



**TWO
RIVERS**
WISCONSIN

CITY COUNCIL MEETING

Monday, November 03, 2025 at 6:00 PM

Council Chambers - City Hall, 3rd Floor
1717 E. Park Street, Two Rivers, WI 54241

AGENDA

NOTICE: Arrangements for Addressing the City Council by Telephone, During Public Hearings or Input from the Public can be made by Contacting the City Manager's Office at 920-793-5532 or City Clerk's Office at 920-793-5526 by 4:00 p.m. on the day of the meeting

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL BY CITY CLERK

Councilmembers: Mark Bittner, Doug Brandt, Shannon Derby, Bill LeClair, Darla LeClair, Tim Petri, Bonnie Shimulunas, Scott Stechmesser, Adam Wachowski

4. CONSIDERATION OF ANY COUNCIL MEMBER REQUESTS TO PARTICIPATE IN THIS MEETING FROM A REMOTE LOCATION

5. INTRODUCTION OF INVITED GUESTS

6. PUBLIC HEARING

- A. 25-211** Public Hearing on Request for a Conditional Use Permit for Lakeshore Humane Society located at Columbus Street, Parcel No. 053-211-102-001.09, in the Industrial District (I-2), submitted by ACE Building Service Inc (applicant) and Lakeshore Human Society (owner).

Recommended Action:

Motion to approve the request for a conditional use permit, as recommended by the Plan Commission

7. INPUT FROM THE PUBLIC

8. COUNCIL COMMUNICATIONS

Letters and other communications from residents

9. COUNCIL REPORTS FROM BOARDS/COMMISSIONS/COMMITTEES

10. CONSENT AGENDA

- A. 25-212** Presentation of Minutes
1. City Council Regular Meeting, October 6 and 20, 2025
 2. City Council Special Meeting, October 13, 2025

Recommended Action:

Motion to waive reading and adopt the minutes

B. 25-213 Minutes of Meetings

1. Environmental Advisory Board, September 16, 2025
2. Public Works Committee, October 1, 2025
3. Public Utilities Committee, October 6, 2025
4. Committee on Aging, October 6, 2025
5. Room Tax Commission, October 7, 2025
6. Explore Two Rivers Board of Directors, October 14, 2025
7. Personnel and Finance, October 16 and 23, 2025
8. Police and Fire Commission, September 9 and October 22, 2025

Recommended Action:

Motion to receive and file

C. 25-214 Finance Reports, August and September 2025

1. Debt Service
2. General Fund
3. Lester Library
4. Utilities Report

Recommended Action:

Motion to receive and file

RECOMMENDED ACTION FOR CONSENT AGENDA

Motion to approve the Consent Agenda with the various actions recommended

11. CITY COUNCIL - DISCUSSION ITEMS

A. Discussion on 2026 Funding Priorities and 2026 Property Tax Levy

12. CITY COUNCIL - FORMAL ITEMS

A. 25-215 Ordinance to Amend Chapters 9-2 of the Municipal Code Regulating the Volume and Intensity of Noise

Summary: This ordinance updates Two Rivers' noise regulations to allow the City Manager to grant temporary, public-interest noise exemptions for up to three days.

Recommended Action:

Motion to waive reading and adopt an Ordinance to Amend Chapters 9-2 of the Municipal Code Regulating the Volume and Intensity of Noise

B. 25-216 Ordinance to Amend Chapters 2-2-2, 2-5-14, and 10-1-41 of the Municipal Code Regulating the Scheduling of Public Hearings

Summary: This ordinance streamlines the scheduling of public hearings in Two Rivers by allowing the City Clerk to set public hearing dates for the Council and its advisory boards, removing the bureaucratic step of having the Council call for a public hearing on a separate agenda.

Recommended Action:

Motion to waive reading and adopt an Ordinance to Amend Chapters 2-2-2, 2-5-14, and 10-1-41 of the Municipal Code Regulating the Scheduling of Public Hearings

C. 25-217 Ordinance to Amend Chapters 1-2 and 7-5 of the Municipal Code Regulating the Use of Municipal Cemeteries

Summary: This ordinance updates Two Rivers' cemetery regulations to allow the burial of cremated domestic pet remains in designated areas of City cemeteries. It also establishes specific plot locations, burial requirements, and fees for pet interments.

Recommended Action:

Motion to waive reading and adopt an Ordinance to Amend Chapters 1-2 and 7-5 of the Municipal Code Regulating the Use of Municipal Cemeteries

D. 25-218 Rescinding the City Council's Previous Approval to Participate in the Wisconsin Public Employers Group Health Insurance Program, thereby withdrawing the City's authorization to opt into said program

Summary: This action formally withdraws the City's election to participate in the program following a review of its financial and administrative impacts.

Recommended Action:

Motion to rescind Resolution No. 25-188, previously adopted on September 29, 2025, which authorized the City of Two Rivers to participate in the Wisconsin Public Employers Group Health Insurance Program effective January 1, 2026; and to formally withdraw the City's election to participate in said program

E. 25-219 Proposal to Extend Deadline for Completion of Work at The Hook Lanes and Games to Satisfy Facade Grant

Summary: City staff have worked with Timothy Klein to ensure completion of all exterior work to satisfy the October 31 deadline previously extended by Council. Mr. Klein has requested an extension to November 14 to facilitate fascia and other siding work following a re-roofing.

Recommended Action:

Motion to approve final extension to November 14, 2025

F. 25-220 Resolution Reaffirming the City's Commitment to Financial Sustainability and Responsible Debt Management

Summary: The proposed Resolution reaffirms Two Rivers' commitment to sound fiscal management by maintaining low debt levels and aligning long-term borrowing with responsible, sustainable investment in community infrastructure. It emphasizes the City's self-imposed policy to keep total general obligation debt at or below 60% of the State's statutory limit, ensuring continued financial strength and stability.

Recommended Action:

Motion to waive reading and adopt a Resolution Reaffirming the City's Commitment to Financial Sustainability and Responsible Debt Management

G. 25-221 Ordinance to Create Chapters 2-7-16 of the Municipal Code Establishing a Policy for Responsible Capital Borrowing

Summary: This ordinance establishes a formal Capital Borrowing Policy that links the City's annual borrowing level to changes in equalized property value, ensuring investments grow in line with community capacity. It sets prudent debt limits, defines financial safeguards, and requires transparent annual reporting to maintain long-term fiscal health.

Recommended Action:

Motion to waive reading and adopt an Ordinance to Create Chapters 2-7-16 of the Municipal Code Establishing a Policy for Responsible Capital Borrowing

H. 25-222 Commercial Lease Agreement between the City of Two Rivers and Two Rivers Youth Sports for the Blue Diamond at Vietnam Veterans Memorial Park

Summary: This agreement establishes a 15-year commercial lease between the City of Two Rivers and local non-profit Two Rivers Youth Sports for use of the Blue Diamond at Vietnam Veterans Memorial Park. It outlines terms for facility maintenance, scheduling, and community access to support youth baseball and softball programs.

Recommended Action:

Motion to adopt a Commercial Lease Agreement between the City of Two Rivers and Two Rivers Youth Sports for the Blue Diamond at Vietnam Veterans Memorial Park

13. CITY MANAGER'S REPORT

14. FOR INFORMATION ONLY

- City Council Listening Session, Thursday, November 13, 2025, 6:00 PM, Community House, Koska Room
- City Council Regular Meeting, Monday, November 17, 2025, 6:00 PM
- City Council Work Session, Monday, November 24, 2025, 6:00 PM

15. ADJOURNMENT

Motion to dispense with the reading of the minutes of this meeting and adjourn

In accordance with the requirements of Title II of the Americans with Disabilities Act (ADA), the City of Two Rivers will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs, or activities. If you need assistance or reasonable accommodations in participating in this meeting or event due to a disability as defined under the ADA, please call the City Clerk's office at 920-793-5526 or email clerk@two-rivers.org at least 48 hours prior to the scheduled meeting or event to request an accommodation. For additional assistance, individuals with hearing or speech disabilities can call 711 and be connected to a telephone relay system.

It is possible that members of and possibly a quorum of governmental bodies of the municipality may be in attendance at the above stated meeting to gather information; no other action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

CONDITIONAL USE
PERMIT
City of Two Rivers

Document Number

Permit No. 2025-5

Before the City Council of the City of Two Rivers, Manitowoc County, Wisconsin, regarding the premises at 053-211-102-001.09 (Columbus Street) in the City of Two Rivers, Manitowoc County, State of Wisconsin, further described as:

LOT 2, CSM DOC 1252675, V36 P21

Inspections Department
City of Two Rivers
PO Box 87
Two Rivers, WI 54241-0087

Parcel ID Number: 053-211-102-001.09

Zoning Classification of the Premises is: I-2 Industrial District/Conditional Use to operate a commercial animal shelter.
Mailing Address of the Premises Operator: 1551 N 8th Street, Manitowoc, WI 54220

WHEREAS, the Zoning Code and Zoning District Map of the above named municipality, pursuant to State Statute, state that the premises may not be used for the purpose hereinafter described but that upon petition such use may be approved by the municipality as a Conditional Use in particular circumstances as defined by the standards in the Zoning Ordinance; and

Petition therefore having been made, and public hearing held thereon, and the City Council of the City of Two Rivers having determined that by reason of the nature, character and circumstances of the proposed use, and of the specific and contemporary conditions, permit of such use upon the terms and conditions hereinafter prescribed would be consistent with the requirements of the Zoning Ordinance.

Now, therefore, it is permitted, subject to compliance with the terms and conditions hereinafter stated, that the Premises may be used for the purpose of the operation of a commercial animal shelter.

Permitted by action of the City Council of the City of Two Rivers on November 3, 2025.
Original filed in the office of the City Clerk of the City of Two Rivers, Wisconsin

The Conditions of this Permit are:

1. This Permit shall become effective upon the execution and recording by the Owner of the Premises as acceptance hereof.
2. This Permit is subject to the conditions herein and is subject to amendment and termination in accordance with the provisions of the Zoning Code of this Municipality.
3. The operation of the use permitted shall be in strict conformity to the approved conditions identified with this Petition for this Permit and such plans are incorporated herein by reference as if set forth in detail herein.
4. Any substantial change to the use or site as the conditions permitted by the issuance of this Permit would require approval by the Plan Commission and City Council as an amendment to this Permit.
5. This Permit is specifically issued to Lakeshore Humane Society and shall lapse upon a change in ownership of the business, tenancy of the subject premises or if the land use ceases operation for more than 12 months. This permit may be reissued only after a proper application is made to the City as if this permit were being newly issued.
6. Conditions of Operations:
 - a. Hours of operation:
 1. Daily Care: 24 hours per day, Sunday - Saturday.
 2. Open to Public: 7AM - 7PM, Sunday – Saturday.
 3. Outdoor operations: 7AM - 8PM, Sunday - Saturday, dogs in the outdoor run shall be supervised at all times
 - b. The yard shall be maintained in a clean and odor free condition
 - c. Signage in accord with the City's Sign Code.
 - d. Inspection by the TRFD prior to opening for business
 - e. All landscaping plantings shall be maintained and kept in good health or be replaced; and, all landscaped areas shall be maintained in such a manner to be free of weeds
 - f. The City reserves the right to require privacy fencing based on future development in the area or on a complaint basis
 - g. Fencing shall be maintained in good condition

SIGNATURES OF PROPERTY OWNER(S) AND PERMITEE(S):

As Owner(s) of the Subject Property, I/we accept and understand the above-described conditions.

Printed Name: _____

Printed Name: _____

STATE OF WISCONSIN
MANITOWOC COUNTY

Personally came before me this _____ day of _____, 2024, the above named _____ and to be the person(s) who executed the foregoing instrument and acknowledge the same.

Amanda Baryenbruch
Notary Public, Manitowoc County, Wisconsin
My commission expires: _____

SIGNATURES - CITY OF TWO RIVERS

Kyle Kordell, City Manager

Amanda Baryenbruch, City Clerk

STATE OF WISCONSIN
MANITOWOC COUNTY

Personally, came before me this _____ day of _____2024, the above-named Greg Buckley and Amanda Baryenbruch known to be the person(s) who executed the foregoing instrument and acknowledge the same.

Printed Name: _____
Notary Public, Manitowoc County, Wisconsin
My commission expires: _____

THIS INSTRUMENT WAS DRAFTED BY:
Adam Taylor, Zoning Administrator



CITY COUNCIL MEETING

Monday, October 06, 2025 at 6:00 PM

Council Chambers - City Hall, 3rd Floor
1717 E. Park Street, Two Rivers, WI 54241

MINUTES

1. CALL TO ORDER

Council President Stechmesser called the meeting to order at 6:00 PM

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL BY CITY CLERK

Councilmembers: Mark Bittner, Doug Brandt, Bill LeClair, Darla LeClair, Tim Petri, Bonnie Shimulunas, Scott Stechmesser, Adam Wachowski
Absent: Shannon Derby

ALSO PRESENT: Mike Mathis, Parks and Recreation Director; Dave Murack, Fire Chief; Andrew Raatz, Police Captain; Rick Powell, IT Supervisor; Andrew Sukowaty, Water Utility Director; Brian Dellemann, Electric Utility Director; Matt Heckenlaible, Public Works Director; Kassie Paider, Finance Director; Sean Griffin, City Attorney; and Kyle Kordell, City Manager.

4. CONSIDERATION OF ANY COUNCIL MEMBER REQUESTS TO PARTICIPATE IN THIS MEETING FROM A REMOTE LOCATION

None.

5. INTRODUCTION OF INVITED GUESTS

Members of the Rotary Club of Two Rivers, including speaker Betty Bittner and honoree Jim Lester

25-189 Proclamation Honoring Jim Lester On 60 Years Of Service As An Active Member Of The Rotary Club Of Two Rivers

Recommended Action:

Motion to read and adopt the proclamation

Rotary Club Member Betty Bittner read the proclamation.

Motion carried with a voice vote.

Motion made by Wachowski, seconded by B. LeClair.

Voting Yea: Bittner, Brandt, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser, Wachowski

Two Rivers Public Schools Superintendent Diane Johnson, and Two Rivers Buses Office Manager Chris Ashenbrenner

Diane spoke to the item 10-B: 25-195; speaking in favor of the item and stating this is a no cost feature to help with the safety of students. Chris also spoke in favor of the item.

6. PUBLIC HEARING

None.

7. INPUT FROM THE PUBLIC

City Manager Kyle Kordell spoke to item 11-E on the agenda stating it is regarding the bathrooms near the horseshoe courts at Neshotah Park. He also addressed several questions he received regarding Neshotah Park.

Pamela Stephens (3411 Parkway Blvd) – National Wreaths Day is December 13th at 10 AM in the City of Two Rivers. People can donate towards a wreath for \$17.

Kriss Barner (2334 39th St) – The City needs to make the fiscally responsible choice for the beach including who is operating the concession stand and maintaining it. Also, it is important not to compromise additional green space.

Corey Thuss (116 McKinley St) – Please delay all decisions until the public is engaged. The public feels the project was in motion without being aware of it or that there were three different options. Opposed to the proposed concession stand at Neshotah Beach.

Richard Greenwood (1617 24th St) – The beach is a tourist attraction and most users are from outside Manitowoc County and it is important that all users of the beach help pay for the upgrades.

Anne Dobbartin (2005 Garfield St) – Don't implement a paid parking program for the beach. It is unfriendly, unwelcoming and it will deter a lot of people that just want to spend a brief moment at the park. Many young families are looking for a free adventure to take their family to.

John Gomez (2023 Garfield St) – Worried about the future of the park for generations to come. Leave the park as it is now. Opposed to the proposed concession stand at Neshotah Beach

Susan Robitaille (2313 Jefferson St) – Was a tourist when first came to the city and loved the timeless characteristics. The upgrades to the concession stand process feels rushed and is it just for tourism. Opposed to the proposed concession stand at Neshotah Beach.

Dorothy Tinkham Delo (2100 Garfield St) – Was knocked down by an electric bike on the sidewalk at Neshotah Beach. The ordinances are not enforced. The proposed concession stand is not ADA compliant with the spiral staircase.

Tracey Koach (3411 Parkway Blvd) – Opposed to the City selling beer in parks as it is a source of revenue for nonprofit organizations. Explore the options for local residents during the paid parking pilot program. Opposed to the proposed concession stand at Neshotah Beach.

Chris Eggert (2816 35th St) – Not in favor of the commercialization of the Neshotah Beach area. Waterfronts and beach fronts that have become commercialized don't let tax payers get to the beach.

Katherine Dahlke (3727 Adams St) – The opportunities for places and spaces has continued to shrink in the past couple years. It seems the City is chasing the tourism dollar. Opposed to the Neshotah Beach concession stand upgrades and look into the option of bringing the current facility up to code.

Susan Ertman (1810 Lincoln St) – Upgrade the concession stand just enough to keep the facility in working order. The paid parking situation is ridiculous. Living near the beach it will cause an issue with people parking on the street in front of the house and cause a safety issue when baking out of the driveway.

Heather Ross (2143 34th St) – Neshotah Beach is a beautiful asset in the community. It should be something we make money on but something we spend money on. There needs to be something for citizens for the paid parking plan. Opposed to the proposed concession stand upgrades and spend that money on fixing it to make it functional.

Dean Hirvela (2730 42nd St) – Please consider the ordinance change for the safety of the students riding the bus. Please put a list together of the cost of the materials/upgrades to the concession stand.

Pat Klein (3111 Monroe St) – A member of the Plan Commission and would like to compliment the presentations tonight. They have all been calm and friendly and it would be nice to see the same interaction on Facebook.

Jeff Dahlke (3411 Adams St) – Stop spending the tax payers money. The City doesn't need a two million dollar concession stand.

John – Against the concession stand upgrade and the paid parking pilot program.

Lori Sibbald (2325 38th St) – Against the proposed concession stand. Taxes are getting out of control.

Doug Klein (3111 Monroe St) – Introducing parking fees would push traffic into neighborhoods and would cause a traffic congestion at the beach.

Taylor Pokorski (3416 Garfield St) – The bare minimum to the concession stand might not be enough. Have private changing rooms and more bathroom stalls so there isn't a line. Visitors are not the only people that use the concession stand. It is also not reasonable to think taxes will never increase. It is important to make it the best you can for citizens not just visitors

8. COUNCIL COMMUNICATIONS

Letters and other communications from citizens

Councilmember Wachowski received many communications regarding the beach project; code of conduct violations; perpetual care flower fund; and a complaint on ducks and chickens.

Councilmember Shimulunas received a communication of not being able to hear Councilmember at meetings and reminded everyone to speak into the microphone.

Council President Stechmesser received numerous communications about the Neshotah Beach concession stand.

9. COUNCIL REPORTS FROM BOARDS/COMMISSIONS/COMMITTEES

Councilmember Bittner reported on the Finance and Personnel Committee standing they just completed the first budget meeting to address the 2026 budget. The Committee on Aging celebrated Heather in receiving an award in efficiency. The Room Tax Committee is reviewing short term rentals and compliance.

Councilmember Wachowski addressed that taxes to the City did not increase in 2024. Those tax bills increased because of LTC, the Two Rivers School District and Manitowoc County.

Councilmember B. LeClair reported on the Public Works Committee stating they started discussing if leaves during leaf collection should be put on the terrace or in the street.

9. CONSENT AGENDA

A. 25-190 Presentation of Minutes

City Council Regular Meeting, September 15, 2025
City Council Work Session, September 29, 2025

Recommended Action:

Motion to waive reading and adopt the minutes

B. 25-191 Minutes of Meetings

1. Environmental Advisory Board, August 19, 2025
2. Public Utilities Committee, September 2, 2025
3. Public Works Committee, September 3, 2025
4. Committee on Aging, September 8, 2025
5. Plan Commission, September 8, 2025
6. Explore Two Rivers Board of Directors, September 9, 2025
7. Business and Industrial Development Committee and
Community Development Authority, September 18, 2025

Recommended Action:

Motion to receive and file

C. 25-192 Finance Reports, July 2025

1. Debt Service
2. General Fund
3. Lester Library
4. Utilities Report

Recommended Action:

Motion to receive and file

D. 25-193 Applications and Petitions

1. Application for Temporary Class "B" License for Two Rivers Main Street for the Fall Wine and Beer Walk on October 24, 2025, 5:00 PM-8:30 PM, Downtown Two Rivers

Recommended Action:

Motion to approve the application and authorize issuance of the license

RECOMMENDED ACTION FOR CONSENT AGENDA

Motion to approve the Consent Agenda with the various actions recommended

Motion carried with a voice vote.

Motion made by Wachowski, seconded by Shimulunas

Voting Yea: Bittner, Brandt, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser,
Wachowski

10. CITY COUNCIL - FORMAL ITEMS

A. 25-194 Proclamation Declaring the Week of October 5th-11th, 2025 as Public Power Week

Recommended Action:

Motion to read and adopt the proclamation

Electric Utility Director Brian Dellemann read the proclamation.

Motion carried with a voice vote.

Motion made by Shimulunas, seconded by Brandt

Voting Yea: Bittner, Brandt, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser, Wachowski

B. 25-195 Ordinance to Amend Chapter 8-1 of the Municipal Code of the City of Two Rivers, Wisconsin, Regulating the General Traffic Regulations

Recommended Action:

Motion to waive reading and adopt the ordinance

Motion carried with a roll call vote.

Motion made by Bittner, seconded by B. LeClair

Voting Yea: Bittner, Brandt, B. LeClair, D. LeClair, Shimulunas, Stechmesser, Wachowski
Voting Nay: Petri

C. 25-196 Right of First Refusal Agreement for W.G.& R. Bedding Co., Inc

Recommended Action:

Motion to approve and authorize City Manager to sign the agreement on behalf of the City of Two Rivers

Motion carried with a voice vote.

Motion made by Wachowski, seconded by D. LeClair

Voting Yea: Bittner, Brandt, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser, Wachowski

D. 25-197 Ordinance to Amend Chapter 6-5 of the Municipal Code of the City of Two Rivers, Wisconsin, Regulating the Licensing of Dogs and Regulation of Animals

Recommended Action:

Motion to waive reading and adopt the ordinance

Motion carried with a roll call vote.

Motion made by Petri, seconded by Brandt

Voting Yea: Bittner, Brandt, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser, Wachowski

E. 25-198 Award of bid for Neshotah Park Shelter Restroom Remodel Contract to Hamman Construction Company of Manitowoc, in the Amount of \$58,718

Recommended Action:

Motion to award the contract to Hamman Construction Company of Manitowoc, based on its lowest qualified bid, in the amount of \$58,718

Motion carried with a roll call vote.

Motion made by Wachowski, seconded by Bittner

Voting Yea: Bittner, Brandt, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser, Wachowski

F. 25-199 Consideration to Approve a Neshotah Beach Support Paid Parking Pilot Program for 2026

Section 10, Item A.

Recommended Action:

Motion to approve Neshotah Beach Support Paid Parking Pilot Program for 2026

Motion made by Wachowski, seconded by B. LeClair to approve with a report from the Parks and Recreation Director listing the ten days the lots will be enforced to notify the residents.

Voting Yea: Brandt, B. LeClair, D. LeClair, Petri, Shimulunas, Wachowski

Voting Nay: Bittner, Stechmesser

G. 25-200 Consideration to Proceed with 2026 Neshotah Beach Pavilion Investments to Upgrade Bathroom and Kitchen Facilities in the Amount Not-to-Exceed \$450,000

Recommended Action:

Motion to approve City Staff to proceed with Neshotah Beach Pavilion upgrades not-to-exceed \$450,000

Motion carried with roll call vote.

Motion made by Wachowski seconded by Shimulunas to approve City Staff to proceed with Neshotah Beach Pavilion upgrades not-to-exceed \$450,000 and plans and cost to be provided to Council and public and any grant opportunities awarded to reduce overall cost.

Voting Yea: Bittner, Brandt, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser, Wachowski

11. CITY MANAGER'S REPORT

12. FOR INFORMATION ONLY

- City Council Regular Meeting, Monday, October 20, 2025, 6:00 PM
- City Council Work Session, Monday, October 27, 2025, 6:00 PM

13. CLOSED SESSION

The City Council reserves the right to enter into Closed Session, per Wisc. Stats 19.85(1)(e) deliberating or negotiating the purchasing of public properties, the investment of public funds, or conducting other specified public business, whenever competitive or bargaining reason require a closed session

-- Discuss possible lease of city-owned real estate

The City Council reserves the right to enter into Closed Session, per Wisc. States 19.85(1)(c) considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.

-- Consideration of employment, promotion, pay, or performance of a public employee

Motion carried with a roll call vote.

Motion made by B. LeClair, seconded by D. LeClair to convene in closed session at 8:41 PM.

Voting Yea: Bittner, Brandt, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser, Wachowski

14. RECONVENE IN OPEN SESSION

To consider possible actions in follow-up to closed session discussions

Motion carried with voice vote.

Motion made by B. LeClair, seconded by D. LeClair to reconvene in open session at 9:29 PM.

Voting Yea: Bittner, Brandt, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser, Wachowski

15. ADJOURNMENT

Motion to dispense with the reading of the minutes of this meeting and adjourn this meeting at 9:29 PM.

Motion carried with voice vote.

Motion made by D. LeClair seconded by Petri.

Voting Yea: Bittner, Brandt, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser, Wachowski

Respectfully submitted,

Amanda Baryenbruch
City Clerk



**TWO
RIVERS**
WISCONSIN

Section 10, Item A.

CITY COUNCIL MEETING

Monday, October 20, 2025 at 6:00 PM

Council Chambers - City Hall, 3rd Floor
1717 E. Park Street, Two Rivers, WI 54241

MINUTES

1. CALL TO ORDER

President Stechmesser called the meeting to order at 6:00 PM

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL BY CITY CLERK

Councilmembers: Mark Bittner, Shannon Derby, Bill LeClair, Darla LeClair, Tim Petri, Bonnie Shimulunas, Scott Stechmesser

Absent: Doug Brandt and Adam Wachowski

4. CONSIDERATION OF ANY COUNCIL MEMBER REQUESTS TO PARTICIPATE IN THIS MEETING FROM A REMOTE LOCATION

None.

5. INTRODUCTION OF INVITED GUESTS

A. Tracey Koach, representing the American Legion Auxiliary Unit 165, regarding the Wreaths Across America Ceremony and wreath-laying event scheduled for December 13, 2025.

Tracey spoke regarding the Wreaths Across America event and the mission to remember the fallen veterans. On December 13, 2025, two million wreaths will be placed on memorials nationwide. In Two Rivers, wreaths will be placed on the grave markers of veterans at both cemeteries. If interested in volunteering for the event, visit the Wreaths Across America website and use id number WI0106P.

B. Lyssa Schmidt, Van der Brohe Arboretum Executive Director

Lyssa introduced herself to the City Council and spoke of the future of the Arboretum and enhancing visitor experience.

C. City Manager Kyle Kordell introduced Jeff Sachse to the City Council.

6. PUBLIC HEARING

None.

7. INPUT FROM THE PUBLIC

None.

8. COUNCIL COMMUNICATIONS

Letters and other communications from citizens

Councilmember Derby received emails regarding concerns with paid parking at Neshotah Beach

and a question regarding the speed limit for electric bikes and scooters.

Councilmember Bittner received communication regarding Friday Night Concerts.

9. COUNCIL REPORTS FROM BOARDS/COMMISSIONS/COMMITTEES

None.

10. CONSENT AGENDA

A. 25-202 Minutes of Meetings

1. Library Board, September 9, 2025
2. Personnel and Finance Committee, October 2 and October 9, 2025
3. Advisory Recreation Board, October 8, 2025
4. Architectural Control Committee, October 13, 2025
5. Plan Commission, October 13, 2025

Recommended Action:

Motion to receive and file

B. 25-203 Department Reports

1. Police
2. Electric
3. Safety

Recommended Action:

Motion to receive and file

C. 25-204 Summary of Verified Bills for September 2025 of \$3,653,145.51

Recommended Action:

Motion to receive and file

D. 25-205 Minutes from Boards, Commissions, and Committees with Recommendations Requiring City Council Action: Plan Commission Meeting, October 13, 2025

- a. Set a public hearing for a request for a conditional use permit for Lakeshore Humane Society located at Columbus Street, Parcel No. 053-211-102-001.09, in the Industrial District (I-2), submitted by ACE Building Service Inc (applicant) and Lakeshore Human Society (owner).

Recommended Action:

Motion to set the public hearing for Monday, November 3, 2025 at 6:00 PM

RECOMMENDED ACTION FOR CONSENT AGENDA

Motion to approve the Consent Agenda with the various actions recommended

Motion carried with a voice vote.

Motion made by Shimulunas, seconded by Derby.

Voting Yea: Bittner, Derby, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser

11. CITY COUNCIL - FORMAL ITEMS

A. 25-206 Consideration of a Parking Lot Lease Agreement with The Chamber of Manitowoc County

Summary:

A parking lot lease that formalizes the arrangement of the Chamber using the City-owned gravel parking lot located adjacent to 1515 Memorial Drive.

Recommended Action:

Motion to approve and authorize City Manager to sign the agreement on behalf of the City

Motion carried with a voice vote.

Motion made by Bittner, seconded by B. LeClair.

Voting Yea: Bittner, Derby, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser

B. 25-207 Consideration of a Lease Agreement Between the City of Two Rivers and Two Rivers Youth Sports for Use of One Field at Vietnam Veterans Memorial Park

Summary:

A 15-year lease agreement that allows the non-profit organization Two Rivers Youth Sports to utilize, maintain, and invest in the City-owned “blue field” at 1200 35th Street

Recommended Action:

Motion to approve and authorize City Manager to sign the agreement on behalf of the City

Motion carried with a voice vote.

Motion made by B. LeClair, seconded by Petri to table this item to the November 3, 2025 City Council meeting.

Voting Yea: Bittner, Derby, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser

C. 25-208 Consideration of a Ground Lease Agreement Between the City of Two Rivers and TowerPoint

Summary:

A lease agreement that provides for a perpetual telecommunications easement for the cell antenna on City-owned property at 2701 18th Street in exchange for a one-time payment of \$305,000 plus 60% of all future revenue realized from future tenants locating equipment at this location.

Recommended Action:

Motion to approve and authorize City Manager to sign the agreement on behalf of the City

Motion carried with a voice vote.

Motion made by D. LeClair seconded by B. LeClair

Voting Yea: Bittner, Derby, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser

D. 25-209 Consideration of a Vacant Land Listing Contract with Weichert, Realtors CornerStone

Summary:

An agreement to engage Weichert real estate professionals to market City-owned property at the corner of Hawthorne Avenue and 18th Street for future housing development.

Recommended Action:

Motion to approve and authorize City Manager to sign the contract on behalf of the City

Motion carried with a voice vote.

Motion made by D. LeClair, seconded by Derby.

Voting Yea: Bittner, Derby, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser

E. 25-210 Consideration of a Fleet Refueling Contract with Kwik Trip

Summary:

The City has completed a request-for-proposals process from Two Rivers gas stations and with three proposals submitted, is seeking to approve a new fleet refueling contract with Kwik Trip at a Rate of 12-cents off every gallon fueled.

Recommended Action:

Motion to approve and authorize City Manager to sign the contract on behalf of the City

Motion carried with a voice vote.

Motion made by D. LeClair, seconded by Petri.

