



# CITY COUNCIL MEETING

Monday, June 15, 2026 at 6:00 PM

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

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## 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, Katherine Dahlke, Shannon Derby, Bill LeClair, Darla LeClair, Tim Petri, 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**

**A. 26-109 Proclamation Honoring the Career and Service of Library Director Jeff Dawson**

**6. INPUT FROM THE PUBLIC**

Limited to 3 minutes per person - Resident addresses are requested but are not required to be given

**7. COUNCIL COMMUNICATIONS**

Letters and other communications from residents

**8. COUNCIL REPORTS FROM BOARDS/COMMISSIONS/COMMITTEES**

**9. CONSENT AGENDA**

These titles will be read by the Council President and approved by a single Voice Vote. Any item may be pulled from the Consent Agenda for discussion and separate vote by any City Council member.

**A. 26-110 Presentation of Minutes**

1. City Council Regular Meeting, June 1, 2026

**B. 26-111 Minutes of Meetings**

1. Library Board, May 12, 2026
2. Environmental Advisory Board, May 19, 2026
3. Personnel and Finance Committee, May 26, 2026
4. Committee On Aging, June 1, 2026
5. Business and Industrial Development Committee/  
Community Development Authority, June 2, 2026
6. Plan Commission, June 8, 2026

**C. 26-112 Finance Reports – December 2025, January, February, March, 2026**

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

**D. 26-113 Applications and Petitions**

1. Temporary Class "B" Beer License for Two Rivers Youth Sports for Beach Bash event at Neshotah Beach, June 26 and 27, 2026
2. 2026-2027 License Renewals for a License Period of July 1, 2026 - June 30, 2027:
  - "Class B" - Qty: 1
  - Beer Gardens - Qty: 12
  - Landscape/Tree Removal - Qty: 6
  - Commercial Garbage Hauler - New License Qty: 3; Renewal License Qty: 4

**E. 26-114 Summary of Verified Bills for May 2026 of \$1,896,021.95**

**F. 26-115 Appointment of Elizabeth Bittner to a Four-Year Term on the Community Development Authority, expiring May 1, 2029 (filling board vacancy created by Daniel Wettstein's resignation)**

**RECOMMENDED ACTION FOR CONSENT AGENDA**

**Motion to approve the Consent Agenda as presented**

**10. CITY COUNCIL - FORMAL ITEMS**

**A. 26-116 Three-Year Contract with Municipal Group for Appraisal Assessment Services in the Amount Not-to-Exceed \$200,000 over Three Years**

**Summary:** The proposed agreement with Municipal Group would provide assessment services for the City beginning January 1, 2027, following a competitive RFP process. Staff recommends Municipal Group based on its strong emphasis on resident communication, customer service, and a proactive approach to annual market maintenance that aligns with the City's recently adopted Property Assessment Policy. The agreement is intended to promote greater assessment stability, improve public understanding of the assessment process, and help maintain compliance with Wisconsin assessment ratio requirements over time.

**Recommended Action:**

Motion to approve the contract and allow staff to sign the contract on behalf of the City

**B. 26-117 Commercial Lease Agreement between the City of Two Rivers and Rosanna Cabanas for the Rental of Beach Tents at Neshotah Beach**

**Summary:** The proposed agreement authorizes Rosanna's Cabanas, LLC to operate a seasonal beach tent rental service at Neshotah Beach from June 19 through September 1, 2026, within a designated area near Parking Lots 1 and 2. The tenant will pay the City a one-time lease fee of \$100, maintain required liability insurance naming the City as an additional insured, and operate Thursdays through Sundays from 10:00 a.m. to 4:00 p.m. as a fee-based public amenity. The lease preserves public access to the beach, prohibits food sales and live music from this vendor, and may be extended for an additional one-year upon mutual agreement of both parties.

**Recommended Action:**

Motion to approve the agreement and allow staff to sign the agreement on behalf of the City

**C. 26-118 Preliminary Resolution for Special Assessment for 18th and 19th Streets from Jackson to Emmett Streets, then Emmett Street from 17th to 22nd Streets**

**Summary:** The City is preparing for the resurfacing of 18th Street and 19th Street from Jackson Street to Emmett Street, as well as Emmett Street from 17th Street to 22nd Street. The proposed resolution initiates the special assessment process required under Wisconsin law and authorizes preparation of the assessment report identifying project costs and proposed assessments. Adoption of the resolution does not levy assessments but allows the project to advance to the next phase of design, cost estimation, and public review. The sealed bid opening for this is set for June 29, 2026.

**Recommended Action:**

Motion to waive reading and adopt the resolution

**11. CITY COUNCIL - DISCUSSION ITEMS**

**A. Presentation and Discussion with WPPI Energy on Long-Term Power Supply Contract Extension**

**Summary:** WPPI Energy requests approval of an amendment extending the Member Long-Term Power Supply Contract from 2055 to 2073. The proposed extension will help preserve access to long-term power supply, financing, and transmission investments intended to maintain reliable service and competitive wholesale power costs for member communities. Approval would authorize the City of Two Rivers Electric Utility to continue participating in WPPI's long-term joint action power supply program under the proposed extended contract term.

**Recommended Action:**

No action is requested, this is presented for informational purposes only.

**B. Representation of the City and External Government Relations**

**Summary:** Council discussion regarding external governmental relations, legislative advocacy, and representation before state, federal, and regional agencies on matters affecting the City of Two Rivers.

**Recommended Action:**

No action is requested, this is presented for informational purposes only.

**12. CITY MANAGER'S REPORT**

**13. FOR INFORMATION ONLY**

- City Council Work Session, Monday, June 29, 2026, 6:00 PM

**Upcoming Events**

- **Chatting with the Chiefs at Uncorked Book Lounge**, Monday, June 15, 10:00 AM
- **Two Rivers Police Department – Kids, Cops, and Cones** at Neshotah Park Playground, Wednesday, June 17, 5:30 PM-6:30 PM
- **City-wide Rummage Sales**, Thursday, Friday, Saturday, June 18, 19, 20
- **Bike Rodeo** at Washington Park, Tuesday June 23, 6:00 PM - 8:00 PM
- **Sundae Thursday** in Central Park West, Thursday, June 25, 5:30 PM-8:00 PM
- **Cool City Classic Car Show** in downtown Two Rivers, Cruise on Friday, June 26th, 6:00 PM, Car Show on Saturday, June 27, starting at 7:30 AM
- **Beach Bash** at Neshotah Beach, Friday & Saturday, June 26 & 27
- **Time Capsule Opening** in Central Park West, Saturday, July 4, 1:00 PM

- **Fourth of July Celebration** at Walsh Field, Saturday July 4, festivities start at 5:00 PM, fireworks around 9:30 PM (dusk)

**14. CLOSED SESSION**

The City Council reserves the right to enter into Closed Session, per Wisc. Stats 19.85(1)(e)(g)

(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.

(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved.

**15. RECONVENE IN OPEN SESSION**

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

**16. 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](mailto: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.*



**PROCLAMATION HONORING JEFF DAWSON UPON 19 YEARS OF PUBLIC SERVICE TO THE CITY OF TWO RIVERS LESTER PUBLIC LIBRARY**

**WHEREAS**, Jeff Dawson joined the Lester Public Library on, March 12, 2007 as the Director; and

**WHEREAS**, during nearly two decades of dedicated leadership, guided the Lester Public Library through a period of thoughtful growth, innovation, and lasting community impact; and

**WHEREAS**, as registered agent of the Lester Public Library Foundation, Jeff helped grow gifts and endowments to more than \$1.6 million, providing lasting support for library programs, collections, services, and emerging technologies; and

**WHEREAS**, under Jeff’s leadership, the library expanded accessibility and enhanced the visitor experience through improvements including self-check stations, a drive-through service window, updated lighting, improved power access, and other building enhancements, while also ensuring the preservation and maintenance of essential infrastructure—all with no expense to tax payers; and

**WHEREAS**, through his innovative use of Flickr, Jeff created a widely recognized photographic archive documenting the life of the library and the community, an archive now exceeding 12.2 million views and serving as a living history of the people, events, and shared experiences of Two Rivers; and

**WHEREAS**, Jeff represented both the library and the City of Two Rivers at the state level, including leading the Resource Library Group during Wisconsin’s Public Library System Redesign Project from 2015 through 2018, and presenting at national and international conferences on innovative library services and community engagement; and

**WHEREAS**, Jeff fostered a culture of creativity, collaboration, and professional growth among library staff, encouraging innovation and new ideas in service to the community; and

**WHEREAS** Jeff retires on August 7, 2026, after serving the City of Two Rivers with dedication for 19 years.

**NOW, THEREFORE BE IT RESOLVED** that the City of Two Rivers hereby expresses its sincere gratitude and appreciation to Jeff Dawson for his outstanding leadership, dedication, and many contributions to the Lester Public Library and the community of Two Rivers; and

**BE IT FURTHER RESOLVED** that the City of Two Rivers extends its best wishes to Jeff Dawson, for a long, healthy, and happy retirement; and

**BE IT FURTHER RESOLVED** that a copy of this resolution be forwarded to Jeff Dawson, as a token of the City's thanks for his many years of devoted service to the citizens of Two Rivers.

Dated this 15th day of June, 2026

Kyle Kordell  
City Manager



Monday, June 01, 2026 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, Katherine Dahlke, Shannon Derby, Bill LeClair, Darla LeClair, Tim Petri, Scott Stechmesser  
Absent: Adam Wachowski

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

None.

**5. PUBLIC HEARING**

**A. 26-098 Public Hearing for a Proposed Amendment to the City of Two Rivers Zoning Ordinance to Regulate Setbacks for Properties within the Main Street and Waterfront Corridor Overlay District**

**Summary:** The proposed ordinance amendment would update setback regulations within the Main Street and Waterfront Corridor Overlay District to encourage more pedestrian-friendly redevelopment patterns consistent with traditional downtown and waterfront development. The amendment would eliminate minimum side-yard and rear-yard setback requirements for most properties within the overlay district and would establish reduced front-yard setbacks ranging from zero feet up to the minimum setback required of any directly adjoining residential zoning district. These changes are intended to support infill development, adaptive reuse of old buildings, improved walkability, and long-term waterfront investment opportunities. The Two Rivers Plan Commission reviewed the proposed amendment on May 11, 2026, and unanimously recommended approval to the City Council.

**Recommended Action:**

Motion to waive reading and amend the ordinance based on the recommendation of the Plan Commission

Council President Stechmesser opened the first call for public input for the public hearing.

No one spoke. Council President Stechmesser closed the first call for public input and opened the second call for public input for the public hearing.

No one spoke. Council President Stechmesser closed the second call for public input and opened the third and final call for public input for the public hearing.

No one spoke

Motion carried with a roll call vote.

Motion made by Dahlke, seconded by B. LeClair.

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

**6. INPUT FROM THE PUBLIC**

Limited to 3 minutes per person - Resident addresses are requested but are not required to be given

Two Rivers Citizen – questioned why the lot on 12<sup>th</sup> Street between Adams Street and Monroe Street is not getting mowed when all other citizens are required to keep their grass cut.

John Gomez – New trees were planted along 17<sup>th</sup> Street and Lincoln Ave, these trees have been neglected. Is there a plan to take care of these trees in the future? Also, is there a way to look into “no parking” signs along Pierce Street before people start to park on the grass.

Tracey Koach – Agreed about the neglecting of the trees. Also, supports Corey Thuss being nominated for the BIDC/CDA Committee.

**7. COUNCIL COMMUNICATIONS**

Letters and other communications from residents

Councilmember Bittner – numerous complaints during the cleanup from the recent storm, thank you to all the hardworking staff

Councilmember B. LeClair – thank you to the City for taking care of a large tree that was down

Council President Stechmesser – had a question if the City is still doing brush pickup.

**8. COUNCIL REPORTS FROM BOARDS/COMMISSIONS/COMMITTEES**

None.

**9. CONSENT AGENDA**

These titles will be read by the Council President and approved by a single Voice Vote. Any item may be pulled from the Consent Agenda for discussion and separate vote by any City Council member.

**A. 26-099 Presentation of Minutes**

- 1. City Council Regular Meeting, May 18, 2026

**B. 26-100 Minutes of Meetings**

- 1. Public Works Committee, May 6, 2026
- 2. Advisory Recreation Board, May 20, 2026
- 3. Explore Two Rivers Board of Directors, May 21, 2026
- 4. Business Improvement District Board, May 21, 2026

**C. 26-101 Applications and Petitions**

- 1. 2026-2027 License Renewals for a License Period of July 1, 2026 - June 30, 2027:
  - "Class A" - Qty: 1
  - "Class B" - Qty: 5
  - Tobacco - Qty: 1

**D. 26-102 Proclamation Designating Thursday, June 25, 2026 as Sundae Thursday**

**E. 26-103 Appointment of Corey Thuss to a Three-Year Term on the Business and Industrial Development Committee and a Four-Year Term on the Community Development Authority**

**F. 26-104 Appointment of Beth Kowalski to a Two-Year Term on the Explore Two Rivers Board of Directors**

**G. 26-105 Compliance Maintenance Resolution for Wastewater Treatment Plant**

**H. 26-106 Resolution Waiving Building Permit Fees for Storm-Related Repairs in the City of Two Rivers, Wisconsin, based on the recommendation of the City Manager**

**Summary:** This resolution helps support residents and local businesses recovering from the recent storm by temporarily waiving City building permit fees through June 30, 2026 for eligible storm-related repairs, including retroactive coverage for permits issued after May 18.

