758)	79.57	8,820
280-55110-2230	WATER EXPENSE	179	2,160	2,178	18	100.84	2,187
280-55110-2240	SEWER EXPENSE	64	891	809	( 82)	90.75	816
280-55110-2250	STORMWATER EXPENSE	80	960	959	( 1)	99.91	959
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	2,432	25,000	25,409	409	101.63	33,445
280-55110-2450	EQUIPMENT NEW	0	7,500	6,736	( 764)	89.81	967
280-55110-2910	PRINTING/ADVERTISING	0	200	137	( 63)	68.50	854
280-55110-2930	TECHNOLOGY	131	15,000	16,430	1,430	109.53	15,739
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0	0	.00	0
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>13,511</b>	<b>149,811</b>	<b>151,981</b>	<b>2,170</b>	<b>101.45</b>	<b>148,816</b>

**CITY OF TWO RIVERS**  
**2025 MONTHLY GENERAL FUND REPORT**  
**DECEMBER 31, 2025 BUDGET**

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL	
<u>OPERATING SUPPLIES/EXPENSES</u>							
280-55110-3100	OFFICE SUPPLIES	207	6,000	6,241	241	104.02	5,565
280-55110-3110	POSTAGE	28	450	412	( 38)	91.65	631
280-55110-3300	TRAVEL	0	1,000	1,660	660	165.96	1,200
280-55110-3560	LANDSCAPING	578	17,000	17,867	867	105.10	22,628
280-55110-3960	TECH PROC SUPPLIES	0	0	0	0	.00	52
	<b>TOTAL OP SUPPLIES/EXP</b>	<b>812</b>	<b>24,450</b>	<b>26,180</b>	<b>1,730</b>	<b>107.08</b>	<b>30,076</b>
<u>FIXED CHARGES</u>							
280-55110-5200	INSURANCES	1,475	14,400	17,168	2,768	119.22	15,777
280-55110-5950	TRANSFER TO CAP PROJ FNDS	0	2,706	3,894	1,188	143.90	2,034
	<b>TOTAL FIXED CHARGES</b>	<b>1,475</b>	<b>17,106</b>	<b>21,062</b>	<b>3,956</b>	<b>123.12</b>	<b>17,811</b>
	<b>TOTAL LIBRARY ADMINISTRATION</b>	<b>87,166</b>	<b>917,253</b>	<b>918,742</b>	<b>1,489</b>	<b>100.16</b>	<b>888,986</b>
<b>ADULT SERVICES</b>							
<u>OPERATING SUPPLIES/EXPENSES</u>							
280-55111-3230	PERIODICALS	30	2,900	3,639	739	125.47	3,550
280-55111-3400	NON-FICTION BOOKS	1,223	14,000	14,537	537	103.84	14,319
280-55111-3420	FICTION BOOKS	1,371	14,000	14,097	97	100.69	15,475
280-55111-3430	LARGE PRINT BOOKS	1,328	10,000	10,022	22	100.22	10,494
280-55111-3450	MOVIES	435	1,900	3,129	1,229	164.70	2,856
280-55111-3470	AUDIOBOOKS	1,352	3,200	3,336	136	104.26	2,631
280-55111-3480	MUSIC CD'S	0	0	0	0	.00	0
280-55111-3510	PROGRAMS	310	2,000	1,577	( 423)	78.84	2,087
	<b>TOTAL OP SUPPLIES/EXP</b>	<b>6,051</b>	<b>48,000</b>	<b>50,337</b>	<b>2,337</b>	<b>104.87</b>	<b>51,411</b>
	<b>TOTAL ADULT SERVICES</b>	<b>6,051</b>	<b>48,000</b>	<b>50,337</b>	<b>2,337</b>	<b>104.87</b>	<b>51,411</b>

**CITY OF TWO RIVERS**  
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**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CHILDREN'S SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230	PERIODICALS	35	300	338		476
280-55112-3400	NON-FICTION BOOKS	351	6,138	5,761	( 377)	6,120
280-55112-3420	FICTION BOOKS	237	1,000	4,967	3,967	3,913
280-55112-3440	PAPERBACKS	0	700	634	( 66)	909
280-55112-3450	MOVIES	18	1,200	382	( 818)	525
280-55112-3470	AUDIOBOOKS	689	1,700	700	( 1,000)	102
280-55112-3510	PROGRAMS	1,097	10,000	10,102	102	9,922
280-55112-3530	JE BOOKS	358	6,000	4,503	( 1,497)	5,222
	<b>TOTAL OP SUPPLIES/EXP</b>	<b>2,786</b>	<b>27,038</b>	<b>27,387</b>	<b>349</b>	<b>27,188</b>
	<b>TOTAL CHILDREN'S SERVICES</b>	<b>2,786</b>	<b>27,038</b>	<b>27,387</b>	<b>349</b>	<b>27,188</b>
<b>REFERENCE</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400	NON-FICTION BOOKS	0	0	0		0
280-55114-3490	MICROFILM	0	5,200	1,875	( 3,325)	1,800
	<b>TOTAL OP SUPPLIES/EXP</b>	<b>0</b>	<b>5,200</b>	<b>1,875</b>	<b>( 3,325)</b>	<b>1,800</b>
	<b>TOTAL REFERENCE</b>	<b>0</b>	<b>5,200</b>	<b>1,875</b>	<b>( 3,325)</b>	<b>1,800</b>

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**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2025 BUDGET	2025 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	777	4,800	4,507	( 293)	93.89	4,149
280-55115-3470 AUDIOBOOKS	805	500	805	305	160.91	1,071
280-55115-3510 PROGRAMS	0	0	0	0	.00	( 500)
<i>TOTAL OP SUPPLIES/EXP</i>	1,582	5,500	5,311	( 189)	96.57	4,720
<b>TOTAL YOUNG ADULT SERVICES</b>	<b>1,582</b>	<b>5,500</b>	<b>5,311</b>	<b>( 189)</b>	<b>96.57</b>	<b>4,720</b>
<b>TOTAL LESTER LIBRARY EXP</b>	<b>97,584</b>	<b>1,002,991</b>	<b>1,003,651</b>	<b>660</b>	<b>100.07</b>	<b>974,104</b>
<b>NET REV OVER EXP</b>	<b>( 91,136)</b>	<b>( 1,266)</b>	<b>( 1,688)</b>	<b>( 422)</b>	<b>133.33-</b>	<b>( 7,901)</b>