Voting Yea: Bittner, Derby, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser

12. CITY MANAGER'S REPORT

13. FOR INFORMATION ONLY

- City Council Work Session, Monday, October 27, 2025, 6:00 PM
- City Council Regular Meeting, Monday, November 3, 2025, 6:00 PM
- City Council Listening Session, Thursday, November 13, 2025, 6:00 PM

14. ADJOURNMENT

Motion to dispense with the reading of the minutes of this meeting and adjourn this meeting at 6:53 PM.

Motion carried with a voice vote.

Motion made by B. LeClair seconded by Petri.

Voting Yea: Bittner, Derby, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser

Respectfully submitted,

Amanda Baryenbruch
City Clerk



**TWO
RIVERS**
WISCONSIN

Section 10, Item A.

CITY COUNCIL SPECIAL MEETING

Monday, October 13, 2025 at 5:00 PM

**Council Chambers - City Hall, 3rd Floor
1717 E. Park Street, Two Rivers, WI 54241**

MINUTES

1. CALL TO ORDER

Council President Stechmesser called the meeting to order at 5:00 PM

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL BY CITY CLERK

Councilmembers: Mark Bittner, Doug Brandt, Shannon Derby, Bill LeClair, Darla LeClair, Tim Petri, Bonnie Shimulunas, Scott Stechmesser

Absent: Adam Wachowski

4. CONSIDERATION OF ANY COUNCIL MEMBER REQUESTS TO PARTICIPATE IN THIS MEETING FROM A REMOTE LOCATION

None.

5. CITY COUNCIL - FORMAL ITEMS

A. 25-201 Consideration of a Request for Noise Ordinance Waiver for The Spruce Lodge LLC, 1110 30th Street, for Live Music on Saturday, October 18, 2025 from 7:00 PM to 11:00 PM---- Waive the Provisions of Sections 9-2-5B(2)(b) Regarding Noise Audible Within an Enclosed Structure Used for Residential Purposes and Section 9-2-5D, Pertaining to Vibration

Motion carried with a voice vote.

Motion made by Petri, seconded by B. LeClair to approve the request.

Voting Yea: Bittner, Brandt, Derby, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser

6. ADJOURNMENT

Motion to dispense with the reading of the minutes of this meeting and adjourn this meeting at 5:08 PM.

Motion carried with a voice vote.

Motion made by Derby, seconded by Brandt.

Voting Yea: Bittner, Brandt, Derby, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser

Respectfully submitted,

Amanda Baryenbruch
City Clerk



ENVIRONMENTAL ADVISORY BOARD MEETING

Tuesday, September 16, 2025 at 5:30 PM

Council Chambers - City Hall, 3rd Floor
1717 E. Park Street, Two Rivers, WI 54241

MINUTES

1. CALL TO ORDER: 5:32 PM

2. ROLL CALL

Board Members: Present: Shannon Derby, Douglas Brandt, Donald DeBruyn, John Tillotson,
Corinne Weis Excused: Tracey Koach
Staff and Others - Matthew Heckenlaible, Scott Ahl

3. REVIEW AND APPROVAL OF MINUTES

Minutes from the August 19, 2025, Environmental Advisory Board meeting

Corinne Weis made a motion to accept the minutes from the August 19, 2025, Environmental Advisory Board meeting, seconded by Doug Brandt. Motion carried.

4. PUBLIC INPUT – N/A

5. NEW ITEMS FOR DISCUSSION AND ACTION, AS NEEDED – N/A

6. ONGOING ITEMS FOR DISCUSSION AND ACTION, AS NEEDED

A. EAB City Posted Website Videos Update

1. Website hits update

Low numbers and content is buried. Don't push website new info at this time. Is there a way to increase internet presence? Possibly add in to Cool City Connect as upcoming events?

B. Did You Know - Ideas Update

Hold on website inclusion at this time.

C. Winter Educational Series Update

First in the series starts October 16th. Still need a speaker for March, 2026.

7. PROJECT GOALS, OBJECTIVES AND UPDATES

A. Urban Forestry Operations Update – No update at this time.

B. Washington Park Shoreline Restoration

Geese issues impact trail.

C. NWWF, Great Lake and St. Lawrence Cities Initiative Grant Update

Friends meeting discussed changing raised beds to depressed inground beds.

D. Program and Event Updates (Parks & Recreation)

1. September 27th - (1:00 - 3:00 pm) Plants and Pints for Paddlers Park
2. October 18th - (10:00 am - 12:00 pm) Washington Park Volunteer Tree Planting
3. October 25th - (10:30 am - 2:00 pm) Tree and Shrub Pruning Workshop – location T.B.D.
4. Paddle Palooza

Well attended for paddlers, but vendors disappointed as there wasn't a lot of interest.
Need more coordination (signage, map).

EAB board believes there should be a river cleanup. Up to the board to create and man.

8. OTHER ITEMS THAT MAY COME BEFORE THE BOARD, WITH CONSIDERATION AND ACTION, IF NEEDED – N/A**9. SET DATE, TIME, AND LOCATION FOR NEXT BOARD MEETING**

Proposed for Tuesday, October 21, 2025, at 5:30 pm. NOTE: Doug Brandt and Corinne Weis will not be able to attend this meeting.

10. ADJOURNMENT: 6:14 pm

Doug Brandt made a motion to adjourn the meeting, seconded by Don DeBruyn. Motion carried.

Respectfully submitted by: Matthew R. Heckenlaible

Public Works Director/City Engineer



PUBLIC WORKS COMMITTEE

Wednesday, October 01, 2025 at 5:15 PM

Committee Room - City Hall, 3rd Floor 1717
E. Park Street, Two Rivers, WI 54241

MINUTES

1. CALL TO ORDER: 5:15 pm

2. ROLL CALL

Committee Members: Doug Brandt, Bill LeClair, Scott Stechmesser

Staff and Others: Matthew Heckenlaible, Scott Ahl, Kyle Cordell

3. REVIEW AND APPROVAL OF MINUTES

Minutes from the September 3, 2025, Public Works Committee meeting

Bill LeClair made a motion to approve the minutes from the September 3, 2025, Public Works Committee meeting, seconded by Scott Stechmesser. Motion carried.

4. PUBLIC INPUT – N/A

5. ONGOING PROJECT STATUS AND ACTION, IF NEEDED

A. Sandy Bay Highlands Phase 3 Contract 6-2025 Update

1. Starting week of October 13
2. C&G and paving completed by the end of October
3. Final restoration completed by mid-November
4. Quotes from MCM for BTO swales.
5. Expect planting in spring 2026

B. Public Works Shop Repairs Update

1. Waiting on the columns to be repaired
2. A roof repair contract will be prepared and sent out late this year or early next year.

C. Memorial Drive DOT Project - Washington Street Bridge Update

1. Received word back from WDOT. They will be grinding off wrong markings and replace in correct area. We will still see where the wrong markings were due to the discoloration of the grindings.
2. Noted shrinkage cracking on concrete bridge overlay. WDOT stated would likely need to epoxy seal the deck in the next several years.

D. RRFB's

1. Washington & 12th Streets
2. Memorial Drive and Madison Street
 - a. Quotation should be coming from vendor this week.
 - b. Also waiting for speed study results. Preliminary feeling is that it will support the current posted speeds and no change would be endorsed by the WDOT.

6. DISCUSSIONS OR ISSUES ON HOLD, PENDING FURTHER INVESTIGATION

Section 10, ItemB.

A. Assessment vs Other Practice Discussion

Have not had the time to look into other options which are primarily a wheel tax or transportation utility.

B. 2026 Preliminary Budget Discussion

1. Emphasis is PRELIMINARY
2. Still in process. It has some complications built into it with pending staffing modifications
 - a. Retirements
 - b. WDNR's requirement of including a Certified Collection System Operator
 - c. Request for Engineering support (Engineer)
3. Benefits – up
4. Reduced some overtime levels
5. Proposing increases to standby and snow watch pay to be more in line with other departments

C. Bike Accommodations for 22nd Street from Monroe Street to Pierce Street Focusing on the Bridge Area (resident request from City Council meeting) – N/A

D. Sidewalk Snow Shoveling Policy, Procedure, Practice and Ordinance Revisions

1. The topic was introduced again with the city attorneys and we are still waiting for clarification and direction
2. Attorneys stated that modification to ALL language within the ordinance would be contrary to State Statute and would advise not making that change
3. Possible route is a fee per foot of sidewalk cleared - \$1.00?
4. More to come

E. Review Snow Plowing Policy and Practices

1. Major event – keep state highways open when travel not advised
2. Pre-storm – brine salt routes
3. 0-2" – primary roads only (downtown, bus routes, highways)
4. 2-4" – plow all roadways
5. 4" or more – plow all routes and windrow/pickup pick up streets
6. Typical storm – develop plan prior to storm, adjust as necessary
7. Trying to encourage rounding corners when plowing to reduce amount of snow on corners

7. COMMITTEE AND COUNCIL MEMBER ITEMS FOR DISCUSSION, INCLUSION IN FUTURE AGENDA AND ACTION, IF NEEDED

A. Parkway Blvd (North) at 45th Street - Consideration of Lane Configuration Modification

Noted existing 4-way stop controlled by crossing guard.

8. DISCUSS STAFF RECOMMENDATIONS (TRAFFIC AND PARKING CONTROL) - ACTION, ENDORSEMENT OR MODIFICATIONS, AS NEEDED

A. Traffic Counters

1. Memorial Drive - Ongoing Study

9. OTHER ITEMS THAT MAY COME BEFORE THE COMMITTEE: CONSIDERATION AND ACTION, IF NEEDED

A. 2025 Leaf Collection

Leaf pick up starts Monday, October 13th and ends after Thanksgiving

B. WDOT Potential ADA Contract

Noted different ramps around STH 147 (22nd Street). Current standard prefers two (2) ramps at corner.

10. SET DATE, TIME, AND LOCATION FOR NEXT COMMITTEE MEETING

Proposed for Wednesday, November 5, 2025, at 5:15 pm

11. ADJOURNMENT: 6:47 pm

Scott Stechmesser made a motion to adjourn the meeting, seconded by Bill LeClair. Motion carried.

Respectfully submitted by: Matthew R. Heckenlaible

Public Works Director/City Engineer



PUBLIC UTILITIES COMMITTEE MEETING

Monday, October 06, 2025 at 5:00 PM

Committee Room - City Hall, 3rd Floor 1717
E. Park Street, Two Rivers, WI 54241

MINUTES

1. CALL TO ORDER: 5:01 pm

2. ROLL CALL

Committee Members: Darla LeClair, Tim Petri Excused: Shannon Derby

Staff & Others: Matthew Heckenlaible, Scott Ahl, Brian Dellemann, Dave Casebeer, Andrew Sukowaty, Kyle Kordell, Michelle Dax

3. REVIEW AND APPROVAL OF MINUTES

Minutes from the September 2, 2025, Public Utilities Committee Meeting

Tim Petri made a motion to approve the minutes from the September 2, 2025, Public Utilities Committee meeting, seconded by Darla Leclair. Motion carried.

4. PUBLIC INPUT – N/A

5. CONSTRUCTION PROJECTS

A. Harbor, 16th, Emmet Street Reconstruction

1. Utility work completed. Now working on grading, graveling, and prepping for pavement.

B. 2025 Lead Service Lateral Replacement Project

1. Contractor working on Jackson Street and transitioning over to the Garfield Street area
2. DPW Streets staff are following behind making pavement repairs in a timely manner as weather permits

C. 2025 Sewer Lining Project

1. Anticipated to be a late fall/winter installation of approximately 10,000 lineal feet

6. WASTEWATER UTILITY: UPDATES AND ACTION

A. Certified Collection System Operator

As of August 2024, the City's WPDES permit requires the presence of a Certified Collection System Operator. While we technically have two certified individuals on staff, the Wisconsin DNR has clarified that certification must apply specifically to personnel who are actively engaged in the cleaning and maintenance of the sewer collection system.

Since our currently certified staff do not perform direct sewer cleaning duties, the DNR has indicated that we must have at least one certified individual within the DPW – Street division

who is directly involved in these operations. To ensure compliance, we will need to get a Street Division staff member to obtain the required certification.

This is a new proposed position within our 2026 budget.

7. ELECTRIC AND TELECOMMUNICATIONS UTILITIES: DIRECTOR UPDATES AND ACTION, IF APPLICABLE

A. Current Project Update

1. Two new houses. Will install new lighting when curb & gutter paving complete.
2. 4000 Mishicot Road – converting from overhead to underground. Only electric will be converted. Poles will remain for Telecom.
3. Changes 150 meters in last month. Backorder time of new meters is now greatly reduced from 18 months to 1-2 months.

B. Public Power Week

Public Power Week runs this week from October 5-10.

C. Two Rivers Utilities Food Drive

Utilities holding a food drive at their facility from October 6-17.

D. Bucket Truck Update

Delivery was expected in March 2025 but has been delayed. Delivery is now expected in January 2026.

8. WATER UTILITY: DIRECTOR UPDATE, DISCUSSION AND ACTION, AS NEEDED

A. Chemical Treatment Update

1. Lead/Copper recent changes update
 - a. 3-years to implement – October, 2027
 - b. 10-year get the lead out – being changed at the national level
 1. 15 parts/billion down to 10 parts/billion
 2. First and 5th liter samples

B. Fluoride – Council Brief

There is a growing trend toward moving away from community water fluoridation, a practice that has long inspired strong opinions on both sides. Currently, there is no federal mandate requiring fluoridation, and the decision is made at the local or state level. Fluoride was first added to public water supplies in the 1940s and 1950s to help prevent tooth decay. Since then, fluoride has also been added to toothpaste and mouthwash, giving individuals additional sources of protection against cavities. However, because fluoride is often added directly to community water systems, consumers do not have a personal choice in whether they consume it.

Thirteen communities have removed fluoride for various reasons.

- It is corrosive and hazardous in bulk levels.
- EPA getting a lot of pushback

- All city council directive for additive
- 90% goes directly to Lake Michigan and is not consumed by the consumer
- Why now? Might be pertinent to consider with current discussions
- \$5,000 chemical cost + \$7,000-\$10,000 safety equipment costs = \$12,000-\$15,000 per year

Michelle Dax expressed concerns related to the negative impacts of fluoride. This may be a future agenda item for a future council work session.

9. STORM WATER UTILITY: UPDATES AND ACTION, AS NEEDED – No update

10. SOLID WASTE UTILITY: UPDATES AND ACTION, AS NEEDED

A. Wastewater WPDES Permit Impact

Under the Wastewater WPDES permit issued in August 2024, the wastewater utility is required to sample both the effluent and influent to determine the levels of PFOS and PFOA in the waste stream. Sampling results have confirmed the presence of these “forever chemicals” within our wastewater system.

Due to the detected levels, the Wisconsin Department of Natural Resources (WDNR) has provided the city with a verbal notice requiring the wastewater division to develop a PFOS and PFOA minimization plan and determination. This plan will involve evaluating the wastewater collection system to identify potential source locations of these contaminants.

The first and most obvious location that came to staff’s mind was the landfill discharges.

In short, a significant portion of what we are observing at the wastewater treatment plant appears to originate from the landfill. At this time, no immediate action is required at the landfill; however, future requirements are anticipated. Unfortunately, it remains unclear what those requirements will entail.

11. ANY OTHER ITEMS OR ISSUES TO COME BEFORE THE COMMITTEE, WITH DISCUSSION AND ACTION – N/A

12. SET DATE, TIME AND LOCATION FOR NEXT COMMITTEE MEETING

Joint Public Utilities and Personnel & Finance Meeting proposed for Thursday, November 6, 2025, at 6 pm

13. ADJOURNMENT: 6:00 pm

Respectfully submitted by: Matthew R. Heckenlaible
Public Works Director/City Engineer



COMMITTEE ON AGING

Monday, November 3rd, 2025 at 8:30 AM

Senior Center Library - Senior Center 1520
17th Street, Two Rivers, WI 54241

MINUTES

1. CALL TO ORDER

Meeting was called to order by City Councilman Bittner at 8:31 am.

2. ROLL CALL

Present was: Betty Bittner, Kim Graves, Ruth Kadow, Kyle Korinek, Pamela Stephens, Jo Anne Yungerman, Mark Bittner

3. MINUTES

Motion to approve: Betty

2nd: Kim

All in favor, motion carried

4. INPUT FROM PUBLIC

5. CORRESPONDENCE AND PRESS

6. COMMITTEE REPORTS

A. Aging and Disability Resource - Wendy Hutterer

Congratulations to Parks and Rec for being awarded grant. Wendy appreciated being a part of the process.

Open enrollment begins Oct 14-Dec 7th

New Dementia Care Specialist hired. Morgan Lulloff

Prevention Programs in full swing

Continue to look for volunteers for the Home Delivered Meals program

B. City Council – Mark Bittner

Budget process has begun, mark went through how budget process works. Sources of revenue for the city are property taxes, city does borrow with a self-imposed limit of 60% equalized value. City is currently borrowing at 37%.

Jim Lester honored at City Council meeting for 60 year anniversary belonging to the Rotary Club of Two Rivers.

Beach Concession Stand discussion also at City Council Meeting.

C. Recreation Department Programs - Mike Mathis Unavailable

D. Senior Center - Heather Ihlenfeldt

Mark Bittner announced senior center supervisor won the Wisconsin Association of Senior Center's Rising Star Award.

Heather also announced that the Senior Center has renewed its Accreditation with WASC.

Updates: Rides: 320

Meal Delivery: 1,509

Average Daily Attendance: 131.29

Program Stats:

Fitness: 476 participants

Congregate meal: 158

Total Member Check in for September 2,919

Significant Events in September:

Coffee Making station sponsored by Friends of the Two Rivers Senior Center, and Phyllis Reinert

Bingo Called by ADRC of the Lakeshore, and Riverside Foods

September Quarterly Birthdays

Upcoming:

Health and Information Fair-Oct 16th 8-11am

E. TRIAD

Ruth reports TRIAD continues to sell car wash cards, TRIAD tips for the utility bills, and a vendor at the health fair.

F. Two Rivers School District

Kyle reports the no cell phones in school is going well. Reported on programming such as Grandparents day and Bridges Math program.

Ruth volunteers at the school and stated that the new math program is one of the best she has ever seen.

Kyle will be presenting the school's report card to the School Board November 24th.

G. American Legion Auxiliary

PJ reports they continue to sell Kwik Trip Cards at the senior center, ALA will also be a vendor at the Health Fair.

Continue to raise money for Badger Girls State for no expense to family, school, or community.

Fundraising for Wreaths Across America continues.

Annual essay contest with patriotic theme continues for 3rd-12th grade.

Will also be at Applefest selling chili and garlic bread

7. NEW BUSINESS

8. CONTINUING BUSINESS

9. ADJOURNMENT

Motion to Adjourn: Kim

2nd: Betty

All in favor, motion carried.

Respectfully submitted:

Heather Ihlenfeldt

Senior Center Supervisor

In accordance with the requirements of Title II of the Americans with Disabilities Act (ADA), the City of Two Rivers will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs, or activities. If you need assistance or reasonable accommodations in participating in this meeting or event due to a disability as defined under the ADA, please call the City Clerk's office at 920-793-5526 or email clerk@two-rivers.org at least 48 hours prior to the scheduled meeting or event to request an accommodation. For additional assistance, individuals with hearing or speech disabilities can call 711 and be connected to a telephone relay system.

It is possible that members of and possibly a quorum of governmental bodies of the municipality may be in attendance at the above stated meeting to gather information; no other action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.



**TWO
RIVERS**
WISCONSIN

ROOM TAX COMMISSION MEETING

Tuesday, October 7, 2025, at 4 PM

2nd floor Meeting Room next to IT Dept.

Two Rivers City Hall
1717 East Park Street
Two Rivers, WI 54241

MINUTES

1. **CALL TO ORDER** Meeting started at 4:05PM
2. **ROLL CALL** Present: Curt Andrews, Bill LeClair, Kyle Kordell, Mark Bittner, and Joe Metzen
Remote call in: Rick Carey
3. **APPROVE MINUTES FROM 7/29/2025 MEETING** Motion to approve minutes as presented was made by Mark Bittner, seconded by Bill LeClair, motion carried.
4. **REVIEW 2025 YTD TOURISM & ROOM TAX BUDGET TO ACTUAL** Joe Metzen reported that room tax revenue has been behind in 2025 compared to what was budgeted. The year has been off to a slow start and planned for events like the NFL Draft did not provide the revenue that was expected. The Q3 market pace and two hotel room tax revenue fees had not yet arrived by the time of this meeting. Once they arrive, it will be a good indicator of how the fiscal year will end and how close to budget goals we will be. Joe noted that forecasting related to expenses has indicated we should finish within expense guidelines if not better than expected. Losing a year end event like Wayzgoose will hurt off season revenue. Curt asked that for future budget meetings line items with significant variance over budget be highlighted with an explanation narrative.
5. **REVIEW ROOM TAX REVENUE YTD YEAR OVER YEAR**
 - a. **Compare room tax data from other DMOs** Joe Metzen indicated he has reached out to other DMO's to get data on how room tax revenue for other communities in the state have fared in 2025. To date, we do not have hard data on room tax revenue from other DMOs, but the feeling is tourism has been down post-election with a gradual increase as the year has gone on.

REVIEW DRAFT OF 2026 TOURISM AND ROOM TAX BUDGET

A summary of the 2026 Budget draft noting key points was provided by Joe Metzen.

The 2026 budget revenue goals have been set conservatively, based on the actual revenue generated in 2024. This approach reflects the slow start of tourism in 2025 and the current economic uncertainty.

RTC reached a consensus on the following points:

*Rest Stop Area Funding: * The \$30,000 previously allocated to the rest stop area will be reserved for future capital improvements that directly support tourism and overnight stays.

*Two Rivers Main Street: * The RTC will not provide the \$12,000 in funding to Two Rivers Main Street in 2026. Curt Andrews and Joe Metzen will meet with Two Rivers Main Street Director Jason Ring to

discuss this change and recommend that the TR Main Street program provides a business plan with measurable ROI for future review by RTC. The \$12,000 in funding will be directed to direct marketing by the Explore Two Rivers Board to utilize.

*Washington House Funding: * RTC approved \$3,000 for Washington House, with an additional \$1,000 in funding available if they provide a proposal for increasing hours and visitor engagement to attract more visitors to the community. Tourism Director Joe Metzen will be meeting with Washington House to assist them with this plan.

The remaining budget was approved as presented. It was noted that if the Tourism Department achieves its revenue goals and stays within spending guidelines, the RTC General Fund should return to \$90,000 to \$100,000 by the end of 2026, consistent with the guidelines set by the RTC in 2024.

The budget will be shared with Explore Two Rivers on October 14, 2025, to allow ETR to finalize the 2026 marketing plan within the financial guidelines provided by the approved budget.

- 6. REVIEW FUNDING REQUEST FROM SISTER CITY PROGRAM** Motion made to approve \$1,000 in funding to the Sister City Program. Motion by Bill LeClair, second by Rick Carey, motion carried. RTC noted that future requests of this nature should go through the Opportunity Grant Program and Explore Two Rivers.
- 7. FOLLOW UP ON GEO FENCING & STR ADDRESS VERIFICATION**
- 8. ADJOURNMENT** Meeting adjourned at 6:40PM. Motion by Curt Andrews, second Mark Bittner, motion carried.

In accordance with the requirements of Title II of the Americans with Disabilities Act (ADA), the City of Two Rivers will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs, or activities. If you need assistance or reasonable accommodations in participating in this meeting or event due to a disability as defined under the ADA, please call the City Clerk's office at 920-793-5526 or email clerk@two-rivers.org at least 48 hours prior to the scheduled meeting or event to request an accommodation. For additional assistance, individuals with hearing or speech disabilities can call 711 and be connected to a telephone relay system.

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EXPLORE TWO RIVERS MEETING OF THE BOARD OF DIRECTORS

Tuesday, October 14, 2025, at 8:00 a.m.

2nd floor Two Rivers City Hall
1717 E. Park Street

MINUTES

1. CALL TO ORDER

Meeting called to order at 8:00 a.m.

2. ROLL CALL

Present: Todd Nilson, John Wyrstek, Michael Ditmer, Mike Mathis, Amanda La Tour, Erin Dembski, Joe Metzen

Absent: Melissa Nyssen

Guests: None

3. INTRODUCTION OF INVITED GUESTS

None.

4. APPROVAL OF BOARD MEETING MINUTES

No changes. Motion to approve made by Mike Mathis, seconded by Michael Ditmer.

Motion carried.

5. TREASURER REPORT

Discussion highlights:

- Revenues tracking close to 2023 YTD; currently down ~8%.
- Metzen reached out at state level: occupancy reporting vs. revenue data appears to be preferred; he is asking 5–6 peer DMOs for year-over-year revenue. Inquiry also sent to Manitowoc tourism director.
- Anticipated revenue impacts due to no Kitefest (September) and canceled Wayzgoose (November).
- Curt noted significant anecdotal decline in Canadian tourism.
- Discussed issuing an RFP for 2026 logo-wear; preference to seek local vendors.

Motion to approve Treasurer's Report made by Mike Mathis, seconded by John Wyrstek.

Motion carried.

6. OLD BUSINESS

a. Open ETR Board Seats

- Motion by Mike Mathis to approve Lyssa Schmidt and Sherry Barbier to the Explore Two Rivers Board; seconded by Curt Andrews. Motion carried unanimously. (Board now at 8 members.)
- The new director of Hamilton Wood Type & Print Museum has interest but is still settling in.
- Woodland Dunes has indicated they are not ready to put forward a staff member at this time.

b. Business Survey

- Reviewed distribution plan for sharing results via social media, City/Explore websites, and with TRBA, Rotary, school boards, and local media.
- Metzen suggested scheduling an additional meeting to discuss a 2026 marketing roadmap to align on Q1 spend (invitation forthcoming).

7. NEW BUSINESS AND UPDATES

a. IT and AI Update (Nilson & Metzen)

- Brief update followed by discussion to establish a 2026 budget line item for AI experiments to enhance tourism marketing.

b. Sister City Event.

- Brief review noted. (Wayzgoose already discussed under revenue impacts.)

c. Travel Wisconsin Marketing Co-op (\$1,700) – Deadline Oct 15

- Motion by Curt Andrews to commit to the Travel Wisconsin Magazine co-op; seconded by Todd Nilson. Motion carried.

8. TOURISM DIRECTOR REPORT

No report this month.

9. NEXT MEETING

The next regular meeting will be held on Tuesday, November 11, 2025, at 8:00 a.m., 2nd floor City Hall.

10. ADJOURNMENT

Motion to adjourn made by Michael Ditmer, seconded by John Wrosteck. Motion carried. Meeting adjourned at 9:14 a.m.

In accordance with the requirements of Title II of the Americans with Disabilities Act (ADA), the City of Two Rivers will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs, or activities. If you need assistance or reasonable accommodations in participating in this meeting or event due to a disability as defined under the ADA, please call the City Clerk's office at 920-793-5526 or email clerk@two-rivers.org at least 48 hours prior to the scheduled meeting or event to request an accommodation. For additional assistance, individuals with hearing or speech disabilities can call 711 and be connected to a telephone relay system.

It is possible that members of and possibly a quorum of governmental bodies of the municipality may be in attendance at the above stated meeting to gather information; no other action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice



**TWO
RIVERS**
WISCONSIN

PERSONNEL AND FINANCE COMMITTEE MEETING

Thursday, October 16, 2025 at 6:00 PM

Committee Room - City Hall, 3rd Floor
1717 E. Park Street, Two Rivers, WI 54241

MINUTES

1) Call to Order

The meeting was called to order by Committee Chairman Bittner at 6:01 pm.

2) Roll Call

Committee Members Present: Mark Bittner, Bonnie Shimulunas, Adam Wachowski
City Staff Present: Kyle Kordell, City Manager; Mike Mathis, Parks & Rec Director; Matt Heckenlaible, Public Works Director; and Kassie Paider, Finance Director.

3) Presentation of Proposed Parks and Recreation Budgets

Parks & Recreation Director Mathis presented the proposed budgets for Health/Human Services, Parks & Recreation, and Miscellaneous Special Revenue Funds.

- Health/Human Services (Senior Center and Cemeteries) shows an increase of \$23,735 (5.57%).
- Culture, Recreation & Education (Community Center, Parks, Recreation, Special Events, Recreation Fields, and Trails/Median Maintenance) shows a total increase of \$89,438 (6.28%).

Special Revenue Funds Reviewed:

- Docks & Harbors: Decrease of \$2,500.
- Senior Center Fund: Revenue increase of \$16,200 and expense increase of \$13,746, resulting in a net improvement of \$2,454; projected to use \$4,000 of fund balance in 2026.
- Urban Forestry: Proposed to remain unchanged.
- Special Events Donation Fund: Proposed to use \$7,000 of fund balance in 2026.
- Concessions Fund: Budgeted net income of \$11,215, which will be transferred to Special Events.
- Tree Planting Fund: Increase of \$4,000.
- Golf Simulator Fund: Budgeted net income of \$1,850.

4) Presentation of Proposed General Government Budget

Finance Director Paider presented the proposed General Government budgets, which include the following categories: Council, Judicial, Legal, City Manager, City Clerk/Human Resources, Elections, Technology, Finance, Assessing, City Hall, General Government, and Insurance.

Total General Government expenditures are proposed to decrease by \$10,536 (0.79%) compared to 2025. This reduction is primarily due to a \$120,700 decrease in insurance costs, resulting from a change in insurance carriers.

5) Presentation of 2026 General Obligation Borrowing Plan for Capital Projects

The current 2026 Capital Projects Plan was reviewed.

Director Mathis outlined major proposed park projects, including improvements to Riverside Park including the skate park, with \$324,550 in City borrowing and \$574,500 in grants and fundraising.

Director Heckenlaible discussed proposed street projects and Public Works equipment requests.

The total amount of proposed projects included in General Obligation borrowing for 2026
\$2,479,000.

Section 10, ItemB.

6) Set Next Meeting Date and Time: Thursday, October 23, 6:00 PM

7) Adjournment

Motion by Wachowski, seconded by Bittner, to adjourn at 9:29pm. Motion carried.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "K Paider", is written in dark ink.

Kassie Paider, Finance Director



**TWO
RIVERS**
WISCONSIN

PERSONNEL AND FINANCE COMMITTEE MEETING

Thursday, October 23, 2025 at 6:00 PM

Committee Room - City Hall, 3rd Floor
1717 E. Park Street, Two Rivers, WI 54241

MINUTES

1) Call to Order

The meeting was called to order by Committee Member Shimulunas at 6:05 pm.

2) Roll Call

Committee Members Present: Bonnie Shimulunas and Adam Wachowski

City Staff Present: Kyle Kordell, City Manager; Matt Heckenlaible, Public Works Director; and Kassie Paider, Finance Director.

3) Presentation of Proposed Public Works Budgets

Public Works Director Matt Heckenlaible presented the proposed 2026 Public Works Budget, which includes an overall increase of \$184,859 (10.45%).

The primary drivers of this increase include:

- Wages: 3% increase
- Health Insurance: 10% increase
- New Positions:
 - Certified Collection System Operator (required by the DNR, to be filled in Q3 2026)
 - Civil Engineer (to support succession planning and alleviate staff workload)

Additional contributing factors include:

- Increased software costs
- Higher snow and ice removal supply expenses
- Underwater inspection of a bridge
- Increased costs for Maritime Metro Transit services

4) Update of 2026 General Obligation Borrowing Plan for Capital Projects

No review took place, as this topic will be discussed in more detail during the October 27 City Council Work Session.

