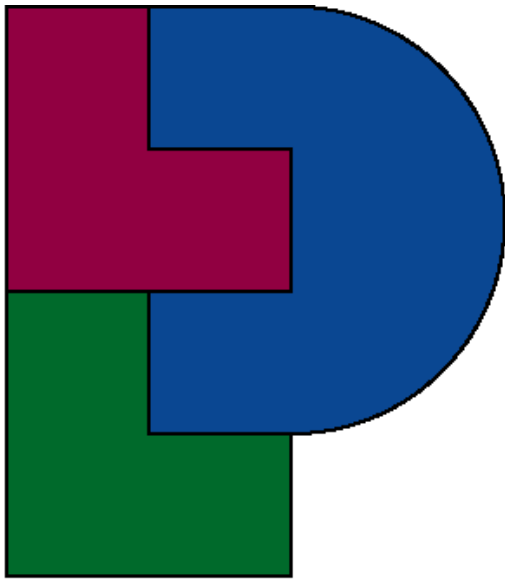




**TWO
RIVERS**
WISCONSIN

Lester Public Library

May 2025

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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	226,835	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	58	3,100	1,170	(1,930)	37.73	1,143
	TOTAL FINES & FORFEITURES	58	3,100	1,170	(1,930)	37.73	1,143
	<u>CHARGES FOR SERVICE</u>						
280-46712	COPIER SERVICE FEES	577	9,000	3,115	(5,885)	34.61	3,134
	TOTAL CHARGES FOR SERVICE	577	9,000	3,115	(5,885)	34.61	3,134
	<u>MISCELLANEOUS REVENUE</u>						
280-48300	SALE OF PROP & EQUIP	6	4,000	1,192	(2,808)	29.80	832
280-48500	DONATIONS	27	74,000	17,556	(56,444)	23.72	17,395
280-48900	OTHER REVENUES	77	3,000	1,644	(1,356)	54.80	1,377
	TOTAL MISCELLANEOUS REVENUE	110	81,000	20,392	(60,608)	25.18	19,604
	<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	745	1,001,725	933,301	(68,424)	93.17	898,189

CITY OF TWO RIVERS
2025 MONTHLY GENERAL FUND REPORT
MAY 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>LESTER LIBRARY</u>							
LIBRARY ADMINISTRATION							
<u>PERSONNEL SERVICES</u>							
280-55110-1100	FULLTIME ADMINISTRATION	27,937	328,037	135,947 (192,090)	41.44	129,367	
280-55110-1200	WAGES - FULLTIME	202	0	832	832	.00	263
280-55110-1220	WAGES - FULLTIME	3,596	42,224	10,300 (31,924)	24.39	17,073	
280-55110-1230	WAGES - PART TIME	1,549	0	1,549	1,549	.00	0
280-55110-1270	WAGES - PART TIME	13,019	161,838	64,562 (97,276)	39.89	66,480	
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	2,574	29,954	11,873 (18,081)	39.64	11,595	
280-55110-1320	FICA	3,373	41,366	15,488 (25,878)	37.44	15,571	
280-55110-1330	HEALTH INSURANCE	8,496	112,162	42,479 (69,683)	37.87	39,863	
280-55110-1334	HEALTH INSURANCE OPT-OUT	577	0	2,115	2,115	.00	1,577
280-55110-1340	LIFE INSURANCE	134	1,679	669 (1,010)	39.86	652	
280-55110-1350	OTHER BENEFITS	0	0	0	0	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	0	1,320	1,320	.00	467
TOTAL PERSONNEL SERVICES		61,456	725,886	287,133 (438,753)	39.56	282,908	
<u>CONTRACTUAL SERVICES</u>							
280-55110-2100	PROF SERV - CITY SERVICES	3,968	51,900	24,049 (27,851)	46.34	24,802	
280-55110-2130	PROFESSIONAL SERVICES	100	6,500	1,617 (4,883)	24.88	960	
280-55110-2200	TELEPHONE EXPENSE	78	1,200	413 (787)	34.43	468	
280-55110-2210	ELECTRICITY	1,412	25,000	7,648 (17,352)	30.59	6,904	
280-55110-2220	NATURAL GAS/HEAT	0	13,500	5,379 (8,121)	39.85	5,181	
280-55110-2230	WATER EXPENSE	183	2,160	889 (1,271)	41.14	902	
280-55110-2240	SEWER EXPENSE	69	891	313 (578)	35.09	325	
280-55110-2250	STORMWATER EXPENSE	80	960	400 (560)	41.63	400	
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	1,669	25,000	6,388 (18,612)	25.55	8,012	
280-55110-2450	EQUIPMENT NEW	0	7,500	0 (7,500)	.00	678	
280-55110-2910	PRINTING/ADVERTISING	137	200	137 (63)	68.50	0	
280-55110-2930	TECHNOLOGY	6,023	15,000	8,517 (6,483)	56.78	6,831	
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0	0	.00	0
TOTAL CONTRACTUAL SERVICES		13,718	149,811	55,751 (94,060)	37.21	55,462	