**Recommended Action:**

Motion to waive reading and adopt the resolution

**RECOMMENDED ACTION FOR CONSENT AGENDA**

**Motion to approve the Consent Agenda as presented**

Motion carried with a voice vote.

Motion made by Derby, seconded by Dahlke to approve the consent agenda with removing items 26-105 and 26-106.

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

**10. CITY COUNCIL - FORMAL ITEMS**

**A. 26-105 Compliance Maintenance Resolution for Wastewater Treatment Plant**

Motion carried a roll call vote.

Motion made by D. LeClair, seconded by Bittner to adopt the resolution.

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

**B. 26-106 Resolution Waiving Building Permit Fees for Storm-Related Repairs in the City of Two Rivers, Wisconsin, based on the recommendation of the City Manager**

Motion carried a roll call vote.

Motion made by D. LeClair, seconded by Bittner to adopt the resolution.

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

**C. 26-107 Bid Award to Signs Plus for Neshotah Park Wayfinding and Directional Signage in the Amount Not-to-Exceed \$56,382**

**Summary:** This project includes the fabrication and installation of two gateway signs, seven auto directional and parking signs, five orientation kiosks, ten pedestrian directional signs, six trail informational posts, and final design work. This project is part of the Neshotah Park Master Plan adopted by City Council in May 2023 and has incorporated extensive community feedback in meetings with the Advisory Recreation Board.

These efforts are funded with a 2025 WI DNR Stewardship grant already received and City capital funds from 2025. There are no General Fund expenses related to this project.

The budget for this project was set at \$68,000 but a competitive bid process resulted in four bidders with the most competitive bid from Signs Plus of Manitowoc in the amount of \$51,257.

A 10% project contingency in the amount of \$5,125 is included in the not-to-exceed amount to cover project-related amenities such as picnic tables, grills, and trash cans which align with the original intent of the grant funding.

**Recommended Action:**

Motion to award contract to Signs Plus of Manitowoc, based on its lowest qualified bid, in the amount not-to-exceed \$56,382

Motion carried with a voice vote.

Motion made by Bittner, seconded by Brandt.  
Voting Yea: Bittner, Brandt, Dahlke, Derby, B. LeClair, D. LeClair, Stechmesser  
Voting Nay: Petri

**11. CITY COUNCIL - DISCUSSION ITEMS**

**A. Neshotah Beach Concession Stand Funding Opportunity**

**Summary:** Staff will discuss pursuing approximately \$400,000 through the USDA Rural Economic Development Loan and Grant (REDLG) Program to support renovations of the Neshotah Beach Concession Stand. This funding opportunity is being explored following the recent loss of previously hoped for grant funding that was identified to support the project.

The Council discussed different options for the concession stand and looking into why the USDA did not award the city the grant.

**12. CITY MANAGER’S REPORT**

**13. FOR INFORMATION ONLY**

- City Council Regular Meeting, Monday June 15, 2026, 6:00 PM
- City Council Work Session, Monday, June 29, 2026, 6:00 PM
  
- Upcoming Events
  - **Chatting with the Chiefs**, Wednesday, June 3, 2026, 10:00 AM-11:00 AM, Senior Center
  - **City-wide Shore and River Clean-up**, Saturday, June 6, 2026, 10:00 AM-2:00 PM, Veterans Park, Paddlers Park, Washington Park
  - **Community Bonfire**, Saturday, June 6, 2026, 6:00 PM-10:00 PM, Neshotah Park
  - **Two Rivers Utilities Electronics Recycle Event**, Tuesday, June 9, 2026, 7:30 AM-5:00 PM, 1415 Lake Street

**14. ADJOURNMENT**

Motion to dispense with the reading of the minutes of this meeting and adjourn at 7:01 PM.

Motion carried with a voice vote.

Motion made by B. LeClair, seconded by Petri  
Voting Yea: Bittner, Brandt, Dahlke, Derby, B. LeClair, D. LeClair, Petri, Stechmesser

Respectfully submitted,

Amanda Baryenbruch  
City Clerk



**TWO  
RIVERS**  
WISCONSIN

# LIBRARY BOARD MEETING

Tuesday, May 12, 2026 at 6:00 PM

Community Room - Lester Public Library  
1001 Adams Street, Two Rivers, WI 54241

## MINUTES

1. **CALL TO ORDER** – President Gadd called the meeting to order at 6:00 PM.
2. **ROLL CALL**  
Board Members Present: Lisa Steinhauer, Laura Waalkens, Don Weiss, Shannon Derby, Katie Stone, Mary Glaser, Kathryn Gadd, and Ned Guyette. Absent and excused – Bonnie Shimulunas and Jack Powalisz. Also present: Terry Ehle, Youth Services Coordinator and Jeff Dawson, Director.
3. **PUBLIC COMMENT** – None
4. **APPROVAL OF BOARD MEETING MINUTES**  
Motion to approve the amended minutes from the April 14, 2026, meeting, made by Weiss, second made by Guyette. Voice vote carried unanimously.
5. **RECEIVE AND FILE EXPENDITURE AND FINANCIAL REPORTS**  
Motion to receive and file the expenditure and financial reports from April 2026, made by Waalkens, second made by Glaser. Voice vote carried unanimously
6. **BOARD MEMBER COMMENT** – Steinhauer asked how board members who have recently left are recognized, there are resolutions of gratitude on the agenda for Sleger and Palmer. Derby shared the final program for the Environmental Advisory Board series was a craft, painting cans and was well attended and received. Waalkens asked if board members are required to attend library programs, while not mandatory, many times board members attend a variety of library programs.
7. **DIRECTOR'S REPORT**  
Dawson fielded questions and comments concerning his report.
8. **COMMUNICATIONS**
  - A. Library Newsletter – May 2026
  - B. Board of Trustees Contact Information 2026-27, Stone will share updated information with Dawson.
  - C. Library Board Calendar 2026-27, an outline of board topics throughout the year.
9. **REPORT FROM CITY COUNCIL REPRESENTATIVE**  
National Police Week is celebrated across the community this week. June 6 the Environmental Advisory Board is hosting a park cleanup. Paddlers Park getting upgrades. Plans approved for 40-unit apartment building on the Hansen property (next to Dollar General). Humane Society held a ground-breaking ceremony.

**10. REPORT FROM SCHOOL DISTRICT REPRESENTATIVE**

Sixteen days until school ends for summer. There are many activities for the coming weeks for administration and families.

**11. REPORT FROM COUNTY REPRESENTATIVES**

County Executive issued an Executive Order relating to the administration of the Manitowoc County Livestock Siting Ordinance. Expo Board has seven openings. Youth sex trafficking is a large problem in the county. \$576,000 of reimbursements from the state returned to the general fund. There are fifteen positions open in Health Services.

**12. UNFINISHED BUSINESS – None**

**13. NEW BUSINESS**

- A. Policy Review – First Aid, Dawson will incorporate suggested changes and bring back to the June meeting.
- B. Motion to waive reading and adopt Resolution of Gratitude for Stanley Palmer, made by Guyette, second made by Waalkens. Voice vote carried unanimously.
- C. Motion to waive reading and adopt Resolution of Gratitude for Sharon Sleger, made by Glaser, second made by Derby. Voice vote carried unanimously.
- D. Motion to waive to approve Gadd as Lester Public Library Board of Trustees appointee to the Lester Public Library Foundation Board, made by Glaser, second made by Derby. Voice vote carried unanimously.

**14. BOARD EDUCATION – None**

**15. CLOSED EXECUTIVE SESSION – None**

**16. ADJOURNMENT**

Motion to adjourn made by Guyette, second made by Derby. Voice vote carried unanimously. Meeting adjourned at 6:57 PM.

Respectfully submitted by Jeff Dawson, Director



**TWO RIVERS**  
WISCONSIN

# ENVIRONMENTAL ADVISORY BOARD MEETING

Tuesday, May 19, 2026 at 5:30 PM

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

## MINUTES

1. **CALL TO ORDER:** 5:30 pm Shannon Derby called the meeting to order

2. **ROLL CALL**

Board Members Present: Shannon Derby, Donald DeBruyn, DeeAnna Laine, Corinne Weis

Excused: Darla LeClair, Tracey Koach, Laura Prellwitz

Staff and Others: Matthew Heckenlaible, Scott Ahl, Mike Mathis, Kyle Kordell, Peter Becker, Ava Blohowiak (Sr. @ TR HS)

3. **REVIEW AND APPROVAL OF MINUTES**

Minutes from the April 21, 2026, Environmental Advisory Board meeting

Corinne Weis made a motion to accept the April 1, 2026, Environmental Advisory Board meeting minutes, seconded by DeeAnna Laine. Motion carried.

4. **PUBLIC INPUT**

Ava Blohowiak introduced herself along with her passion for the environment.

5. **NEW ITEMS FOR DISCUSSION AND ACTION, AS NEEDED**

A. **River Clean Up - June 6<sup>th</sup>**

Shannon Derby provided an update and distributed an updated handout to assist with promoting the event. The City will provide garbage bags, grabbers, and latex gloves for volunteers. It was strongly recommended that volunteers remain out of the water to minimize potential safety risks.

B. **Review of Board Mission and Goals**

Shannon Derby stated that this item was requested by Darla LeClair to be placed on the agenda. Due to Darla LeClair's absence, it was recommended that the topic be tabled and discussed at the next meeting.

6. **ONGOING ITEMS FOR DISCUSSION AND ACTION, AS NEEDED**

A. **EAB Educational Series Update**

Board members discussed potential educational topics and suggested tracking ideas within a shared Google Document so members could provide input at any time for future discussion. The Board also discussed offering more interactive sessions, similar to the "Paint a Can" session that wrapped up the Spring 2026 session, which was very well attended. Additional potential topics included a "House Plant Bingo" session, where winners would receive various house plants and participants could learn more about the plants. Other suggested topics included education on invasive vegetation, including how to identify and control invasive species.

**B. Did You Know**

The Board continued discussing short educational “Did You Know” tidbits and ways to keep message ideas centrally located and easily accessible. A Google Document was created to provide a shared resource for the group to add and reference information.

**7. PROJECT GOALS, OBJECTIVES AND UPDATES**

**A. Sustainable Cemetery Initiative**

Mike Mathis, Park & Recreation Director, provided a brief overview of the status of the pilot programs. A preliminary layout has been developed showing potential future grave sites along with areas for more diverse native plantings. The concept is intended to illustrate what the area could look like in the future while still maintaining mowable and walkable areas between plots. The pilot project has been delayed due to the recent storm.

Mike Mathis also provided an update on the impact of the recent windstorm, noting significant damage throughout the City, including impacts to terrace trees, parks, and the cemetery.

An update was provided regarding the stone tree planting bed constructed with assistance from high school students. The bed will be planted with tree whips at an estimated cost of approximately \$30 each rather than 2-inch caliper trees, which would cost approximately \$250 per tree.

A brief recap was also provided on the current status of the Paddler’s Park improvements taking place this spring, including concrete walkways, picnic tables, and bench pads. A concrete mattress boat/jet ski launch is anticipated to be installed later in June.

**8. OTHER ITEMS THAT MAY COME BEFORE THE BOARD, WITH CONSIDERATION AND ACTION, IF NEEDED**

**A. Discussion regarding the allowance of “Native Vegetation Landscaping” as an alternative to traditional turf grass lawns.**

The Board discussed that, in lieu of “native vegetation landscaping,” creating edible landscaping in public spaces may be more acceptable and easier to implement. This approach may require modifications to the Municipal Code (Section 9-2-2). The topic will be discussed further at future meetings.

**9. SET DATE, TIME, AND LOCATION FOR NEXT BOARD MEETING**

Proposed for Tuesday, June 16, 2026, at 5:30 pm

**10. ADJOURNMENT: 6:55 pm**

DeeAnna Laine made a motion to adjourn the meeting, seconded by Corinne Weis. Motion carried.

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



**TWO RIVERS**  
WISCONSIN

# PERSONNEL AND FINANCE COMMITTEE MEETING

Thursday, May 26, 2026 at 5:30 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 by Committee Chair Bittner at 5:30pm.

**2) Roll Call**

Committee Members Present: Mark Bittner, Scott Stechmesser

Council Members Present: Katherine Dahlke

City Staff Present: Kyle Kordell, City Manager and Kassie Paider, Finance Director.

**3) Public Input**

None.

**4) Evaluation of Assessor RFP Submissions**

City Manager Kordell discussed the contract proposals received in response to the Assessor RFP. Two proposals were submitted: Accurate Appraisal, the City's current assessor, and Municipal Group. The proposals were similarly priced, with Municipal Group being slightly less expensive.

Motion by Bittner, seconded by Stechmesser, to recommend that the City Council move forward with contracting with Municipal Group for a three-year term. Motion carried.

**5) Health Insurance Claims and Cost Trends Review**

Health insurance costs are trending higher for 2026. The City's health insurance provider continues to investigate options for reducing plan costs. Staff will also continue evaluating the potential costs and benefits of joining the State health insurance plan.

**6) Year-End Overtime Report for 2025**

The committee reviewed the 2025 year-end overtime report. Total overtime hours and costs have returned to more typical levels following the unusually high overtime experienced in 2024 due to special circumstances. Staff will continue monitoring overtime and seeking opportunities to reduce costs.