5) Set Next Meeting Date and Time: Thursday, October 30, 6:00 PM

6) Adjournment

Motion by Wachowski, seconded by Shimulunas, to adjourn at 7:59pm. Motion carried.

Respectfully Submitted,

Kassie Paider, Finance Director



**TWO
RIVERS**
WISCONSIN

Section 10, ItemB.

POLICE AND FIRE COMMISSION

Tuesday, September 09, 2025 at 4:00 PM

Council Chambers - City Hall, 3rd Floor
1717 E. Park Street, Two Rivers, WI 54241

MINUTES

1. CALL TO ORDER

The meeting was called to order at 4:00 PM.

2. ROLL CALL

Commission Members: Mike Canty, Kris LaFond, Sandy Rohrick, Jack Gadzala, Brad Yaggie

3. OPERATIONS UPDATE

Police Chief Meinnert provided an update on the tactical team. A segreant demoted to join the Drug Metro Unit. We also have an officer part of the Water Rescue Team.

4. STAFFING UPDATE

Police Chief Meinnert reported Hailey Thomposn has passed all field training.

5. CLOSED SESSION

The Police and Fire Commission reserves the right to enter into closed session per Wis. Stats. 19.85(1)(c) considering employment, promotion, compensation, or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.

a. Interview and Potential Promotion of Police Lieutenant

Motion carried with a roll call vote.

Motion made by Rohrick, seconded by Canty to convene in closed session at 4:25 PM.

Voting Yea: Canty, LaFond, Rohrick, Gadzala, Yaggie

6. RECONVENE IN OPEN SESSION PURSUANT TO WIS. STATS. 19.85(2)

Motion carried with a voice vote.

Motion made by Gadzala, seconded by Canty to reconvene in open session at 4:52 PM.

Voting Yea: Canty, LaFond, Rohrick, Gadzala, Yaggie

7. ANY ACTION AS A RESULT OF CLOSED SESSION

a. Promotion and Staffing Approval

Motion carried with a voice vote.

Motion made by Gadzala, seconded by Canty to promote Sgt. Schweigl to Lieutenant.

Voting Yea: Canty, LaFond, Rohrick, Gadzala, Yaggie

8. ADJOURNMENT

Motion carried with a voice vote.

Motion made by Rohrick, seconded by LaFond to adjourn the meeting at 4:54 PM.
Voting Yea: Canty, LaFond, Rohrick, Gadzala, Yaggie

Respectfully submitted,

Amanda Baryenbruch
City Clerk



**TWO
RIVERS**
WISCONSIN

Section 10, Item B.

POLICE AND FIRE COMMISSION

Wednesday, October 22, 2025 at 4:00 PM

IT Conference Room - City Hall, 2nd Floor
1717 E. Park Street, Two Rivers, WI 54241

MINUTES

1. CALL TO ORDER

The meeting was called to order at 4:03 PM.

2. ROLL CALL

Commission Members: Mike Canty, Kris LaFond, Sandy Rohrick, Jack Gadzala (via phone), Brad Yaggie

3. STAFFING UPDATE

Fire Chief Murack reported on September 19 they conducted an assessment center including representatives on the panel from other municipalities.

4. CLOSED SESSION

The Police and Fire Commission reserves the right to enter into closed session per Wis. Stats. 19.85(1)(c) considering employment, promotion, compensation, or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.

1. Promotional Process of Captain and Acting Captain

Motion carried with a roll call vote.

Motion made by Rohrick, seconded by LaFond to convene in closed session at 4:07 PM.

Voting Yea: Canty, LaFond, Rohrick, Gadzala, Yaggie

5. RECONVENE IN OPEN SESSION PURSUANT TO WIS. STATS. 19.85(2)

Motion carried with a voice vote.

Motion made by Canty, seconded by Rohrick to reconvene in open session at 4:20 PM.

Voting Yea: Canty, LaFond, Rohrick, Gadzala, Yaggie

6. ANY ACTION AS A RESULT OF CLOSED SESSION

Motion carried with a voice vote.

Motion made by Rohrick, seconded by LaFond to approve the promotional list for Fire Captain

Voting Yea: Canty, LaFond, Rohrick, Gadzala, Yaggie

Motion carried with a voice vote.

Motion made by Rohrick, seconded by LaFond to approve the promotional list for Fire Acting Captain

Voting Yea: Canty, LaFond, Rohrick, Gadzala, Yaggie

7. ADJOURNMENT

Motion carried with a voice vote.

Motion made by LaFond, seconded by Canty to adjourn the meeting at 4:20 PM.
Voting Yea: Canty, LaFond, Rohrick, Gadzala, Yaggie.

Respectfully submitted,

Amanda Baryenbruch
City Clerk

Debt Service Fund Summary Financial Report August 2025

A detailed report can be provided upon request.



**TWO
RIVERS**
WISCONSIN

CITY OF TWO RIVERS
2025 MONTHLY DEBT SERVICE FUND REPORT
AUGUST 31, 2025 BUDGET

Section 10, Item C.

DEBT SERVICE F 300 REVENUE AND EXPENSE DETAIL

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>DEBT SERVICE</u>						
REVENUES						
<u>REVENUES</u>						
300-41110 GENERAL PROPERTY TAX	0	2,551,538	2,551,538	0	100.00	2,589,571
300-48100 INTEREST ON INVESTMENTS	12,756	153,500	172,694	19,194	112.50	182,127
300-49110 PROCEEDS FROM DEBT	0	0	2,503	2,503	.00	1,454
300-49417 TRNSFR FROM OTHER FUNDS	9,900	202,213	202,213	0	100.00	237,925
TOTAL REVENUES	22,656	2,907,251	2,928,948	21,697	100.75	3,011,077
<u>EXPENDITURES</u>						
300-58100-2940 PAYMENT BOND ESCROW AGENT	0	0	325	325	.00	325
300-58100-2950 DEBT ISSUANCE COSTS	0	0	61,007	61,007	.00	54,297
300-58100-2960 DEBT PREMIUM	0	0	(134,426)	(134,426)	.00	(160,597)
300-58100-2970 DEBT UNDERWRITERS DISCOUNT	0	0	0	0	.00	0
300-58100-5970 TRANSFER TO OTHER FUNDS	25,275	50,534	25,275	(25,259)	50.02	48,311
300-58100-6200 PRINCIPAL PAYMENTS	253	2,246,747	2,245,735	(1,012)	99.95	2,243,258
300-58100-6210 INTEREST PAYMENTS	0	570,075	342,477	(227,598)	60.08	288,328
300-58100-6230 CAPITAL LEASE PAYMENTS	15,447	164,220	115,374	(48,846)	70.26	106,940
300-58100-6240 INTEREST EXP ON CAPITAL LEASES	1,380	32,273	12,294	(19,979)	38.09	16,064
300-58100-6900 OTHER SERVICES	950	4,000	3,325	(675)	83.13	3,800
TOTAL EXPENDITURES	43,305	3,067,849	2,671,387	(396,462)	87.08	2,600,726
REVENUE OVER EXPENDITURES - YTD	(20,649)	(160,598)	257,561	418,159	160.38	410,351

Debt Service Fund Summary Financial Report September 2025

A detailed report can be provided upon request.



**TWO
RIVERS**
WISCONSIN

CITY OF TWO RIVERS
2025 MONTHLY DEBT SERVICE FUND REPORT
SEPTEMBER 30, 2025 BUDGET

Section 10, Item C.

DEBT SERVICE F 300 REVENUE AND EXPENSE DETAIL

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>DEBT SERVICE</u>						
REVENUES						
<u>REVENUES</u>						
300-41110 GENERAL PROPERTY TAX	0	2,551,538	2,551,538	0	100.00	2,589,571
300-48100 INTEREST ON INVESTMENTS	14,510	153,500	187,204	33,704	121.96	201,635
300-49110 PROCEEDS FROM DEBT	0	0	2,503	2,503	.00	1,454
300-49417 TRNSFR FROM OTHER FUNDS	0	202,213	202,213	0	100.00	237,925
TOTAL REVENUES	14,510	2,907,251	2,943,458	36,207	101.25	3,030,585
<u>EXPENDITURES</u>						
300-58100-2940 PAYMENT BOND ESCROW AGENT	0	0	325	325	.00	325
300-58100-2950 DEBT ISSUANCE COSTS	0	0	61,007	61,007	.00	54,297
300-58100-2960 DEBT PREMIUM	0	0	(134,426)	(134,426)	.00	(160,597)
300-58100-2970 DEBT UNDERWRITERS DISCOUNT	0	0	0	0	.00	0
300-58100-5970 TRANSFER TO OTHER FUNDS	0	50,534	25,275	(25,259)	50.02	48,311
300-58100-6200 PRINCIPAL PAYMENTS	253	2,246,747	2,245,988	(759)	99.97	2,243,511
300-58100-6210 INTEREST PAYMENTS	224,424	570,075	566,901	(3,174)	99.44	489,951
300-58100-6230 CAPITAL LEASE PAYMENTS	0	164,220	115,374	(48,846)	70.26	106,940
300-58100-6240 INTEREST EXP ON CAPITAL LEASES	0	32,273	12,294	(19,979)	38.09	16,064
300-58100-6900 OTHER SERVICES	1,425	4,000	4,750	750	118.75	4,275
TOTAL EXPENDITURES	226,102	3,067,849	2,897,489	(170,360)	94.45	2,803,078
REVENUE OVER EXPENDITURES - YTD	(211,592)	(160,598)	45,970	206,568	28.62	227,508



**TWO
RIVERS**
WISCONSIN

August 2025 General Fund Summary Financial Report

A detailed report can be provided upon request.

9/30/2025

CITY OF TWO RIVERS
FUND SUMMARY
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

Section 10, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
<u>REVENUE</u>						
TAXES	71,135	3,145,553	2,867,997.22	(277,556)	91.18	2,812,316
SPECIAL ASSESSMENTS	(45)	280,000	84,445.41	(195,555)	30.16	125,940
INTERGOVERNMENTAL REVENUE	965	5,706,104	1,490,151.97	(4,215,952)	26.12	1,439,999
LICENSES & PERMITS	33,023	322,200	171,679.82	(150,520)	53.28	194,595
FINES & FORFEITURES	332	82,800	49,045.23	(33,755)	59.23	57,108
CHARGES FOR SERVICE	80,481	1,705,000	899,365.37	(805,635)	52.75	899,638
INTERDEPARTMENTAL REVENUE	24,773	557,000	202,437.94	(354,562)	36.34	242,269
MISCELLANEOUS REVENUE	13,168	314,000	197,965.26	(116,035)	63.05	356,309
OTHER FINANCING SOURCES	9,739	378,000	195,752.22	(182,248)	51.79	170,696
TOTAL FUND REVENUE	233,570	12,490,657	6,158,840.44	(6,331,817)	49.31	6,298,870
<u>EXPENDITURES</u>						
COUNCIL	1,105	16,147	10,246.12	(5,901)	63.46	7,027
JUDICIAL	4,689	64,876	39,686.39	(25,190)	61.17	36,571
LEGAL COUNSEL	9,116	63,481	38,814.56	(24,666)	61.14	35,118
CITY MANAGER	(21,483)	123,681	81,213.26	(42,468)	65.66	114,777
CLERK	7,170	92,892	59,119.74	(33,772)	63.64	54,673
ELECTION	1,099	25,275	14,482.88	(10,792)	57.30	9,735
INFORMATION SYSTEMS	9,064	128,873	86,891.79	(41,981)	67.42	86,371
FINANCE DEPARTMENT	10,631	160,792	112,745.87	(48,046)	70.12	114,059
ASSESSING	9,978	128,425	78,356.05	(50,069)	61.01	80,365
CITY HALL	7,615	95,714	61,936.47	(33,778)	64.71	60,820
GENERAL GOVERNMENT	(67)	26,500	17,083.37	(9,417)	64.47	16,876
INSURANCE	33,248	415,264	266,624.76	(148,639)	64.21	247,756
POLICE ADMINISTRATION	138,188	1,614,490	1,085,668.42	(528,822)	67.25	1,091,754
POLICE PATROL	214,688	2,194,982	1,529,275.13	(665,707)	69.67	1,430,691
POLICE CROSSING GUARDS	0	27,947	14,505.61	(13,441)	51.90	13,298
POLICE & FIRE COMMISSION	40	5,500	2,619.50	(2,881)	47.63	6,350
FIRE ADMINISTRATION	53,478	646,206	431,091.33	(215,115)	66.71	405,644
FIREFIGHTERS	168,098	1,888,824	1,280,935.81	(607,888)	67.82	1,195,943
AMBULANCE	38,221	438,592	294,234.72	(144,357)	67.09	333,669
INSPECTION	18,422	201,000	147,737.08	(53,263)	73.50	121,197
HIGHWAY ADMINISTRATION	16,479	187,257	120,363.88	(66,893)	64.28	112,953
PUBLIC WORKS SHOP	54,371	680,223	525,534.07	(154,689)	77.26	468,314
STREET MAINTENANCE	14,450	250,297	125,113.67	(125,183)	49.99	123,094
TRAFFIC CONTROL	8,287	65,646	55,516.73	(10,129)	84.57	63,609
SNOW & ICE	422	234,695	108,102.40	(126,593)	46.06	75,211
BRIDGE REPAIR/MAINTENANCE	2,396	46,130	23,434.99	(22,695)	50.80	27,290
TRANSIT	0	145,000	72,094.50	(72,906)	49.72	0
WORK DONE FOR OTHER DEPTS	24,860	159,679	135,860.34	(23,819)	85.08	136,919
SENIOR CENTER	16,833	205,077	139,529.50	(65,548)	68.04	126,853
CEMETERIES	20,657	216,731	148,300.62	(68,430)	68.43	140,297
COMMUNITY CENTER	36,530	482,420	287,530.17	(194,890)	59.60	285,605
PARKS	66,506	397,104	294,541.65	(102,562)	74.17	262,228
RECREATION	31,148	340,199	249,667.91	(90,531)	73.39	215,410
SPECIAL EVENTS	5,822	43,115	34,087.89	(9,027)	79.06	31,416
RECREATION FIELDS	10,395	121,966	75,293.67	(46,672)	61.73	82,299
TRAILS/MEDIAN MAINTENANCE	6,799	38,462	27,186.37	(11,276)	70.68	20,992
OTHER FINANCING USES	44,992	517,079	384,334.19	(132,745)	74.33	400,772

CITY OF TWO RIVERS
FUND SUMMARY
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

Section 10, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
TOTAL FUND EXPENDITURES	1,064,247	12,490,541	8,459,761.41	(4,030,780)	67.73	8,035,957
REVENUE OVER (UNDER) EXPENSES	(830,677)	116	(2,300,920.97)	(2,301,037)	(1,983,552.56)	(1,737,087)

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

Section 10, Item C.

GENERAL FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>TAXES</u>						
100-41110 GENERAL PROPERTY TAX	0	2,288,033	2,288,033	0	100.00	2,250,000
100-41310 LOCAL UTILITY TAX EQUIV	70,379	845,000	563,683	(281,317)	66.71	549,864
100-41320 OTHER TAX EXEMPT ENTITIES	0	20	15	(5)	77.20	17
100-41800 INTEREST DELINQ. TAXES	756	12,500	16,266	3,766	130.13	12,435
100-41900 TIF/TID CLOSE REFUND	0	0	0	0	.00	0
TOTAL TAXES	71,135	3,145,553	2,867,997	(277,556)	91.18	2,812,316
<u>SPECIAL ASSESSMENTS</u>						
100-42300 STREET PAVING & CONSTRUCT	0	275,000	82,124	(192,876)	29.86	121,466
100-42401 OTHER SPECIAL ASSESSMENTS	(45)	5,000	2,322	(2,679)	46.43	4,474
TOTAL SPECIAL ASSESSMENTS	(45)	280,000	84,445	(195,555)	30.16	125,940
<u>INTERGOVERNMENTAL REVENUE</u>						
100-43310 SHARED ELECTION EXPENSE	0	0	0	0	.00	0
100-43410 STATE SHARED TAXES	0	4,743,623	711,543	(4,032,080)	15.00	695,641
100-43411 EXPENDITURE RESTRAINT	0	161,197	161,197	0	100.00	161,197
100-43412 EXEMPT COMPUTER STATE AID	0	20,753	20,753	0	100.00	20,753
100-43413 PERSONAL PROPERTY AID	0	55,300	55,300	0	100.00	19,863
100-43415 VIDEO SERVICE PROVIDER AID	0	26,680	26,680	0	100.00	26,680
100-43420 STATE FIRE INS TAX	0	36,000	42,168	6,168	117.13	35,659
100-43520 STATE AID/POLICE TRAINING	965	30,000	17,662	(12,338)	58.87	30,593
100-43529 STATE AID-OTH PUB SAFETY	0	26,000	0	(26,000)	.00	0
100-43580 GRANT PROCEEDS	0	0	0	0	.00	0
100-43610 PAYMENT MUN. SERVICES	0	5,400	4,293	(1,107)	79.51	5,337
100-43620 OTHER STATE AID	0	0	0	0	.00	0
100-43710 HIGHWAY AIDS-LOCAL	0	471,257	353,135	(118,122)	74.93	346,999
100-43711 CONNECTING STREETS	0	129,894	97,420	(32,474)	75.00	97,279
TOTAL INTERGOVERNMENTAL REVE	965	5,706,104	1,490,152	(4,215,952)	26.12	1,439,999

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

Section 10, Item C.

GENERAL FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>LICENSES & PERMITS</u>						
100-44110 LIQUOR LICENSE	0	19,000	18,505	(495)	97.39	18,411
100-44120 BAR OPERATOR LICENSE	105	6,000	4,920	(1,080)	82.00	4,650
100-44125 CIGARETTE LICENSE	0	200	100	(100)	50.00	200
100-44130 BUSINESS OR OCCUPATION	20	2,500	2,325	(175)	93.00	2,170
100-44140 CABLE TV FRANCHISE	20,874	100,000	42,158	(57,842)	42.16	48,115
100-44200 BICYCLE LIC/GOLF CART PERMIT	225	1,300	1,475	175	113.46	1,075
100-44210 DOG LICENSE	65	8,000	2,621	(5,379)	32.76	3,327
100-44300 BUILDING PERMITS	6,214	115,000	56,284	(58,717)	48.94	63,980
100-44310 ELECTRICAL PERMITS	2,970	18,000	16,321	(1,679)	90.67	15,190
100-44320 PLUMBING PERMITS	1,640	25,000	11,670	(13,330)	46.68	13,594
100-44330 SIGN PERMIT	150	1,700	1,050	(650)	61.76	1,410
100-44340 CONDITIONAL USE PERMIT	350	4,500	2,850	(1,650)	63.33	4,550
100-44800 SHORT TERM RENTAL PERMIT FEE	150	6,000	2,400	(3,600)	40.00	4,800
100-44900 OTHER PERMITS	260	15,000	9,001	(5,999)	60.01	13,122
TOTAL LICENSES & PERMITS	33,023	322,200	171,680	(150,520)	53.28	194,595
<u>FINES & FORFEITURES</u>						
100-45110 MUN. COURT FINES/COSTS	0	40,000	18,490	(21,510)	46.22	25,225
100-45115 POLICE DEPT TRIP PAYMENTS	0	30,000	20,475	(9,525)	68.25	20,079
100-45130 PARKING VIOLATIONS	335	12,000	10,177	(1,823)	84.81	11,078
100-45131 UNPAID TRAFFIC JUDGEMENTS	(3)	0	(96)	(96)	.00	(123)
100-45220 ANIMAL TRANSPORTS	0	800	0	(800)	.00	850
TOTAL FINES & FORFEITURES	332	82,800	49,045	(33,755)	59.23	57,108
<u>CHARGES FOR SERVICE</u>						
100-46110 GENERAL GOVERNMENT FEES	3,544	25,000	14,303	(10,697)	57.21	18,057
100-46111 PUBLICATIONS FEES	0	0	0	0	.00	0
100-46210 LAW ENFORCEMENT FEES	290	3,000	1,762	(1,238)	58.73	2,015
100-46220 FIRE DEPARTMENT FEES	1,961	12,000	17,774	5,774	148.12	756
100-46225 FIRE DEPT TRIP PAYMENTS	2,718	70,000	26,194	(43,806)	37.42	61,248
100-46230 AMBULANCE FEES	47,154	895,000	550,294	(344,706)	61.49	486,321
100-46240 POLICE LIAISON FEES	0	170,000	94,764	(75,236)	55.74	163,419
100-46310 PUBLIC WORKS FEES	0	275,000	4,735	(270,265)	1.72	15,624
100-46540 CEMETERY PLOTS	8,100	110,000	67,540	(42,460)	61.40	55,295
100-46720 RECREATION FEES	13,384	90,000	80,360	(9,640)	89.29	63,494
100-46743 COMMUNITY CENTER	2,174	40,000	28,421	(11,579)	71.05	26,416
100-46745 SENIOR CENTER	1,155	15,000	8,836	(6,164)	58.91	6,995
100-46840 MISC COMMUNITY GARDEN REVENU	0	0	4,383	4,383	.00	0
TOTAL CHARGES FOR SERVICE	80,481	1,705,000	899,365	(805,635)	52.75	899,638

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

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GENERAL FUND DETAIL

		PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>INTERDEPARTMENTAL REVENUE</u>							
100-47430	PUBLIC WORKS CHARGES	24,773	525,000	200,446	(324,554)	38.18	239,419
100-47440	RECREATION CHARGES	0	32,000	1,992	(30,008)	6.22	2,850
100-47450	ECONOMIC DEVELOPMENT CHRG	0	0	0	0	.00	0
	TOTAL INTERDEPARTMENTAL REVEN	24,773	557,000	202,438	(354,562)	36.34	242,269
<u>MISCELLANEOUS REVENUE</u>							
100-48100	INTEREST ON INVESTMENTS	11,011	100,000	74,422	(25,578)	74.42	146,153
100-48120	INTEREST INCOME ON TIF ADVANCE	0	4,000	0	(4,000)	.00	0
100-48121	INT INC ON UTILITY ADVANCES	0	20,000	0	(20,000)	.00	0
100-48130	INTERST-SPECIAL ASSMTS	602	40,000	35,068	(4,932)	87.67	32,304
100-48200	RENT-CITY PROPERTY	1,340	70,000	59,830	(10,170)	85.47	61,628
100-48300	SALE OF PROP & EQUIP	0	25,000	24,368	(632)	97.47	82,355
100-48400	REFUND FOR PRIOR YEARS	0	35,000	0	(35,000)	.00	0
100-48440	INSURANCE CLAIMS	0	0	0	0	.00	0
100-48500	DONATIONS	0	0	2,000	2,000	.00	15,604
100-48900	OTHER REVENUES	215	20,000	2,279	(17,721)	11.39	18,264
	TOTAL MISCELLANEOUS REVENUE	13,168	314,000	197,965	(116,035)	63.05	356,309
<u>OTHER FINANCING SOURCES</u>							
100-49223	TRANS FROM OTHER FUNDS	9,739	378,000	195,752	(182,248)	51.79	170,696
	TOTAL OTHER FINANCING SOURCES	9,739	378,000	195,752	(182,248)	51.79	170,696
	TOTAL FUND REVENUE	233,570	12,490,657	6,158,840	(6,331,817)	49.31	6,298,870

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
GEN GOVT ADMINISTRATION						
CITY COUNCIL						
PERSONNEL SERVICES	1,130	9,042	13,940	(4,898)	64.87	8,540
CONTRACTUAL SERVICES	774	4,387	8,800	(4,413)	49.85	3,469
OPERATING SUPPLIES & EXPENSE	0	4,236	5,100	(864)	83.06	55
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(800)	(7,420)	(11,693)	4,273	(63.45)	(5,037)
TOTAL CITY COUNCIL	1,105	10,246	16,147	(5,901)	63.46	7,027
JUDICIAL						
PERSONNEL SERVICES	4,643	36,029	58,476	(22,447)	61.61	34,028
CONTRACTUAL SERVICES	0	3	1,450	(1,447)	.21	412
OPERATING SUPPLIES & EXPENSE	46	1,254	2,550	(1,296)	49.18	2,132
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	0
TOTAL JUDICIAL	4,689	39,686	64,876	(25,190)	61.17	36,571
LEGAL DEPARTMENT						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	15,718	66,922	109,450	(42,528)	61.14	60,546
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(6,602)	(28,107)	(45,969)	17,862	(61.14)	(25,428)
TOTAL LEGAL DEPARTMENT	9,116	38,815	63,481	(24,666)	61.14	35,118
CITY MANAGER						
PERSONNEL SERVICES	33,842	176,243	268,825	(92,582)	65.56	169,796
CONTRACTUAL SERVICES	10,174	47,243	61,900	(14,657)	76.32	23,084
OPERATING SUPPLIES & EXPENSE	1,302	8,552	22,650	(14,098)	37.76	15,761
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(66,801)	(150,825)	(229,694)	78,869	(65.66)	(93,865)
TOTAL CITY MANAGER	(21,483)	81,213	123,681	(42,468)	65.66	114,777

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CITY CLERK						
PERSONNEL SERVICES	9,580	75,202	113,100	(37,898)	66.49	70,576
CONTRACTUAL SERVICES	54	1,166	7,200	(6,034)	16.19	1,106
OPERATING SUPPLIES & EXPENSE	188	4,618	6,950	(2,332)	66.44	3,212
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(2,652)	(21,866)	(34,358)	12,492	(63.64)	(20,220)
TOTAL CITY CLERK	7,170	59,120	92,892	(33,772)	63.64	54,673
ELECTIONS						
PERSONNEL SERVICES	1,059	10,412	13,875	(3,463)	75.04	6,412
CONTRACTUAL SERVICES	0	2,310	5,300	(2,990)	43.58	683
OPERATING SUPPLIES & EXPENSE	40	1,761	6,100	(4,339)	28.87	2,641
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL ELECTIONS	1,099	14,483	25,275	(10,792)	57.30	9,735
INFORMATION SYSTEMS						
PERSONNEL SERVICES	18,548	148,215	227,375	(79,160)	65.19	142,136
CONTRACTUAL SERVICES	2,866	62,048	83,800	(21,752)	74.04	67,112
OPERATING SUPPLIES & EXPENSE	693	1,668	3,150	(1,482)	52.96	1,397
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(13,043)	(125,040)	(185,452)	60,412	(67.42)	(124,272)
TOTAL INFORMATION SYSTEMS	9,064	86,892	128,873	(41,981)	67.42	86,371
TOTAL GEN GOVT ADMIN	10,760	330,455	515,225	(184,770)	64.14	344,273

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF GENERAL GOVERNMENT ADMINISTRATION EXPENSES *****						
PERSONNEL SERVICES	68,801	455,145	695,591	(240,446)	65.43	431,487
CONTRACTUAL SERVICES	29,586	184,078	277,900	(93,822)	66.24	156,411
OPERATING SUPPLIES & EXPENSE	2,269	22,089	46,500	(24,411)	47.50	25,197
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	(89,897)	(333,257)	(507,166)	173,909	(65.71)	
TOTAL GEN GOVT ADMINISTRATION	10,760	330,455	515,225	(184,770)	64.14	344,273

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
FINANCE ADMINISTRATION						
FINANCE						
PERSONNEL SERVICES	27,173	203,095	335,425	(132,330)	60.55	241,371
CONTRACTUAL SERVICES	395	91,301	79,950	11,351	114.20	54,033
OPERATING SUPPLIES & EXPENSE	556	3,874	10,000	(6,126)	38.74	6,241
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(17,493)	(185,524)	(264,583)	79,059	(70.12)	(187,586)
TOTAL FINANCE	10,631	112,746	160,792	(48,046)	70.12	114,059
ASSESSOR						
PERSONNEL SERVICES	4,595	33,467	58,875	(25,408)	56.84	36,604
CONTRACTUAL SERVICES	5,358	44,703	67,600	(22,897)	66.13	42,888
OPERATING SUPPLIES & EXPENSE	24	185	1,950	(1,765)	9.50	873
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL ASSESSOR	9,978	78,356	128,425	(50,069)	61.01	80,365
TOTAL FINANCE ADMINISTRATION	20,608	191,102	289,217	(98,115)	66.08	194,424

***** SUMMARY OF FINANCE ADMINISTRATION EXPENSES *****

PERSONNEL SERVICES	31,768	236,562	394,300	(157,738)	60.00	277,975
CONTRACTUAL SERVICES	5,753	136,005	147,550	(11,545)	92.18	96,921
OPERATING SUPPLIES & EXPENSE	580	4,059	11,950	(7,891)	33.97	7,114
CAPITAL OUTLAY	0	0	0	0	.00	
ALLOCATION	(17,493)	(185,524)	(264,583)	79,059	(70.12)	
TOTAL FINANCE ADMINISTRATION	20,608	191,102	289,217	(98,115)	66.08	194,424

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CITY HALL						
CITY HALL (BUILDING MAINTENANCE)						
PERSONNEL SERVICES	5,932	60,196	93,700	(33,504)	64.24	60,281
CONTRACTUAL SERVICES	4,670	28,600	51,325	(22,725)	55.72	26,857
OPERATING SUPPLIES & EXPENSE	2,527	17,990	20,000	(2,010)	89.95	17,663
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(5,514)	(44,851)	(69,311)	24,460	(64.71)	(43,979)
TOTAL CITY HALL	7,615	61,936	95,714	(33,778)	64.71	60,820
OTHER GENERAL GOVERNMENT						
MISC GOVERNMENT						
CONTRACTUAL SERVICES	0	7,715	9,300	(1,585)	82.96	8,309
OPERATING SUPPLIES & EXPENSE	281	2,792	7,200	(4,408)	38.78	1,896
FIXED CHARGES	(347)	6,576	10,000	(3,424)	65.76	6,672
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL MISC GOVERNMENT	(67)	17,083	26,500	(9,417)	64.47	16,876
GENERAL INSURANCE						
PERSONNEL SERVICES	0	0	0	0	.00	0
FIXED CHARGES	33,248	266,625	415,264	(148,639)	64.21	247,756
TOTAL GENERAL INSURANCE	33,248	266,625	415,264	(148,639)	64.21	247,756
TOTAL OTHER GEN GOVT	33,181	283,708	441,764	(158,056)	64.22	264,632

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF OTHER GENERAL GOVERNMENT EXPENSES *****						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	7,715	9,300	(1,585)	82.96	8,309
OPERATING SUPPLIES & EXPENSE	281	2,792	7,200	(4,408)	38.78	1,896
FIXED CHARGES	32,900	273,201	425,264	(152,063)	64.24	254,428
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL OTHER GEN GOVT	33,181	283,708	441,764	(158,056)	64.22	264,632

***** SUMMARY OF ALL GENERAL GOVERNMENT EXPENSES *****						
PERSONNEL SERVICES	106,501	751,903	1,183,591	(431,688)	63.53	769,742
CONTRACTUAL SERVICES	40,010	356,398	486,075	(129,677)	73.32	288,498
OPERATING SUPPLIES & EXPENSE	5,657	46,931	85,650	(38,719)	54.79	51,869
FIXED CHARGES	32,900	273,201	425,264	(152,063)	64.24	254,428
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	(112,904)	(563,632)	(841,060)	277,428	(67.01)	
TOTAL GENERAL GOVERNMENT	72,164	867,201	1,341,920	(474,719)	64.62	864,150