CITY OF TWO RIVERS
2025 MONTHLY GENERAL FUND REPORT
MAY 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	919	6,000	2,953	(3,047)	49.22	2,515
280-55110-3110 POSTAGE	0	450	52	(398)	11.53	164
280-55110-3300 TRAVEL	299	1,000	1,151	151	115.15	567
280-55110-3560 LANDSCAPING	4,512	17,000	4,512	(12,488)	26.54	5,767
280-55110-3960 TECH PROC SUPPLIES	0	0	0	0	.00	52
TOTAL OP SUPPLIES/EXP	5,730	24,450	8,668	(15,782)	35.45	9,065
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,450	14,400	7,249	(7,151)	50.34	6,349
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	10,549	(6,557)	61.67	7,789
 TOTAL LIBRARY ADMINISTRATION	 82,354	 917,253	 362,101	 (555,152)	 39.48	 355,224
 ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	75	2,900	2,097	(803)	72.30	3,073
280-55111-3400 NON-FICTION BOOKS	2,427	14,000	6,013	(7,987)	42.95	7,819
280-55111-3420 FICTION BOOKS	1,622	14,000	5,487	(8,513)	39.19	5,509
280-55111-3430 LARGE PRINT BOOKS	775	10,000	3,778	(6,222)	37.78	4,256
280-55111-3450 MOVIES	178	1,900	1,103	(797)	58.04	1,366
280-55111-3470 AUDIOBOOKS	0	3,200	642	(2,558)	20.05	1,620
280-55111-3480 MUSIC CD'S	0	0	0	0	.00	0
280-55111-3510 PROGRAMS	181	2,000	413	(1,587)	20.63	1,035
TOTAL OP SUPPLIES/EXP	5,259	48,000	19,531	(28,469)	40.69	24,677
 TOTAL ADULT SERVICES	 5,259	 48,000	 19,531	 (28,469)	 40.69	 24,677

CITY OF TWO RIVERS
2025 MONTHLY GENERAL FUND REPORT
MAY 31, 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	179	6,138	2,504	(3,634)	40.80	3,565
280-55112-3420 FICTION BOOKS	211	1,000	1,987	987	198.72	2,079
280-55112-3440 PAPERBACKS	110	700	370	(330)	52.87	286
280-55112-3450 MOVIES	0	1,200	107	(1,093)	8.89	170
280-55112-3470 AUDIOBOOKS	0	1,700	11	(1,689)	.63	0
280-55112-3510 PROGRAMS	1,374	10,000	3,699	(6,301)	36.99	1,918
280-55112-3530 JE BOOKS	197	6,000	1,598	(4,402)	26.64	2,487
TOTAL OP SUPPLIES/EXP	2,070	27,038	10,490	(16,548)	38.80	10,818
TOTAL CHILDREN'S SERVICES	2,070	27,038	10,490	(16,548)	38.80	10,818
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
MAY 31, 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	77	4,800	1,339	(3,461)	27.89	1,483
280-55115-3470 AUDIOBOOKS	0	500	0	(500)	.00	0
280-55115-3510 PROGRAMS	0	0	0	0	.00	(500)
TOTAL OP SUPPLIES/EXP	77	5,500	1,339	(4,161)	24.34	983
TOTAL YOUNG ADULT SERVICES	77	5,500	1,339	(4,161)	24.34	983
TOTAL LESTER LIBRARY EXP	89,760	1,002,991	395,336	(607,655)	39.42	393,501
NET REV OVER EXP	(89,015)	(1,266)	537,965	539,231	42,493.27	504,688