**7) Preliminary 2025 Operating Results**

The committee reviewed the unaudited operating results for 2025. The City ended the year with a deficit, driven by underperforming revenues and expenditures slightly exceeding budget (101.45%).

Key contributors to the revenue shortfall included:

- Overestimated Public Works charges
- Sandy Bay lot sale revenues no longer being recorded in the General Fund
- School Resource Officer (SRO) fee revenue collected in 2026 rather than 2025
- A lower utility PILOT payment resulting from a reduced equalized value ratio

City Manager Kordell also shared information regarding the Shared Savings Incentive Program, which will be piloted over the next two years to encourage departmental budget savings.

**8) Review of Q1 Operating Results**

Through March 31, 2026, General Fund revenues totaled approximately \$3.61 million (28.0% of budget), while expenditures totaled approximately \$3.11 million (24.2% of budget), resulting in a positive operating position of approximately \$495,655 at the end of the first quarter.

Compared to the same period in 2025, the City's operating position improved by approximately \$139,000. This improvement may indicate that ongoing efforts to strengthen financial oversight, manage overtime, improve operational efficiencies, and stabilize recurring revenues are beginning to produce measurable results.

**9) Consider Date and Time for Next Meeting**

The committee discussed meeting in June to review City goals and meeting in July to review second-quarter operating results. No meeting dates were established at this time.

**10) Adjournment**

Motion by Stechmesser, seconded by Bittner, to adjourn at 6:38pm. Motion carried.

Respectfully Submitted,



Kassie Paider, Finance Director



**TWO  
RIVERS**  
WISCONSIN

# COMMITTEE ON AGING

Monday, June 01, 2026 at 8:30 AM

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

## MINUTES

**1. CALL TO ORDER**

**2. ROLL CALL**

Jackie Ackerman, Betty Bittner, Mark Bittner, Kim Graves, Ruth Kadow, Kyle Korinek, Pamela Stephens, Bruce Yungerman, Jo Anne Yungerman

**3. MINUTES**

A motion was made to approve the minutes from the May meeting by Jo Yungerman. It was seconded by PJ Stephens

**4. INPUT FROM PUBLIC**

Discussion on storm impact. Utility crews, Parks and Recreation and other city staff worker kudos.

It was reported to Jo Yungerman from a neighbor that gauged the terrace, and was never fixed. Who's responsible to fix the terrace?

Issues with terrace property should be reported and taken care of by the city.

**5. CORRESPONDENCE AND PRESS**

**6. COMMITTEE REPORTS**

A. Aging and Disability Resource - Wendy Hutterer

Team: March food drive

Reminder of Local Aging Advocacy Days. Local legislation is invited.

Manitowoc Co, Home delivered meals congregate numbers: 697

Delivered Meals: 8,364

Woodland Dunes hosting a congregate meal 7/21

Decrease in funding for the Senior Farmer's Market Voucher Program

Golden Gala was well attending.

Working with Lester Public Library: Homecare Health Services and Hospice

Discussed transportation partnerships with Assist to transport, and City of Manitowoc.

B. City Council - Mark Bittner

Spoke on continued storm re-coup

City council will revisit concession stand discussion after changes in proposed funding.

IT agency supporting City's IT department. So far is going well.

Utility brush pick up continues

Beware of scams. Businesses must have a permit from PD to even solicit.

C. Recreation Department Programs - Mike Mathis

Concession grant- USDA Rural development is a possibility.

Tree trunks to be picked up by non-profit group. Stump grinding in fall/winter

Splash pad is on

Kayak programming to begin

Many kids events coming up such as: Golf Camp, kids sports camp, kids nights in central Park

Concerts to begin, 6/6 community bonfire

Paddler's park to move forward with path and signage

D. Senior Center - Heather Ihlenfeldt

Michigan Holland Tulip time trip was successful,

Rummage sale profit highest in the last 4 years.

Lunch with City Manager Kordel was popular. Seniors stated they enjoyed being able to ask 1:1 questions.

Upcoming events: Tiny Free pantry collection continues, tie blanket group meeting July 1<sup>st</sup>, Rock painting 6/24, Quarterly Birthday Party 6/12, Heartland Hospice talk 6/15

E. TRIAD

Take back day successful, will do that again next year

TRIAD gave \$500 to DARE program

Provided "Emergency Numbers" magnets to TR Home delivered Meals participants

Utility Bill highlighting door hangers available at Health Fair

PD had DARE graduation

CSO position open

Coffee with a Cop 6/3

F. Two Rivers School District

8<sup>th</sup> grade promotion

Graduation June 7<sup>th</sup> at 1pm

Capitol Campaign going well

Memorial Bench at Arboretum

**7. NEW BUSINESS**

**8. CONTINUING BUSINESS**

**9. ADJOURNMENT**

A Motion was made to adjourn the meeting by Jackie Ackerman and Seconded by Ruth Kadow.

*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](mailto: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.*

Respectfully submitted by: 



**TWO RIVERS**  
WISCONSIN

# BUSINESS AND INDUSTRIAL DEVELOPMENT COMMITTEE - COMMUNITY DEVELOPMENT AUTHORITY MEETING

Tuesday, June 02, 2026 at 5:15 PM

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

## MINUTES

**1. CALL TO ORDER**

Chair Greg Coenen called the meeting to order at 5:15 PM.

**2. ROLL CALL**

BIDC Members: Elizabeth Bittner, Thomas Christensen, Gregory Coenen, Tracey Koach, Keith Lyons, Corey Thuss, Doug Brandt, Katherine Dahlke

CDA Members: Gregory Coenen, Tracey Koach, Keith Lyons, Corey Thuss, Doug Brandt, Katherine Dahlke

**3. PUBLIC INPUT**

Two sisters who are relatively new residents introduced themselves, saying they're just interested residents who want to learn more about the several projects that are happening around Two Rivers.

**4. APPROVAL OF MEETING MINUTES**

A. Approval of the minutes of the February 24, 2026 Joint Meeting

- BIDC
- CDA

B. Approval of the minutes of the April 28, 2026 Joint Meeting

- BIDC
- CDA

Motion to approve both sets of minutes was made by Tracey Koach, seconded by Doug Brandt. All in favor.

**5. CDA BUSINESS**

**Action Items:**

A. Discussion and approval of potential incentives and pricing strategies to stimulate further interest

Director Sachse presented a concept for offering installment payments on Sandy Bay Highlands lots as a potential tool to encourage lot sales. With this concept, purchasers would make payments according to the following schedule:

- 10% due at closing;
- 40% due following architectural review approval and building permit issuance

- The remaining balance due upon issuance of the occupancy permit.

All payments and construction activities would be required to be completed within 24 months. The CDA noted that many recent lot purchasers have been cash buyers, which may limit the effectiveness of this concept as a sales incentive.

CDA members expressed concern that an installment-payment structure could be vulnerable to abuse by real estate speculators and may not adequately ensure timely construction of homes.

The CDA also discussed the possibility of modifying lot sale policies to allow builders or developers to purchase multiple lots, with the goal of increasing housing development activity within the subdivision.

Motion to table the discussion on incentives for now was made by Tracey Koach, seconded Keith Lyons. All in favor.

**Discussion Items:**

**A. Update on Construction Activity, Marketing Activity, and Lot Sales at Sandy Bay Subdivision**

- Lot sales within Sandy Bay Highlands have remained slow during the first half of 2026. While four homes are currently under construction within the subdivision, new lot sales have been slow. The City remains under contract with Weichert Realtors through the end of 2026.

- The CDA discussed the importance of ongoing marketing efforts and requested that representatives from Weichert Realtors provide quarterly updates to the Authority regarding lot sales activity, marketing strategies, buyer inquiries, and overall performance.

**B. Update on Coenen – Buyeske property and potential developer interest.**

Chairman Coenen made it clear to the CDA once again that he will excuse himself from matters related to this property.

The CDA held a discussion about real estate strategy and arrived at a suggested course of action.

A motion was made for City Staff to being negotiations for this property for a future residential subdivision by Keith Lyons, seconded by Katherine Dahlke. All in favor (Chairman Coenen abstained)

**6. BIDC BUSINESS**

**Action Items:**

**A. Discussion of pricing and negotiation strategy for 1429 and 1429B Wentker Court.**

Director Sachse summarized the recently completed appraisals for the two BIDC-owned industrial properties. With a prospective purchaser already expressing interest, the Committee discussed the appraisal results, property history, market conditions, and potential pricing strategies.

Chairman Coenen made a motion to authorize City Staff to enter into negotiations for the sale of both properties with a closing date before September 1, 2026. The proposed sale would be conducted on an as-is basis with no inspection contingency. Motion seconded by Doug Brandt. Motion carried unanimously.

**B. Presentation and request for a variance of site development minimums from Renee's Popcorn.**

Chris Herrington from Renees Popcorn and the Project Manager from Keller Construction spoke about the Two Rivers expansion project and how successful they have been as a company operating in this City. With demand increasing they can't keep up in their current facility.

The company is moving forward with a \$1.5 million investment into 3.75 acres on 18<sup>th</sup> street for a 6,000 sf building with future room to expand.

Renees Popcorn is requesting a BIDC waiver from the covenants of the industrial park regarding a minimum developable area. 2,500 sf per acre is the requirement and this building won't be large enough in its first phase, although an already-planned future phase 2 would meet this threshold.

Betty Bittner made a motion to grant the variance for the minimum developable area, Corey Thuss 2<sup>nd</sup>. (Katherine Dahlke abstains). All else in favor.

**Discussion Items:**

- A.** Updates to potential revolving loan fund requests.
  - 1. Cool City Motel
  - 2. Renee's Popcorn
  - 3. Dali's Café
  
- B.** Updates on other projects.
  - 1. Forest Avenue Apartments
  - 2. West River Lofts
  - 3. Flavor Hut

**7. NEXT REGULARLY SCHEDULED MEETING**  
– Tuesday, June 23, 2026, 5:15 PM (4<sup>th</sup> Tuesday of each month)

**8. ADJOURNMENT**

Motion to adjourn at 6:33 PM made by Tracey Koach, seconded by Betty Bittner. All in favor.

Respectfully submitted,  
  
City Manager Kyle Kordell



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**MINUTES**

**1. CALL TO ORDER**

Kyle Kordell called the meeting to order at 5:30 PM.

**2. ROLL CALL**

Present: Kyle Kordell, Rick Inman, Tracey Koach, Matt Heckenlaible, Adam Wachowski and Pat Klein.

Excused: Kristin Lee

Also Present: Dorothy Gibbs, Jeff Sachse, and Recording Secretary Adam Taylor.

**3. ACTION ITEMS**

**A. Review request to rezone, from B-1 to R-3, located at 2122 East River Street, submitted by applicant and owner Dorothy Gibbs.**

This property has always existed as a single-family residence. The owner is asking for a rezoning of the lot from Business to Residential, so that it will match the use. The property is within the BID boundaries but is not subject to any BID assessments.

A motion was made to recommend approval of the rezone to the City Council.

Motion made by Koach, seconded by Wachowski.

Roll Call Vote:

Voting Yea: Kordell, Inman Koach, Heckenlaible, Klein, Wachowski

Motion Carried

**4. FOR DISCUSSION**

**A. Discussion of a possible amendment to the ordinance regarding the construction materials of accessory structures.**

The Plan Commission discussed code language confusion regarding the design criteria for accessory structures. Section 11-1-23 states that garages and accessory buildings shall comply with construction requirements for one-story dwellings. Section 10-1-20 outlines design requirements for dwellings. There was confusion among staff, since Section 11-1-23 doesn't reference Section 10-1-20; instead, it just calls out that accessory structures must comply with "one-story dwellings."

The Plan Commission interpreted this code as follows: Accessory structures in the City shall comply with the dwelling design and construction requirements stated in Section 10-1-20, with exceptions stated in 11-1-23. The city may update the ordinance language to make it more clear and bring back to a future meeting.

**5. PUBLIC INPUT**

**6. ADJOURNMENT**

Motion to adjourn at 5:52 PM.

Motion made by Kordell, seconded by Klein.

# Debt Service Fund Summary Financial Report December 2025

A detailed report can be provided upon request.



**TWO  
RIVERS**  
WISCONSIN

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

Section 9, 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
<b><u>DEBT SERVICE</u></b>						
<b>REVENUES</b>						
<i>REVENUES</i>						
300-41110	GENERAL PROPERTY TAX	0	2,551,538	2,551,538	0	100.00
300-48100	INTEREST ON INVESTMENTS	8,402	153,500	214,710	61,210	139.88
300-49110	PROCEEDS FROM DEBT	0	0	2,503	2,503	.00
300-49417	TRNSFR FROM OTHER FUNDS	23,114	202,213	225,327	23,114	111.43
<hr/>						
	<i>TOTAL REVENUES</i>	31,516	2,907,251	2,994,078	86,827	102.99
<hr/>						
<i>EXPENDITURES</i>						
300-58100-2940	PAYMENT BOND ESCROW AGENT	0	0	325	325	.00
300-58100-2950	DEBT ISSUANCE COSTS	0	0	61,007	61,007	.00
300-58100-2960	DEBT PREMIUM	0	0	( 134,426)	( 134,426)	.00
300-58100-2970	DEBT UNDERWRITERS DISCOUNT	0	0	0	0	.00
300-58100-5970	TRANSFER TO OTHER FUNDS	14,624	50,534	39,899	( 10,635)	78.95
300-58100-6200	PRINCIPAL PAYMENTS	20,253	2,246,747	2,266,747	20,000	100.89
300-58100-6210	INTEREST PAYMENTS	13,750	570,075	580,651	10,576	101.86
300-58100-6230	CAPITAL LEASE PAYMENTS	33,154	164,220	179,001	14,781	109.00
300-58100-6240	INTEREST EXP ON CAPITAL LEASES	3,198	32,273	18,404	( 13,869)	57.03
300-58100-6900	OTHER SERVICES	0	4,000	4,750	750	118.75
<hr/>						
	<i>TOTAL EXPENDITURES</i>	84,978	3,067,849	3,016,358	( 51,491)	98.32
<hr/>						
	REVENUE OVER EXPENDITURES - YTD	( 53,463)	( 160,598)	( 22,279)	138,319	13.87-
<hr/>						

# Debt Service Fund Summary Financial Report January 2026

A detailed report can be provided upon request.