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
POLICE DEPARTMENT						
POLICE ADMINISTRATION						
PERSONNEL SERVICES	132,650	975,294	1,449,885	(474,591)	67.27	962,095
CONTRACTUAL SERVICES	1,026	67,899	83,890	(15,991)	80.94	42,654
OPERATING SUPPLIES & EXPENSE	830	10,422	32,100	(21,678)	32.47	60,835
FIXED CHARGES	3,682	32,053	48,615	(16,562)	65.93	26,170
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL POLICE ADMINISTRATION	138,188	1,085,668	1,614,490	(528,822)	67.25	1,091,754
POLICE PATROL						
PERSONNEL SERVICES	180,596	1,435,063	2,064,507	(629,444)	69.51	1,373,113
CONTRACTUAL SERVICES	31,575	62,858	85,700	(22,842)	73.35	26,212
OPERATING SUPPLIES & EXPENSE	2,517	31,354	44,775	(13,421)	70.03	31,366
TOTAL POLICE PATROL	214,688	1,529,275	2,194,982	(665,707)	69.67	1,430,691
CROSSING GUARDS						
PERSONNEL SERVICES	0	14,284	27,647	(13,363)	51.67	13,240
OPERATING SUPPLIES & EXPENSE	0	222	300	(78)	73.92	58
TOTAL CROSSING GUARDS	0	14,506	27,947	(13,441)	51.90	13,298
TOTAL POLICE DEPARTMENT	352,876	2,629,449	3,837,419	(1,207,970)	68.52	2,535,743

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF POLICE DEPARTMENT EXPENSES *****						
PERSONNEL SERVICES	313,246	2,424,640	3,542,039	(1,117,399)	68.45	2,348,448
CONTRACTUAL SERVICES	32,601	130,757	169,590	(38,833)	77.10	68,866
OPERATING SUPPLIES & EXPENSE	3,347	41,998	77,175	(35,177)	54.42	92,259
FIXED CHARGES	3,682	32,053	48,615	(16,562)	65.93	26,170
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL POLICE DEPARTMENT	352,876	2,629,449	3,837,419	(1,207,970)	68.52	2,535,743

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
POLICE & FIRE COMMISSION						
POLICE & FIRE COMMISSION						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	40	2,620	5,500	(2,881)	47.63	6,350
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
TOTAL POLICE & FIRE COMMISSION	40	2,620	5,500	(2,881)	47.63	6,350
FIRE DEPARTMENT						
FIRE ADMINISTRATION						
PERSONNEL SERVICES	45,509	359,845	556,871	(197,026)	64.62	352,203
CONTRACTUAL SERVICES	3,640	47,317	60,935	(13,618)	77.65	38,262
OPERATING SUPPLIES & EXPENSE	4,238	23,199	27,200	(4,001)	85.29	14,535
FIXED CHARGES	91	730	1,200	(470)	60.81	645
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL FIRE ADMINISTRATION	53,478	431,091	646,206	(215,115)	66.71	405,644
FIREFIGHTERS						
PERSONNEL SERVICES	167,273	1,256,440	1,856,824	(600,384)	67.67	1,174,215
CONTRACTUAL SERVICES	181	18,754	22,000	(3,246)	85.25	15,194
OPERATING SUPPLIES & EXPENSE	643	5,742	10,000	(4,258)	57.42	6,534
TOTAL FIREFIGHTERS	168,098	1,280,936	1,888,824	(607,888)	67.82	1,195,943
AMBULANCE SERVICES						
PERSONNEL SERVICES	34,977	263,214	375,992	(112,778)	70.01	299,258
CONTRACTUAL SERVICES	161	8,710	19,000	(10,290)	45.84	11,251
OPERATING SUPPLIES & EXPENSE	3,083	22,311	43,600	(21,290)	51.17	23,160
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL AMBULANCE SERVICES	38,221	294,235	438,592	(144,357)	67.09	333,669
TOTAL FIRE DEPARTMENT	259,797	2,006,262	2,973,622	(967,360)	67.47	1,935,256

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF FIRE DEPARTMENT EXPENSES *****						
PERSONNEL SERVICES	247,760	1,879,499	2,789,687	(910,188)	67.37	1,825,675
CONTRACTUAL SERVICES	3,982	74,781	101,935	(27,154)	73.36	64,706
OPERATING SUPPLIES & EXPENSE	7,964	51,252	80,800	(29,548)	63.43	44,229
FIXED CHARGES	91	730	1,200	(470)	60.81	645
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL FIRE DEPARTMENT	259,797	2,006,262	2,973,622	(967,360)	67.47	1,935,256

INSPECTION SERVICES

BUILDING INSPECTIONS

PERSONNEL SERVICES	18,124	136,559	188,950	(52,391)	72.27	108,761
CONTRACTUAL SERVICES	125	9,325	7,800	1,525	119.55	10,607
OPERATING SUPPLIES & EXPENSE	173	1,854	4,250	(2,396)	43.62	1,829
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL INSPECTION SERVICES	18,422	147,737	201,000	(53,263)	73.50	121,197

***** SUMMARY OF PUBLIC SAFETY EXPENSES *****

PERSONNEL SERVICES	579,129	4,440,698	6,520,676	(2,079,978)	68.10	4,282,884
CONTRACTUAL SERVICES	36,749	217,482	284,825	(67,343)	76.36	150,529
OPERATING SUPPLIES & EXPENSE	11,484	95,104	162,225	(67,121)	58.62	138,317
FIXED CHARGES	3,773	32,783	49,815	(17,032)	65.81	26,816
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL PUBLIC SAFETY	631,135	4,786,068	7,017,541	(2,231,473)	68.20	4,598,546

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
PUBLIC WORKS						
HIGHWAY ADMINISTRATION						
PERSONNEL SERVICES	15,630	109,457	166,557	(57,100)	65.72	101,206
CONTRACTUAL SERVICES	313	5,638	11,100	(5,462)	50.79	6,213
OPERATING SUPPLIES & EXPENSE	536	5,269	9,600	(4,331)	54.89	5,533
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL HIGHWAY ADMINISTRATION	16,479	120,364	187,257	(66,893)	64.28	112,953
PUBLIC WORKS SHOP						
PERSONNEL SERVICES	45,377	386,615	462,223	(75,608)	83.64	377,928
CONTRACTUAL SERVICES	5,262	83,831	106,600	(22,769)	78.64	47,172
OPERATING SUPPLIES & EXPENSE	3,733	54,368	109,900	(55,532)	49.47	42,374
FIXED CHARGES	0	720	1,500	(780)	48.00	840
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL PUBLIC WORKS SHOP	54,371	525,534	680,223	(154,689)	77.26	468,314
STREET MAINTENANCE						
PERSONNEL SERVICES	349	15,815	77,297	(61,482)	20.46	15,224
CONTRACTUAL SERVICES	13,175	105,930	165,000	(59,070)	64.20	105,525
OPERATING SUPPLIES & EXPENSE	926	3,369	8,000	(4,631)	42.11	2,345
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL STREET MAINTENANCE	14,450	125,114	250,297	(125,183)	49.99	123,094
TRAFFIC CONTROL						
PERSONNEL SERVICES	6,888	43,787	41,646	2,141	105.14	37,790
CONTRACTUAL SERVICES	458	3,546	8,500	(4,954)	41.72	4,351
OPERATING SUPPLIES & EXPENSE	0	55	3,000	(2,945)	1.84	2,736
CAPITAL OUTLAY	941	8,129	12,500	(4,371)	65.03	18,733
TOTAL TRAFFIC CONTROL	8,287	55,517	65,646	(10,129)	84.57	63,609

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
SNOW & ICE REMOVAL						
PERSONNEL SERVICES	422	54,041	171,945	(117,904)	31.43	47,106
CONTRACTUAL SERVICES	0	920	2,750	(1,830)	33.47	3,155
OPERATING SUPPLIES & EXPENSE	0	53,141	60,000	(6,859)	88.57	24,951
TOTAL SNOW & ICE REMOVAL	422	108,102	234,695	(126,593)	46.06	75,211
BRIDGE REPAIR & MAINTENANCE						
PERSONNEL SERVICES	2,167	14,622	35,630	(21,008)	41.04	16,468
CONTRACTUAL SERVICES	230	8,760	8,500	260	103.05	9,483
OPERATING SUPPLIES & EXPENSE	0	53	2,000	(1,947)	2.66	1,339
CAPITAL OUTLAY						
TOTAL BRIDGE REPAIR & MAINTENANCE	2,396	23,435	46,130	(22,695)	50.80	27,290
STORM SEWER						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL STORM SEWER	0	0	0	0	.00	0
PUBLIC TRANSPORTATION						
CONTRACTUAL SERVICES	0	72,095	145,000	(72,906)	49.72	0
TOTAL PUBLIC TRANSPORTATION	0	72,095	145,000	(72,906)	49.72	0

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
WORK FOR OTHER DEPARTMENTS						
PERSONNEL SERVICES	24,860	135,860	159,679	(23,819)	85.08	136,919
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL WORK FOR OTHER DEPTS	24,860	135,860	159,679	(23,819)	85.08	136,919
TOTAL PUBLIC WORKS	121,265	1,166,021	1,768,927	(602,906)	65.92	1,007,390

***** SUMMARY OF PUBLIC WORKS EXPENSES *****

PERSONNEL SERVICES	95,692	760,196	1,114,977	(354,781)	68.18	732,641
CONTRACTUAL SERVICES	19,437	280,719	447,450	(166,731)	62.74	175,899
OPERATING SUPPLIES & EXPENSE	5,195	116,256	192,500	(76,244)	60.39	79,277
FIXED CHARGES	0	720	1,500	(780)	48.00	840
CAPITAL OUTLAY	941	8,129	12,500	(4,371)	65.03	
TOTAL PUBLIC WORKS	121,265	1,166,021	1,768,927	(602,906)	65.92	1,007,390

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - HEALTH & HUMAN SERVICES

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
HEALTH & HUMAN SERVICES						
SENIOR CENTER						
PERSONNEL SERVICES	15,945	124,710	177,267	(52,557)	70.35	112,603
CONTRACTUAL SERVICES	240	8,307	15,890	(7,583)	52.28	9,365
OPERATING SUPPLIES & EXPENSE	648	6,513	11,920	(5,407)	54.64	4,885
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL SENIOR CENTER	16,833	139,530	205,077	(65,548)	68.04	126,853
CEMETERIES						
PERSONNEL SERVICES	16,594	104,028	151,416	(47,388)	68.70	96,790
CONTRACTUAL SERVICES	3,322	32,563	45,765	(13,202)	71.15	32,744
OPERATING SUPPLIES & EXPENSE	741	11,710	19,550	(7,840)	59.90	10,764
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL CEMETERIES	20,657	148,301	216,731	(68,430)	68.43	140,297
TOTAL HEALTH & HUMAN SERVICES	37,490	287,830	421,808	(133,978)	68.24	267,150

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CULTURE, REC & EDUCATION						
COMMUNITY CENTER						
PERSONNEL SERVICES	29,979	229,454	384,770	(155,316)	59.63	229,529
CONTRACTUAL SERVICES	6,410	44,075	75,750	(31,675)	58.18	45,424
OPERATING SUPPLIES & EXPENSE	141	14,001	21,900	(7,899)	63.93	10,651
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL COMMUNITY CENTER	36,530	287,530	482,420	(194,890)	59.60	285,605
PARKS						
PERSONNEL SERVICES	39,342	207,995	258,789	(50,794)	80.37	182,650
CONTRACTUAL SERVICES	20,377	58,407	98,365	(39,958)	59.38	54,833
OPERATING SUPPLIES & EXPENSE	6,786	28,141	39,950	(11,809)	70.44	24,745
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL PARKS	66,506	294,542	397,104	(102,562)	74.17	262,228
RECREATION						
PERSONNEL SERVICES	25,843	203,931	284,144	(80,213)	71.77	180,477
CONTRACTUAL SERVICES	3,744	30,744	32,305	(1,561)	95.17	21,360
OPERATING SUPPLIES & EXPENSE	1,561	14,994	23,750	(8,756)	63.13	13,573
FIXED CHARGES	0	0	0	0	.00	0
TOTAL RECREATION	31,148	249,668	340,199	(90,531)	73.39	215,410
SPECIAL EVENTS						
PERSONNEL SERVICES	5,787	33,552	42,465	(8,913)	79.01	30,847
CONTRACTUAL SERVICES	34	536	440	96	121.80	291
OPERATING SUPPLIES & EXPENSE	0	0	210	(210)	.00	278
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL SPECIAL EVENTS	5,822	34,088	43,115	(9,027)	79.06	31,416

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
RECREATION FIELDS						
PERSONNEL SERVICES	4,571	37,209	60,116	(22,907)	61.90	40,470
CONTRACTUAL SERVICES	3,161	20,440	32,850	(12,410)	62.22	20,657
OPERATING SUPPLIES & EXPENSE	2,664	17,645	29,000	(11,355)	60.84	21,172
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL RECREATION FIELDS	10,395	75,294	121,966	(46,672)	61.73	82,299
TRAILS & MEDIAN MAINTENANCE						
PERSONNEL SERVICES	1,035	4,396	17,762	(13,366)	24.75	5,234
CONTRACTUAL SERVICES	5,764	22,790	20,700	2,090	110.10	15,758
OPERATING SUPPLIES & EXPENSE						
CAPITAL OUTLAY						
TOTAL TRAIL & MEDIAN MAINTENANCE	6,799	27,186	38,462	(11,276)	70.68	20,992
TOTAL CULTURE, REC, EDUCATION	157,200	968,308	1,423,266	(454,958)	68.03	897,950

***** SUMMARY OF CULTURE, RECREATION & EDUCATION EXPENSES *****

PERSONNEL SERVICES	106,558	716,536	1,048,046	(331,510)	68.37	669,208
CONTRACTUAL SERVICES	39,491	176,991	260,410	(83,419)	67.97	158,323
OPERATING SUPPLIES & EXPENSE	11,151	74,780	114,810	(40,030)	65.13	70,419
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL CULTURE, REC, EDUCATION	157,200	968,308	1,423,266	(454,958)	68.03	897,950

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - CONSERVATION & DEVELOPMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CONSERVATION & DEV						
PLANNING						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL PLANNING	0	0	0	0	.00	0
ECONOMIC DEVELOPMENT						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL ECONOMIC DEVELOPMENT	0	0	0	0	.00	0
***** SUMMARY OF CONSERVATION & DEVELOPMENT EXPENSES *****						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL CONSERVATION & DEV	0	0	0	0	.00	0
TOTAL OTHER FINANCING USES	44,992	384,334	517,079	(132,745)	74.33	400,772

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 8 MONTHS ENDING AUGUST 31, 2025

FUND 100 - GENERAL FUND - SUMMARY TOTALS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF GENERAL FUND EXPENSES *****						
PERSONNEL SERVICES	920,419	6,898,072	10,195,973	(3,297,901)	67.65	6,663,868
CONTRACTUAL SERVICES	139,248	1,072,460	1,540,415	(467,955)	69.62	815,358
OPERATING SUPPLIES & EXPENSE	34,877	351,295	586,655	(235,360)	59.88	355,530
FIXED CHARGES	81,666	691,038	993,658	(302,620)	69.54	682,855
CAPITAL OUTLAY	941	10,529	14,900	(4,371)	70.66	18,733
ALLOCATIONS	(112,904)	(563,632)	(841,060)	277,428	(67.01)	(500,387)
GRAND TOTAL	1,064,247	8,459,761	12,490,541	(4,030,780)	67.73	8,035,957



**TWO
RIVERS**
WISCONSIN

September 2025 General Fund Summary Financial Report

A detailed report can be provided upon request.

CITY OF TWO RIVERS
FUND SUMMARY
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

Section 10, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
<u>REVENUE</u>						
TAXES	70,502	3,145,553	2,938,591.66	(206,961)	93.42	2,881,072
SPECIAL ASSESSMENTS	0	280,000	84,445.41	(195,555)	30.16	128,832
INTERGOVERNMENTAL REVENUE	1,553	5,706,104	1,491,704.55	(4,214,399)	26.14	1,444,382
LICENSES & PERMITS	13,589	322,200	185,268.32	(136,932)	57.50	208,664
FINES & FORFEITURES	5,101	82,800	58,410.10	(24,390)	70.54	62,093
CHARGES FOR SERVICE	102,769	1,705,000	1,002,254.47	(702,746)	58.78	978,500
INTERDEPARTMENTAL REVENUE	72,158	557,000	274,596.01	(282,404)	49.30	251,993
MISCELLANEOUS REVENUE	19,961	314,000	217,926.37	(96,074)	69.40	365,633
OTHER FINANCING SOURCES	9,667	378,000	205,419.61	(172,580)	54.34	183,319
TOTAL FUND REVENUE	295,300	12,490,657	6,458,616.50	(6,032,041)	51.71	6,504,488
<u>EXPENDITURES</u>						
COUNCIL	791	16,147	11,036.94	(5,110)	68.35	7,881
JUDICIAL	4,861	64,876	44,547.49	(20,329)	68.67	40,953
LEGAL COUNSEL	6,348	63,481	45,162.51	(18,318)	71.14	39,641
CITY MANAGER	10,922	123,681	92,134.90	(31,546)	74.49	128,576
CLERK	7,684	92,892	66,803.66	(26,088)	71.92	61,442
ELECTION	386	25,275	14,869.23	(10,406)	58.83	14,893
INFORMATION SYSTEMS	8,290	128,873	95,182.15	(33,691)	73.86	95,128
FINANCE DEPARTMENT	14,178	160,792	126,923.61	(33,868)	78.94	126,151
ASSESSING	9,835	128,425	88,190.82	(40,234)	68.67	90,450
CITY HALL	9,397	95,714	71,333.57	(24,380)	74.53	68,475
GENERAL GOVERNMENT	905	26,500	17,988.53	(8,511)	67.88	17,598
INSURANCE	34,098	415,264	301,218.48	(114,046)	72.54	279,411
POLICE ADMINISTRATION	123,114	1,614,490	1,208,782.25	(405,708)	74.87	1,229,917
POLICE PATROL	181,611	2,194,982	1,711,006.37	(483,976)	77.95	1,617,034
POLICE CROSSING GUARDS	2,188	27,947	16,693.39	(11,254)	59.73	16,307
POLICE & FIRE COMMISSION	22	5,500	2,641.13	(2,859)	48.02	8,622
FIRE ADMINISTRATION	46,186	646,206	477,277.03	(168,929)	73.86	454,928
FIREFIGHTERS	149,083	1,888,824	1,430,018.36	(458,806)	75.71	1,344,335
AMBULANCE	27,787	438,592	322,021.82	(116,570)	73.42	372,171
INSPECTION	18,273	201,000	166,009.85	(34,990)	82.59	135,325
HIGHWAY ADMINISTRATION	14,515	187,257	134,878.82	(52,378)	72.03	127,168
PUBLIC WORKS SHOP	68,122	680,223	593,656.05	(86,567)	87.27	520,369
STREET MAINTENANCE	16,548	250,297	141,661.82	(108,635)	56.60	137,253
TRAFFIC CONTROL	3,407	65,646	58,923.83	(6,722)	89.76	70,134
SNOW & ICE	598	234,695	108,700.60	(125,994)	46.32	75,914
BRIDGE REPAIR/MAINTENANCE	1,643	46,130	25,077.58	(21,052)	54.36	29,683
TRANSIT	0	145,000	72,094.50	(72,906)	49.72	66,325
WORK DONE FOR OTHER DEPTS	19,709	159,679	155,569.04	(4,110)	97.43	160,301
SENIOR CENTER	16,704	205,077	156,233.87	(48,843)	76.18	142,482
CEMETERIES	20,782	216,731	169,083.09	(47,648)	78.02	154,634
COMMUNITY CENTER	33,855	482,420	321,385.34	(161,035)	66.62	319,069
PARKS	42,899	397,104	337,440.80	(59,663)	84.98	305,251
RECREATION	27,188	340,199	276,676.02	(63,523)	81.33	241,142
SPECIAL EVENTS	1,004	43,115	35,091.54	(8,023)	81.39	34,786
RECREATION FIELDS	10,216	121,966	85,509.68	(36,456)	70.11	91,649
TRAILS/MEDIAN MAINTENANCE	2,523	38,462	29,709.66	(8,752)	77.24	32,273
OTHER FINANCING USES	34,201	517,079	422,792.37	(94,287)	81.77	440,752

CITY OF TWO RIVERS
FUND SUMMARY
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

Section 10, Item C.

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
TOTAL FUND EXPENDITURES	969,873	12,490,541	9,434,326.70	(3,056,214)	75.53	9,098,420
REVENUE OVER (UNDER) EXPENSES	(674,573)	116	(2,975,710.20)	(2,975,826)	(2,565,267.41)	(2,593,931)

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

Section 10, Item C.

GENERAL FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>TAXES</u>						
100-41110 GENERAL PROPERTY TAX	0	2,288,033	2,288,033	0	100.00	2,250,000
100-41310 LOCAL UTILITY TAX EQUIV	70,472	845,000	634,248	(210,752)	75.06	618,597
100-41320 OTHER TAX EXEMPT ENTITIES	0	20	15	(5)	77.20	17
100-41800 INTEREST DELINQ. TAXES	30	12,500	16,296	3,796	130.36	12,458
100-41900 TIF/TID CLOSE REFUND	0	0	0	0	.00	0
TOTAL TAXES	70,502	3,145,553	2,938,592	(206,961)	93.42	2,881,072
<u>SPECIAL ASSESSMENTS</u>						
100-42300 STREET PAVING & CONSTRUCT	0	275,000	82,124	(192,876)	29.86	124,358
100-42401 OTHER SPECIAL ASSESSMENTS	0	5,000	2,322	(2,679)	46.43	4,474
TOTAL SPECIAL ASSESSMENTS	0	280,000	84,445	(195,555)	30.16	128,832
<u>INTERGOVERNMENTAL REVENUE</u>						
100-43310 SHARED ELECTION EXPENSE	0	0	0	0	.00	0
100-43410 STATE SHARED TAXES	0	4,743,623	711,543	(4,032,080)	15.00	695,641
100-43411 EXPENDITURE RESTRAINT	0	161,197	161,197	0	100.00	161,197
100-43412 EXEMPT COMPUTER STATE AID	0	20,753	20,753	0	100.00	20,753
100-43413 PERSONAL PROPERTY AID	0	55,300	55,300	0	100.00	19,863
100-43415 VIDEO SERVICE PROVIDER AID	0	26,680	26,680	0	100.00	26,680
100-43420 STATE FIRE INS TAX	0	36,000	42,168	6,168	117.13	35,659
100-43520 STATE AID/POLICE TRAINING	1,553	30,000	19,215	(10,785)	64.05	34,976
100-43529 STATE AID-OTH PUB SAFETY	0	26,000	0	(26,000)	.00	0
100-43580 GRANT PROCEEDS	0	0	0	0	.00	0
100-43610 PAYMENT MUN. SERVICES	0	5,400	4,293	(1,107)	79.51	5,337
100-43620 OTHER STATE AID	0	0	0	0	.00	0
100-43710 HIGHWAY AIDS-LOCAL	0	471,257	353,135	(118,122)	74.93	346,999
100-43711 CONNECTING STREETS	0	129,894	97,420	(32,474)	75.00	97,279
TOTAL INTERGOVERNMENTAL REVE	1,553	5,706,104	1,491,705	(4,214,399)	26.14	1,444,382

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

Section 10, Item C.

GENERAL FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>LICENSES & PERMITS</u>						
100-44110 LIQUOR LICENSE	353	19,000	18,858	(143)	99.25	18,411
100-44120 BAR OPERATOR LICENSE	240	6,000	5,160	(840)	86.00	5,040
100-44125 CIGARETTE LICENSE	0	200	100	(100)	50.00	200
100-44130 BUSINESS OR OCCUPATION	10	2,500	2,335	(165)	93.40	2,280
100-44140 CABLE TV FRANCHISE	0	100,000	42,158	(57,842)	42.16	48,115
100-44200 BICYCLE LIC/GOLF CART PERMIT	75	1,300	1,550	250	119.23	1,150
100-44210 DOG LICENSE	0	8,000	2,621	(5,379)	32.76	3,327
100-44300 BUILDING PERMITS	8,806	115,000	65,090	(49,911)	56.60	72,304
100-44310 ELECTRICAL PERMITS	1,150	18,000	17,471	(529)	97.06	16,610
100-44320 PLUMBING PERMITS	1,570	25,000	13,240	(11,760)	52.96	16,314
100-44330 SIGN PERMIT	100	1,700	1,150	(550)	67.65	1,510
100-44340 CONDITIONAL USE PERMIT	0	4,500	2,850	(1,650)	63.33	4,200
100-44800 SHORT TERM RENTAL PERMIT FEE	0	6,000	2,400	(3,600)	40.00	4,950
100-44900 OTHER PERMITS	1,285	15,000	10,286	(4,714)	68.58	14,252
TOTAL LICENSES & PERMITS	13,589	322,200	185,268	(136,932)	57.50	208,664
<u>FINES & FORFEITURES</u>						
100-45110 MUN. COURT FINES/COSTS	2,708	40,000	24,021	(15,979)	60.05	28,316
100-45115 POLICE DEPT TRIP PAYMENTS	1,924	30,000	23,840	(6,161)	79.47	21,659
100-45130 PARKING VIOLATIONS	460	12,000	10,637	(1,363)	88.64	11,323
100-45131 UNPAID TRAFFIC JUDGEMENTS	9	0	(87)	(87)	.00	(105)
100-45220 ANIMAL TRANSPORTS	0	800	0	(800)	.00	900
TOTAL FINES & FORFEITURES	5,101	82,800	58,410	(24,390)	70.54	62,093
<u>CHARGES FOR SERVICE</u>						
100-46110 GENERAL GOVERNMENT FEES	537	25,000	14,840	(10,160)	59.36	18,859
100-46111 PUBLICATIONS FEES	0	0	0	0	.00	0
100-46210 LAW ENFORCEMENT FEES	129	3,000	1,891	(1,109)	63.02	2,165
100-46220 FIRE DEPARTMENT FEES	14,050	12,000	31,824	19,824	265.20	756
100-46225 FIRE DEPT TRIP PAYMENTS	1,581	70,000	27,775	(42,225)	39.68	67,372
100-46230 AMBULANCE FEES	69,141	895,000	619,435	(275,565)	69.21	532,885
100-46240 POLICE LIAISON FEES	0	170,000	94,764	(75,236)	55.74	163,419
100-46310 PUBLIC WORKS FEES	4,038	275,000	8,773	(266,227)	3.19	15,983
100-46540 CEMETERY PLOTS	10,955	110,000	78,495	(31,505)	71.36	68,745
100-46720 RECREATION FEES	(1,752)	90,000	78,728	(11,272)	87.48	68,751
100-46743 COMMUNITY CENTER	3,116	40,000	31,536	(8,464)	78.84	31,026
100-46745 SENIOR CENTER	795	15,000	9,631	(5,369)	64.21	8,540
100-46840 MISC COMMUNITY GARDEN REVENU	180	0	4,563	4,563	.00	0
TOTAL CHARGES FOR SERVICE	102,769	1,705,000	1,002,254	(702,746)	58.78	978,500

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

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GENERAL FUND DETAIL

		PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
	<u>INTERDEPARTMENTAL REVENUE</u>						
100-47430	PUBLIC WORKS CHARGES	71,798	525,000	272,244	(252,756)	51.86	249,143
100-47440	RECREATION CHARGES	360	32,000	2,352	(29,648)	7.35	2,850
100-47450	ECONOMIC DEVELOPMENT CHRG	0	0	0	0	.00	0
	<u>TOTAL INTERDEPARTMENTAL REVEN</u>	<u>72,158</u>	<u>557,000</u>	<u>274,596</u>	<u>(282,404)</u>	<u>49.30</u>	<u>251,993</u>
	<u>MISCELLANEOUS REVENUE</u>						
100-48100	INTEREST ON INVESTMENTS	4,252	100,000	78,673	(21,327)	78.67	153,544
100-48120	INTEREST INCOME ON TIF ADVANCE	0	4,000	0	(4,000)	.00	0
100-48121	INT INC ON UTILITY ADVANCES	0	20,000	0	(20,000)	.00	0
100-48130	INTERST-SPECIAL ASSMTS	963	40,000	36,031	(3,969)	90.08	32,429
100-48200	RENT-CITY PROPERTY	1,340	70,000	61,169	(8,831)	87.38	63,429
100-48300	SALE OF PROP & EQUIP	12,000	25,000	36,368	11,368	145.47	82,355
100-48400	REFUND FOR PRIOR YEARS	0	35,000	0	(35,000)	.00	0
100-48440	INSURANCE CLAIMS	0	0	0	0	.00	0
100-48500	DONATIONS	0	0	2,000	2,000	.00	15,604
100-48900	OTHER REVENUES	1,406	20,000	3,685	(16,315)	18.43	18,271
	<u>TOTAL MISCELLANEOUS REVENUE</u>	<u>19,961</u>	<u>314,000</u>	<u>217,926</u>	<u>(96,074)</u>	<u>69.40</u>	<u>365,633</u>
	<u>OTHER FINANCING SOURCES</u>						
100-49223	TRANS FROM OTHER FUNDS	9,667	378,000	205,420	(172,580)	54.34	183,319
	<u>TOTAL OTHER FINANCING SOURCES</u>	<u>9,667</u>	<u>378,000</u>	<u>205,420</u>	<u>(172,580)</u>	<u>54.34</u>	<u>183,319</u>
	<u>TOTAL FUND REVENUE</u>	<u>295,300</u>	<u>12,490,657</u>	<u>6,458,617</u>	<u>(6,032,041)</u>	<u>51.71</u>	<u>6,504,488</u>

CITY OF TWO RIVERS

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
GEN GOVT ADMINISTRATION						
CITY COUNCIL						
PERSONNEL SERVICES	1,130	10,173	13,940	(3,767)	72.98	9,670
CONTRACTUAL SERVICES	233	4,620	8,800	(4,180)	52.50	3,810
OPERATING SUPPLIES & EXPENSE	0	4,236	5,100	(864)	83.06	55
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(573)	(7,992)	(11,693)	3,701	(68.35)	(5,655)
TOTAL CITY COUNCIL	791	11,037	16,147	(5,110)	68.35	7,881
JUDICIAL						
PERSONNEL SERVICES	4,465	40,494	58,476	(17,982)	69.25	38,357
CONTRACTUAL SERVICES	347	350	1,450	(1,100)	24.14	412
OPERATING SUPPLIES & EXPENSE	49	1,303	2,550	(1,247)	51.11	2,184
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	0
TOTAL JUDICIAL	4,861	44,547	64,876	(20,329)	68.67	40,953
LEGAL DEPARTMENT						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	10,945	77,866	109,450	(31,584)	71.14	68,343
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(4,597)	(32,704)	(45,969)	13,265	(71.14)	(28,702)
TOTAL LEGAL DEPARTMENT	6,348	45,163	63,481	(18,318)	71.14	39,641
CITY MANAGER						
PERSONNEL SERVICES	27,561	203,804	268,825	(65,021)	75.81	190,135
CONTRACTUAL SERVICES	1,916	49,159	61,900	(12,741)	79.42	26,317
OPERATING SUPPLIES & EXPENSE	1,726	10,279	22,650	(12,371)	45.38	17,281
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(20,283)	(171,108)	(229,694)	58,586	(74.49)	(105,156)
TOTAL CITY MANAGER	10,922	92,135	123,681	(31,546)	74.49	128,576

