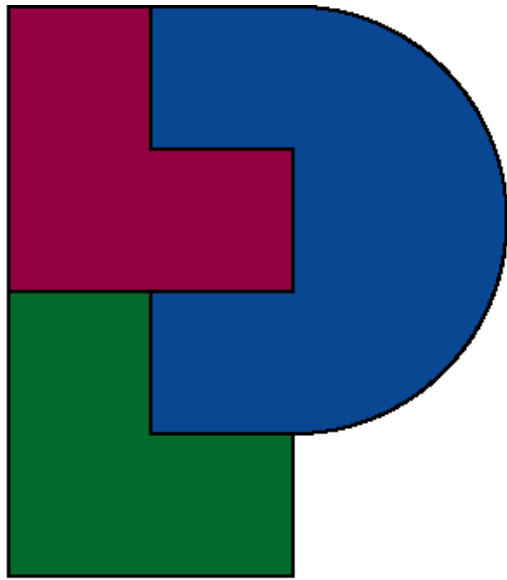




**TWO
RIVERS**
WISCONSIN

Lester Public Library

June 2025

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 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	226,835	0	100.00	192,519
	TOTAL INTERGOVERNMENTAL REVE	0	226,835	226,835	0	100.00	192,519
	<u>FINES & FORFEITURES</u>						
280-45300	LIBRARY BOOK FINES	222	3,100	1,392	(1,708)	44.90	1,239
	TOTAL FINES & FORFEITURES	222	3,100	1,392	(1,708)	44.90	1,239
	<u>CHARGES FOR SERVICE</u>						
280-46712	COPIER SERVICE FEES	572	9,000	3,686	(5,314)	40.96	3,617
	TOTAL CHARGES FOR SERVICE	572	9,000	3,686	(5,314)	40.96	3,617
	<u>MISCELLANEOUS REVENUE</u>						
280-48300	SALE OF PROP & EQUIP	133	4,000	1,325	(2,675)	33.12	929
280-48500	DONATIONS	132	74,000	17,688	(56,312)	23.90	17,395
280-48900	OTHER REVENUES	6	3,000	1,650	(1,350)	55.00	1,387
	TOTAL MISCELLANEOUS REVENUE	271	81,000	20,663	(60,337)	25.51	19,711
	<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	1,065	1,001,725	934,366	(67,359)	93.28	898,877

CITY OF TWO RIVERS
2025 MONTHLY GENERAL FUND REPORT
JUNE 30, 2025 BUDGET

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>LESTER LIBRARY</u>						
LIBRARY ADMINISTRATION						
<u>PERSONNEL SERVICES</u>						
280-55110-1100	FULLTIME ADMINISTRATION	27,036	328,037	162,983 (165,054)	49.68	154,963
280-55110-1200	WAGES - FULLTIME	118	0	950	.00	263
280-55110-1220	WAGES - FULLTIME	3,480	42,224	13,780 (28,444)	32.64	20,452
280-55110-1230	WAGES - PART TIME	1,194	0	2,742	.00	0
280-55110-1270	WAGES - PART TIME	12,697	161,838	77,259 (84,579)	47.74	80,323
280-55110-1280	WAGES-LONGEVITY PAY	0	8,139	0 (8,139)	.00	0
280-55110-1290	WAGES-OVERTIME	0	487	0 (487)	.00	0
280-55110-1310	WI RETIREMENT	2,412	29,954	14,284 (15,670)	47.69	13,923
280-55110-1320	FICA	3,216	41,366	18,704 (22,662)	45.21	18,641
280-55110-1330	HEALTH INSURANCE	8,496	112,162	50,975 (61,187)	45.45	48,134
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	0	2,500	.00	1,808
280-55110-1340	LIFE INSURANCE	170	1,679	839 (840)	49.97	782
280-55110-1350	OTHER BENEFITS	0	0	0	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	0	1,320	.00	467
TOTAL PERSONNEL SERVICES		59,203	725,886	346,337 (379,549)	47.71	339,756
<u>CONTRACTUAL SERVICES</u>						
280-55110-2100	PROF SERV - CITY SERVICES	5,700	51,900	29,750 (22,150)	57.32	29,618
280-55110-2130	PROFESSIONAL SERVICES	58	6,500	1,676 (4,824)	25.78	3,017
280-55110-2200	TELEPHONE EXPENSE	45	1,200	458 (742)	38.21	560
280-55110-2210	ELECTRICITY	1,620	25,000	9,269 (15,731)	37.08	8,384
280-55110-2220	NATURAL GAS/HEAT	374	13,500	5,753 (7,747)	42.62	5,484
280-55110-2230	WATER EXPENSE	183	2,160	1,072 (1,088)	49.61	1,080
280-55110-2240	SEWER EXPENSE	69	891	382 (509)	42.86	389
280-55110-2250	STORMWATER EXPENSE	80	960	480 (480)	49.96	480
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	1,986	25,000	8,374 (16,626)	33.50	9,690
280-55110-2450	EQUIPMENT NEW	5,800	7,500	5,800 (1,700)	77.33	678
280-55110-2910	PRINTING/ADVERTISING	0	200	137 (63)	68.50	0
280-55110-2930	TECHNOLOGY	989	15,000	9,506 (5,494)	63.37	7,904
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0	.00	0
TOTAL CONTRACTUAL SERVICES		16,905	149,811	72,656 (77,155)	48.50	67,283