**TWO  
RIVERS**  
WISCONSIN

**CITY OF TWO RIVERS**  
 2026 MONTHLY DEBT SERVICE FUND REPORT  
 JANUARY 31, 2026 BUDGET

Section 9, Item C.

**DEBT SERVICE F 300 REVENUE AND EXPENSE DETAIL**

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL	
<b><u>DEBT SERVICE</u></b>							
<b>REVENUES</b>							
<i>REVENUES</i>							
300-41110	GENERAL PROPERTY TAX	2,636,603	2,636,603	2,636,603	0	100.00	2,551,538
300-48100	INTEREST ON INVESTMENTS	5,140	100,000	5,140	( 94,860)	5.14	20,047
300-49110	PROCEEDS FROM DEBT	0	0	0	0	.00	0
300-49417	TRNSFR FROM OTHER FUNDS	290,105	278,142	290,105	11,963	104.30	192,313
<hr/>							
	<i>TOTAL REVENUES</i>	2,931,848	3,014,745	2,931,848	( 82,897)	97.25	2,763,898
<hr/>							
<i>EXPENDITURES</i>							
300-58100-2940	PAYMENT BOND ESCROW AGENT	0	0	0	0	.00	0
300-58100-2950	DEBT ISSUANCE COSTS	0	0	0	0	.00	0
300-58100-2960	DEBT PREMIUM	0	0	0	0	.00	0
300-58100-5970	TRANSFER TO OTHER FUNDS	0	26,845	0	( 26,845)	.00	0
300-58100-6200	PRINCIPAL PAYMENTS	253	2,298,898	253	( 2,298,645)	.01	253
300-58100-6210	INTEREST PAYMENTS	0	609,708	0	( 609,708)	.00	0
300-58100-6230	CAPITAL LEASE PAYMENTS	0	212,750	0	( 212,750)	.00	0
300-58100-6240	INTEREST EXP ON CAPITAL LEASES	0	29,250	0	( 29,250)	.00	0
300-58100-6900	OTHER SERVICES	0	4,000	0	( 4,000)	.00	0
<hr/>							
	<i>TOTAL EXPENDITURES</i>	253	3,181,451	253	( 3,181,198)	.01	253
<hr/>							
	REVENUE OVER EXPENDITURES - YTD	2,931,596	( 166,706)	2,931,596	3,098,301	1,758.54	2,763,645
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# Debt Service Fund Summary Financial Report February 2026

A detailed report can be provided upon request.



**TWO  
RIVERS**  
WISCONSIN

**CITY OF TWO RIVERS**  
 2026 MONTHLY DEBT SERVICE FUND REPORT  
 FEBRUARY 28, 2026 BUDGET

Section 9, Item C.

**DEBT SERVICE F 300 REVENUE AND EXPENSE DETAIL**

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL	
<b><u>DEBT SERVICE</u></b>							
<b>REVENUES</b>							
<u>REVENUES</u>							
300-41110	GENERAL PROPERTY TAX	0	2,636,603	2,636,603	0	100.00	2,551,538
300-48100	INTEREST ON INVESTMENTS	2,866	100,000	8,006	( 91,994)	8.01	53,335
300-49110	PROCEEDS FROM DEBT	0	0	0	0	.00	0
300-49417	TRNSFR FROM OTHER FUNDS	0	278,142	290,105	11,963	104.30	192,313
<b>TOTAL REVENUES</b>							
		2,866	3,014,745	2,934,714	( 80,031)	97.35	2,797,186
<u>EXPENDITURES</u>							
300-58100-2940	PAYMENT BOND ESCROW AGENT	0	0	0	0	.00	0
300-58100-2950	DEBT ISSUANCE COSTS	0	0	0	0	.00	0
300-58100-2960	DEBT PREMIUM	0	0	0	0	.00	0
300-58100-5970	TRANSFER TO OTHER FUNDS	0	26,845	0	( 26,845)	.00	0
300-58100-6200	PRINCIPAL PAYMENTS	107,451	2,298,898	107,704	( 2,191,194)	4.69	104,218
300-58100-6210	INTEREST PAYMENTS	17,041	609,708	17,041	( 592,667)	2.79	20,527
300-58100-6230	CAPITAL LEASE PAYMENTS	0	212,750	0	( 212,750)	.00	28,328
300-58100-6240	INTEREST EXP ON CAPITAL LEASES	0	29,250	0	( 29,250)	.00	3,341
300-58100-6900	OTHER SERVICES	0	4,000	0	( 4,000)	.00	0
<b>TOTAL EXPENDITURES</b>							
		124,492	3,181,451	124,745	( 3,056,706)	3.92	156,414
<b>REVENUE OVER EXPENDITURES - YTD</b>							
		( 121,626)	( 166,706)	2,809,969	2,976,675	1,685.59	2,640,772

# Debt Service Fund Summary Financial Report March 2026

A detailed report can be provided upon request.



**TWO  
RIVERS  
WISCONSIN**

**CITY OF TWO RIVERS**  
 2026 MONTHLY DEBT SERVICE FUND REPORT  
 MARCH 31, 2026 BUDGET

Section 9, Item C.

**DEBT SERVICE F 300 REVENUE AND EXPENSE DETAIL**

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL	
<b><u>DEBT SERVICE</u></b>							
<b>REVENUES</b>							
<i>REVENUES</i>							
300-41110	GENERAL PROPERTY TAX	0	2,636,603	2,636,603	0	100.00	2,551,538
300-48100	INTEREST ON INVESTMENTS	2,408	100,000	10,414	( 89,586)	10.41	77,567
300-49110	PROCEEDS FROM DEBT	0	0	0	0	.00	0
300-49417	TRNSFR FROM OTHER FUNDS	0	278,142	290,105	11,963	104.30	192,313
<hr/>							
	<i>TOTAL REVENUES</i>	2,408	3,014,745	2,937,122	( 77,623)	97.43	2,821,418
<hr/>							
<i>EXPENDITURES</i>							
300-58100-2940	PAYMENT BOND ESCROW AGENT	0	0	0	0	.00	0
300-58100-2950	DEBT ISSUANCE COSTS	0	0	0	0	.00	0
300-58100-2960	DEBT PREMIUM	0	0	0	0	.00	0
300-58100-5970	TRANSFER TO OTHER FUNDS	0	26,845	0	( 26,845)	.00	0
300-58100-6200	PRINCIPAL PAYMENTS	2,155,000	2,298,898	2,262,704	( 36,194)	98.43	2,244,471
300-58100-6210	INTEREST PAYMENTS	342,298	609,708	359,339	( 250,369)	58.94	342,451
300-58100-6230	CAPITAL LEASE PAYMENTS	32,477	212,750	32,477	( 180,273)	15.27	28,328
300-58100-6240	INTEREST EXP ON CAPITAL LEASES	2,992	29,250	2,992	( 26,258)	10.23	3,341
300-58100-6900	OTHER SERVICES	0	4,000	0	( 4,000)	.00	0
<hr/>							
	<i>TOTAL EXPENDITURES</i>	2,532,766	3,181,451	2,657,511	( 523,940)	83.53	2,618,590
<hr/>							
	REVENUE OVER EXPENDITURES - YTD	( 2,530,358)	( 166,706)	279,611	446,317	167.73	202,828
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**TWO  
RIVERS**  
WISCONSIN

December 2025

General Fund  
Summary  
Financial Report

A detailed report can be provided upon request.

CITY OF TWO RIVERS  
FUND SUMMARY  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

Section 9, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
<b>REVENUE</b>						
TAXES	10,874	3,145,553	3,090,417.91	( 55,135)	98.25	3,079,305
SPECIAL ASSESSMENTS	12,053	280,000	235,670.79	( 44,329)	84.17	365,611
INTERGOVERNMENTAL REVENUE	5,360	5,706,104	5,684,033.60	( 22,070)	99.61	5,543,175
LICENSES & PERMITS	35,194	322,200	271,398.11	( 50,802)	84.23	307,164
FINES & FORFEITURES	4,310	82,800	73,377.36	( 9,423)	88.62	80,334
CHARGES FOR SERVICE	356,988	1,705,000	1,521,789.67	( 183,210)	89.25	1,551,973
INTERDEPARTMENTAL REVENUE	139,963	557,000	497,242.67	( 59,757)	89.27	510,434
MISCELLANEOUS REVENUE	357,329	314,000	603,639.62	289,640	192.24	524,505
OTHER FINANCING SOURCES	6,204	378,000	231,571.53	( 146,428)	61.26	271,496
<b>TOTAL FUND REVENUE</b>	<b>928,276</b>	<b>12,490,657</b>	<b>12,209,141.26</b>	<b>( 281,516)</b>	<b>97.75</b>	<b>12,233,997</b>
<b>EXPENDITURES</b>						
COUNCIL	3,654	16,147	16,277.37	130	100.81	11,686
JUDICIAL	4,573	64,876	58,131.18	( 6,745)	89.60	54,566
LEGAL COUNSEL	10,276	63,481	60,893.97	( 2,587)	95.92	54,268
CITY MANAGER	12,829	123,681	124,071.91	391	100.32	178,295
CLERK	8,763	92,892	89,779.00	( 3,113)	96.65	83,577
ELECTION	2,781	25,275	18,664.13	( 6,611)	73.84	25,047
INFORMATION SYSTEMS	12,746	128,873	125,124.14	( 3,749)	97.09	128,860
FINANCE DEPARTMENT	17,662	160,792	166,410.28	5,618	103.49	160,358
ASSESSING	11,801	128,425	119,901.19	( 8,524)	93.36	123,310
CITY HALL	11,376	95,714	98,366.29	2,652	102.77	93,042
GENERAL GOVERNMENT	3,466	26,500	25,380.62	( 1,119)	95.78	23,617
INSURANCE	39,007	415,264	387,609.33	( 27,655)	93.34	386,333
POLICE ADMINISTRATION	144,687	1,614,490	1,639,494.32	25,004	101.55	1,635,995
POLICE PATROL	215,364	2,194,982	2,326,306.51	131,325	105.98	2,137,902
POLICE CROSSING GUARDS	1,462	27,947	22,625.29	( 5,322)	80.96	24,339
POLICE & FIRE COMMISSION	0	5,500	3,165.63	( 2,334)	57.56	11,535
FIRE ADMINISTRATION	50,944	646,206	623,783.09	( 22,423)	96.53	609,153
FIREFIGHTERS	169,973	1,888,824	1,912,267.19	23,443	101.24	1,786,773
AMBULANCE	42,815	438,592	446,102.95	7,511	101.71	481,352
INSPECTION	17,622	201,000	225,125.00	24,125	112.00	184,016
HIGHWAY ADMINISTRATION	18,263	187,257	185,024.73	( 2,232)	98.81	174,540
PUBLIC WORKS SHOP	80,275	680,223	789,542.64	109,320	116.07	731,637
STREET MAINTENANCE	15,359	250,297	186,718.33	( 63,579)	74.60	188,122
TRAFFIC CONTROL	1,534	65,646	67,333.94	1,688	102.57	80,189
SNOW & ICE	37,034	234,695	160,839.93	( 73,855)	68.53	105,759
BRIDGE REPAIR/MAINTENANCE	1,905	46,130	27,361.96	( 18,768)	59.31	41,697
TRANSIT	36,047	145,000	144,189.00	( 811)	99.44	132,650
WORK DONE FOR OTHER DEPTS	2,098	159,679	198,727.00	39,048	124.45	191,289
SENIOR CENTER	23,188	205,077	213,497.43	8,420	104.11	193,517
CEMETERIES	15,201	216,731	231,453.64	14,723	106.79	199,063
COMMUNITY CENTER	49,439	482,420	442,076.95	( 40,343)	91.64	419,491
PARKS	32,412	397,104	421,519.18	24,415	106.15	403,311
RECREATION	29,962	340,199	354,176.10	13,977	104.11	314,921
SPECIAL EVENTS	3,930	43,115	46,405.07	3,290	107.63	43,043
RECREATION FIELDS	7,184	121,966	117,785.33	( 4,181)	96.57	116,414
TRAILS/MEDIAN MAINTENANCE	312	38,462	51,405.32	12,943	133.65	45,566
OTHER FINANCING USES	40,242	517,079	544,372.72	27,294	105.28	582,443

CITY OF TWO RIVERS  
 FUND SUMMARY  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

Section 9, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
TOTAL FUND EXPENDITURES	1,176,186	12,490,541	12,671,908.66	181,368	101.45	12,157,677
REVENUE OVER (UNDER) EXPENSES	( 247,911)	116	( 462,767.40)	( 462,883)	( 398,937.41)	76,321