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FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CITY CLERK						
PERSONNEL SERVICES	9,297	84,500	113,100	(28,600)	74.71	79,283
CONTRACTUAL SERVICES	575	1,741	7,200	(5,459)	24.18	1,221
OPERATING SUPPLIES & EXPENSE	653	5,271	6,950	(1,679)	75.84	3,649
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(2,842)	(24,708)	(34,358)	9,650	(71.91)	(22,712)
TOTAL CITY CLERK	7,684	66,804	92,892	(26,088)	71.92	61,442
ELECTIONS						
PERSONNEL SERVICES	0	10,412	13,875	(3,463)	75.04	10,219
CONTRACTUAL SERVICES	358	2,668	5,300	(2,632)	50.33	1,108
OPERATING SUPPLIES & EXPENSE	28	1,789	6,100	(4,311)	29.33	3,566
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL ELECTIONS	386	14,869	25,275	(10,406)	58.83	14,893
INFORMATION SYSTEMS						
PERSONNEL SERVICES	18,044	166,259	227,375	(61,116)	73.12	159,398
CONTRACTUAL SERVICES	2,177	64,225	83,800	(19,575)	76.64	71,151
OPERATING SUPPLIES & EXPENSE	0	1,668	3,150	(1,482)	52.96	1,452
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(11,930)	(136,969)	(185,452)	48,483	(73.86)	(136,874)
TOTAL INFORMATION SYSTEMS	8,290	95,182	128,873	(33,691)	73.86	95,128
TOTAL GEN GOVT ADMIN	39,282	369,737	515,225	(145,488)	71.76	388,513

CITY OF TWO RIVERS

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF GENERAL GOVERNMENT ADMINISTRATION EXPENSES *****						
PERSONNEL SERVICES	60,498	515,642	695,591	(179,949)	74.13	487,063
CONTRACTUAL SERVICES	16,551	200,629	277,900	(77,271)	72.19	172,362
OPERATING SUPPLIES & EXPENSE	2,457	24,547	46,500	(21,953)	52.79	28,187
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	(40,224)	(373,481)	(507,166)	133,685	(73.64)	
TOTAL GEN GOVT ADMINISTRATION	39,282	369,737	515,225	(145,488)	71.76	388,513

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FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
FINANCE ADMINISTRATION						
FINANCE						
PERSONNEL SERVICES	26,415	229,510	335,425	(105,915)	68.42	267,180
CONTRACTUAL SERVICES	10,107	101,408	79,950	21,458	126.84	59,343
OPERATING SUPPLIES & EXPENSE	985	4,859	10,000	(5,141)	48.59	7,112
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(23,329)	(208,853)	(264,583)	55,730	(78.94)	(207,484)
TOTAL FINANCE	14,178	126,924	160,792	(33,868)	78.94	126,151
ASSESSOR						
PERSONNEL SERVICES	4,472	37,939	58,875	(20,936)	64.44	41,177
CONTRACTUAL SERVICES	5,357	50,060	67,600	(17,540)	74.05	48,246
OPERATING SUPPLIES & EXPENSE	6	191	1,950	(1,759)	9.79	1,026
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL ASSESSOR	9,835	88,191	128,425	(40,234)	68.67	90,450
TOTAL FINANCE ADMINISTRATION	24,013	215,114	289,217	(74,103)	74.38	216,601

***** SUMMARY OF FINANCE ADMINISTRATION EXPENSES *****

PERSONNEL SERVICES	30,887	267,449	394,300	(126,851)	67.83	308,358
CONTRACTUAL SERVICES	15,464	151,468	147,550	3,918	102.66	107,589
OPERATING SUPPLIES & EXPENSE	991	5,050	11,950	(6,900)	42.26	8,138
CAPITAL OUTLAY	0	0	0	0	.00	
ALLOCATION	(23,329)	(208,853)	(264,583)	55,730	(78.94)	
TOTAL FINANCE ADMINISTRATION	24,013	215,114	289,217	(74,103)	74.38	216,601

CITY OF TWO RIVERS

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CITY HALL						
CITY HALL (BUILDING MAINTENANCE)						
PERSONNEL SERVICES	9,230	69,427	93,700	(24,273)	74.09	67,403
CONTRACTUAL SERVICES	4,935	33,535	51,325	(17,790)	65.34	31,274
OPERATING SUPPLIES & EXPENSE	2,037	20,027	20,000	27	100.14	19,320
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(6,805)	(51,655)	(69,311)	17,656	(74.53)	(49,522)
TOTAL CITY HALL	9,397	71,334	95,714	(24,380)	74.53	68,475
OTHER GENERAL GOVERNMENT						
MISC GOVERNMENT						
CONTRACTUAL SERVICES	0	7,715	9,300	(1,585)	82.96	8,309
OPERATING SUPPLIES & EXPENSE	342	3,135	7,200	(4,065)	43.54	2,048
FIXED CHARGES	563	7,139	10,000	(2,861)	71.39	7,242
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL MISC GOVERNMENT	905	17,989	26,500	(8,511)	67.88	17,598
GENERAL INSURANCE						
PERSONNEL SERVICES	0	0	0	0	.00	0
FIXED CHARGES	34,098	301,218	415,264	(114,046)	72.54	279,411
TOTAL GENERAL INSURANCE	34,098	301,218	415,264	(114,046)	72.54	279,411
TOTAL OTHER GEN GOVT	35,003	319,207	441,764	(122,557)	72.26	297,009

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF OTHER GENERAL GOVERNMENT EXPENSES *****						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	7,715	9,300	(1,585)	82.96	8,309
OPERATING SUPPLIES & EXPENSE	342	3,135	7,200	(4,065)	43.54	2,048
FIXED CHARGES	34,661	308,357	425,264	(116,907)	72.51	286,653
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL OTHER GEN GOVT	35,003	319,207	441,764	(122,557)	72.26	297,009

***** SUMMARY OF ALL GENERAL GOVERNMENT EXPENSES *****						
PERSONNEL SERVICES	100,615	852,518	1,183,591	(331,073)	72.03	862,823
CONTRACTUAL SERVICES	36,950	393,348	486,075	(92,727)	80.92	319,534
OPERATING SUPPLIES & EXPENSE	5,827	52,759	85,650	(32,891)	61.60	57,692
FIXED CHARGES	34,661	308,357	425,264	(116,907)	72.51	286,653
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	(70,358)	(633,990)	(841,060)	207,070	(75.38)	
TOTAL GENERAL GOVERNMENT	107,695	975,392	1,341,920	(366,528)	72.69	970,598

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
POLICE DEPARTMENT						
POLICE ADMINISTRATION						
PERSONNEL SERVICES	117,326	1,092,620	1,449,885	(357,265)	75.36	1,095,526
CONTRACTUAL SERVICES	899	68,798	83,890	(15,092)	82.01	43,648
OPERATING SUPPLIES & EXPENSE	882	11,304	32,100	(20,796)	35.21	61,295
FIXED CHARGES	4,007	36,060	48,615	(12,555)	74.17	29,448
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL POLICE ADMINISTRATION	123,114	1,208,782	1,614,490	(405,708)	74.87	1,229,917
POLICE PATROL						
PERSONNEL SERVICES	177,649	1,612,712	2,064,507	(451,795)	78.12	1,527,991
CONTRACTUAL SERVICES	3,779	66,757	85,700	(18,943)	77.90	55,347
OPERATING SUPPLIES & EXPENSE	183	31,537	44,775	(13,238)	70.43	33,696
TOTAL POLICE PATROL	181,611	1,711,006	2,194,982	(483,976)	77.95	1,617,034
CROSSING GUARDS						
PERSONNEL SERVICES	2,188	16,472	27,647	(11,175)	59.58	16,225
OPERATING SUPPLIES & EXPENSE	0	222	300	(78)	73.92	82
TOTAL CROSSING GUARDS	2,188	16,693	27,947	(11,254)	59.73	16,307
TOTAL POLICE DEPARTMENT	306,913	2,936,482	3,837,419	(900,937)	76.52	2,863,259

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF POLICE DEPARTMENT EXPENSES *****						
PERSONNEL SERVICES	297,163	2,721,803	3,542,039	(820,236)	76.84	2,639,742
CONTRACTUAL SERVICES	4,679	135,556	169,590	(34,034)	79.93	98,995
OPERATING SUPPLIES & EXPENSE	1,065	43,063	77,175	(34,112)	55.80	95,074
FIXED CHARGES	4,007	36,060	48,615	(12,555)	74.17	29,448
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL POLICE DEPARTMENT	306,913	2,936,482	3,837,419	(900,937)	76.52	2,863,259

CITY OF TWO RIVERS

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
POLICE & FIRE COMMISSION						
POLICE & FIRE COMMISSION						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	22	2,641	5,500	(2,859)	48.02	8,622
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
TOTAL POLICE & FIRE COMMISSION	22	2,641	5,500	(2,859)	48.02	8,622
FIRE DEPARTMENT						
FIRE ADMINISTRATION						
PERSONNEL SERVICES	41,895	401,741	556,871	(155,130)	72.14	395,809
CONTRACTUAL SERVICES	2,675	49,992	60,935	(10,943)	82.04	41,489
OPERATING SUPPLIES & EXPENSE	1,524	24,724	27,200	(2,477)	90.90	16,904
FIXED CHARGES	91	821	1,200	(379)	68.42	726
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL FIRE ADMINISTRATION	46,186	477,277	646,206	(168,929)	73.86	454,928
FIREFIGHTERS						
PERSONNEL SERVICES	146,375	1,402,815	1,856,824	(454,009)	75.55	1,321,527
CONTRACTUAL SERVICES	2,442	21,196	22,000	(804)	96.35	15,662
OPERATING SUPPLIES & EXPENSE	265	6,007	10,000	(3,993)	60.07	7,145
TOTAL FIREFIGHTERS	149,083	1,430,018	1,888,824	(458,806)	75.71	1,344,335
AMBULANCE SERVICES						
PERSONNEL SERVICES	28,016	291,230	375,992	(84,762)	77.46	335,126
CONTRACTUAL SERVICES	1,158	9,868	19,000	(9,132)	51.94	11,251
OPERATING SUPPLIES & EXPENSE	(1,387)	20,923	43,600	(22,677)	47.99	25,794
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL AMBULANCE SERVICES	27,787	322,022	438,592	(116,570)	73.42	372,171
TOTAL FIRE DEPARTMENT	223,055	2,229,317	2,973,622	(744,305)	74.97	2,171,433

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF FIRE DEPARTMENT EXPENSES *****						
PERSONNEL SERVICES	216,287	2,095,786	2,789,687	(693,901)	75.13	2,052,462
CONTRACTUAL SERVICES	6,275	81,056	101,935	(20,879)	79.52	68,402
OPERATING SUPPLIES & EXPENSE	403	51,654	80,800	(29,146)	63.93	49,843
FIXED CHARGES	91	821	1,200	(379)	68.42	726
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL FIRE DEPARTMENT	223,055	2,229,317	2,973,622	(744,305)	74.97	2,171,433

INSPECTION SERVICES

BUILDING INSPECTIONS

PERSONNEL SERVICES	17,983	154,542	188,950	(34,408)	81.79	122,581
CONTRACTUAL SERVICES	166	9,491	7,800	1,691	121.68	10,780
OPERATING SUPPLIES & EXPENSE	123	1,977	4,250	(2,273)	46.52	1,963
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL INSPECTION SERVICES	18,273	166,010	201,000	(34,990)	82.59	135,325

***** SUMMARY OF PUBLIC SAFETY EXPENSES *****

PERSONNEL SERVICES	531,433	4,972,131	6,520,676	(1,548,545)	76.25	4,814,785
CONTRACTUAL SERVICES	11,141	228,743	284,825	(56,082)	80.31	186,799
OPERATING SUPPLIES & EXPENSE	1,591	96,694	162,225	(65,531)	59.61	146,880
FIXED CHARGES	4,098	36,881	49,815	(12,934)	74.04	30,174
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL PUBLIC SAFETY	548,263	5,334,450	7,017,541	(1,683,091)	76.02	5,178,639

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
PUBLIC WORKS						
HIGHWAY ADMINISTRATION						
PERSONNEL SERVICES	13,592	123,049	166,557	(43,508)	73.88	113,549
CONTRACTUAL SERVICES	260	5,898	11,100	(5,202)	53.13	7,580
OPERATING SUPPLIES & EXPENSE	663	5,932	9,600	(3,668)	61.79	6,040
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL HIGHWAY ADMINISTRATION	14,515	134,879	187,257	(52,378)	72.03	127,168
PUBLIC WORKS SHOP						
PERSONNEL SERVICES	50,772	437,387	462,223	(24,836)	94.63	422,195
CONTRACTUAL SERVICES	10,070	93,901	106,600	(12,699)	88.09	41,561
OPERATING SUPPLIES & EXPENSE	7,190	61,558	109,900	(48,342)	56.01	55,684
FIXED CHARGES	90	810	1,500	(690)	54.00	930
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL PUBLIC WORKS SHOP	68,122	593,656	680,223	(86,567)	87.27	520,369
STREET MAINTENANCE						
PERSONNEL SERVICES	2,296	18,111	77,297	(59,186)	23.43	15,224
CONTRACTUAL SERVICES	13,477	119,406	165,000	(45,594)	72.37	119,055
OPERATING SUPPLIES & EXPENSE	776	4,145	8,000	(3,855)	51.81	2,973
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL STREET MAINTENANCE	16,548	141,662	250,297	(108,635)	56.60	137,253
TRAFFIC CONTROL						
PERSONNEL SERVICES	1,738	45,524	41,646	3,878	109.31	42,359
CONTRACTUAL SERVICES	447	3,992	8,500	(4,508)	46.97	4,809
OPERATING SUPPLIES & EXPENSE	0	55	3,000	(2,945)	1.84	2,736
CAPITAL OUTLAY	1,223	9,352	12,500	(3,148)	74.81	20,231
TOTAL TRAFFIC CONTROL	3,407	58,924	65,646	(6,722)	89.76	70,134

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
SNOW & ICE REMOVAL						
PERSONNEL SERVICES	598	54,639	171,945	(117,306)	31.78	47,759
CONTRACTUAL SERVICES	0	920	2,750	(1,830)	33.47	3,155
OPERATING SUPPLIES & EXPENSE	0	53,141	60,000	(6,859)	88.57	25,000
TOTAL SNOW & ICE REMOVAL	598	108,701	234,695	(125,994)	46.32	75,914
BRIDGE REPAIR & MAINTENANCE						
PERSONNEL SERVICES	1,214	15,836	35,630	(19,794)	44.45	17,638
CONTRACTUAL SERVICES	429	9,188	8,500	688	108.10	10,706
OPERATING SUPPLIES & EXPENSE	0	53	2,000	(1,947)	2.66	1,339
CAPITAL OUTLAY						
TOTAL BRIDGE REPAIR & MAINTENANCE	1,643	25,078	46,130	(21,052)	54.36	29,683
STORM SEWER						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL STORM SEWER	0	0	0	0	.00	0
PUBLIC TRANSPORTATION						
CONTRACTUAL SERVICES	0	72,095	145,000	(72,906)	49.72	66,325
TOTAL PUBLIC TRANSPORTATION	0	72,095	145,000	(72,906)	49.72	66,325

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
WORK FOR OTHER DEPARTMENTS						
PERSONNEL SERVICES	19,709	155,569	159,679	(4,110)	97.43	160,301
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL WORK FOR OTHER DEPTS	19,709	155,569	159,679	(4,110)	97.43	160,301
TOTAL PUBLIC WORKS	124,542	1,290,562	1,768,927	(478,365)	72.96	1,187,146

***** SUMMARY OF PUBLIC WORKS EXPENSES *****

PERSONNEL SERVICES	89,918	850,115	1,114,977	(264,862)	76.25	819,024
CONTRACTUAL SERVICES	24,682	305,401	447,450	(142,049)	68.25	253,191
OPERATING SUPPLIES & EXPENSE	8,628	124,884	192,500	(67,616)	64.88	93,771
FIXED CHARGES	90	810	1,500	(690)	54.00	930
CAPITAL OUTLAY	1,223	9,352	12,500	(3,148)	74.81	
TOTAL PUBLIC WORKS	124,542	1,290,562	1,768,927	(478,365)	72.96	1,187,146

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FUND 100 - GENERAL FUND - HEALTH & HUMAN SERVICES

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
HEALTH & HUMAN SERVICES						
SENIOR CENTER						
PERSONNEL SERVICES	15,535	140,245	177,267	(37,022)	79.12	126,548
CONTRACTUAL SERVICES	603	8,910	15,890	(6,980)	56.07	9,921
OPERATING SUPPLIES & EXPENSE	566	7,079	11,920	(4,841)	59.39	6,013
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL SENIOR CENTER	16,704	156,234	205,077	(48,843)	76.18	142,482
CEMETERIES						
PERSONNEL SERVICES	15,238	119,265	151,416	(32,151)	78.77	106,140
CONTRACTUAL SERVICES	2,867	35,430	45,765	(10,335)	77.42	35,818
OPERATING SUPPLIES & EXPENSE	2,677	14,388	19,550	(5,162)	73.59	12,676
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL CEMETERIES	20,782	169,083	216,731	(47,648)	78.02	154,634
TOTAL HEALTH & HUMAN SERVICES	37,487	325,317	421,808	(96,491)	77.12	297,116

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CULTURE, REC & EDUCATION						
COMMUNITY CENTER						
PERSONNEL SERVICES	28,250	257,704	384,770	(127,066)	66.98	257,093
CONTRACTUAL SERVICES	5,367	49,442	75,750	(26,308)	65.27	50,102
OPERATING SUPPLIES & EXPENSE	238	14,239	21,900	(7,661)	65.02	11,873
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL COMMUNITY CENTER	33,855	321,385	482,420	(161,035)	66.62	319,069
PARKS						
PERSONNEL SERVICES	27,754	235,748	258,789	(23,041)	91.10	208,393
CONTRACTUAL SERVICES	11,344	69,751	98,365	(28,614)	70.91	68,451
OPERATING SUPPLIES & EXPENSE	3,801	31,941	39,950	(8,009)	79.95	28,407
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL PARKS	42,899	337,441	397,104	(59,663)	84.98	305,251
RECREATION						
PERSONNEL SERVICES	20,117	224,047	284,144	(60,097)	78.85	200,917
CONTRACTUAL SERVICES	2,692	33,256	32,305	951	102.94	22,811
OPERATING SUPPLIES & EXPENSE	4,379	19,373	23,750	(4,377)	81.57	17,414
FIXED CHARGES	0	0	0	0	.00	0
TOTAL RECREATION	27,188	276,676	340,199	(63,523)	81.33	241,142
SPECIAL EVENTS						
PERSONNEL SERVICES	771	34,323	42,465	(8,142)	80.83	33,996
CONTRACTUAL SERVICES	23	559	440	119	126.94	512
OPERATING SUPPLIES & EXPENSE	210	210	210	0	100.00	278
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL SPECIAL EVENTS	1,004	35,092	43,115	(8,023)	81.39	34,786

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
RECREATION FIELDS						
PERSONNEL SERVICES	4,721	41,930	60,116	(18,186)	69.75	45,183
CONTRACTUAL SERVICES	4,011	24,451	32,850	(8,399)	74.43	23,192
OPERATING SUPPLIES & EXPENSE	1,484	19,128	29,000	(9,872)	65.96	23,274
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL RECREATION FIELDS	10,216	85,510	121,966	(36,456)	70.11	91,649
TRAILS & MEDIAN MAINTENANCE						
PERSONNEL SERVICES	767	5,164	17,762	(12,598)	29.07	9,551
CONTRACTUAL SERVICES	1,756	24,546	20,700	3,846	118.58	22,722
OPERATING SUPPLIES & EXPENSE						
CAPITAL OUTLAY						
TOTAL TRAIL & MEDIAN MAINTENANCE	2,523	29,710	38,462	(8,752)	77.24	32,273
TOTAL CULTURE, REC, EDUCATION	117,685	1,085,813	1,423,266	(337,453)	76.29	1,024,169

***** SUMMARY OF CULTURE, RECREATION & EDUCATION EXPENSES *****

PERSONNEL SERVICES	82,380	798,917	1,048,046	(249,129)	76.23	755,134
CONTRACTUAL SERVICES	25,194	202,005	260,410	(58,405)	77.57	187,790
OPERATING SUPPLIES & EXPENSE	10,111	84,892	114,810	(29,918)	73.94	81,246
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL CULTURE, REC, EDUCATION	117,685	1,085,813	1,423,266	(337,453)	76.29	1,024,169

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FUND 100 - GENERAL FUND - CONSERVATION & DEVELOPMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CONSERVATION & DEV						
PLANNING						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL PLANNING	0	0	0	0	.00	0
ECONOMIC DEVELOPMENT						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL ECONOMIC DEVELOPMENT	0	0	0	0	.00	0
***** SUMMARY OF CONSERVATION & DEVELOPMENT EXPENSES *****						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL CONSERVATION & DEV	0	0	0	0	.00	0
TOTAL OTHER FINANCING USES	34,201	422,792	517,079	(94,287)	81.77	440,752

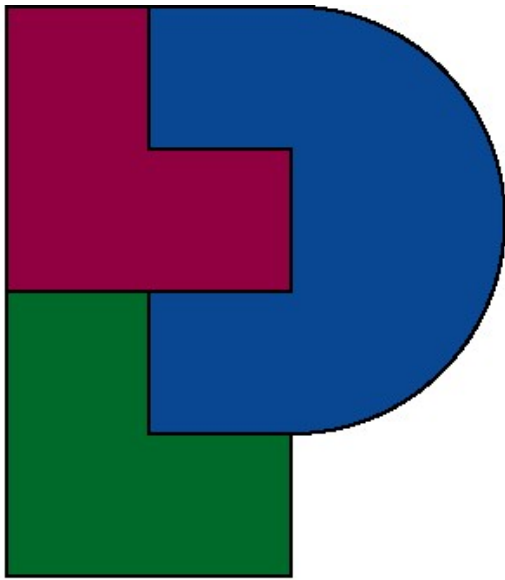
CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

FUND 100 - GENERAL FUND - SUMMARY TOTALS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF GENERAL FUND EXPENSES *****						
PERSONNEL SERVICES	835,120	7,733,192	10,195,973	(2,462,781)	75.85	7,484,454
CONTRACTUAL SERVICES	101,437	1,173,836	1,540,415	(366,579)	76.20	993,053
OPERATING SUPPLIES & EXPENSE	29,401	380,696	586,655	(205,959)	64.89	398,278
FIXED CHARGES	73,050	768,841	993,658	(224,817)	77.37	758,508
CAPITAL OUTLAY	1,223	11,752	14,900	(3,148)	78.87	20,231
ALLOCATIONS	(70,358)	(633,990)	(841,060)	207,070	(75.38)	(556,105)
GRAND TOTAL	969,873	9,434,327	12,490,541	(3,056,214)	75.53	9,098,420



**TWO
RIVERS**
WISCONSIN

Lester Public Library

August 2025

Detail

Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

Section 10, Item C.

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 & FORFEITURES</u>						
280-45300	LIBRARY BOOK FINES	250	3,100	1,947	(1,153)	62.81	1,866
	TOTAL FINES & FORFEITURES	250	3,100	1,947	(1,153)	62.81	1,866
	<u>CHARGES FOR SERVICE</u>						
280-46712	COPIER SERVICE FEES	512	9,000	4,908	(4,092)	54.54	4,926
	TOTAL CHARGES FOR SERVICE	512	9,000	4,908	(4,092)	54.54	4,926
	<u>MISCELLANEOUS REVENUE</u>						
280-48300	SALE OF PROP & EQUIP	146	4,000	1,570	(2,430)	39.24	1,129
280-48500	DONATIONS	0	74,000	17,727	(56,273)	23.95	17,395
280-48900	OTHER REVENUES	1,223	3,000	2,907	(93)	96.89	2,355
	TOTAL MISCELLANEOUS REVENUE	1,368	81,000	22,203	(58,797)	27.41	20,879
	<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	2,130	1,001,725	937,708	(64,017)	93.61	901,980

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

Section 10, Item C.

LESTER LIBRARY F 280 EXPENSE DETAIL

			2025	OVER		
	PERIOD	2025	YTD	(UNDER)	% OF	PRIOR YTD
	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	ACTUAL
<u>LESTER LIBRARY</u>						
LIBRARY ADMINISTRATION						
<u>PERSONNEL SERVICES</u>						
280-55110-1100	FULLTIME ADMINISTRATION	27,937	328,037	218,857 (109,180)	66.72	207,862
280-55110-1200	WAGES - FULLTIME	0	0	1,069 1,069	.00	314
280-55110-1220	WAGES - FULLTIME	3,596	42,224	20,972 (21,252)	49.67	27,435
280-55110-1230	WAGES - PART TIME	1,400	0	5,377 5,377	.00	0
280-55110-1270	WAGES - PART TIME	12,600	161,838	102,611 (59,227)	63.40	106,265
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	2,500	29,954	19,264 (10,690)	64.31	18,642
280-55110-1320	FICA	3,302	41,366	25,305 (16,061)	61.17	24,839
280-55110-1330	HEALTH INSURANCE	8,496	112,162	67,966 (44,196)	60.60	64,677
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	0	3,269 3,269	.00	2,269
280-55110-1340	LIFE INSURANCE	170	1,679	1,179 (500)	70.20	1,050
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		60,385	725,886	467,190 (258,696)	64.36	453,819
<u>CONTRACTUAL SERVICES</u>						
280-55110-2100	PROF SERV - CITY SERVICES	4,244	51,900	38,182 (13,718)	73.57	37,488
280-55110-2130	PROFESSIONAL SERVICES	707	6,500	2,970 (3,530)	45.70	3,776
280-55110-2200	TELEPHONE EXPENSE	88	1,200	673 (527)	56.12	735
280-55110-2210	ELECTRICITY	3,343	25,000	14,658 (10,342)	58.63	13,392
280-55110-2220	NATURAL GAS/HEAT	431	13,500	7,156 (6,344)	53.01	6,295
280-55110-2230	WATER EXPENSE	192	2,160	1,442 (718)	66.76	1,455
280-55110-2240	SEWER EXPENSE	80	891	526 (365)	59.03	539
280-55110-2250	STORMWATER EXPENSE	80	960	639 (321)	66.61	639
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	7,613	25,000	17,262 (7,738)	69.05	14,213
280-55110-2450	EQUIPMENT NEW	0	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	65	15,000	10,461 (4,539)	69.74	8,965
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0 0	.00	0
TOTAL CONTRACTUAL SERVICES		16,843	149,811	99,907 (49,904)	66.69	88,174

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

Section 10, Item C.

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	0	6,000	4,633	(1,367)	77.22	3,776
280-55110-3110 POSTAGE	18	450	302	(148)	67.13	306
280-55110-3300 TRAVEL	50	1,000	1,201	201	120.15	958
280-55110-3560 LANDSCAPING	1,695	17,000	9,261	(7,739)	54.47	10,979
280-55110-3960 TECH PROC SUPPLIES	0	0	0	0	.00	52
TOTAL OP SUPPLIES/EXP	1,763	24,450	15,397	(9,053)	62.97	16,072
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,450	14,400	11,598	(2,802)	80.54	10,158
280-55110-5950 TRANSFER TO CAP PROJ FNDS	594	2,706	3,894	1,188	143.90	2,034
TOTAL FIXED CHARGES	2,044	17,106	15,492	(1,614)	90.56	12,192
 TOTAL LIBRARY ADMINISTRATION	 81,035	 917,253	 597,986	 (319,267)	 65.19	 570,257
 ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	172	2,900	3,484	584	120.13	3,337
280-55111-3400 NON-FICTION BOOKS	1,313	14,000	10,280	(3,720)	73.43	12,011
280-55111-3420 FICTION BOOKS	878	14,000	9,614	(4,386)	68.67	10,815
280-55111-3430 LARGE PRINT BOOKS	722	10,000	6,117	(3,883)	61.17	5,978
280-55111-3450 MOVIES	124	1,900	1,777	(123)	93.53	2,078
280-55111-3470 AUDIOBOOKS	36	3,200	1,500	(1,700)	46.88	2,264
280-55111-3480 MUSIC CD'S	0	0	0	0	.00	0
280-55111-3510 PROGRAMS	516	2,000	1,117	(883)	55.83	1,113
TOTAL OP SUPPLIES/EXP	3,760	48,000	33,889	(14,111)	70.60	37,596
 TOTAL ADULT SERVICES	 3,760	 48,000	 33,889	 (14,111)	 70.60	 37,596

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

Section 10, Item C.

LESTER LIBRARY F 280 EXPENSE DETAIL

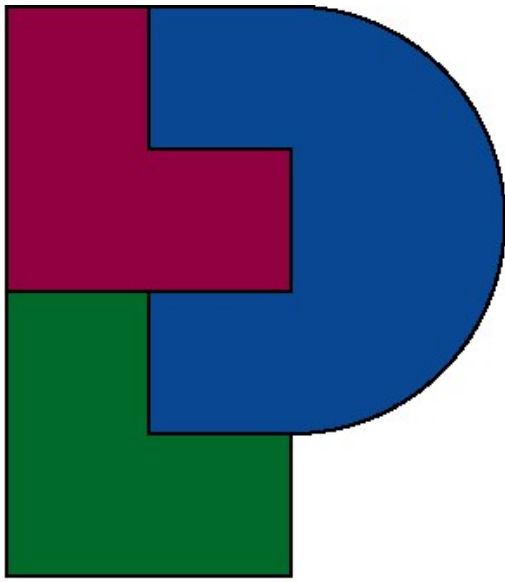
	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CHILDREN'S SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230 PERIODICALS	0	300	214	(86)	71.27	313
280-55112-3400 NON-FICTION BOOKS	512	6,138	3,870	(2,268)	63.05	4,767
280-55112-3420 FICTION BOOKS	678	1,000	3,704	2,704	370.44	3,129
280-55112-3440 PAPERBACKS	56	700	553	(147)	78.98	496
280-55112-3450 MOVIES	55	1,200	264	(936)	21.99	204
280-55112-3470 AUDIOBOOKS	0	1,700	11	(1,689)	.63	0
280-55112-3510 PROGRAMS	694	10,000	7,357	(2,643)	73.57	4,698
280-55112-3530 JE BOOKS	709	6,000	3,026	(2,974)	50.43	3,563
TOTAL OP SUPPLIES/EXP	2,704	27,038	18,999	(8,039)	70.27	17,170
TOTAL CHILDREN'S SERVICES	2,704	27,038	18,999	(8,039)	70.27	17,170
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
AUGUST 31, 2025 BUDGET

Section 10, Item C.

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	1,316	4,800	3,093	(1,707)	64.44	2,599
280-55115-3470 AUDIOBOOKS	0	500	0	(500)	.00	0
280-55115-3510 PROGRAMS	0	0	0	0	.00	(500)
TOTAL OP SUPPLIES/EXP	1,316	5,500	3,093	(2,407)	56.24	2,099
TOTAL YOUNG ADULT SERVICES	1,316	5,500	3,093	(2,407)	56.24	2,099
TOTAL LESTER LIBRARY EXP	88,815	1,002,991	655,842	(347,149)	65.39	628,922
NET REV OVER EXP	(86,685)	(1,266)	281,867	283,133	22,264.35	273,058



**TWO
RIVERS**
WISCONSIN

Lester Public Library

September 2025

Detail

Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

Section 10, Item C.