CITY OF TWO RIVERS
2025 MONTHLY GENERAL FUND REPORT
JUNE 30, 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	482	6,000	3,435	(2,565)	57.25	3,374
280-55110-3110 POSTAGE	0	450	52	(398)	11.53	193
280-55110-3300 TRAVEL	0	1,000	1,151	151	115.15	958
280-55110-3560 LANDSCAPING	1,442	17,000	5,954	(11,046)	35.02	6,966
280-55110-3960 TECH PROC SUPPLIES	0	0	0	0	.00	52
TOTAL OP SUPPLIES/EXP	1,924	24,450	10,592	(13,858)	43.32	11,544
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,450	14,400	8,699	(5,702)	60.41	7,619
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	2,706	3,300	594	121.95	1,440
TOTAL FIXED CHARGES	1,450	17,106	11,999	(5,108)	70.14	9,059
 TOTAL LIBRARY ADMINISTRATION	 79,483	 917,253	 441,584	 (475,669)	 48.14	 427,641
 ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	855	2,900	2,952	52	101.78	3,058
280-55111-3400 NON-FICTION BOOKS	1,346	14,000	7,358	(6,642)	52.56	8,871
280-55111-3420 FICTION BOOKS	1,259	14,000	6,747	(7,253)	48.19	7,091
280-55111-3430 LARGE PRINT BOOKS	779	10,000	4,557	(5,443)	45.57	4,849
280-55111-3450 MOVIES	358	1,900	1,461	(439)	76.87	1,694
280-55111-3470 AUDIOBOOKS	541	3,200	1,182	(2,018)	36.95	1,833
280-55111-3480 MUSIC CD'S	0	0	0	0	.00	0
280-55111-3510 PROGRAMS	198	2,000	611	(1,389)	30.55	1,035
TOTAL OP SUPPLIES/EXP	5,336	48,000	24,867	(23,133)	51.81	28,429
 TOTAL ADULT SERVICES	 5,336	 48,000	 24,867	 (23,133)	 51.81	 28,429

CITY OF TWO RIVERS
2025 MONTHLY GENERAL FUND REPORT
JUNE 30, 2025 BUDGET

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CHILDREN'S SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230 PERIODICALS	0	300	214	(86)	71.27	313
280-55112-3400 NON-FICTION BOOKS	720	6,138	3,225	(2,913)	52.54	4,299
280-55112-3420 FICTION BOOKS	1,008	1,000	2,995	1,995	299.47	2,529
280-55112-3440 PAPERBACKS	31	700	401	(299)	57.30	376
280-55112-3450 MOVIES	90	1,200	197	(1,003)	16.42	170
280-55112-3470 AUDIOBOOKS	0	1,700	11	(1,689)	.63	0
280-55112-3510 PROGRAMS	2,055	10,000	5,754	(4,246)	57.54	2,598
280-55112-3530 JE BOOKS	509	6,000	2,107	(3,893)	35.12	2,849
TOTAL OP SUPPLIES/EXP	4,414	27,038	14,904	(12,134)	55.12	13,134
TOTAL CHILDREN'S SERVICES	4,414	27,038	14,904	(12,134)	55.12	13,134
REFERENCE						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400 NON-FICTION BOOKS	0	0	0	0	.00	0
280-55114-3490 MICROFILM	0	5,200	1,875	(3,325)	36.06	1,800
TOTAL OP SUPPLIES/EXP	0	5,200	1,875	(3,325)	36.06	1,800
TOTAL REFERENCE	0	5,200	1,875	(3,325)	36.06	1,800

CITY OF TWO RIVERS
2025 MONTHLY GENERAL FUND REPORT
JUNE 30, 2025 BUDGET

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
YOUNG ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55115-3230 PERIODICALS	0	200	0	(200)	.00	0
280-55115-3420 FICTION BOOKS	406	4,800	1,745	(3,055)	36.36	1,745
280-55115-3470 AUDIOBOOKS	0	500	0	(500)	.00	0
280-55115-3510 PROGRAMS	0	0	0	0	.00	(500)
<i>TOTAL OP SUPPLIES/EXP</i>	406	5,500	1,745	(3,755)	31.73	1,245
TOTAL YOUNG ADULT SERVICES	406	5,500	1,745	(3,755)	31.73	1,245
TOTAL LESTER LIBRARY EXP	89,639	1,002,991	484,975	(518,016)	48.35	472,249
NET REV OVER EXP	(88,574)	(1,266)	449,391	450,657	35,496.91	426,628