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

Section 9, 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	10,859	845,000	786,051	( 58,949)	93.02	816,803
100-41320 OTHER TAX EXEMPT ENTITIES	0	20	15	( 5)	77.20	17
100-41800 INTEREST DELINQ. TAXES	15	12,500	16,319	3,819	130.55	12,485
100-41900 TIF/TID CLOSE REFUND	0	0	0	0	.00	0
<b>TOTAL TAXES</b>	<b>10,874</b>	<b>3,145,553</b>	<b>3,090,418</b>	<b>( 55,135)</b>	<b>98.25</b>	<b>3,079,305</b>
<u>SPECIAL ASSESSMENTS</u>						
100-42300 STREET PAVING & CONSTRUCT	12,053	275,000	233,349	( 41,651)	84.85	361,137
100-42401 OTHER SPECIAL ASSESSMENTS	0	5,000	2,322	( 2,679)	46.43	4,474
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>12,053</b>	<b>280,000</b>	<b>235,671</b>	<b>( 44,329)</b>	<b>84.17</b>	<b>365,611</b>
<u>INTERGOVERNMENTAL REVENUE</u>						
100-43200 FEDERAL GRANTS	0	0	1,301	1,301	.00	0
100-43310 SHARED ELECTION EXPENSE	0	0	0	0	.00	0
100-43410 STATE SHARED TAXES	0	4,743,623	4,743,454	( 169)	100.00	4,638,012
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	5,360	30,000	28,147	( 1,853)	93.82	43,306
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	470,846	( 411)	99.91	462,665
100-43711 CONNECTING STREETS	0	129,894	129,894	0	100.00	129,705
<b>TOTAL INTERGOVERNMENTAL REVE</b>	<b>5,360</b>	<b>5,706,104</b>	<b>5,684,034</b>	<b>( 22,070)</b>	<b>99.61</b>	<b>5,543,175</b>

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

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GENERAL FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>LICENSES &amp; PERMITS</u>						
100-44110	LIQUOR LICENSE	0	19,000	19,121	121	100.64
100-44120	BAR OPERATOR LICENSE	90	6,000	5,655	( 345)	94.25
100-44125	CIGARETTE LICENSE	0	200	100	( 100)	50.00
100-44130	BUSINESS OR OCCUPATION	40	2,500	2,425	( 75)	97.00
100-44140	CABLE TV FRANCHISE	18,877	100,000	80,437	( 19,563)	80.44
100-44200	BICYCLE LIC/GOLF CART PERMIT	0	1,300	1,600	300	123.08
100-44210	DOG LICENSE	3,361	8,000	5,981	( 2,019)	74.77
100-44300	BUILDING PERMITS	5,551	115,000	87,970	( 27,031)	76.50
100-44310	ELECTRICAL PERMITS	295	18,000	23,146	5,146	128.59
100-44320	PLUMBING PERMITS	1,545	25,000	20,137	( 4,863)	80.55
100-44330	SIGN PERMIT	10	1,700	2,010	310	118.24
100-44340	CONDITIONAL USE PERMIT	0	4,500	3,200	( 1,300)	71.11
100-44800	SHORT TERM RENTAL PERMIT FEE	4,900	6,000	7,450	1,450	124.17
100-44900	OTHER PERMITS	525	15,000	12,166	( 2,834)	81.11
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>35,194</b>	<b>322,200</b>	<b>271,398</b>	<b>( 50,802)</b>	<b>84.23</b>
<u>FINES &amp; FORFEITURES</u>						
100-45110	MUN. COURT FINES/COSTS	1,676	40,000	33,073	( 6,927)	82.68
100-45115	POLICE DEPT TRIP PAYMENTS	745	30,000	26,853	( 3,147)	89.51
100-45130	PARKING VIOLATIONS	1,875	12,000	13,527	1,527	112.72
100-45131	UNPAID TRAFFIC JUDGEMENTS	15	0	( 75)	( 75)	.00
100-45220	ANIMAL TRANSPORTS	0	800	0	( 800)	.00
	<b>TOTAL FINES &amp; FORFEITURES</b>	<b>4,310</b>	<b>82,800</b>	<b>73,377</b>	<b>( 9,423)</b>	<b>88.62</b>
<u>CHARGES FOR SERVICE</u>						
100-46110	GENERAL GOVERNMENT FEES	780	25,000	20,125	( 4,875)	80.50
100-46111	PUBLICATIONS FEES	0	0	0	0	.00
100-46210	LAW ENFORCEMENT FEES	235	3,000	2,357	( 643)	78.58
100-46220	FIRE DEPARTMENT FEES	987	12,000	34,190	22,190	284.92
100-46225	FIRE DEPT TRIP PAYMENTS	331	70,000	29,490	( 40,510)	42.13
100-46230	AMBULANCE FEES	127,400	895,000	863,854	( 31,146)	96.52
100-46240	POLICE LIAISON FEES	0	170,000	94,764	( 75,236)	55.74
100-46310	PUBLIC WORKS FEES	204,978	275,000	215,881	( 59,119)	78.50
100-46540	CEMETERY PLOTS	8,650	110,000	100,845	( 9,155)	91.68
100-46720	RECREATION FEES	9,344	90,000	100,220	10,220	111.36
100-46743	COMMUNITY CENTER	2,603	40,000	41,645	1,645	104.11
100-46745	SENIOR CENTER	1,680	15,000	13,066	( 1,934)	87.11
100-46840	MISC COMMUNITY GARDEN REVENU	0	0	5,353	5,353	.00
	<b>TOTAL CHARGES FOR SERVICE</b>	<b>356,988</b>	<b>1,705,000</b>	<b>1,521,790</b>	<b>( 183,210)</b>	<b>89.25</b>

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 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	107,963	525,000	462,891	( 62,109)	88.17	452,287
100-47440	RECREATION CHARGES	30,000	32,000	32,352	352	101.10	35,553
100-47450	ECONOMIC DEVELOPMENT CHR	2,000	0	2,000	2,000	.00	22,594
	<b>TOTAL INTERDEPARTMENTAL REVEN</b>	<b>139,963</b>	<b>557,000</b>	<b>497,243</b>	<b>( 59,757)</b>	<b>89.27</b>	<b>510,434</b>
<u>MISCELLANEOUS REVENUE</u>							
100-48100	INTEREST ON INVESTMENTS	12,933	100,000	112,285	12,285	112.28	184,835
100-48120	INTEREST INCOME ON TIF ADVANCE	6,074	4,000	6,074	2,074	151.86	7,996
100-48121	INT INC ON UTILITY ADVANCES	43,533	20,000	43,533	23,533	217.66	32,509
100-48130	INTERST-SPECIAL ASSMTS	( 4,594)	40,000	38,122	( 1,878)	95.31	36,955
100-48200	RENT-CITY PROPERTY	299,370	70,000	363,229	293,229	518.90	67,332
100-48300	SALE OF PROP & EQUIP	0	25,000	36,368	11,368	145.47	130,334
100-48400	REFUND FOR PRIOR YEARS	0	35,000	0	( 35,000)	.00	30,638
100-48440	INSURANCE CLAIMS	0	0	0	0	.00	0
100-48500	DONATIONS	0	0	0	0	.00	15,604
100-48900	OTHER REVENUES	12	20,000	4,028	( 15,972)	20.14	18,302
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>357,329</b>	<b>314,000</b>	<b>603,640</b>	<b>289,640</b>	<b>192.24</b>	<b>524,505</b>
<u>OTHER FINANCING SOURCES</u>							
100-49223	TRANS FROM OTHER FUNDS	6,204	378,000	231,572	( 146,428)	61.26	271,496
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>6,204</b>	<b>378,000</b>	<b>231,572</b>	<b>( 146,428)</b>	<b>61.26</b>	<b>271,496</b>
	<b>TOTAL FUND REVENUE</b>	<b>928,276</b>	<b>12,490,657</b>	<b>12,209,141</b>	<b>( 281,516)</b>	<b>97.75</b>	<b>12,233,997</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>GEN GOVT ADMINISTRATION</b>						
<u>CITY COUNCIL</u>						
PERSONNEL SERVICES	1,130	13,564	13,940	( 376)	97.30	13,061
CONTRACTUAL SERVICES	1,204	6,299	8,800	( 2,501)	71.58	6,980
OPERATING SUPPLIES & EXPENSE	3,965	8,201	5,100	3,101	160.81	55
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 2,646)	( 11,787)	( 11,693)	( 94)	( 100.80)	( 8,411)
<b>TOTAL CITY COUNCIL</b>	<b>3,654</b>	<b>16,277</b>	<b>16,147</b>	<b>130</b>	<b>100.81</b>	<b>11,686</b>
<u>JUDICIAL</u>						
PERSONNEL SERVICES	4,539	53,951	58,476	( 4,525)	92.26	51,631
CONTRACTUAL SERVICES	0	350	1,450	( 1,100)	24.14	412
OPERATING SUPPLIES & EXPENSE	34	1,430	2,550	( 1,120)	56.09	2,522
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	0
<b>TOTAL JUDICIAL</b>	<b>4,573</b>	<b>58,131</b>	<b>64,876</b>	<b>( 6,745)</b>	<b>89.60</b>	<b>54,566</b>
<u>LEGAL DEPARTMENT</u>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	17,718	104,990	109,450	( 4,460)	95.92	93,566
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 7,441)	( 44,096)	( 45,969)	1,873	( 95.92)	( 39,298)
<b>TOTAL LEGAL DEPARTMENT</b>	<b>10,276</b>	<b>60,894</b>	<b>63,481</b>	<b>( 2,587)</b>	<b>95.92</b>	<b>54,268</b>
<u>CITY MANAGER</u>						
PERSONNEL SERVICES	22,245	269,792	268,825	967	100.36	267,977
CONTRACTUAL SERVICES	10,668	64,106	61,900	2,206	103.56	33,154
OPERATING SUPPLIES & EXPENSE	3,407	20,261	22,650	( 2,389)	89.45	22,921
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 23,492)	( 230,086)	( 229,694)	( 392)	( 100.17)	( 145,757)
<b>TOTAL CITY MANAGER</b>	<b>12,829</b>	<b>124,072</b>	<b>123,681</b>	<b>391</b>	<b>100.32</b>	<b>178,295</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CITY CLERK</b>						
PERSONNEL SERVICES	9,593	112,975	113,100	( 125)	99.89	105,976
CONTRACTUAL SERVICES	485	2,560	7,200	( 4,640)	35.55	3,661
OPERATING SUPPLIES & EXPENSE	1,895	7,400	6,950	450	106.47	4,713
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 3,209)	( 33,155)	( 34,358)	1,203	( 96.50)	( 30,773)
<b>TOTAL CITY CLERK</b>	<b>8,763</b>	<b>89,779</b>	<b>92,892</b>	<b>( 3,113)</b>	<b>96.65</b>	<b>83,577</b>
<b>ELECTIONS</b>						
PERSONNEL SERVICES	0	10,412	13,875	( 3,463)	75.04	17,391
CONTRACTUAL SERVICES	175	3,203	5,300	( 2,097)	60.43	2,524
OPERATING SUPPLIES & EXPENSE	2,606	5,049	6,100	( 1,051)	82.77	5,132
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL ELECTIONS</b>	<b>2,781</b>	<b>18,664</b>	<b>25,275</b>	<b>( 6,611)</b>	<b>73.84</b>	<b>25,047</b>
<b>INFORMATION SYSTEMS</b>						
PERSONNEL SERVICES	27,118	230,394	227,375	3,019	101.33	220,587
CONTRACTUAL SERVICES	3,268	72,298	83,800	( 11,502)	86.27	90,974
OPERATING SUPPLIES & EXPENSE	308	2,095	3,150	( 1,055)	66.52	1,988
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 17,948)	( 179,663)	( 185,452)	5,789	( 96.88)	( 184,689)
<b>TOTAL INFORMATION SYSTEMS</b>	<b>12,746</b>	<b>125,124</b>	<b>128,873</b>	<b>( 3,749)</b>	<b>97.09</b>	<b>128,860</b>
<b>TOTAL GEN GOVT ADMIN</b>	<b>55,622</b>	<b>492,942</b>	<b>515,225</b>	<b>( 22,283)</b>	<b>95.68</b>	<b>536,300</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF GENERAL GOVERNMENT ADMINISTRATION EXPENSES *****</b>						
PERSONNEL SERVICES	64,624	691,087	695,591	( 4,504)	99.35	676,625
CONTRACTUAL SERVICES	33,517	253,805	277,900	( 24,095)	91.33	231,271
OPERATING SUPPLIES & EXPENSE	12,216	44,437	46,500	( 2,063)	95.56	37,332
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	( 54,736)	( 498,787)	( 507,166)	8,379	( 98.35)	
<b>TOTAL GEN GOVT ADMINISTRATION</b>	<b>55,622</b>	<b>492,942</b>	<b>515,225</b>	<b>( 22,283)</b>	<b>95.68</b>	<b>536,300</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>FINANCE ADMINISTRATION</b>						
<b>FINANCE</b>						
PERSONNEL SERVICES	33,005	316,666	335,425	( 18,759)	94.41	349,207
CONTRACTUAL SERVICES	12,047	114,488	79,950	34,538	143.20	64,845
OPERATING SUPPLIES & EXPENSE	1,063	8,409	10,000	( 1,591)	84.09	9,801
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 28,453)	( 273,153)	( 264,583)	( 8,570)	( 103.24)	( 263,494)
<b>TOTAL FINANCE</b>	<b>17,662</b>	<b>166,410</b>	<b>160,792</b>	<b>5,618</b>	<b>103.49</b>	<b>160,358</b>
<b>ASSESSOR</b>						
PERSONNEL SERVICES	6,301	53,426	58,875	( 5,449)	90.74	55,936
CONTRACTUAL SERVICES	5,363	66,138	67,600	( 1,462)	97.84	66,237
OPERATING SUPPLIES & EXPENSE	137	337	1,950	( 1,613)	17.30	1,136
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL ASSESSOR</b>	<b>11,801</b>	<b>119,901</b>	<b>128,425</b>	<b>( 8,524)</b>	<b>93.36</b>	<b>123,310</b>
<b>TOTAL FINANCE ADMINISTRATION</b>	<b>29,463</b>	<b>286,311</b>	<b>289,217</b>	<b>( 2,906)</b>	<b>99.00</b>	<b>283,668</b>