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 & FORFEITURES</u>						
280-45300	LIBRARY BOOK FINES	152	3,100	2,099	(1,001)	67.71	2,041
	TOTAL FINES & FORFEITURES	152	3,100	2,099	(1,001)	67.71	2,041
	<u>CHARGES FOR SERVICE</u>						
280-46712	COPIER SERVICE FEES	572	9,000	5,480	(3,520)	60.89	5,564
	TOTAL CHARGES FOR SERVICE	572	9,000	5,480	(3,520)	60.89	5,564
	<u>MISCELLANEOUS REVENUE</u>						
280-48300	SALE OF PROP & EQUIP	1,104	4,000	2,673	(1,327)	66.83	1,978
280-48500	DONATIONS	53	74,000	17,779	(56,221)	24.03	17,395
280-48900	OTHER REVENUES	29	3,000	2,936	(64)	97.88	2,609
	TOTAL MISCELLANEOUS REVENUE	1,186	81,000	23,389	(57,611)	28.88	21,982
	<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	1,910	1,001,725	939,618	(62,107)	93.80	903,897

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

Section 10, Item C.

LESTER LIBRARY F 280 EXPENSE DETAIL

			2025	OVER		
	PERIOD	2025	YTD	(UNDER)	% OF	PRIOR YTD
	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	ACTUAL
<u>LESTER LIBRARY</u>						
LIBRARY ADMINISTRATION						
<u>PERSONNEL SERVICES</u>						
280-55110-1100	FULLTIME ADMINISTRATION	27,036	328,037	245,893 (82,144)	74.96	233,458
280-55110-1200	WAGES - FULLTIME	118	0	1,187 1,187	.00	314
280-55110-1220	WAGES - FULLTIME	3,480	42,224	24,452 (17,772)	57.91	30,814
280-55110-1230	WAGES - PART TIME	1,061	0	6,439 6,439	.00	0
280-55110-1270	WAGES - PART TIME	13,378	161,838	115,989 (45,849)	71.67	119,312
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	2,431	29,954	21,694 (8,260)	72.43	20,929
280-55110-1320	FICA	3,255	41,366	28,560 (12,806)	69.04	27,875
280-55110-1330	HEALTH INSURANCE	8,496	112,162	76,462 (35,700)	68.17	72,949
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	0	3,654 3,654	.00	2,500
280-55110-1340	LIFE INSURANCE	170	1,679	1,348 (331)	80.31	1,184
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		59,809	725,886	526,999 (198,887)	72.60	509,800
<u>CONTRACTUAL SERVICES</u>						
280-55110-2100	PROF SERV - CITY SERVICES	4,241	51,900	42,423 (9,477)	81.74	41,283
280-55110-2130	PROFESSIONAL SERVICES	1,108	6,500	4,079 (2,421)	62.75	4,593
280-55110-2200	TELEPHONE EXPENSE	62	1,200	736 (464)	61.32	820
280-55110-2210	ELECTRICITY	3,507	25,000	18,165 (6,835)	72.66	16,678
280-55110-2220	NATURAL GAS/HEAT	0	13,500	7,156 (6,344)	53.01	6,650
280-55110-2230	WATER EXPENSE	187	2,160	1,629 (531)	75.43	1,638
280-55110-2240	SEWER EXPENSE	75	891	601 (290)	67.44	608
280-55110-2250	STORMWATER EXPENSE	80	960	719 (241)	74.93	719
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	1,799	25,000	19,060 (5,940)	76.24	26,132
280-55110-2450	EQUIPMENT NEW	0	7,500	5,800 (1,700)	77.33	678
280-55110-2910	PRINTING/ADVERTISING	0	200	137 (63)	68.50	230
280-55110-2930	TECHNOLOGY	65	15,000	10,527 (4,473)	70.18	9,018
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0 0	.00	0
TOTAL CONTRACTUAL SERVICES		11,125	149,811	111,032 (38,779)	74.11	109,046

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

Section 10, Item C.

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	1,297	6,000	5,930	(70)	98.83	4,961
280-55110-3110 POSTAGE	33	450	335	(115)	74.49	332
280-55110-3300 TRAVEL	242	1,000	1,443	443	144.35	958
280-55110-3560 LANDSCAPING	2,298	17,000	11,559	(5,441)	68.00	13,779
280-55110-3960 TECH PROC SUPPLIES	0	0	0	0	.00	52
TOTAL OP SUPPLIES/EXP	3,870	24,450	19,267	(5,183)	78.80	20,082
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,450	14,400	13,048	(1,352)	90.61	11,428
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	2,706	3,894	1,188	143.90	2,034
TOTAL FIXED CHARGES	1,450	17,106	16,942	(164)	99.04	13,462
 TOTAL LIBRARY ADMINISTRATION	 76,254	 917,253	 674,240	 (243,013)	 73.51	 652,390
 ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	0	2,900	3,484	584	120.13	3,365
280-55111-3400 NON-FICTION BOOKS	975	14,000	11,255	(2,745)	80.39	12,839
280-55111-3420 FICTION BOOKS	1,128	14,000	10,743	(3,257)	76.73	13,030
280-55111-3430 LARGE PRINT BOOKS	436	10,000	6,553	(3,447)	65.53	7,292
280-55111-3450 MOVIES	240	1,900	2,017	117	106.16	2,303
280-55111-3470 AUDIOBOOKS	0	3,200	1,500	(1,700)	46.88	2,264
280-55111-3480 MUSIC CD'S	0	0	0	0	.00	0
280-55111-3510 PROGRAMS	100	2,000	1,217	(783)	60.83	1,450
TOTAL OP SUPPLIES/EXP	2,879	48,000	36,768	(11,232)	76.60	42,543
 TOTAL ADULT SERVICES	 2,879	 48,000	 36,768	 (11,232)	 76.60	 42,543

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

Section 10, Item C.

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	29	300	243	(57)	80.94	342
280-55112-3400 NON-FICTION BOOKS	425	6,138	4,295	(1,843)	69.97	4,941
280-55112-3420 FICTION BOOKS	263	1,000	3,967	2,967	396.71	3,430
280-55112-3440 PAPERBACKS	82	700	634	(66)	90.64	639
280-55112-3450 MOVIES	38	1,200	301	(899)	25.12	224
280-55112-3470 AUDIOBOOKS	0	1,700	11	(1,689)	.63	0
280-55112-3510 PROGRAMS	608	10,000	7,966	(2,034)	79.66	5,761
280-55112-3530 JE BOOKS	169	6,000	3,195	(2,805)	53.25	3,634
TOTAL OP SUPPLIES/EXP	1,613	27,038	20,612	(6,426)	76.23	18,970
TOTAL CHILDREN'S SERVICES	1,613	27,038	20,612	(6,426)	76.23	18,970
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
SEPTEMBER 30, 2025 BUDGET

Section 10, Item C.

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	102	4,800	3,195	(1,605)	66.57	2,716
280-55115-3470 AUDIOBOOKS	0	500	0	(500)	.00	371
280-55115-3510 PROGRAMS	0	0	0	0	.00	(500)
TOTAL OP SUPPLIES/EXP	102	5,500	3,195	(2,305)	58.09	2,587
TOTAL YOUNG ADULT SERVICES	102	5,500	3,195	(2,305)	58.09	2,587
TOTAL LESTER LIBRARY EXP	80,848	1,002,991	736,690	(266,301)	73.45	718,290
NET REV OVER EXP	(78,938)	(1,266)	202,929	204,195	16,029.11	185,607



**TWO
RIVERS**
WISCONSIN

August 2025 Utilities Financial Report

Fund 640 - Solid Waste Utility
Fund 650- Water Utility
Fund 660 - Electric Utility
Fund 670 - Telecommunications Utility
Fund 680 - Stormwater Utility
Fund 690 - Sewer (Wastewater) Utility

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

Section 10, Item C.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
OPERATING REVENUES							
43000 INTERGOVERNMENTAL REVENUE	6,954	54,508	81,900	(27,392)	67%	6,998	54,626
46000 CHARGES FOR SERVICE	43,980	372,793	550,000	(177,207)	68%	41,249	377,149
48000 MISCELLANEOUS REVENUE	19,652	157,184	235,500	(78,316)	67%	19,537	157,040
49000 OTHER FINANCING SOURCES	101	1,162	35,650	(34,488)	3%	125	1,340
TOTAL OPERATING REVENUES	70,688	585,647	903,050	(317,403)	65%	67,909	590,154

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

Section 10, Item C.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVN (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
OPERATIONS EXPENSES							
51450 INFORMATION SYSTEMS							
53200 WATER & SEWER EXPENSES							
53310 STREET CLEANING	(794)	0	0	0	%	(1,675)	0
53620 PW SOLID WASTE REFUSE	21,737	235,239	410,819	(175,580)	57%	32,634	240,885
53625 PW SOLID WASTE RECYCLING	26,729	224,210	484,047	(259,837)	46%	24,467	217,067
TOTAL OPERATIONS EXPENSES	47,673	459,448	894,866	(435,418)	51%	55,427	457,952
CUSTOMER ACCOUNTS EXPENSE							
59904 UNCOLLECTIBLE ACCOUNTS	0	25	300	(275)	8%	0	0
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	722	6,034	13,985	(7,951)	43%	811	4,128
59999 GASB PENSION EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	722	6,060	14,285	(8,225)	42%	811	4,128
TOTAL OPS & MAINT EXPENSES	48,395	465,508	909,151	(443,643)	51%	56,238	462,080
TOTAL OPERATING EXPENSES	48,395	465,508	909,151	(443,643)	51%	56,238	462,080
NET OPERATING INCOME (LOSS)	22,293	120,139	(6,101)	126,240	1,969%	11,671	128,074
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	158,599	158,599				79,264	79,264
BALANCE TRANSFERRED FROM INCOME	22,293	120,139				11,671	128,074

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

Section 10, Item C.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	180,892	278,738				90,935	207,338

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF WATER							
49461 RESIDENTAL SERVICE	157,000	1,167,853	1,775,300	(607,447)	66%	164,698	1,158,163
49461 COMMERCIAL SERVICE	29,869	207,079	330,400	(123,321)	63%	30,423	206,480
49461 INDUSTRIAL SERVICE	9,612	53,872	73,600	(19,728)	73%	6,824	51,821
49461 MULTIFAMILY SERVICE	7,328	62,576	99,300	(36,724)	63%	9,230	63,516
49461 IRRIGATION SERVICE							
49461 OTHER SERVICES	0	560	0	560	%	41	367
49464 MUNICIPAL SERVICE	6,397	37,934	40,800	(2,866)	93%	6,414	34,238
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	1,602	18,263	25,400	(7,137)	72%	3,457	17,523
49462 PRIVATE FIRE PROTECTION	2,090	17,120	25,700	(8,580)	67%	2,190	17,670
49463 PUBLIC FIRE PROTECTION	63,988	511,146	706,100	(194,954)	72%	63,470	510,225
TOTAL SALES OF WATER	277,887	2,076,404	3,076,600	(1,000,196)	67%	286,746	2,060,003
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	627	6,674	9,500	(2,826)	70%	748	6,707
49471 MISCELLANEOUS SERVICE REVENUES	160	1,320	1,200	120	110%	0	1,469
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	1,928	15,428	16,500	(1,072)	94%	1,774	14,196
TOTAL OTHER OPERATING REVENUES	2,715	23,422	27,200	(3,778)	86%	2,522	22,372
TOTAL OPERATING REVENUES	280,602	2,099,826	3,103,800	(1,003,974)	68%	289,268	2,082,375

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
SOURCE OF SUPPLY EXPENSES							
56500 OTHER EARNINGS	0	0	0	0	%	0	0
59600 OPERATIIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	836	6,912	8,000	(1,088)	86%	836	5,852
59603 MISCELLANEOUS OPERATING EXPENSE	964	964	1,500	(537)	64%	0	1,240
59613 MAINT OF LAKE INTAKE	0	0	31,100	(31,100)	%	0	0
TOTAL SOURCE OF SUPPLY EXPENSES	1,800	7,876	40,600	(32,724)	19%	836	7,092
PUMPING EXPENSES							
59620 OPERATION, SUPERVISION & ENGINEERING	4,854	38,144	57,000	(18,856)	67%	4,712	37,075
59623 FUEL PURCHASED FOR PUMPING	4,994	25,308	45,000	(19,692)	56%	3,948	22,757
59624 PUMPING LABOR & EXPENSES	1,461	13,201	22,900	(9,699)	58%	1,402	11,519
59626 MISCELLANEOUS EXPENSE	70	2,486	4,800	(2,314)	52%	68	1,962
59631 MAINT OF STRUCTURES	0 (	2,060)	1,000	(3,060)	(206%)	0 (	1,531)
59633 MAINT OF PUMPING EQUIPMENT							
TOTAL PUMPING EXPENSES	11,379	77,079	130,700	(53,621)	59%	10,131	71,782
WATER TREATMENT EXPENSE							
59640 OPERATION, SUPERVISION & ENGINEERING	4,854	38,144	57,000	(18,856)	67%	4,712	37,075
59641 CHEMICALS	2,909	29,732	65,000	(35,268)	46%	5,950	36,051
59642 OPERATIONS LABOR & EXPENSE	13,504	121,433	222,250	(100,817)	55%	14,567	123,131
59643 MISCELLANEOUS EXPENSE	14,347	106,793	200,200	(93,407)	53%	7,725	85,039
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	23	3,096	3,500	(404)	88%	4	2,058
59652 MAINT OF WATER TREATMENT EQUIPMENT	1,095	18,552	39,900	(21,348)	46%	1,481	18,422
TOTAL WATER TREATMENT EXPENSE	36,732	317,749	587,850	(270,101)	54%	34,439	301,777

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
TRANSMISSION & DISTRIBUTION EXPENSE							
59660 OPERATION SUPERVISION & ENGINEERING							
59661 OPERATION STORAGE FACILITY	3,016	27,744	38,050	(10,306)	73%	2,098	21,008
59662 OPERATION MAINS	6,414	25,284	73,400	(48,116)	34%	4,050	33,001
59663 METER EXPENSE	(393)	4,430	37,700	(33,270)	12%	415	16,457
59664 CUSTOMER INSTALLATION EXPENSE	1,871	16,211	27,600	(11,389)	59%	3,607	26,939
59665 MISCELLANEOUS EXPENSES	6,585	36,203	64,200	(27,997)	56%	3,796	31,367
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS							
59672 MAINT OF RESEVOIR & STANDPIPE	8	12,246	78,600	(66,354)	16%	6,207	50,284
59673 MAINT OF MAINS	10,672	65,786	94,700	(28,914)	69%	3,031	24,838
59675 MAINT OF SERVICES	6,273	82,235	78,400	3,835	105%	3,514	62,817
59676 MAINT OF METERS	172	2,813	11,200	(8,387)	25%	172	5,011
59677 MAINT OF HYDRANTS	10,517	18,298	37,900	(19,602)	48%	6,087	11,302
59678 MAINT OF MISC PLANT	1,169	5,908	15,000	(9,092)	39%	0	7,160
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	46,303	297,158	556,750	(259,592)	53%	32,976	290,183
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,754	13,744	20,850	(7,106)	66%	1,693	12,718
59902 METER READING	1,448	13,421	25,950	(12,529)	52%	1,847	14,069
59903 CUSTOMER ACCTG & COLLECTION	5,645	44,983	71,850	(26,867)	63%	5,253	43,191
59904 UNCOLLECTIBLE ACCOUNTS	0	37	2,500	(2,463)	1%	(2,400)	(2,400)
59906 CUSTOMER SERVICE & INFORMATION	0	0	750	(750)	%	0	0
59910 SALES EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	8,846	72,185	121,900	(49,715)	59%	6,394	67,577
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	10,831	75,149	140,000	(64,851)	54%	9,213	77,422
59921 OFFICE SUPPLIES & EXPENSES	142	2,811	3,300	(489)	85%	328	3,670
59923 OUTSIDE SERVICES EMPLOYED	7,738	74,974	104,350	(29,375)	72%	8,541	75,591
59924 PROPERTY INSURANCE	3,800	30,399	45,105	(14,706)	67%	3,278	26,228
59925 INJURIES & DAMAGES	1,438	11,505	19,000	(7,495)	61%	1,394	11,155
59926 EMPLOYEE PENSIONS & BENEFITS	13,495	105,561	240,200	(134,639)	44%	16,347	133,105

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WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
59928 REGULATORY COMMISSION EXPENSE	0	0	3,000	(3,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	1,700	21,841	21,350	491	102%	1,939	24,674
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	39,145	322,241	576,305	(254,063)	56%	41,041	351,845
TOTAL OPS & MAINT EXPENSES	144,204	1,094,288	2,014,105	(919,817)	54%	125,817	1,090,256
OTHER OPERATING EXPENSES							
49403 DEPRECIATION EXPENSE	49,315	401,323	560,000	(158,677)	72%	50,040	372,424
49425 AMORTIZATION							
49408 TAXES	31,079	245,924	402,300	(156,376)	61%	29,879	237,850
TOTAL OTHER OPERATING EXPENSES	80,393	647,247	962,300	(315,053)	67%	79,918	610,275
TOTAL OPERATING EXPENSES	224,597	1,741,535	2,976,405	(1,234,870)	59%	205,735	1,700,530
NET OPERATING INCOME (LOSS)	56,005	358,291	127,395	230,896	281%	83,533	381,844
OTHER INCOME							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	1,995	7,000	(5,005)	28%	700	2,919
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	(172)	(874)	(7,000)	6,126	(12%)	(167)	(259)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	88,387	100,000	(11,613)	88%	0	78,193
43000 GRANT REVENUE	32,558	68,687	0	68,687	%	0	0
49421 MISCELLANEOUS NON-OPERATING INCOME	15	45	200,000	(199,955)	%	0	0
TOTAL OTHER INCOME	32,401	158,239	300,000	(141,761)	53%	534	80,853
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	88,406	516,530	427,395	89,135	121%	84,067	462,697

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WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
INTEREST & OTHER CHARGES							
49427 INTEREST ON LONG-TERM DEBT	9,280	79,611	135,000	(55,389)	59%	9,180	74,984
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
TOTAL INTEREST CHARGES	9,280	79,611	135,000	(55,389)	59%	9,180	74,984
NET INCOME (LOSS)	79,126	436,919	292,395	144,524	149%	74,887	387,713
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	9,495,116	9,495,116				8,875,451	8,875,451
BALANCE TRANSFERRED FROM INCOME	79,321	438,481				74,887	387,713
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	9,574,437	9,933,597				8,950,338	9,263,164

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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF ELECTRICITY							
49440 URBAN RESIDENTIAL SALES	562,625	3,018,057	4,425,100	(1,407,043)	68%	550,298	2,850,904
49441 RURAL SALES	2,582	17,999	25,200	(7,201)	71%	2,621	16,591
49442 COMMERCIAL SALES-CS1	127,339	747,304	1,090,100	(342,796)	69%	121,169	687,919
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	128,945	758,604	1,117,100	(358,496)	68%	117,640	709,112
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	239,929	1,403,774	2,207,300	(803,526)	64%	241,984	1,406,647
49443 INDUSTRIAL SALES-CP3	52,857	323,500	507,800	(184,300)	64%	48,252	305,653
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	0	0	10,400	(10,400)	%	0	1,417
49444 PUBLIC STREET LIGHTING	14,828	112,771	173,900	(61,129)	65%	14,782	109,810
49448 INTERDEPARTMENTAL SALES	2,209	22,696	32,100	(9,404)	71%	910	14,501
TOTAL SALES OF ELECTRICITY	1,131,314	6,404,705	9,589,000	(3,184,295)	67%	1,097,656	6,102,554
OTHER OPERATING REVENUES							
49450 FORFEITED DISCOUNTS	2,257	21,221	18,500	2,721	115%	2,812	18,180
49451 MISCELLANEOUS SERVICE REVENUES	0	0	5,000	(5,000)	%	0	50
49454 RENT FROM ELECTRIC PROPERTY	3,920	6,895	116,000	(109,105)	6%	0	35,075
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	282	37,634	18,500	19,134	203%	675	12,340
TOTAL OTHER OPERATING REVENUES	6,459	65,750	158,000	(92,250)	42%	3,488	65,645
TOTAL OPERATING REVENUES	1,137,773	6,470,454	9,747,000	(3,276,546)	66%	1,101,144	6,168,199

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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
POWER PRODUCTION EXPENSES							
59555 PURCHASED POWER	872,451	4,830,083	6,930,000	(2,099,917)	70%	787,598	4,451,450
TOTAL POWER PRODUCTION EXPENSES	872,451	4,830,083	6,930,000	(2,099,917)	70%	787,598	4,451,450

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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
DISTRIBUTION EXPENSES							
59580 OPERATION, SUPERVISION & ENGINEERING							
59582 STATION EXPENSES	2,290	22,184	26,200	(4,016)	85%	1,587	17,786
59583 OVERHEAD LINE EXPENSES	56	56	7,250	(7,194)	1%	2,592	5,247
59584 UNDERGROUND LINE EXPENSE	8,604	48,720	54,900	(6,180)	89%	8,602	54,763
59585 STREET LIGHTING EXPENSES	0	0	600	(600)	%	0	0
59586 METER EXPENSES	8,434	38,592	67,400	(28,808)	57%	3,644	30,329
59587 CUSTOMER INSTALLATION EXPENSES	3,037	23,412	19,800	3,612	118%	2,443	17,246
59588 OPERATION MISC DISTRIBUTION	23,640	166,519	271,875	(105,356)	61%	20,259	164,634
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	405	81,836	38,800	43,036	211%	98	11,423
59593 MAINTENANCE OF OVERHEAD LINES	27,851	196,862	248,600	(51,738)	79%	17,101	164,209
59594 MAINTENANCE OF UNDERGROUND LINES	938	7,426	9,700	(2,274)	77%	(16)	4,972
59595 MAINTENANCE OF LINE TRANSFORMERS	233	2,237	5,000	(2,763)	45%	0	9,695
59596 MAINTENANCE OF STREET LIGHTING	45	1,167	8,900	(7,733)	13%	(119)	9,092
59597 MAINT OF ELECTRIC METERS							
59598 MAINT OF MISC DISTRIBUTION PLANT	705	7,939	14,000	(6,061)	57%	(4)	11,114
59828 TRANSPORTATION EXPENSES							
TOTAL DISTRIBUTION EXPENSES	76,239	596,951	773,025	(176,074)	77%	56,187	500,511
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	2,150	16,847	25,500	(8,653)	66%	2,076	15,590
59902 METER READING EXPENSES	2,681	23,049	38,000	(14,951)	61%	3,232	23,497
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	8,743	66,629	108,000	(41,371)	62%	9,576	65,536
59904 UNCOLLECTIBLE ACCOUNTS	0	3,769	10,000	(6,231)	38%	0	950
TOTAL CUSTOMER ACCOUNTS EXPENSE	13,574	110,295	181,500	(71,205)	61%	14,884	105,573
SALES EXPENSE							
59913 ADVERTISING EXPENSE	50	50	500	(450)	10%	0	250
TOTAL SALES EXPENSES	50	50	500	(450)	10%	0	250

CITY OF TWO RIVERS
INCOME STATEMENT
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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	25,662	191,955	278,000	(86,045)	69%	23,327	192,739
59921 OFFICE SUPPLIES & EXPENSES	524	7,865	16,650	(8,785)	47%	529	9,756
59923 OUTSIDE SERVICES EMPLOYED	11,774	97,339	105,461	(8,122)	92%	12,781	92,458
59924 PROPERTY INSURANCE	2,682	25,035	39,000	(13,965)	64%	3,077	23,463
59925 INJURIES & DAMAGES	1,099	8,789	15,000	(6,211)	59%	1,061	8,484
59926 EMPLOYEE PENSIONS & BENEFITS	25,800	213,112	325,480	(112,368)	65%	19,862	177,631
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	(2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	8,947	90,740	102,200	(11,460)	89%	4,354	76,037
59932 MAINT OFFICE & COMMUNICATIONS	258	3,849	13,100	(9,251)	29%	1,106	8,341
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	76,746	638,683	896,891	(258,208)	71%	66,097	588,909
TOTAL OPS & MAINT EXPENSES	1,039,060	6,176,063	8,781,916	(2,605,853)	70%	924,765	5,646,693
OTHER OPERATING EXPENSES							
59403 DEPRECIATION & AMORTIZATION EXPENSE	41,458	297,069	450,000	(152,931)	66%	41,606	331,179
59408 TAXES	26,798	213,170	359,500	(146,330)	59%	25,235	203,347
TOTAL OTHER OPERATING EXPENSES	68,256	510,239	809,500	(299,261)	63%	66,841	534,526
TOTAL OPERATING EXPENSES	1,107,316	6,686,302	9,591,416	(2,905,114)	70%	991,606	6,181,219
NET OPERATING INCOME (LOSS)	30,457	(215,848)	155,584	(371,432)	(139%)	109,538	(13,020)

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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OTHER INCOME							
49415 REVENUE FROM MDSE & JOBBING	66	60,292	15,000	45,292	402%	3,013	45,619
49416 MERCHANDISING & JOBBING COST	0	0 (	15,000)	15,000	%	0 (	8,909)
49421 MISCELLANEOUS NONOPERATING INCOME	0	80	2,000 (	1,920)	4%	80,600	83,115
49419 INTEREST & DIVIDEND INCOME							
49439 APPROP OF INCOME TO MUNICIPAL	(455)	(10,803)	(18,000)	7,197	(60%)	(426)	(6,494)
TOTAL OTHER INCOME	(389)	49,569	(16,000)	65,569	310%	83,187	113,332
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	30,068	(166,279)	139,584	(305,863)	(119%)	192,725	100,312
OTHER INCOME DEDUCTIONS							
49426 OTHER INCOME DEDUCTIONS	0	2,314	2,500 (	186)	93%	0	2,410
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	0	2,314	2,500 (	186)	93%	0	2,410
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	425	3,842	7,100 (	3,258)	54%	897	5,531
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
TOTAL INTEREST CHARGES	425	3,842	7,100 (	3,258)	54%	897	5,531
NET INCOME (LOSS)	29,643	(172,435)	129,984	(302,419)	(133%)	191,828	92,371
EARNED SURPLUS							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	10,811,408	10,811,408				10,353,162	10,353,162
BALANCE TRANSFERRED FROM INCOME	29,643 (	172,435)				191,828	92,371
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	10,841,051	10,638,973				10,544,990	10,445,533

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TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
OPERATING REVENUES							
49000 OPERATING REVENUE	0	0	0	0	%	0	0
49540 RENT FROM CLEC PROPERTY	1,324	10,590	0	10,590	%	1,324	10,590
TOTAL OPERATING REVENUES	1,324	10,590	0	10,590	%	1,324	10,590

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TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
DISTRIBUTION EXPENSES							
59580 SUPERVISION & ENGINEERING	0	0	0	0	%	0	0
59583 OVERHEAD LINES	0	0	0	0	%	0	0
59584 UNDERGROUND LINES	0	0	0	0	%	0	0
59587 CUSTOMER INSTALLATION	0	0	0	0	%	0	0
59588 MISC DISTRIBUTION	0	0	0	0	%	0	0
59589 DISTRIBUTION LINE RIGHTS	0	0	0	0	%	0	0
59590 MAINT SUPERVISION & ENGINEERING	0	0	0	0	%	0	0
59593 MAINT OF POLES & OVERHEAD LINES	0	0	1,500	(1,500)	%	0	0
59594 MAINT OF UNDERGROUND FACILITIES	0	0	750	(750)	%	0	0
59598 MAINT MISC DISTRIBUTION PLANT	0	0	0	0	%	0	0
59820 OPERATION PLANT & LIFT STATION	0	0	0	0	%	0	0
TOTAL DISTRIBUTION EXPENSES	0	0	2,250	(2,250)	%	0	0
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	0	0	0	0	%	0	0
59903 CUSTOMER ACCTG & COLLECTION	0	0	0	0	%	0	0
59904 UNCOLLECTIBLE ACCOUNTS	0	0	0	0	%	0	0
59905 MISC CUSTOMER ACCOUNTS	0	0	0	0	%	0	0
59913 ADVERTISING EXPENSE	0	0	0	0	%	0	0
TOTAL CUSTOMER ACCOUNTS EXPENSE	0	0	0	0	%	0	0

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TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVN (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	0	0	0	0	%	0	0
59921 OFFICE SUPPLIES & EXPENSES	0	0	0	0	%	0	0
59922 OVERHEAD CONSTRUCTION LABOR	0	0	0	0	%	0	0
59923 OUTSIDE SERVICES EMPLOYED	0	0	0	0	%	0	0
59924 PROPERTY INSURANCE	0	0	0	0	%	0	0
59925 INJURIES & DAMAGES	0	0	0	0	%	0	0
59926 EMPLOYEE PENSIONS & BENEFITS	0	0	600	(600)	%	0	0
59928 REGULATORY COMMISSION EXPENSE	0	0	0	0	%	0	0
59929 DUPLICATE CHARGES	0	0	0	0	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	498	2,539	5,895	(3,356)	43%	249	5,074
59931 OPERATION RENTS	0	0	0	0	%	0	0
59932 MAINT OFFICE & COMMUNICATION	0	0	0	0	%	0	0
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	498	2,539	6,495	(3,956)	39%	249	5,074
TOTAL OPS & MAINT EXPENSES	498	2,539	8,745	(6,206)	29%	249	5,074
OTHER OPERATING EXPENSES							
49030 DEPRECIATION EXPENSE	1,500	12,001	18,000	(5,999)	67%	1,520	12,160
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
TOTAL OTHER OPERATING EXPENSES	1,500	12,001	18,000	(5,999)	67%	1,520	12,160
TOTAL OPERATING EXPENSES	1,998	14,540	26,745	(12,205)	54%	1,769	17,234
NET OPERATING INCOME (LOSS)	(674)	(3,950)	(26,745)	22,795	(15%)	(445)	(6,644)

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TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
OTHER INCOME							
49034 DEBIT/CREDIT TO SURPLUS	0	0	0	0	%	0	0
49160 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	0	0	0	%	0	0
49190 INTEREST & DIVIDEND INCOME	0	0	0	0	%	0	0
49170 MISCELLANEOUS NON-OPERATING INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM GENERAL FUND	0	0	0	0	%	0	0
49320 INTEREST CONSTRUCTION	0	0	0	0	%	0	0
49330 BALANCE TRANS FROM INCOME	0	0	0	0	%	0	0
TOTAL OTHER INCOME	0	0	0	0	%	0	0
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	(674)	(3,950)	(26,745)	22,795	(15%)	(445)	(6,644)
INTEREST CHARGES							
49270 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49430 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49280 AMORTIZATION OF DEBT DISCOUNT & EXPENSE	0	0	0	0	%	0	0
49390 APPROPRIATIONS-MUNICIPAL	0	0	0	0	%	0	0
48900 OTHER REVENUES	0	0	(15,885)	15,885	%	0	0
TOTAL INTEREST CHARGES	0	0	(15,885)	15,885	%	0	0
NET INCOME (LOSS)	(674)	(3,950)	(10,860)	6,910	(36%)	(445)	(6,644)
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	(228,847)	(228,847)				(220,671)	(220,671)
BALANCE TRANSFERRED FROM INCOME	(674)	(3,950)				(445)	(6,644)
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	(229,521)	(232,797)				(221,116)	(227,315)

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Section 10, Item C.

STORMWATER UTILITY - FUND 680

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATION & MAINTENANCE EXPENSES							
59710 STREET DEBRIS MANAGEMENT	7,187	44,062	110,972	(66,910)	40%	8,440	38,948
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	8,088	53,248	114,142	(60,894)	47%	1,721	20,834
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	0	0	37,178	(37,178)	%	0	60
59750 MAINTENANCE OF STORMWATER PONDS	600	600	34,132	(33,532)	2%	0	110
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770 REGULATORY COMPLIANCE	4,710	40,186	155,444	(115,258)	26%	4,644	39,344
59790 ADMINISTRATIVE CHARGES	2,303	17,232	24,397	(7,165)	71%	1,679	16,817
59795 EMPLOYEE PENSIONS & BENEFITS	3,807	18,348	65,219	(46,871)	28%	1,977	15,414
TOTAL OPERATING EXPENSES	26,694	173,677	541,484	(367,807)	32%	18,461	131,527
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	11,326	87,485	110,000	(22,515)	80%	9,713	77,700
59408 TAXES	970	5,682	18,542	(12,860)	31%	631	5,186
59427 INTEREST ON LONG-TERM DEBT	5,761	43,040	76,624	(33,584)	56%	6,029	46,252
TOTAL OTHER OPERATING EXPENSES	44,752	309,884	746,650	(436,766)	42%	34,833	260,665
TOTAL OPERATING EXPENSES	44,752	309,884	746,650	(436,766)	42%	34,833	260,665
NET OPERATING INCOME (LOSS)	10,337	126,085	(27,626)	153,711	456%	21,194	179,511
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	4,658,890	4,658,890				4,300,706	4,300,706
BALANCE TRANSFERRED FROM INCOME	10,337	126,085				21,194	179,511
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	4,669,227	4,784,975				4,321,900	4,480,217

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

Section 10, Item C.

SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF SEWER							
49221 RESIDENTAL SERVICE	178,891	1,451,766	2,164,188	(712,422)	67%	181,729	1,460,843
49222 COMMERCIAL SERVICE	53,102	385,614	546,000	(160,386)	71%	52,971	382,488
49224 GOVERNMENT SERVICE	14,217	59,579	88,400	(28,821)	67%	9,703	65,122
49626 INTERDEPARTMENTAL SERVICE	10,633	69,495	101,808	(32,313)	68%	11,780	76,621
49263 INDUSTRIAL SERVICE	8,927	70,080	104,000	(33,920)	67%	7,812	69,504
TOTAL SALES OF SEWER	265,770	2,036,535	3,004,396	(967,861)	68%	263,995	2,054,579
OTHER OPERATING REVENUES							
49350 MISCELLANEOUS OPERATING REVENUES	1,191	75,119	90,000	(14,881)	83%	0	2,003
49450 CUSTOMER FORFIETED DISCOUNTS	575	6,809	7,800	(991)	87%	713	7,294
TOTAL OTHER OPERATING REVENUES	1,766	81,928	97,800	(15,872)	84%	713	9,297
TOTAL OPERATING REVENUES	267,536	2,118,462	3,102,196	(983,734)	68%	264,709	2,063,876

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

Section 10, Item C.

SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
OPERATIONS EXPENSES							
59820 OPERATION PLANT & LIFT STATION	44,012	337,384	554,050	(216,666)	61%	45,234	327,472
59823 CHLORINE	0	3,444	3,000	444	115%	0	0
59824 PHOSPHORUS REMOVAL CHEMICALS	11,658	56,971	85,000	(28,029)	67%	11,311	57,488
59825 SLUDGE CONDITIONING CHEMICALS	12,459	61,145	46,000	15,145	133%	11,679	23,358
59827 OTHER OPERATING SUPPLIES	96	18,089	32,000	(13,911)	57%	502	12,175
59828 TRANSPORTATION EXPENSES	1,154	15,195	29,000	(13,805)	52%	8,326	26,893
TOTAL OPERATIONS EXPENSES	69,378	492,228	749,050	(256,822)	66%	77,053	447,386
MAINTENANCE EXPENSE							
59831 MAINT OF SEWER COLLECTION SYSTEMS	2,728	33,111	202,547	(169,436)	16%	1,162	83,860
59832 MAINT OF COLLECTION SYSTEMS PUMP EQUIP	0	288	15,000	(14,712)	2%	0	6,132
59833 MAINT OF TREATMENT DIST PLANT EQUIP	5,991	83,080	128,082	(45,002)	65%	5,549	62,335
59834 MAINT OF GENERAL PLANT STRUCTURES & EQUIP	3,380	19,103	32,000	(12,897)	60%	2,446	12,735
TOTAL MAINTENANCE EXPENSE	12,099	135,581	377,629	(242,048)	36%	9,157	165,061
CUSTOMER ACCOUNTS EXPENSE							
59840 BILLING, COLLECTING & ACCOUNTING	7,364	58,153	91,561	(33,408)	64%	6,908	56,484
59842 METER READING	1,417	13,165	24,963	(11,798)	53%	1,796	13,782
59843 UNCOLLECTIBLE ACCOUNTS	0	0	5,000	(5,000)	%	0	0
TOTAL CUSTOMER ACCOUNTS EXPENSE	8,781	71,319	121,524	(50,205)	59%	8,704	70,267

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

Section 10, Item C.

SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
ADMINISTRATIVE & GENERAL EXPENSES							
59850 ADMINISTRATIVE & GENERAL SALARIES	17,350	127,053	204,821	(77,768)	62%	15,570	127,900
59851 OFFICE SUPPLIES & EXPENSE	39	327	1,220	(893)	27%	39	428
59852 OUTSIDE SERVICES EMPLOYED	7,714	67,841	86,936	(19,095)	78%	5,112	57,433
59853 INSURANCE EXPENSE	5,260	42,079	61,235	(19,156)	69%	4,616	36,621
59854 EMPLOYEE PENSION & BENEFITS	13,266	105,186	161,492	(56,306)	65%	12,363	99,329
59855 REGULATORY COMMISSION EXPENSE	0	11,703	15,000	(3,297)	78%	0	13,945
59856 MISC GENERAL EXPENSES	93	683	4,000	(3,317)	17%	0	666
59857 RENTS	5,701	57,485	108,000	(50,515)	53%	6,559	70,974
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	49,423	412,355	642,704	(230,349)	64%	44,259	407,297
TOTAL OPS & MAINT EXPENSES	139,680	1,111,483	1,890,907	(779,424)	59%	139,173	1,090,011
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	60,011	480,786	763,500	(282,714)	63%	64,909	519,276
59408 TAX EXPENSE	28,808	229,215	346,635	(117,420)	66%	28,600	228,215
TOTAL OTHER OPERATING EXPENSES	88,819	710,001	1,110,135	(400,134)	64%	93,510	747,490
TOTAL OPERATING EXPENSES	228,500	1,821,484	3,001,042	(1,179,558)	61%	232,683	1,837,501
NET OPERATING INCOME (LOSS)	39,036	296,979	101,154	195,825	294%	32,026	226,375

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

Section 10, Item C.

SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OTHER INCOME							
48600 CONTRIBUTION IN AID	0	0	0	0	%	(3,805)	(3,805)
43000 GRANT REVENUE	0	0	48,465	(48,465)	%	0	48,465
49210 TRANSFERS IN	0	72,692	63,160	9,532	115%	0	63,160
TOTAL OTHER INCOME	0	72,692	111,625	(38,933)	65%	(3,805)	107,820
TOTAL INCOME (LOSS) BEFORE INTEREST CHGS	39,036	369,671	212,779	156,892	174%	28,221	334,195
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	(16,365)	(134,110)	(200,000)	65,890	(67%)	(15,692)	(131,775)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
TOTAL INTEREST CHARGES	(16,365)	(134,110)	(200,000)	65,890	(67%)	(15,692)	(131,775)
NET INCOME (LOSS)	22,672	235,561	12,779	222,782	1,843%	12,529	202,420
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	6,293,916	6,293,916				6,226,358	6,226,358
BALANCE TRANSFERRED FROM INCOME	22,672	235,561				12,529	202,420
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	6,316,588	6,529,477				6,238,887	6,428,778



**TWO
RIVERS**
WISCONSIN

September 2025 Utilities Financial Report

Fund 640 - Solid Waste Utility
Fund 650- Water Utility
Fund 660 - Electric Utility
Fund 670 - Telecommunications Utility
Fund 680 - Stormwater Utility
Fund 690 - Sewer (Wastewater) Utility

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

Section 10, Item C.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
OPERATING REVENUES							
43000 INTERGOVERNMENTAL REVENUE	6,954	61,463	81,900	(20,437)	75%	6,998	61,624
46000 CHARGES FOR SERVICE	51,083	423,876	550,000	(126,124)	77%	49,469	426,617
48000 MISCELLANEOUS REVENUE	19,666	176,851	235,500	(58,649)	75%	19,672	176,712
49000 OTHER FINANCING SOURCES	78	1,240	35,650	(34,410)	3%	114	1,454
TOTAL OPERATING REVENUES	77,782	663,429	903,050	(239,621)	73%	76,253	666,408

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

Section 10, Item C.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVN (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
OPERATIONS EXPENSES							
51450 INFORMATION SYSTEMS							
53200 WATER & SEWER EXPENSES							
53310 STREET CLEANING	220	220	0	220	%	275	275
53620 PW SOLID WASTE REFUSE	44,498	279,737	410,819	(131,082)	68%	28,554	269,440
53625 PW SOLID WASTE RECYCLING	26,968	251,177	484,047	(232,870)	52%	24,738	241,805
TOTAL OPERATIONS EXPENSES	71,686	531,135	894,866	(363,731)	59%	53,567	511,519
CUSTOMER ACCOUNTS EXPENSE							
59904 UNCOLLECTIBLE ACCOUNTS	0	25	300	(275)	8%	0	0
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	722	6,756	13,985	(7,229)	48%	811	4,939
59999 GASB PENSION EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	722	6,781	14,285	(7,504)	47%	811	4,939
TOTAL OPS & MAINT EXPENSES	72,408	537,916	909,151	(371,235)	59%	54,378	516,458
TOTAL OPERATING EXPENSES	72,408	537,916	909,151	(371,235)	59%	54,378	516,458
NET OPERATING INCOME (LOSS)	5,375	125,514	(6,101)	131,615	2,057%	21,875	149,949
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	158,599	158,599				79,264	79,264
BALANCE TRANSFERRED FROM INCOME	5,375	125,514				21,875	149,949

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

Section 10, Item C.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	163,973	284,113				101,139	229,213

CITY OF TWO RIVERS
INCOME STATEMENT
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Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF WATER							
49461 RESIDENTAL SERVICE	153,346	1,321,199	1,775,300	(454,101)	74%	156,675	1,314,838
49461 COMMERCIAL SERVICE	27,978	235,057	330,400	(95,343)	71%	33,335	239,816
49461 INDUSTRIAL SERVICE	9,908	63,780	73,600	(9,820)	87%	6,944	58,765
49461 MULTIFAMILY SERVICE	7,837	70,413	99,300	(28,887)	71%	9,172	72,688
49461 IRRIGATION SERVICE							
49461 OTHER SERVICES	0	560	0	560	%	0	367
49464 MUNICIPAL SERVICE	5,965	43,899	40,800	3,099	108%	5,998	40,236
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	1,922	20,185	25,400	(5,215)	79%	3,287	20,810
49462 PRIVATE FIRE PROTECTION	2,090	19,210	25,700	(6,490)	75%	2,190	19,860
49463 PUBLIC FIRE PROTECTION	63,746	574,892	706,100	(131,208)	81%	63,795	574,020
TOTAL SALES OF WATER	272,791	2,349,195	3,076,600	(727,405)	76%	281,397	2,341,400
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	454	7,128	9,500	(2,372)	75%	696	7,403
49471 MISCELLANEOUS SERVICE REVENUES	40	1,360	1,200	160	113%	120	1,589
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	1,928	17,356	16,500	856	105%	1,770	15,966
TOTAL OTHER OPERATING REVENUES	2,422	25,844	27,200	(1,356)	95%	2,586	24,958
TOTAL OPERATING REVENUES	275,213	2,375,038	3,103,800	(728,762)	77%	283,984	2,366,358

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
SOURCE OF SUPPLY EXPENSES							
56500 OTHER EARNINGS	0	0	0	0	%	0	0
59600 OPERATIIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	836	7,748	8,000	(252)	97%	836	6,688
59603 MISCELLANEOUS OPERATING EXPENSE	0	964	1,500	(537)	64%	0	1,240
59613 MAINT OF LAKE INTAKE	10,900	10,900	31,100	(20,200)	35%	0	0
TOTAL SOURCE OF SUPPLY EXPENSES	11,736	19,612	40,600	(20,988)	48%	836	7,928
PUMPING EXPENSES							
59620 OPERATION, SUPERVISION & ENGINEERING	4,697	42,841	57,000	(14,159)	75%	4,560	41,635
59623 FUEL PURCHASED FOR PUMPING	5,313	30,621	45,000	(14,379)	68%	4,663	27,420
59624 PUMPING LABOR & EXPENSES	1,283	14,484	22,900	(8,416)	63%	1,098	12,617
59626 MISCELLANEOUS EXPENSE	75	2,561	4,800	(2,239)	53%	33	1,995
59631 MAINT OF STRUCTURES	0 (	2,060)	1,000	(3,060)	(206%)	0 (	1,531)
59633 MAINT OF PUMPING EQUIPMENT							
TOTAL PUMPING EXPENSES	11,368	88,447	130,700	(42,253)	68%	10,354	82,136
WATER TREATMENT EXPENSE							
59640 OPERATION, SUPERVISION & ENGINEERING	4,697	42,841	57,000	(14,159)	75%	4,560	41,635
59641 CHEMICALS	5,466	35,199	65,000	(29,801)	54%	1,070	37,121
59642 OPERATIONS LABOR & EXPENSE	19,491	140,923	222,250	(81,327)	63%	18,837	141,968
59643 MISCELLANEOUS EXPENSE	9,701	116,494	200,200	(83,706)	58%	5,491	90,530
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	(23)	3,073	3,500	(427)	88%	(6)	2,053
59652 MAINT OF WATER TREATMENT EQUIPMENT	3,585	22,137	39,900	(17,763)	55%	1,107	19,529
TOTAL WATER TREATMENT EXPENSE	42,918	360,667	587,850	(227,183)	61%	31,059	332,836

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
TRANSMISSION & DISTRIBUTION EXPENSE							
59660 OPERATION SUPERVISION & ENGINEERING							
59661 OPERATION STORAGE FACILITY	2,622	30,366	38,050	(7,684)	80%	803	21,811
59662 OPERATION MAINS	4,318	29,602	73,400	(43,798)	40%	6,349	39,350
59663 METER EXPENSE	784	5,214	37,700	(32,486)	14%	(210)	16,247
59664 CUSTOMER INSTALLATION EXPENSE	2,228	18,439	27,600	(9,161)	67%	2,234	29,173
59665 MISCELLANEOUS EXPENSES	4,804	41,008	64,200	(23,192)	64%	7,147	38,514
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS							
59672 MAINT OF RESEVOIR & STANDPIPE	3,972	16,218	78,600	(62,382)	21%	7,693	57,977
59673 MAINT OF MAINS	1,525	67,311	94,700	(27,389)	71%	1,263	26,101
59675 MAINT OF SERVICES	3,534	85,769	78,400	7,369	109%	5,354	68,171
59676 MAINT OF METERS	73	2,887	11,200	(8,314)	26%	122	5,133
59677 MAINT OF HYDRANTS	4,115	22,413	37,900	(15,487)	59%	2,341	13,643
59678 MAINT OF MISC PLANT	0	5,908	15,000	(9,092)	39%	1,779	8,939
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	27,976	325,133	556,750	(231,617)	58%	34,874	325,057
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,697	15,441	20,850	(5,409)	74%	1,648	14,366
59902 METER READING	1,412	14,833	25,950	(11,117)	57%	1,716	15,785
59903 CUSTOMER ACCTG & COLLECTION	5,469	50,452	71,850	(21,398)	70%	5,289	48,479
59904 UNCOLLECTIBLE ACCOUNTS	0	37	2,500	(2,463)	1%	0 (	2,400)
59906 CUSTOMER SERVICE & INFORMATION	0	0	750	(750)	%	0	0
59910 SALES EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	8,578	80,763	121,900	(41,137)	66%	8,653	76,230
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	10,550	85,699	140,000	(54,301)	61%	8,869	86,291
59921 OFFICE SUPPLIES & EXPENSES	346	3,157	3,300	(143)	96%	384	4,053
59923 OUTSIDE SERVICES EMPLOYED	6,024	80,999	104,350	(23,351)	78%	12,844	88,435
59924 PROPERTY INSURANCE	3,800	34,200	45,105	(10,905)	76%	3,279	29,506
59925 INJURIES & DAMAGES	1,438	12,943	19,000	(6,057)	68%	1,394	12,550
59926 EMPLOYEE PENSIONS & BENEFITS	13,421	118,982	240,200	(121,218)	50%	16,761	149,866

CITY OF TWO RIVERS
INCOME STATEMENT
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Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
59928 REGULATORY COMMISSION EXPENSE	0	0	3,000	(3,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	1,250	23,090	21,350	1,740	108%	2,174	26,848
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	36,829	359,070	576,305	(217,235)	62%	45,704	397,549
TOTAL OPS & MAINT EXPENSES	139,404	1,233,691	2,014,105	(780,413)	61%	131,479	1,221,735
OTHER OPERATING EXPENSES							
49403 DEPRECIATION EXPENSE	49,315	450,637	560,000	(109,363)	80%	50,042	422,467
49425 AMORTIZATION							
49408 TAXES	31,016	276,940	402,300	(125,360)	69%	29,762	267,613
TOTAL OTHER OPERATING EXPENSES	80,330	727,577	962,300	(234,723)	76%	79,805	690,079
TOTAL OPERATING EXPENSES	219,734	1,961,269	2,976,405	(1,015,136)	66%	211,284	1,911,814
NET OPERATING INCOME (LOSS)	55,479	413,770	127,395	286,375	325%	72,700	454,544
OTHER INCOME							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	2,011	4,006	7,000	(2,994)	57%	429	3,348
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	0 (	874)	(7,000)	6,126	(12%)	0 (	259)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	88,387	100,000	(11,613)	88%	0	78,193
43000 GRANT REVENUE	90,975	159,661	0	159,661	%	0	0
49421 MISCELLANEOUS NON-OPERATING INCOME	15	60	200,000	(199,940)	%	0	0
TOTAL OTHER INCOME	93,001	251,240	300,000	(48,760)	84%	429	81,282
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	148,480	665,010	427,395	237,615	156%	73,129	535,826

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WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
INTEREST & OTHER CHARGES							
49427 INTEREST ON LONG-TERM DEBT	9,102	88,713	135,000	(46,287)	66%	8,544	83,528
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
TOTAL INTEREST CHARGES	9,102	88,713	135,000	(46,287)	66%	8,544	83,528
NET INCOME (LOSS)	139,378	576,297	292,395	283,902	197%	64,585	452,298
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	9,495,116	9,495,116				8,875,451	8,875,451
BALANCE TRANSFERRED FROM INCOME	139,378	577,859				64,585	452,298
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	9,634,494	10,072,975				8,940,036	9,327,748

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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF ELECTRICITY							
49440 URBAN RESIDENTIAL SALES	459,866	3,477,923	4,425,100	(947,177)	79%	447,456	3,298,359
49441 RURAL SALES	2,186	20,185	25,200	(5,015)	80%	2,211	18,803
49442 COMMERCIAL SALES-CS1	114,938	862,242	1,090,100	(227,858)	79%	107,662	795,580
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	121,021	879,625	1,117,100	(237,475)	79%	110,464	819,575
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	221,711	1,625,486	2,207,300	(581,814)	74%	202,832	1,609,479
49443 INDUSTRIAL SALES-CP3	52,600	376,100	507,800	(131,700)	74%	42,784	348,437
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	0	0	10,400	(10,400)	%	0	1,417
49444 PUBLIC STREET LIGHTING	15,430	128,201	173,900	(45,699)	74%	14,938	124,748
49448 INTERDEPARTMENTAL SALES	2,313	25,009	32,100	(7,091)	78%	900	15,402
TOTAL SALES OF ELECTRICITY	990,065	7,394,770	9,589,000	(2,194,230)	77%	929,246	7,031,800
OTHER OPERATING REVENUES							
49450 FORFEITED DISCOUNTS	1,616	22,837	18,500	4,337	123%	2,067	20,247
49451 MISCELLANEOUS SERVICE REVENUES	0	0	5,000	(5,000)	%	0	50
49454 RENT FROM ELECTRIC PROPERTY	47,298	54,193	116,000	(61,807)	47%	0	35,075
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	1,769	39,404	18,500	20,904	213%	4,058	16,397
TOTAL OTHER OPERATING REVENUES	50,684	116,433	158,000	(41,567)	74%	6,125	71,770
TOTAL OPERATING REVENUES	1,040,749	7,511,203	9,747,000	(2,235,797)	77%	935,371	7,103,570

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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
POWER PRODUCTION EXPENSES							
59555 PURCHASED POWER	610,333	5,440,416	6,930,000	(1,489,584)	79%	624,639	5,076,089
TOTAL POWER PRODUCTION EXPENSES	610,333	5,440,416	6,930,000	(1,489,584)	79%	624,639	5,076,089

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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
DISTRIBUTION EXPENSES							
59580 OPERATION, SUPERVISION & ENGINEERING							
59582 STATION EXPENSES	662	22,845	26,200	(3,355)	87%	7,923	25,709
59583 OVERHEAD LINE EXPENSES	169	224	7,250	(7,026)	3%	(9)	5,238
59584 UNDERGROUND LINE EXPENSE	5,502	54,222	54,900	(678)	99%	9,623	64,386
59585 STREET LIGHTING EXPENSES	0	0	600	(600)	%	0	0
59586 METER EXPENSES	7,636	46,228	67,400	(21,172)	69%	2,852	33,181
59587 CUSTOMER INSTALLATION EXPENSES	928	24,340	19,800	4,540	123%	3,279	20,525
59588 OPERATION MISC DISTRIBUTION	12,483	179,003	271,875	(92,872)	66%	14,087	178,721
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	1,059	82,895	38,800	44,095	214%	445	11,868
59593 MAINTENANCE OF OVERHEAD LINES	21,431	218,293	248,600	(30,307)	88%	10,345	174,554
59594 MAINTENANCE OF UNDERGROUND LINES	(227)	7,199	9,700	(2,501)	74%	314	5,286
59595 MAINTENANCE OF LINE TRANSFORMERS	66	2,303	5,000	(2,697)	46%	(54)	9,641
59596 MAINTENANCE OF STREET LIGHTING	31	1,198	8,900	(7,702)	13%	601	9,694
59597 MAINT OF ELECTRIC METERS							
59598 MAINT OF MISC DISTRIBUTION PLANT	(11)	7,928	14,000	(6,072)	57%	1,227	12,341
59828 TRANSPORTATION EXPENSES							
TOTAL DISTRIBUTION EXPENSES	49,728	646,678	773,025	(126,347)	84%	50,633	551,144
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	2,081	18,928	25,500	(6,572)	74%	2,020	17,610
59902 METER READING EXPENSES	2,697	25,746	38,000	(12,254)	68%	3,481	26,979
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	6,706	73,336	108,000	(34,664)	68%	7,722	73,258
59904 UNCOLLECTIBLE ACCOUNTS	0	3,769	10,000	(6,231)	38%	0	950
TOTAL CUSTOMER ACCOUNTS EXPENSE	11,484	121,779	181,500	(59,721)	67%	13,224	118,797
SALES EXPENSE							
59913 ADVERTISING EXPENSE	0	50	500	(450)	10%	0	250
TOTAL SALES EXPENSES	0	50	500	(450)	10%	0	250

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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	24,921	216,876	278,000	(61,124)	78%	22,528	215,267
59921 OFFICE SUPPLIES & EXPENSES	1,030	8,894	16,650	(7,756)	53%	415	10,171
59923 OUTSIDE SERVICES EMPLOYED	8,141	105,480	105,461	19	100%	7,497	99,955
59924 PROPERTY INSURANCE	3,193	28,228	39,000	(10,772)	72%	3,077	26,540
59925 INJURIES & DAMAGES	1,099	9,887	15,000	(5,113)	66%	1,061	9,545
59926 EMPLOYEE PENSIONS & BENEFITS	27,132	240,244	325,480	(85,236)	74%	22,896	200,527
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	(2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	10,434	101,174	102,200	(1,026)	99%	8,764	84,801
59932 MAINT OFFICE & COMMUNICATIONS	408	4,257	13,100	(8,843)	32%	1,297	9,639
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	76,357	715,041	896,891	(181,850)	80%	67,534	656,443
TOTAL OPS & MAINT EXPENSES	747,902	6,923,965	8,781,916	(1,857,951)	79%	756,030	6,402,723
OTHER OPERATING EXPENSES							
59403 DEPRECIATION & AMORTIZATION EXPENSE	41,458	338,527	450,000	(111,473)	75%	41,669	372,848
59408 TAXES	26,509	239,679	359,500	(119,821)	67%	25,370	228,717
TOTAL OTHER OPERATING EXPENSES	67,967	578,206	809,500	(231,294)	71%	67,040	601,565
TOTAL OPERATING EXPENSES	815,869	7,502,171	9,591,416	(2,089,245)	78%	823,069	7,004,288
NET OPERATING INCOME (LOSS)	224,880	9,032	155,584	(146,552)	6%	112,302	99,282

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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OTHER INCOME							
49415 REVENUE FROM MDSE & JOBBING	0	60,292	15,000	45,292	402%	1,751	47,370
49416 MERCHANDISING & JOBBING COST	0	0	(15,000)	15,000	%	(50,757)	(59,666)
49421 MISCELLANEOUS NONOPERATING INCOME	0	80	2,000	(1,920)	4%	40	83,155
49419 INTEREST & DIVIDEND INCOME							
49439 APPROP OF INCOME TO MUNICIPAL	(755)	(11,558)	(18,000)	6,442	(64%)	(1,572)	(8,066)
TOTAL OTHER INCOME	(755)	48,814	(16,000)	64,814	305%	(50,538)	62,793
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	224,125	57,847	139,584	(81,737)	41%	61,763	162,075
OTHER INCOME DEDUCTIONS							
49426 OTHER INCOME DEDUCTIONS	0	2,314	2,500	(186)	93%	0	2,410
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	0	2,314	2,500	(186)	93%	0	2,410
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	253	4,096	7,100	(3,004)	58%	373	5,904
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
TOTAL INTEREST CHARGES	253	4,096	7,100	(3,004)	58%	373	5,904
NET INCOME (LOSS)	223,872	51,437	129,984	(78,547)	40%	61,391	153,761
EARNED SURPLUS							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	10,811,408	10,811,408				10,353,162	10,353,162
BALANCE TRANSFERRED FROM INCOME	223,872	51,437				61,391	153,761
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	11,035,280	10,862,845				10,414,553	10,506,923

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TELECOMM DISTRIBUTION DETAIL - FUND 670

		CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
UTILITY OPERATING INCOME								
OPERATING REVENUES								
OPERATING REVENUES								
49000	OPERATING REVENUE	0	0	0	0	%	0	0
49540	RENT FROM CLEC PROPERTY	1,324	11,914	0	11,914	%	1,324	11,914
TOTAL OPERATING REVENUES		1,324	11,914	0	11,914	%	1,324	11,914

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TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
DISTRIBUTION EXPENSES							
59580 SUPERVISION & ENGINEERING	0	0	0	0	%	0	0
59583 OVERHEAD LINES	0	0	0	0	%	0	0
59584 UNDERGROUND LINES	0	0	0	0	%	0	0
59587 CUSTOMER INSTALLATION	0	0	0	0	%	0	0
59588 MISC DISTRIBUTION	0	0	0	0	%	0	0
59589 DISTRIBUTION LINE RIGHTS	0	0	0	0	%	0	0
59590 MAINT SUPERVISION & ENGINEERING	0	0	0	0	%	0	0
59593 MAINT OF POLES & OVERHEAD LINES	0	0	1,500	(1,500)	%	0	0
59594 MAINT OF UNDERGROUND FACILITIES	0	0	750	(750)	%	0	0
59598 MAINT MISC DISTRIBUTION PLANT	0	0	0	0	%	0	0
59820 OPERATION PLANT & LIFT STATION	0	0	0	0	%	0	0
TOTAL DISTRIBUTION EXPENSES	0	0	2,250	(2,250)	%	0	0
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	0	0	0	0	%	0	0
59903 CUSTOMER ACCTG & COLLECTION	0	0	0	0	%	0	0
59904 UNCOLLECTIBLE ACCOUNTS	0	0	0	0	%	0	0
59905 MISC CUSTOMER ACCOUNTS	0	0	0	0	%	0	0
59913 ADVERTISING EXPENSE	0	0	0	0	%	0	0
TOTAL CUSTOMER ACCOUNTS EXPENSE	0	0	0	0	%	0	0

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TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	0	0	0	0	%	0	0
59921 OFFICE SUPPLIES & EXPENSES	0	0	0	0	%	0	0
59922 OVERHEAD CONSTRUCTION LABOR	0	0	0	0	%	0	0
59923 OUTSIDE SERVICES EMPLOYED	0	0	0	0	%	0	0
59924 PROPERTY INSURANCE	0	0	0	0	%	0	0
59925 INJURIES & DAMAGES	0	0	0	0	%	0	0
59926 EMPLOYEE PENSIONS & BENEFITS	0	0	600	(600)	%	0	0
59928 REGULATORY COMMISSION EXPENSE	0	0	0	0	%	0	0
59929 DUPLICATE CHARGES	0	0	0	0	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	249	2,788	5,895	(3,107)	47%	249	5,323
59931 OPERATION RENTS	0	0	0	0	%	0	0
59932 MAINT OFFICE & COMMUNICATION	0	0	0	0	%	0	0
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	249	2,788	6,495	(3,707)	43%	249	5,323
TOTAL OPS & MAINT EXPENSES	249	2,788	8,745	(5,957)	32%	249	5,323
OTHER OPERATING EXPENSES							
49030 DEPRECIATION EXPENSE	1,500	13,501	18,000	(4,499)	75%	1,520	13,680
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
TOTAL OTHER OPERATING EXPENSES	1,500	13,501	18,000	(4,499)	75%	1,520	13,680
TOTAL OPERATING EXPENSES	1,749	16,289	26,745	(10,456)	61%	1,769	19,003
NET OPERATING INCOME (LOSS)	(425)	(4,376)	(26,745)	22,369	(16%)	(445)	(7,089)

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TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
OTHER INCOME							
49034 DEBIT/CREDIT TO SURPLUS	0	0	0	0	%	0	0
49160 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	0	0	0	%	0	0
49190 INTEREST & DIVIDEND INCOME	0	0	0	0	%	0	0
49170 MISCELLANEOUS NON-OPERATING INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM GENERAL FUND	0	0	0	0	%	0	0
49320 INTEREST CONSTRUCTION	0	0	0	0	%	0	0
49330 BALANCE TRANS FROM INCOME	0	0	0	0	%	0	0
TOTAL OTHER INCOME	0	0	0	0	%	0	0
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	(425)	(4,376)	(26,745)	22,369	(16%)	(445)	(7,089)
INTEREST CHARGES							
49270 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49430 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49280 AMORTIZATION OF DEBT DISCOUNT & EXPENSE	0	0	0	0	%	0	0
49390 APPROPRIATIONS-MUNICIPAL	0	0	0	0	%	0	0
48900 OTHER REVENUES	0	0	(15,885)	15,885	%	0	0
TOTAL INTEREST CHARGES	0	0	(15,885)	15,885	%	0	0
NET INCOME (LOSS)	(425)	(4,376)	(10,860)	6,484	(40%)	(445)	(7,089)
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	(228,847)	(228,847)				(220,671)	(220,671)
BALANCE TRANSFERRED FROM INCOME	(425)	(4,376)				(445)	(7,089)
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	(229,272)	(233,222)				(221,116)	(227,760)

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STORMWATER UTILITY - FUND 680

		CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME								
OPERATING REVENUES								
USER FEES								
46010	RESIDENTIAL SERVICE	29,679	267,629	354,000	(86,371)	76%	30,277	268,361
46020	RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030	RESIDENTIAL MULTI FAMILY	36	326	400	(74)	81%	36	319
46040	NON RESIDENTIAL	21,232	191,083	262,000	(70,917)	73%	20,678	193,505
46050	INTERDEPARTMENTAL	3,229	29,104	38,700	(9,596)	75%	3,235	29,116
TOTAL USER FEES		54,176	488,142	655,100	(166,958)	75%	54,226	491,300
OTHER OPERATING REVENUES								
49470	FORFEITED DISCOUNTS	67	1,231	1,500	(269)	82%	114	1,305
49010	PERMIT FEES	0	136	0	136	%	0	80
48600	CONTRIBUTIONS IN AID/GRANT REVENUE	0	0	45,000	(45,000)	%	0	(274)
48100	INTEREST INCOME	0	705	2,800	(2,095)	25%	0	2,106
48900	MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210	TRANSFERS FROM OTHER FUNDS	0	0	14,624	(14,624)	%	0	0
TOTAL OTHER OPERATING REVENUES		67	2,071	63,924	(61,853)	3%	114	3,216
TOTAL OPERATING REVENUES		54,244	490,213	719,024	(228,811)	68%	54,340	494,516

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STORMWATER UTILITY - FUND 680

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATION & MAINTENANCE EXPENSES							
59710 STREET DEBRIS MANAGEMENT	30,958	75,020	110,972	(35,952)	68%	5,272	44,220
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	9,322	62,571	114,142	(51,571)	55%	1,628	22,461
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	0	0	37,178	(37,178)	%	0	60
59750 MAINTENANCE OF STORMWATER PONDS	0	600	34,132	(33,532)	2%	975	1,085
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770 REGULATORY COMPLIANCE	4,487	44,673	155,444	(110,771)	29%	5,860	45,205
59790 ADMINISTRATIVE CHARGES	2,197	19,429	24,397	(4,968)	80%	1,813	18,630
59795 EMPLOYEE PENSIONS & BENEFITS	1,937	20,286	65,219	(44,933)	31%	2,220	17,634
TOTAL OPERATING EXPENSES	48,901	222,579	541,484	(318,905)	41%	17,768	149,295
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	11,326	98,812	110,000	(11,189)	90%	9,713	87,413
59408 TAXES	700	6,382	18,542	(12,160)	34%	619	5,804
59427 INTEREST ON LONG-TERM DEBT	5,761	48,801	76,624	(27,823)	64%	6,029	52,281
TOTAL OTHER OPERATING EXPENSES	66,689	376,574	746,650	(370,076)	50%	34,128	294,793
TOTAL OPERATING EXPENSES	66,689	376,574	746,650	(370,076)	50%	34,128	294,793
NET OPERATING INCOME (LOSS)	(12,446)	113,640	(27,626)	141,266	411%	20,213	199,724
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	4,658,890	4,658,890				4,300,706	4,300,706
BALANCE TRANSFERRED FROM INCOME	(12,446)	113,640				20,213	199,724
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	4,646,444	4,772,529				4,320,919	4,500,430

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025
SEWER DISTRIBUTION DETAIL - FUND 690

Section 10, Item C.