#### \*\*\*\*\* SUMMARY OF FINANCE ADMINISTRATION EXPENSES \*\*\*\*\*

PERSONNEL SERVICES	39,305	370,092	394,300	( 24,208)	93.86	405,143
CONTRACTUAL SERVICES	17,410	180,626	147,550	33,076	122.42	131,082
OPERATING SUPPLIES & EXPENSE	1,200	8,746	11,950	( 3,204)	73.19	10,937
CAPITAL OUTLAY	0	0	0	0	.00	
ALLOCATION	( 28,453)	( 273,153)	( 264,583)	( 8,570)	( 103.24)	
<b>TOTAL FINANCE ADMINISTRATION</b>	<b>29,463</b>	<b>286,311</b>	<b>289,217</b>	<b>( 2,906)</b>	<b>99.00</b>	<b>283,668</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### **FUND 100 - GENERAL FUND - GENERAL GOVERNMENT**

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>CITY HALL</u></b>						
CITY HALL (BUILDING MAINTENANCE)						
PERSONNEL SERVICES	9,652	94,775	93,700	1,075	101.15	90,469
CONTRACTUAL SERVICES	5,520	47,589	51,325	( 3,736)	92.72	46,145
OPERATING SUPPLIES & EXPENSE	4,440	27,234	20,000	7,234	136.17	23,625
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 8,237)	( 71,231)	( 69,311)	( 1,920)	( 102.77)	( 67,198)
<b>TOTAL CITY HALL</b>	<b>11,376</b>	<b>98,366</b>	<b>95,714</b>	<b>2,652</b>	<b>102.77</b>	<b>93,042</b>
<b><u>OTHER GENERAL GOVERNMENT</u></b>						
MISC GOVERNMENT						
CONTRACTUAL SERVICES	0	7,715	9,300	( 1,585)	82.96	9,083
OPERATING SUPPLIES & EXPENSE	3,709	8,790	7,200	1,590	122.09	6,184
FIXED CHARGES	( 243)	8,875	10,000	( 1,125)	88.75	8,351
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL MISC GOVERNMENT</b>	<b>3,466</b>	<b>25,381</b>	<b>26,500</b>	<b>( 1,119)</b>	<b>95.78</b>	<b>23,617</b>
GENERAL INSURANCE						
PERSONNEL SERVICES	( 2,177)	( 2,177)	0	( 2,177)	.00	( 6,410)
FIXED CHARGES	41,184	389,786	415,264	( 25,478)	93.86	392,743
<b>TOTAL GENERAL INSURANCE</b>	<b>39,007</b>	<b>387,609</b>	<b>415,264</b>	<b>( 27,655)</b>	<b>93.34</b>	<b>386,333</b>
<b>TOTAL OTHER GEN GOVT</b>	<b>42,473</b>	<b>412,990</b>	<b>441,764</b>	<b>( 28,774)</b>	<b>93.49</b>	<b>409,951</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF OTHER GENERAL GOVERNMENT EXPENSES *****</b>						
PERSONNEL SERVICES	( 2,177)	( 2,177)	0	( 2,177)	.00	( 6,410)
CONTRACTUAL SERVICES	0	7,715	9,300	( 1,585)	82.96	9,083
OPERATING SUPPLIES & EXPENSE	3,709	8,790	7,200	1,590	122.09	6,184
FIXED CHARGES	40,941	398,662	425,264	( 26,602)	93.74	401,094
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL OTHER GEN GOVT</b>	<b>42,473</b>	<b>412,990</b>	<b>441,764</b>	<b>( 28,774)</b>	<b>93.49</b>	<b>409,951</b>

<b>***** SUMMARY OF ALL GENERAL GOVERNMENT EXPENSES *****</b>						
PERSONNEL SERVICES	111,405	1,153,777	1,183,591	( 29,814)	97.48	1,165,827
CONTRACTUAL SERVICES	56,448	489,734	486,075	3,659	100.75	417,580
OPERATING SUPPLIES & EXPENSE	21,566	89,207	85,650	3,557	104.15	78,078
FIXED CHARGES	40,941	398,662	425,264	( 26,602)	93.74	401,094
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	( 91,426)	( 843,171)	( 841,060)	( 2,111)	( 100.25)	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>138,934</b>	<b>1,290,609</b>	<b>1,341,920</b>	<b>( 51,311)</b>	<b>96.18</b>	<b>1,322,960</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### **FUND 100 - GENERAL FUND - PUBLIC SAFETY**

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>POLICE DEPARTMENT</u></b>						
<b><u>POLICE ADMINISTRATION</u></b>						
PERSONNEL SERVICES	129,116	1,494,095	1,449,885	44,210	103.05	1,476,242
CONTRACTUAL SERVICES	1,457	73,503	83,890	( 10,387)	87.62	47,845
OPERATING SUPPLIES & EXPENSE	10,767	25,794	32,100	( 6,306)	80.35	70,765
FIXED CHARGES	3,347	46,102	48,615	( 2,513)	94.83	41,143
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL POLICE ADMINISTRATION</b>	<b>144,687</b>	<b>1,639,494</b>	<b>1,614,490</b>	<b>25,004</b>	<b>101.55</b>	<b>1,635,995</b>
 <b><u>POLICE PATROL</u></b>						
PERSONNEL SERVICES	197,609	2,190,203	2,064,507	125,696	106.09	2,016,512
CONTRACTUAL SERVICES	15,549	88,980	85,700	3,280	103.83	78,959
OPERATING SUPPLIES & EXPENSE	2,207	47,123	44,775	2,348	105.24	42,432
<b>TOTAL POLICE PATROL</b>	<b>215,364</b>	<b>2,326,307</b>	<b>2,194,982</b>	<b>131,325</b>	<b>105.98</b>	<b>2,137,902</b>
 <b><u>CROSSING GUARDS</u></b>						
PERSONNEL SERVICES	1,462	22,404	27,647	( 5,243)	81.03	24,257
OPERATING SUPPLIES & EXPENSE	0	222	300	( 78)	73.92	82
<b>TOTAL CROSSING GUARDS</b>	<b>1,462</b>	<b>22,625</b>	<b>27,947</b>	<b>( 5,322)</b>	<b>80.96</b>	<b>24,339</b>
 <b>TOTAL POLICE DEPARTMENT</b>	 <b>361,513</b>	 <b>3,988,426</b>	 <b>3,837,419</b>	 <b>151,007</b>	 <b>103.94</b>	 <b>3,798,236</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### **FUND 100 - GENERAL FUND - PUBLIC SAFETY**

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF POLICE DEPARTMENT EXPENSES *****</b>						
PERSONNEL SERVICES	328,187	3,706,702	3,542,039	164,663	104.65	3,517,011
CONTRACTUAL SERVICES	17,005	162,483	169,590	( 7,107)	95.81	126,804
OPERATING SUPPLIES & EXPENSE	12,974	73,139	77,175	( 4,036)	94.77	113,279
FIXED CHARGES	3,347	46,102	48,615	( 2,513)	94.83	41,143
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL POLICE DEPARTMENT</b>	<b>361,513</b>	<b>3,988,426</b>	<b>3,837,419</b>	<b>151,007</b>	<b>103.94</b>	<b>3,798,236</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### **FUND 100 - GENERAL FUND - PUBLIC SAFETY**

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>POLICE &amp; FIRE COMMISSION</u></b>						
<u>POLICE &amp; FIRE COMMISSION</u>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	3,166	5,500	( 2,334)	57.56	11,535
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
<b>TOTAL POLICE &amp; FIRE COMMISSION</b>	<b>0</b>	<b>3,166</b>	<b>5,500</b>	<b>( 2,334)</b>	<b>57.56</b>	<b>11,535</b>
<b><u>FIRE DEPARTMENT</u></b>						
<u>FIRE ADMINISTRATION</u>						
PERSONNEL SERVICES	44,870	533,490	556,871	( 23,381)	95.80	528,240
CONTRACTUAL SERVICES	4,120	57,419	60,935	( 3,516)	94.23	51,943
OPERATING SUPPLIES & EXPENSE	1,907	31,912	27,200	4,712	117.32	27,970
FIXED CHARGES	47	962	1,200	( 238)	80.18	999
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL FIRE ADMINISTRATION</b>	<b>50,944</b>	<b>623,783</b>	<b>646,206</b>	<b>( 22,423)</b>	<b>96.53</b>	<b>609,153</b>
<u>FIREFIGHTERS</u>						
PERSONNEL SERVICES	168,922	1,879,814	1,856,824	22,990	101.24	1,761,615
CONTRACTUAL SERVICES	656	24,178	22,000	2,178	109.90	16,622
OPERATING SUPPLIES & EXPENSE	395	8,276	10,000	( 1,725)	82.76	8,537
<b>TOTAL FIREFIGHTERS</b>	<b>169,973</b>	<b>1,912,267</b>	<b>1,888,824</b>	<b>23,443</b>	<b>101.24</b>	<b>1,786,773</b>
<u>AMBULANCE SERVICES</u>						
PERSONNEL SERVICES	33,968	396,747	375,992	20,755	105.52	429,504
CONTRACTUAL SERVICES	6,220	17,392	19,000	( 1,608)	91.54	16,134
OPERATING SUPPLIES & EXPENSE	2,626	31,964	43,600	( 11,636)	73.31	35,714
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL AMBULANCE SERVICES</b>	<b>42,815</b>	<b>446,103</b>	<b>438,592</b>	<b>7,511</b>	<b>101.71</b>	<b>481,352</b>
<b>TOTAL FIRE DEPARTMENT</b>	<b>263,732</b>	<b>2,982,153</b>	<b>2,973,622</b>	<b>8,531</b>	<b>100.29</b>	<b>2,877,278</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF FIRE DEPARTMENT EXPENSES *****</b>						
PERSONNEL SERVICES	247,760	2,810,051	2,789,687	20,364	100.73	2,719,358
CONTRACTUAL SERVICES	10,997	98,990	101,935	( 2,945)	97.11	84,699
OPERATING SUPPLIES & EXPENSE	4,928	72,151	80,800	( 8,649)	89.30	72,222
FIXED CHARGES	47	962	1,200	( 238)	80.18	999
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL FIRE DEPARTMENT</b>	<b>263,732</b>	<b>2,982,153</b>	<b>2,973,622</b>	<b>8,531</b>	<b>100.29</b>	<b>2,877,278</b>

#### INSPECTION SERVICES

##### BUILDING INSPECTIONS

PERSONNEL SERVICES	16,942	209,718	188,950	20,768	110.99	169,287
CONTRACTUAL SERVICES	365	11,203	7,800	3,403	143.62	11,807
OPERATING SUPPLIES & EXPENSE	314	4,204	4,250	( 46)	98.92	2,922
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL INSPECTION SERVICES</b>	<b>17,622</b>	<b>225,125</b>	<b>201,000</b>	<b>24,125</b>	<b>112.00</b>	<b>184,016</b>

#### \*\*\*\*\* SUMMARY OF PUBLIC SAFETY EXPENSES \*\*\*\*\*

PERSONNEL SERVICES	592,889	6,726,471	6,520,676	205,795	103.16	6,405,656
CONTRACTUAL SERVICES	28,368	275,841	284,825	( 8,984)	96.85	234,845
OPERATING SUPPLIES & EXPENSE	18,217	149,494	162,225	( 12,731)	92.15	188,423
FIXED CHARGES	3,394	47,064	49,815	( 2,751)	94.48	42,142
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL PUBLIC SAFETY</b>	<b>642,868</b>	<b>7,198,870</b>	<b>7,017,541</b>	<b>181,329</b>	<b>102.58</b>	<b>6,871,066</b>

# CITY OF TWO RIVERS

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### **FUND 100 - GENERAL FUND - PUBLIC WORKS**