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF SEWER							
49221 RESIDENTAL SERVICE	178,756	1,630,522	2,164,188	(533,666)	75%	179,741	1,640,585
49222 COMMERCIAL SERVICE	50,324	435,939	546,000	(110,061)	80%	55,746	438,234
49224 GOVERNMENT SERVICE	6,849	66,428	88,400	(21,972)	75%	7,658	72,780
49626 INTERDEPARTMENTAL SERVICE	8,458	77,954	101,808	(23,854)	77%	7,527	84,149
49263 INDUSTRIAL SERVICE	10,971	81,050	104,000	(22,950)	78%	8,731	78,235
TOTAL SALES OF SEWER	255,358	2,291,893	3,004,396	(712,503)	76%	259,402	2,313,982
OTHER OPERATING REVENUES							
49350 MISCELLANEOUS OPERATING REVENUES	71	75,190	90,000	(14,810)	84%	1,124	3,127
49450 CUSTOMER FORFIETED DISCOUNTS	452	7,261	7,800	(539)	93%	653	7,946
TOTAL OTHER OPERATING REVENUES	522	82,450	97,800	(15,350)	84%	1,776	11,073
TOTAL OPERATING REVENUES	255,881	2,374,343	3,102,196	(727,853)	77%	261,179	2,325,055

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025
SEWER DISTRIBUTION DETAIL - FUND 690

Section 10, Item C.

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
OPERATIONS EXPENSES							
59820 OPERATION PLANT & LIFT STATION	48,586	385,970	554,050	(168,080)	70%	55,243	382,715
59823 CHLORINE	0	3,444	3,000	444	115%	0	0
59824 PHOSPHORUS REMOVAL CHEMICALS	11,646	68,617	85,000	(16,383)	81%	373	57,861
59825 SLUDGE CONDITIONING CHEMICALS	0	61,145	46,000	15,145	133%	11,679	35,037
59827 OTHER OPERATING SUPPLIES	85	18,175	32,000	(13,825)	57%	160	12,335
59828 TRANSPORTATION EXPENSES	1,953	17,148	29,000	(11,852)	59%	2,154	29,046
TOTAL OPERATIONS EXPENSES	62,271	554,498	749,050	(194,552)	74%	69,609	516,995
MAINTENANCE EXPENSE							
59831 MAINT OF SEWER COLLECTION SYSTEMS	56,666	89,777	202,547	(112,770)	44%	17,477	101,337
59832 MAINT OF COLLECTION SYSTEMS PUMP EQUIP	0	288	15,000	(14,712)	2%	0	6,132
59833 MAINT OF TREATMENT DIST PLANT EQUIP	14,251	97,331	128,082	(30,751)	76%	5,552	67,887
59834 MAINT OF GENERAL PLANT STRUCTURES & EQUIP	3,466	22,569	32,000	(9,431)	71%	149	12,884
TOTAL MAINTENANCE EXPENSE	74,383	209,965	377,629	(167,664)	56%	23,178	188,239
CUSTOMER ACCOUNTS EXPENSE							
59840 BILLING, COLLECTING & ACCOUNTING	7,128	65,282	91,561	(26,279)	71%	6,896	63,381
59842 METER READING	1,382	14,547	24,963	(10,416)	58%	1,683	15,465
59843 UNCOLLECTIBLE ACCOUNTS	0	0	5,000	(5,000)	%	0	0
TOTAL CUSTOMER ACCOUNTS EXPENSE	8,510	79,829	121,524	(41,695)	66%	8,580	78,846

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

Section 10, Item C.

SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
ADMINISTRATIVE & GENERAL EXPENSES							
59850 ADMINISTRATIVE & GENERAL SALARIES	16,866	143,919	204,821	(60,902)	70%	15,024	142,924
59851 OFFICE SUPPLIES & EXPENSE	32	359	1,220	(861)	29%	66	494
59852 OUTSIDE SERVICES EMPLOYED	5,736	73,577	86,936	(13,359)	85%	4,933	62,366
59853 INSURANCE EXPENSE	5,260	47,339	61,235	(13,896)	77%	4,616	41,237
59854 EMPLOYEE PENSION & BENEFITS	12,875	118,060	161,492	(43,432)	73%	12,231	111,560
59855 REGULATORY COMMISSION EXPENSE	0	11,703	15,000	(3,297)	78%	0	13,945
59856 MISC GENERAL EXPENSES	69	752	4,000	(3,248)	19%	524	1,191
59857 RENTS	5,914	63,399	108,000	(44,601)	59%	5,816	76,790
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	46,752	459,108	642,704	(183,596)	71%	43,210	450,507
TOTAL OPS & MAINT EXPENSES	191,916	1,303,399	1,890,907	(587,508)	69%	144,577	1,234,587
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	60,011	540,797	763,500	(222,703)	71%	64,909	584,185
59408 TAX EXPENSE	28,672	257,887	346,635	(88,748)	74%	28,455	256,669
TOTAL OTHER OPERATING EXPENSES	88,684	798,684	1,110,135	(311,451)	72%	93,364	840,854
TOTAL OPERATING EXPENSES	280,600	2,102,084	3,001,042	(898,958)	70%	237,941	2,075,442
NET OPERATING INCOME (LOSS)	(24,719)	272,259	101,154	171,105	269%	23,238	249,613

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025
SEWER DISTRIBUTION DETAIL - FUND 690

Section 10, Item C.

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OTHER INCOME							
48600 CONTRIBUTION IN AID	0	0	0	0	%	0 (	3,805)
43000 GRANT REVENUE	0	0	48,465	(48,465)	%	0	48,465
49210 TRANSFERS IN	0	72,692	63,160	9,532	115%	0	63,160
TOTAL OTHER INCOME	0	72,692	111,625	(38,933)	65%	0	107,820
TOTAL INCOME (LOSS) BEFORE INTEREST CHGS	(24,719)	344,952	212,779	132,173	162%	23,238	357,433
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	(16,760)	(150,870)	(200,000)	49,130	(75%)	(15,678)	(147,453)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
TOTAL INTEREST CHARGES	(16,760)	(150,870)	(200,000)	49,130	(75%)	(15,678)	(147,453)
NET INCOME (LOSS)	(41,479)	194,081	12,779	181,302	1,519%	7,560	209,980
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	6,293,916	6,293,916				6,226,358	6,226,358
BALANCE TRANSFERRED FROM INCOME	(41,479)	194,081				7,560	209,980
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	6,252,437	6,487,998				6,233,918	6,436,338

CITY OF TWO RIVERS

ORDINANCE

An Ordinance to amend Chapters 9-2 of the Municipal Code of the City of Two Rivers, Wisconsin, regulating the volume and intensity of noise, based on the recommendation of the City Manager and the City Council:

The Council of the City of Two Rivers, Wisconsin, ordains as follows:

SECTION 1. Subsection 9-2-5 of the Municipal Code of the City of Two Rivers, Wisconsin, is hereby amended as follows:

F. *Exemptions.* Operation of emergency equipment shall be exempt from this chapter. Emergency equipment shall include government-owned or government-contracted vehicles, machinery, and equipment used to provide emergency medical (ambulance), police, fire, and snow and ice control services. Privately owned vehicles, machinery, and equipment used for snow and ice control and removal on private property shall also be exempt from the provisions of this chapter, provided such vehicle, machinery, or equipment is not determined to be emitting excessive noise due to lack of repair or maintenance. **The City Manager, upon the application of a property owner, may grant temporary exemptions, of not longer than three days, to the provisions of this Chapter when the City Manager reasonably believes such exemptions to be in the public interest.**

Adopted by the Council of the City of Two Rivers, Manitowoc County, Wisconsin this ____ day of _____, 2025.

Scott Stechmesser
President, City Council

Kyle Kordell
City Manager

Attest:

Amanda Baryenbruch, City Clerk

Approved as to form and legality:

Sean P. Griffin
City Attorney

CITY OF TWO RIVERS

ORDINANCE

An Ordinance to amend Chapters 2-2-2, 2-5-14, and 10-1-41 of the Municipal Code of the City of Two Rivers, Wisconsin, regulating the scheduling of public hearings, based on the recommendation of the City Manager and the City Council:

The Council of the City of Two Rivers, Wisconsin, ordains as follows:

SECTION 1. Subsection 2-2-2 of the Municipal Code of the City of Two Rivers, Wisconsin, is hereby amended as follows:

B. Where a public hearing by the City Council is required by ordinance or state statute or regulation, the City Clerk or their designee may schedule said public hearing at any upcoming regular meeting of the City Council which meets the requirements of the controlling law.

SECTION 2. Subsection 2-5-14 of the Municipal Code of the City of Two Rivers, Wisconsin, is hereby amended as follows:

C. Where a public hearing by any board or commission is required by ordinance or state statute or regulation, the City Clerk or their designee may schedule said public hearing at any upcoming regular meeting of such board or commission which meets the requirements of the controlling law.

SECTION 3. Subsection 10-1-41 of the Municipal Code of the City of Two Rivers, Wisconsin, is hereby amended as follows:

Any subsequent change or addition to an approved plan shall first be submitted for recommendation to the plan commission. The plan commission shall make its recommendation to the city council. If in the city council's opinion the change or addition is substantial, ~~keeping in mind how substantial is~~ **(as defined below)**, the city council shall **hold** ~~call for~~ a public hearing on such proposed change or addition. Without limitation to the city council's right to determine any other substantial change, a change may be construed to be "substantial" if it results in any of the following:

- A. An increase in density.
- B. An increase in traffic congestion.

C. Creation of service problems.

D. Change in project design, architecture, or aesthetics.

Adopted by the Council of the City of Two Rivers, Manitowoc County, Wisconsin this
____ day of _____, 2025.

Scott Stechmesser
President, City Council

Kyle Kordell
City Manager

Attest:

Amanda Baryenbruch, City Clerk

Approved as to form and legality:

Sean P. Griffin
City Attorney

CITY OF TWO RIVERS

ORDINANCE

An Ordinance to amend Chapters 1-2 and 7-5 of the Municipal Code of the City of Two Rivers, Wisconsin, regulating the use of municipal cemeteries, based on the recommendation of the City Manager and Director of Parks and Recreation:

The Council of the City of Two Rivers, Wisconsin, ordains as follows:

SECTION 1. Subsection 7-5-8 of the Municipal Code of the City of Two Rivers, Wisconsin, is hereby amended as follows:

C. Domestic Pets – The cremated remains of Domestic Pets may only be interred in sealed containers. Non-cremated remains of Domestic Pets may not be interred in any City cemeteries.

SECTION 2. Subsection 7-5-16 of the Municipal Code of the City of Two Rivers, Wisconsin, is hereby amended as follows:

C. Domestic Pets are only permitted in City cemeteries where marked and may only be buried where expressly specified by the Director of Parks and Recreation. The Director of Parks and Recreation, at their sole discretion, shall establish areas and plot sizes suitable for the internment of Domestic Pets within City cemeteries.

SECTION 3. Subsection 7-5-3 of the Municipal Code of the City of Two Rivers, Wisconsin, is hereby amended as follows:

C. Price of Grave Spaces for Domestic Pets.

(1) The price per grave space shall be in accordance with title 1, chapter 1-2, fees, section 1-2-1.

SECTION 4. Chapter 1-2, Subsection 1-2-1 of the Municipal Code of the City of Two Rivers, Wisconsin, is hereby amended to add the following charges:

7-5-6	Cemetery Lot – Domestic Pets	\$200.00
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7-5-6	Cemetery Stone – Domestic Pets	\$250.00
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7-5-6	Cemetery Burial – Domestic Pets	\$200.00
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Adopted by the Council of the City of Two Rivers, Manitowoc County, Wisconsin this
_____ day of _____, 2025.

Scott Stechmesser
President, City Council

Kyle Kordell
City Manager

Attest:

Amanda Baryenbruch, City Clerk

Approved as to form and legality:

Sean P. Griffin
City Attorney

CITY OF TWO RIVERS
A RESOLUTION AFFIRMING THE CITY'S COMMITMENT TO FINANCIAL
SUSTAINABILITY AND RESPONSIBLE DEBT MANAGEMENT

WHEREAS, the City of Two Rivers recognizes that sound financial management and prudent use of public debt are essential to maintaining the community's long-term fiscal health, infrastructure, and quality of life; and

WHEREAS, the consistent application of carefully developed debt management policies enables City officials to make informed funding decisions, enhance credit quality, and secure favorable interest rates; and

WHEREAS, Article XI, Section 3 of the Wisconsin Constitution and Section 67.03(1) of the Wisconsin Statutes limit municipal general obligation debt to no more than five percent (5%) of equalized value, ensuring that debt remains within reasonable and sustainable levels; and

WHEREAS, the City of Two Rivers voluntarily imposes upon itself a higher standard of fiscal discipline by striving to maintain its total general obligation debt at or below sixty percent (60%) of the statutory limit, equivalent to approximately three percent (3%) of equalized value; and

WHEREAS, the City's Debt Service Policy provides that:

- Long-term borrowing shall be limited to capital projects as defined by Wisconsin Statute § 67.04;
- Bonds and notes shall not exceed the useful life of the asset being financed and shall have a maximum maturity of twenty (20) years;
- At least fifty percent (50%) of all outstanding debt shall mature within ten (10) years;
- The City shall prioritize the use of revenue bonds, special assessment bonds, and other self-supporting financing mechanisms whenever practical; and
- Long-term debt shall not be used to fund ongoing operations; and

WHEREAS, maintaining transparency, accuracy, and full disclosure in all financial reports, bond prospectuses, and communications with credit rating agencies is vital to the City's fiscal integrity; and

WHEREAS, the City Council desires to reaffirm its ongoing commitment to the principles of financial sustainability, responsible borrowing, and long-term stewardship of taxpayer resources.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Two Rivers, Wisconsin, that it hereby reaffirms its commitment to financial sustainability through the continued implementation and enforcement of its adopted Debt Service Policy; and

BE IT FURTHER RESOLVED that the City Council directs staff to ensure that all future borrowing decisions are consistent with this policy, aligned with long-term capital improvement planning, and reflective of the City’s ongoing commitment to fiscal responsibility and community investment.

Approved this ____ day of _____, 2025.

Council Member

Kyle Kordell, City Manager

CITY OF TWO RIVERS**ORDINANCE**

An Ordinance to create Chapters 2-7-16 of the Municipal Code of the City of Two Rivers, Wisconsin, establishing a policy for responsible capital borrowing.

The Council of the City of Two Rivers, Wisconsin, ordains as follows:

SECTION 1. Subsection 2-7-16 of the Municipal Code of the City of Two Rivers, Wisconsin, is hereby created as follows:

SEC. 2-7-16. - RESPONSIBLE CAPITAL BORROWING POLICY.

(A) Purpose and Intent. The City Council finds that the responsible and strategic use of capital borrowing is essential to maintaining and improving the City's public infrastructure, facilities, and services. The purpose of this policy is to:

1. Formally tie the City's annual plan for capital borrowing to the real growth in its borrowing capacity, as measured by the change in equalized assessed property value.
2. Ensure that the City reinvests in its future by funding critical capital projects in a planned and sustainable manner.
3. Maintain a strong financial position and credit rating by adhering to prudent debt management practices and staying well within all legal and fiscal limits.

(B) Annual Capital Borrowing Target. During the preparation of the annual budget, the Director of Finance shall calculate a target for new general obligation debt issuance for the forthcoming fiscal year. This target shall be directly indexed to the annual percentage change (increase or decrease) in the City's total equalized assessed value according to the most recent determination and certification by the Wisconsin Department of Revenue. This target shall serve as a primary guide for the City Manager's budget recommendation and City Council's consideration.

(C) Prudent Debt Limitations. All capital borrowing authorized by the City Council shall be subject to the following limitations:

1. **Statutory Limit:** The City's total outstanding general obligation debt shall not exceed seventy-five percent (75%) of the constitutional and statutory debt limit (currently 5% of equalized assessed value as established by Wis. Stat. § 67.03).

- 2. **Debt Service Ratio:** The City shall strive to maintain a ratio of annual debt service expenditures (principal and interest) to total general fund operating expenditures of not more than twenty-five percent (25%).
- 3. **Debt Payout:** The City shall seek to structure its debt portfolio so that at least fifty percent (50%) of its outstanding principal is scheduled to be retired within ten (10) years.

(D) **Exception for Emergencies.** The limitations and targets established in this section may be exceeded by a supermajority vote (at least two-thirds) of the City Council if necessary to respond to a declared public emergency or to seize a unique and time-sensitive opportunity for significant community benefit, provided that a clear financial plan for managing the increased debt is approved simultaneously.

(E) **Annual Reporting.** As part of the annual budget document, the Director of Finance shall provide a comprehensive debt analysis that:

- 1. States the proposed capital borrowing target and its relation to the change in equalized assessed value.
- 2. Demonstrates compliance with all debt limitations set forth in this policy.
- 3. Presents key debt ratios and compares them to policy targets and municipal benchmarks.
- 4. Forecasts the long-term impact of the proposed borrowing on the City's debt portfolio and future tax levy.

SECTION 2: Severability. If any provision of this ordinance is invalid or unconstitutional, or if the application of this ordinance to any person or circumstances is invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the other provisions or applications of this ordinance which can be given effect without the invalid or unconstitutional provision or application.

SECTION 3: Effective Date. This ordinance shall take effect upon passage and publication as provided by law.

Adopted by the Council of the City of Two Rivers, Manitowoc County, Wisconsin this ____ day of _____, 2025.

Scott Stechmesser
President, City Council

Kyle Kordell
City Manager

Attest:

Amanda Baryenbruch, City Clerk

Approved as to form and legality:

Sean P. Griffin
City Attorney

COMMERCIAL LEASE AGREEMENT

THIS LEASE AGREEMENT ("Lease" or "Agreement"), is made and entered into this ____ day of _____, 2025, by and between the City of Two Rivers, a Wisconsin municipal corporation, hereinafter referred to as "Landlord" or "City," and Two Rivers Youth Sports, a Wisconsin non-stock corporation, hereinafter referred to as "Tenant." (together "Parties", each a "Party").

FOR VALUABLE CONSIDERATION, the receipt and sufficiency of which is hereby acknowledged by both Parties, and for the further consideration set forth herein, it is agreed that Landlord leases to Tenant the premises located at Vietnam Veterans Park in Two Rivers, Wisconsin, as more particularly described herein (the "Leased Premises"), to have and to hold under the following terms and conditions:

1. LEASED PREMISES.

The Leased Premises shall consist of the athletic field commonly known as the "Blue Field" located at Vietnam Veterans Park. The specific boundaries of the Leased Premises are delineated in the map attached hereto as Exhibit A and incorporated herein by reference.

The lease of the designated property does not entitle Tenant to any oversight, control, or exclusive use of any other portion of the Vietnam Veterans Sports Complex outside the boundaries of the Leased Premises described in Exhibit A.

2. TERM OF LEASE.

This Lease shall begin on December 1, 2025 ("Commencement Date") and shall continue for a "Term" of fifteen (15) years, terminating on November 30, 2040 ("Termination Date"). The parties may agree to extend this Lease by mutual written agreement of both parties.

3. RENT.

Beginning on the Commencement Date, Tenant shall pay Landlord annual "Base Rent" in the amount of Three Thousand and 00/100 Dollars (\$3,500.00). The first payment is due on or before December 1 following the Commencement Date, and subsequent payments are due on or before December 1 of each calendar year thereafter for the remainder of the Term and any renewal thereof.

Base Rent shall be adjusted annually, with each subsequent payment increasing by two percent (2%) over the amount of the prior year's rent. All rent payments shall be made to the City of Two Rivers Parks and Recreation Department.

4. USE OF PREMISES.

Tenant may use the Leased Premises for the purpose of conducting youth sports activities, including practices, games, tournaments, and special event fundraisers to support youth sports. Tenant shall not use or occupy the Leased Premises for any unlawful purpose and will obey all present and future laws, ordinances, and regulations.

5. REPAIRS, MAINTENANCE, AND RESTORATION.

a. Maintenance by Tenant. Throughout the Term, Tenant is responsible for, and shall perform, at its sole cost and expense, all necessary maintenance of the Leased Premises year-round. This includes, but is not limited to, field, turf, irrigation system, and building maintenance; cleaning; and snow removal.

b. Restoration. Tenant shall, at its sole expense, restore any damages to the greater Vietnam Veterans Sports Complex that are caused by the construction, maintenance, or use of the Leased Premises or any facility thereon by Tenant, its agents, contractors, or invitees.

6. UTILITIES.

Tenant shall be solely responsible for obtaining separately metered utility services, and paying for all utility services required for the Leased Premises. Tenant shall, at its own expense, arrange for the installation of a separate water meter and electric meter for the Leased Premises. Tenant is responsible for all costs of infrastructure hook-ups, connections, and any necessary upgrades to service the Leased Premises throughout the Term. Landlord shall cooperate in good faith with Tenant in allowing the installation of the same, including, without limitation, granting rights and/or easements over, under, and around those portions of Vietnam Veterans Sports Complex that are not part of the lease premise but are need for such installation.

7. ALTERATIONS AND IMPROVEMENTS.

Tenant shall not, without the Landlord's prior written consent which shall not be unreasonably withheld, conditioned, or delayed, make, nor permit to be made, any alterations or additions that change the scope of the Leased Premises. Any permanent improvements made to the Leased Premises shall become the property of the Landlord upon the termination of this Lease, unless Landlord requests their removal, in which case Tenant shall remove the improvements and restore the Leased Premises to its prior condition at Tenant's expense.

8. SCHEDULING AND MUTUAL USE.

- a. **Tenant's Priority.** Tenant shall retain first scheduling rights for the use of the Leased Premises for its athletic programs, subject to subsection 8(c).
- b. **Landlord's Use.** The City shall have the right to use the Leased Premises when it is not being used by the Tenant, subject to the following conditions:
 - i. For youth sports practices and games organized by the City's Parks and Recreation Department, use shall be free of charge, provided the Recreation Supervisor gives reasonable prior notice to the Tenant. When the City uses the field for such events, the City will coordinate all field and grounds care and clean-up, at the City's cost and expense, for the duration of the event in collaboration with the Tenant. City will have access to the scoreboard, its controls, and restrooms when using the field.
- c. **Annual Planning Meeting.** The Parties shall meet on or before December 1st of each year to coordinate and plan the schedule for the following year. The party booking a tournament on an available weekend shall notify the other party as soon as reasonably possible.

9. CONCESSIONS AND ALCOHOL.

- a. **Tenant's Concession Stand.** Tenant shall have the right to operate its own concessions stand within the Leased Premises during its games and tournaments.
- b. **City Concession Stand.** Tenant may rent the City-owned concession stand facility at Vietnam Veterans Park for its events at the standard rental rates established by the Parks and Recreation Department. If Tenant wishes for another entity to operate the City concession stand during one of its tournaments, the City shall have the right of first refusal to operate it. Tenant may also partner with another organization to operate the City concession stand, subject to the City's established rental policies and rates.
- c. **Alcohol.** The sale or distribution of alcoholic beverages on the Leased Premises is strictly prohibited unless Tenant first obtains a separate, valid license for such activity and receives explicit written approval from the Two Rivers City Council.

10. INSURANCE.

Throughout the Term of this Lease, Tenant agrees to provide and keep in force, at its own expense, a commercial general liability insurance policy from an insurer licensed to do business in Wisconsin and reasonably acceptable to the Landlord. The policy shall name the City of Two Rivers as an additional insured party. The insurance shall have the following minimum coverage amounts: \$1,000,000 per occurrence and \$2,000,000 general aggregate. Tenant shall provide a certificate of insurance to the City on or before January 31 of each calendar year as proof of compliance. In the event Tenant fails to maintain the required insurance, Tenant shall have thirty (30) days after written notice from Landlord to cure such failure before it is considered a default

under this Lease. Tenant shall not operate any practices, games, or tournaments on the leased premises during any period of time where Tenant fails to maintain the required insurance.

During the term of this Lease, Landlord shall maintain, at its own cost and expense, the following insurance coverage: (a) Commercial General Liability (CGL) insurance, including contractual liability and premises liability, with combined single limits for bodily injury and property damage of not less than Three Million Dollars (\$3,000,000) per occurrence and (b) Employer's Liability insurance on a per occurrence basis with minimum limits in the amount of Two Million Dollars (\$2,000,000) per occurrence. Landlord shall have the right to provide such insurance under a self-insurance program, or, at any time during the term of this Lease, to provide such insurance through an insurance company.

11. HOLD HARMLESS.

Tenant agrees to indemnify, defend, and hold the Landlord and the Leased Premises harmless from and against all suits, claims, liens, demands, judgments, and other liabilities of any nature whatsoever arising from or out of the Tenant's operations or its use, possession, or occupancy of the Leased Premises except to the extent caused by the negligence or willful misconduct of Landlord, its agents, employees, contractors or others not associated with Tenant accessing the Leased Premises and/or Vietnam Veterans Sports Complex from time to time.

Nothing in this Lease is intended to, nor shall it be construed as, a waiver by the Landlord of any governmental immunities, defenses, or limitations on liability and damages available to it under Wisconsin law, including, but not limited to, those set forth in Wis. Stat. § 893.80.

Subject to the provisions of subsection A above, the Landlord agrees to indemnify, defend, and hold the Tenant, its agents, and representatives harmless from and against claims, damages, liabilities, and expenses arising from the following, but only to the extent such harm is not caused by the negligent acts or omissions of the Tenant: any occurrence within the Vietnam Veterans Sports Complex on property that is not part of the Leased Premises and is under the Landlord's operational control; or any occurrence on the Leased Premises during its use by the Landlord, or by third parties accessing the premises for a City-sponsored event.

The Landlord's potential liability under this Section shall be covered by the insurance required under Section 10 of this Lease.

12. CASUALTY

If the Leased Premises are damaged by fire or other casualty to an extent that renders them substantially unusable for their intended purpose, rent shall abate proportionately until

repaired. If the damage is so extensive that repair would require more than six (6) months, either party may terminate this Lease.

13. QUIET ENJOYMENT

Subject to the Landlord's rights to utilize the Leased Premises in accordance with the terms hereof, Landlord covenants that Tenant shall peacefully and quietly have, hold, and enjoy the Leased Premises for the Term, provided Tenant pays the rent and materially performs all covenants and conditions of this Lease.

14. DEFAULT AND TERMINATION.

Either party may terminate this Lease upon days' written notice to the other party in the event of a material breach of any term of this Agreement by the other party that is not cured within thirty (30) days of receiving written notice of said breach. A material breach shall include, but not be limited to, insolvency, failure to make required payments, or failure to maintain the required insurance coverage. In the event of default or termination, the City may continue the sponsorship commitments made for the field as agreed to by the Tenant.

15. SUBLETTING/ASSIGNMENT.

Tenant shall not sublet the Leased Premises or any part thereof or transfer or assign this Lease.

16. GOVERNING LAW.

The terms and conditions set forth in this Lease shall be interpreted under the laws of the State of Wisconsin. The exclusive venue for any claim or dispute whatsoever arising from this Lease shall be the Manitowoc County Circuit Court.

17. ENTIRE AGREEMENT.

This Lease, including Exhibit A, constitutes the entire agreement of the Parties and no representations, inducements, promises, or agreements, oral or otherwise, between the Parties not embodied herein shall be of any force or effect. This Agreement may only be modified by a written agreement signed by all Parties.

18. FORCE MAJEURE.

Neither party shall be liable for any failure to perform its obligations where such failure is a result of acts of nature, strikes, civil disturbances, or other causes beyond the reasonable control of the party.

IN WITNESS WHEREOF, this Lease is hereby signed and executed as set forth below.

LANDLORD:

City of Two Rivers

Name: Kyle Kordell

Title: City Manager

Date: _____

TENANT:

Two Rivers Youth Sports

By: _____

Name: _____

Title: _____

Date: _____

Exhibit A