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>PUBLIC WORKS</u></b>						
<b><u>HIGHWAY ADMINISTRATION</u></b>						
PERSONNEL SERVICES	15,549	168,644	166,557	2,087	101.25	157,288
CONTRACTUAL SERVICES	1,662	8,284	11,100	( 2,816)	74.63	9,559
OPERATING SUPPLIES & EXPENSE	1,052	8,097	9,600	( 1,503)	84.35	7,692
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL HIGHWAY ADMINISTRATION</b>	<b>18,263</b>	<b>185,025</b>	<b>187,257</b>	<b>( 2,232)</b>	<b>98.81</b>	<b>174,540</b>
<b><u>PUBLIC WORKS SHOP</u></b>						
PERSONNEL SERVICES	59,326	580,566	462,223	118,343	125.60	576,687
CONTRACTUAL SERVICES	9,668	122,586	106,600	15,986	115.00	74,922
OPERATING SUPPLIES & EXPENSE	11,191	85,310	109,900	( 24,590)	77.62	78,919
FIXED CHARGES	90	1,080	1,500	( 420)	72.00	1,110
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL PUBLIC WORKS SHOP</b>	<b>80,275</b>	<b>789,543</b>	<b>680,223</b>	<b>109,320</b>	<b>116.07</b>	<b>731,637</b>
<b><u>STREET MAINTENANCE</u></b>						
PERSONNEL SERVICES	0	18,997	77,297	( 58,300)	24.58	18,814
CONTRACTUAL SERVICES	13,712	161,279	165,000	( 3,721)	97.74	161,157
OPERATING SUPPLIES & EXPENSE	1,647	6,443	8,000	( 1,557)	80.53	8,151
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL STREET MAINTENANCE</b>	<b>15,359</b>	<b>186,718</b>	<b>250,297</b>	<b>( 63,579)</b>	<b>74.60</b>	<b>188,122</b>
<b><u>TRAFFIC CONTROL</u></b>						
PERSONNEL SERVICES	849	50,763	41,646	9,117	121.89	49,924
CONTRACTUAL SERVICES	426	5,397	8,500	( 3,103)	63.49	6,356
OPERATING SUPPLIES & EXPENSE	0	55	3,000	( 2,945)	1.84	2,736
CAPITAL OUTLAY	259	11,119	12,500	( 1,381)	88.95	21,173
<b>TOTAL TRAFFIC CONTROL</b>	<b>1,534</b>	<b>67,334</b>	<b>65,646</b>	<b>1,688</b>	<b>102.57</b>	<b>80,189</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>SNOW &amp; ICE REMOVAL</u>						
PERSONNEL SERVICES	35,464	99,750	171,945	( 72,195)	58.01	61,820
CONTRACTUAL SERVICES	1,493	7,485	2,750	4,735	272.17	7,808
OPERATING SUPPLIES & EXPENSE	77	53,606	60,000	( 6,394)	89.34	36,131
<b>TOTAL SNOW &amp; ICE REMOVAL</b>	<b>37,034</b>	<b>160,840</b>	<b>234,695</b>	<b>( 73,855)</b>	<b>68.53</b>	<b>105,759</b>
 <u>BRIDGE REPAIR &amp; MAINTENANCE</u>						
PERSONNEL SERVICES	1,586	17,401	35,630	( 18,229)	48.84	22,514
CONTRACTUAL SERVICES	319	9,907	8,500	1,407	116.56	17,844
OPERATING SUPPLIES & EXPENSE	0	53	2,000	( 1,947)	2.66	1,339
CAPITAL OUTLAY						
<b>TOTAL BRIDGE REPAIR &amp; MAINTENANCE</b>	<b>1,905</b>	<b>27,362</b>	<b>46,130</b>	<b>( 18,768)</b>	<b>59.31</b>	<b>41,697</b>
 <u>STORM SEWER</u>						
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
<b>TOTAL STORM SEWER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
 <u>PUBLIC TRANSPORTATION</u>						
CONTRACTUAL SERVICES	36,047	144,189	145,000	( 811)	99.44	132,650
<b>TOTAL PUBLIC TRANSPORTATION</b>	<b>36,047</b>	<b>144,189</b>	<b>145,000</b>	<b>( 811)</b>	<b>99.44</b>	<b>132,650</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### **FUND 100 - GENERAL FUND - PUBLIC WORKS**

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>WORK FOR OTHER DEPARTMENTS</b>						
PERSONNEL SERVICES	2,098	198,727	159,679	39,048	124.45	191,289
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
<b>TOTAL WORK FOR OTHER DEPTS</b>	<b>2,098</b>	<b>198,727</b>	<b>159,679</b>	<b>39,048</b>	<b>124.45</b>	<b>191,289</b>
<b>TOTAL PUBLIC WORKS</b>	<b>192,516</b>	<b>1,759,738</b>	<b>1,768,927</b>	<b>( 9,189)</b>	<b>99.48</b>	<b>1,645,881</b>

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

PERSONNEL SERVICES	114,873	1,134,848	1,114,977	19,871	101.78	1,078,336
CONTRACTUAL SERVICES	63,327	459,127	447,450	11,677	102.61	410,296
OPERATING SUPPLIES & EXPENSE	13,967	153,564	192,500	( 38,936)	79.77	134,967
FIXED CHARGES	90	1,080	1,500	( 420)	72.00	1,110
CAPITAL OUTLAY	259	11,119	12,500	( 1,381)	88.95	
<b>TOTAL PUBLIC WORKS</b>	<b>192,516</b>	<b>1,759,738</b>	<b>1,768,927</b>	<b>( 9,189)</b>	<b>99.48</b>	<b>1,645,881</b>

# CITY OF TWO RIVERS

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### **FUND 100 - GENERAL FUND - HEALTH & HUMAN SERVICES**

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>HEALTH &amp; HUMAN SERVICES</b>						
<u>SENIOR CENTER</u>						
PERSONNEL SERVICES	16,635	188,845	177,267	11,578	106.53	170,807
CONTRACTUAL SERVICES	5,228	15,132	15,890	( 758)	95.23	13,594
OPERATING SUPPLIES & EXPENSE	1,325	9,521	11,920	( 2,399)	79.87	9,116
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL SENIOR CENTER</b>	<b>23,188</b>	<b>213,497</b>	<b>205,077</b>	<b>8,420</b>	<b>104.11</b>	<b>193,517</b>
<u>CEMETERIES</u>						
PERSONNEL SERVICES	8,799	159,901	151,416	8,485	105.60	136,014
CONTRACTUAL SERVICES	5,800	52,945	45,765	7,180	115.69	44,478
OPERATING SUPPLIES & EXPENSE	602	18,607	19,550	( 943)	95.18	18,571
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL CEMETERIES</b>	<b>15,201</b>	<b>231,454</b>	<b>216,731</b>	<b>14,723</b>	<b>106.79</b>	<b>199,063</b>
<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>	<b>38,389</b>	<b>444,951</b>	<b>421,808</b>	<b>23,143</b>	<b>105.49</b>	<b>392,580</b>

# CITY OF TWO RIVERS

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### **FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION**

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>CULTURE, REC &amp; EDUCATION</u></b>						
<b><u>COMMUNITY CENTER</u></b>						
PERSONNEL SERVICES	31,584	347,557	384,770	( 37,213)	90.33	334,543
CONTRACTUAL SERVICES	12,938	70,849	75,750	( 4,901)	93.53	65,595
OPERATING SUPPLIES & EXPENSE	4,917	23,670	21,900	1,770	108.08	19,353
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL COMMUNITY CENTER</b>	<b>49,439</b>	<b>442,077</b>	<b>482,420</b>	<b>( 40,343)</b>	<b>91.64</b>	<b>419,491</b>
<b><u>PARKS</u></b>						
PERSONNEL SERVICES	18,860	280,440	258,789	21,651	108.37	266,188
CONTRACTUAL SERVICES	11,423	100,969	98,365	2,604	102.65	101,635
OPERATING SUPPLIES & EXPENSE	2,128	40,110	39,950	160	100.40	35,487
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL PARKS</b>	<b>32,412</b>	<b>421,519</b>	<b>397,104</b>	<b>24,415</b>	<b>106.15</b>	<b>403,311</b>
<b><u>RECREATION</u></b>						
PERSONNEL SERVICES	21,203	286,839	284,144	2,695	100.95	261,551
CONTRACTUAL SERVICES	6,621	43,200	32,305	10,895	133.72	32,787
OPERATING SUPPLIES & EXPENSE	2,138	24,138	23,750	388	101.63	20,583
FIXED CHARGES	0	0	0	0	.00	0
<b>TOTAL RECREATION</b>	<b>29,962</b>	<b>354,176</b>	<b>340,199</b>	<b>13,977</b>	<b>104.11</b>	<b>314,921</b>
<b><u>SPECIAL EVENTS</u></b>						
PERSONNEL SERVICES	3,758	45,406	42,465	2,941	106.92	41,909
CONTRACTUAL SERVICES	172	789	440	349	179.43	647
OPERATING SUPPLIES & EXPENSE	0	210	210	0	100.00	488
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL SPECIAL EVENTS</b>	<b>3,930</b>	<b>46,405</b>	<b>43,115</b>	<b>3,290</b>	<b>107.63</b>	<b>43,043</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### **FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION**

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>RECREATION FIELDS</b>						
PERSONNEL SERVICES	4,807	60,376	60,116	260	100.43	58,422
CONTRACTUAL SERVICES	1,910	32,449	32,850	( 401)	98.78	30,469
OPERATING SUPPLIES & EXPENSE	467	24,960	29,000	( 4,040)	86.07	27,522
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL RECREATION FIELDS</b>	<b>7,184</b>	<b>117,785</b>	<b>121,966</b>	<b>( 4,181)</b>	<b>96.57</b>	<b>116,414</b>
<b>TRAILS &amp; MEDIAN MAINTENANCE</b>						
PERSONNEL SERVICES	0	22,652	17,762	4,890	127.53	15,205
CONTRACTUAL SERVICES	312	28,753	20,700	8,053	138.90	30,362
OPERATING SUPPLIES & EXPENSE						
CAPITAL OUTLAY						
<b>TOTAL TRAIL &amp; MEDIAN MAINTENANCE</b>	<b>312</b>	<b>51,405</b>	<b>38,462</b>	<b>12,943</b>	<b>133.65</b>	<b>45,566</b>
<b>TOTAL CULTURE, REC, EDUCATION</b>	<b>123,238</b>	<b>1,433,368</b>	<b>1,423,266</b>	<b>10,102</b>	<b>100.71</b>	<b>1,342,746</b>

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

PERSONNEL SERVICES	80,212	1,043,270	1,048,046	( 4,776)	99.54	977,818
CONTRACTUAL SERVICES	33,376	277,009	260,410	16,599	106.37	261,495
OPERATING SUPPLIES & EXPENSE	9,650	113,088	114,810	( 1,722)	98.50	103,433
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL CULTURE, REC, EDUCATION</b>	<b>123,238</b>	<b>1,433,368</b>	<b>1,423,266</b>	<b>10,102</b>	<b>100.71</b>	<b>1,342,746</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### **FUND 100 - GENERAL FUND - CONSERVATION & DEVELOPMENT**

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CONSERVATION &amp; DEV</b>						
<b>PLANNING</b>						
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
<b>TOTAL PLANNING</b>	0	0	0	0	.00	0
<b>ECONOMIC DEVELOPMENT</b>						
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
<b>TOTAL ECONOMIC DEVELOPMENT</b>	0	0	0	0	.00	0
<b>***** SUMMARY OF CONSERVATION &amp; DEVELOPMENT EXPENSES *****</b>						
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
<b>TOTAL CONSERVATION &amp; DEV</b>	0	0	0	0	.00	0
<b>TOTAL OTHER FINANCING USES</b>	40,242	544,373	517,079	27,294	105.28	582,443

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

### **FUND 100 - GENERAL FUND - SUMMARY TOTALS**

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF GENERAL FUND EXPENSES *****</b>						
PERSONNEL SERVICES	924,814	10,407,113	10,195,973	211,140	102.07	9,934,458
CONTRACTUAL SERVICES	192,547	1,569,789	1,540,415	29,374	101.91	1,382,287
OPERATING SUPPLIES & EXPENSE	65,326	533,481	586,655	( 53,174)	90.94	532,588
FIXED CHARGES	84,667	991,178	993,658	( 2,480)	99.75	1,026,789
CAPITAL OUTLAY	259	13,519	14,900	( 1,381)	90.73	21,173
ALLOCATIONS	( 91,426)	( 843,171)	( 841,060)	( 2,111)	( 100.25)	( 739,620)
<b>GRAND TOTAL</b>	<b>1,176,186</b>	<b>12,671,909</b>	<b>12,490,541</b>	<b>181,368</b>	<b>101.45</b>	<b>12,157,677</b>



**TWO  
RIVERS**  
WISCONSIN

January 2026  
General Fund  
Summary  
Financial Report

A detailed report can be provided upon request.

CITY OF TWO RIVERS  
FUND SUMMARY  
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

Section 9, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
<u>REVENUE</u>						
TAXES	2,479,712	3,225,560	2,479,712.03	( 745,848)	76.88	2,358,512
SPECIAL ASSESSMENTS	107,291	280,000	107,290.63	( 172,709)	38.32	84,490
INTERGOVERNMENTAL REVENUE	161,819	5,812,516	161,819.07	( 5,650,697)	2.78	157,653
LICENSES & PERMITS	19,717	321,236	19,716.66	( 301,519)	6.14	11,506
FINES & FORFEITURES	7,076	82,800	7,075.72	( 75,724)	8.55	6,114
CHARGES FOR SERVICE	96,959	1,751,940	96,959.25	( 1,654,981)	5.53	91,828
INTERDEPARTMENTAL REVENUE	15,358	542,000	15,358.10	( 526,642)	2.83	11,218
MISCELLANEOUS REVENUE	60,752	653,000	60,751.70	( 592,248)	9.30	46,863
OTHER FINANCING SOURCES	109,540	202,600	109,540.08	( 93,060)	54.07	149,578
<b>TOTAL FUND REVENUE</b>	<b>3,058,223</b>	<b>12,871,652</b>	<b>3,058,223.24</b>	<b>( 9,813,428)</b>	<b>23.76</b>	<b>2,917,763</b>
<u>EXPENDITURES</u>						
COUNCIL	629	16,147	629.16	( 15,518)	3.90	2,776
JUDICIAL	7,237	61,704	7,236.56	( 54,468)	11.73	6,987
LEGAL COUNSEL	2	64,438	2.35	( 64,436)	.00	3,540
CITY MANAGER	13,176	177,436	13,176.34	( 164,259)	7.43	19,395
CLERK	7,438	96,824	7,438.42	( 89,386)	7.68	7,574
ELECTION	132	30,958	131.67	( 30,827)	.43	846
INFORMATION SYSTEMS	8,636	137,830	8,636.47	( 129,193)	6.27	12,548
FINANCE DEPARTMENT	10,957	160,857	10,957.16	( 149,900)	6.81	20,154
ASSESSING	4,844	129,161	4,844.19	( 124,317)	3.75	11,753
CITY HALL	7,329	103,651	7,328.97	( 96,322)	7.07	6,173
GENERAL GOVERNMENT	2,039	27,840	2,038.62	( 25,801)	7.32	8,512
INSURANCE	23,692	294,550	23,691.79	( 270,858)	8.04	30,653
POLICE ADMINISTRATION	137,829	1,602,497	137,828.79	( 1,464,668)	8.60	159,420
POLICE PATROL	189,742	2,329,428	189,741.76	( 2,139,686)	8.15	189,668
POLICE CROSSING GUARDS	2,368	28,789	2,367.97	( 26,421)	8.23	2,736
POLICE & FIRE COMMISSION	0	4,100	.00	( 4,100)	.00	664
FIRE ADMINISTRATION	49,413	624,986	49,413.39	( 575,573)	7.91	47,702
FIREFIGHTERS	168,733	1,978,092	168,733.28	( 1,809,359)	8.53	157,752
AMBULANCE	36,357	478,355	36,357.21	( 441,998)	7.60	42,388
INSPECTION	17,657	232,625	17,657.02	( 214,968)	7.59	20,494
HIGHWAY ADMINISTRATION	18,161	203,341	18,161.42	( 185,180)	8.93	15,128
PUBLIC WORKS SHOP	90,209	691,503	90,208.52	( 601,294)	13.05	72,034
STREET MAINTENANCE	13,876	251,396	13,875.92	( 237,521)	5.52	15,978
TRAFFIC CONTROL	3,050	64,204	3,049.89	( 61,154)	4.75	9,424
SNOW & ICE	44,011	243,057	44,010.75	( 199,047)	18.11	36,885
BRIDGE REPAIR/MAINTENANCE	1,123	44,258	1,122.70	( 43,135)	2.54	3,868
TRANSIT	0	150,000	.00	( 150,000)	.00	0
WORK DONE FOR OTHER DEPTS	3,739	166,019	3,739.32	( 162,280)	2.25	6,070
SENIOR CENTER	19,109	217,916	19,109.44	( 198,806)	8.77	17,118
CEMETERIES	11,413	222,193	11,413.32	( 210,780)	5.14	12,329
COMMUNITY CENTER	40,979	492,272	40,979.14	( 451,292)	8.32	33,747
PARKS	22,708	422,497	22,707.85	( 399,789)	5.37	16,843
RECREATION	27,268	358,396	27,268.00	( 331,128)	7.61	30,629
SPECIAL EVENTS	2,476	35,253	2,476.15	( 32,776)	7.02	1,991
RECREATION FIELDS	6,609	124,416	6,608.87	( 117,807)	5.31	6,697
TRAILS/MEDIAN MAINTENANCE	36	41,012	36.40	( 40,976)	.09	73
OTHER FINANCING USES	61,722	563,650	61,722.30	( 501,928)	10.95	69,416

CITY OF TWO RIVERS  
 FUND SUMMARY  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

Section 9, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
TOTAL FUND EXPENDITURES	1,054,701	12,871,652	1,054,701.11	( 11,816,951)	8.19	1,099,964
REVENUE OVER (UNDER) EXPENSES	2,003,522	0	2,003,522.13	2,003,522	.00	1,817,799

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

Section 9, 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	2,413,045	2,413,045	2,413,045	0	100.00	2,288,033
100-41310	LOCAL UTILITY TAX EQUIV	66,667	800,000	66,667	( 733,333)	8.33	70,472
100-41320	OTHER TAX EXEMPT ENTITIES	0	15	0	( 15)	.00	0
100-41800	INTEREST DELINQ. TAXES	0	12,500	0	( 12,500)	.00	7
	<b>TOTAL TAXES</b>	<b>2,479,712</b>	<b>3,225,560</b>	<b>2,479,712</b>	<b>( 745,848)</b>	<b>76.88</b>	<b>2,358,512</b>
<u>SPECIAL ASSESSMENTS</u>							
100-42300	STREET PAVING & CONSTRUCT	100,883	275,000	100,883	( 174,117)	36.68	82,124
100-42401	OTHER SPECIAL ASSESSMENTS	6,408	5,000	6,408	1,408	128.16	2,367
	<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>107,291</b>	<b>280,000</b>	<b>107,291</b>	<b>( 172,709)</b>	<b>38.32</b>	<b>84,490</b>
<u>INTERGOVERNMENTAL REVENUE</u>							
100-43200	FEDERAL GRANTS	0	0	0	0	.00	0
100-43410	STATE SHARED TAXES	0	4,903,848	0	( 4,903,848)	.00	0
100-43411	EXPENDITURE RESTRAINT	0	103,960	0	( 103,960)	.00	0
100-43412	EXEMPT COMPUTER STATE AID	0	20,753	0	( 20,753)	.00	0
100-43413	PERSONAL PROPERTY AID	0	55,300	0	( 55,300)	.00	0
100-43415	VIDEO SERVICE PROVIDER AID	0	26,680	0	( 26,680)	.00	0
100-43420	STATE FIRE INS TAX	0	38,000	0	( 38,000)	.00	0
100-43520	STATE AID/POLICE TRAINING	0	30,000	0	( 30,000)	.00	7,468
100-43529	STATE AID-OTH PUB SAFETY	0	0	0	0	.00	0
100-43580	GRANT PROCEEDS	0	0	0	0	.00	0
100-43610	PAYMENT MUN. SERVICES	4,474	4,300	4,474	174	104.05	0
100-43620	OTHER STATE AID	0	0	0	0	.00	0
100-43710	HIGHWAY AIDS-LOCAL	124,810	499,537	124,810	( 374,726)	24.99	117,712
100-43711	CONNECTING STREETS	32,535	130,138	32,535	( 97,604)	25.00	32,473
	<b>TOTAL INTERGOVERNMENTAL REVE</b>	<b>161,819</b>	<b>5,812,516</b>	<b>161,819</b>	<b>( 5,650,697)</b>	<b>2.78</b>	<b>157,653</b>

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

Section 9, Item C.

GENERAL FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>LICENSES &amp; PERMITS</u>						
100-44110 LIQUOR LICENSE	222	19,570	222 (	19,348)	1.13	175
100-44120 BAR OPERATOR LICENSE	150	6,180	150 (	6,030)	2.43	90
100-44125 CIGARETTE LICENSE	0	206	0 (	206)	.00	0
100-44130 BUSINESS OR OCCUPATION	95	2,575	95 (	2,480)	3.69	70
100-44140 CABLE TV FRANCHISE	0	85,000	0 (	85,000)	.00	0
100-44200 BICYCLE LIC/GOLF CART PERMIT	0	1,339	0 (	1,339)	.00	0
100-44210 DOG LICENSE	0	8,240	0 (	8,240)	.00	0
100-44300 BUILDING PERMITS	11,080	125,000	11,080 (	113,920)	8.86	5,241
100-44310 ELECTRICAL PERMITS	2,640	18,540	2,640 (	15,900)	14.24	2,000
100-44320 PLUMBING PERMITS	4,735	25,750	4,735 (	21,015)	18.39	1,555
100-44330 SIGN PERMIT	0	1,751	0 (	1,751)	.00	0
100-44340 CONDITIONAL USE PERMIT	380	4,635	380 (	4,255)	8.20	350
100-44800 SHORT TERM RENTAL PERMIT FEE	175	7,000	175 (	6,825)	2.50	900
100-44900 OTHER PERMITS	240	15,450	240 (	15,210)	1.55	1,125
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>19,717</b>	<b>321,236</b>	<b>19,717 (</b>	<b>301,519)</b>	<b>6.14</b>	<b>11,506</b>
<u>FINES &amp; FORFEITURES</u>						
100-45110 MUN. COURT FINES/COSTS	3,724	40,000	3,724 (	36,276)	9.31	2,654
100-45115 POLICE DEPT TRIP PAYMENTS	844	30,000	844 (	29,156)	2.81	1,462
100-45130 PARKING VIOLATIONS	2,505	12,000	2,505 (	9,495)	20.88	2,010
100-45131 UNPAID TRAFFIC JUDGEMENTS	3	0	3	3	.00 (	12)
100-45220 ANIMAL TRANSPORTS	0	800	0 (	800)	.00	0
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>7,076</b>	<b>82,800</b>	<b>7,076 (</b>	<b>75,724)</b>	<b>8.55</b>	<b>6,114</b>
<u>CHARGES FOR SERVICE</u>						
100-46110 GENERAL GOVERNMENT FEES	761	28,750	761 (	27,989)	2.65	341
100-46210 LAW ENFORCEMENT FEES	94	3,090	94 (	2,996)	3.05	113
100-46220 FIRE DEPARTMENT FEES	4,877	40,000	4,877 (	35,123)	12.19	69
100-46225 FIRE DEPT TRIP PAYMENTS	418	60,000	418 (	59,582)	.70	2,220
100-46230 AMBULANCE FEES	65,641	900,000	65,641 (	834,359)	7.29	69,739
100-46240 POLICE LIAISON FEES	0	170,000	0 (	170,000)	.00	0
100-46310 PUBLIC WORKS FEES	5,458	275,000	5,458 (	269,542)	1.98	761
100-46540 CEMETERY PLOTS	5,750	111,100	5,750 (	105,350)	5.18	6,800
100-46720 RECREATION FEES	7,470	104,000	7,470 (	96,530)	7.18	6,938
100-46743 COMMUNITY CENTER	5,126	45,000	5,126 (	39,874)	11.39	3,610
100-46745 SENIOR CENTER	1,305	15,000	1,305 (	13,695)	8.70	1,236
100-46840 MISC COMMUNITY GARDEN REVENU	60	0	60	60	.00	0
<b>TOTAL CHARGES FOR SERVICE</b>	<b>96,959</b>	<b>1,751,940</b>	<b>96,959 (</b>	<b>1,654,981)</b>	<b>5.53</b>	<b>91,828</b>

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

Section 9, Item C.

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	15,358	525,000	15,358	( 509,642)	2.93	11,218
100-47440	RECREATION CHARGES	0	17,000	0	( 17,000)	.00	0
100-47450	ECONOMIC DEVELOPMENT CHR	0	0	0	0	.00	0
	<b>TOTAL INTERDEPARTMENTAL REVEN</b>	<b>15,358</b>	<b>542,000</b>	<b>15,358</b>	<b>( 526,642)</b>	<b>2.83</b>	<b>11,218</b>
<u>MISCELLANEOUS REVENUE</u>							
100-48100	INTEREST ON INVESTMENTS	18,451	150,000	18,451	( 131,549)	12.30	11,499
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	39,798	40,000	39,798	( 202)	99.50	32,853
100-48200	RENT-CITY PROPERTY	0	354,000	0	( 354,000)	.00	1,351
100-48300	SALE OF PROP & EQUIP	0	25,000	0	( 25,000)	.00	0
100-48400	REFUND FOR PRIOR YEARS	0	35,000	0	( 35,000)	.00	0
100-48500	DONATIONS	2,500	0	2,500	2,500	.00	0
100-48900	OTHER REVENUES	3	25,000	3	( 24,997)	.01	1,161
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>60,752</b>	<b>653,000</b>	<b>60,752</b>	<b>( 592,248)</b>	<b>9.30</b>	<b>46,863</b>
<u>OTHER FINANCING SOURCES</u>							
100-49223	TRANS FROM OTHER FUNDS	109,540	202,600	109,540	( 93,060)	54.07	149,578
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>109,540</b>	<b>202,600</b>	<b>109,540</b>	<b>( 93,060)</b>	<b>54.07</b>	<b>149,578</b>
	<b>TOTAL FUND REVENUE</b>	<b>3,058,223</b>	<b>12,871,652</b>	<b>3,058,223</b>	<b>( 9,813,428)</b>	<b>23.76</b>	<b>2,917,763</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>GEN GOVT ADMINISTRATION</b>						
<u>CITY COUNCIL</u>						
PERSONNEL SERVICES	1,005	1,005	13,940	( 12,935)	7.21	1,130
CONTRACTUAL SERVICES	0	0	8,800	( 8,800)	.00	0
OPERATING SUPPLIES & EXPENSE	80	80	5,100	( 5,020)	1.57	3,656
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 456)	( 456)	( 11,693)	11,237	( 3.90)	( 2,010)
<b>TOTAL CITY COUNCIL</b>	<b>629</b>	<b>629</b>	<b>16,147</b>	<b>( 15,518)</b>	<b>3.90</b>	<b>2,776</b>
<u>JUDICIAL</u>						
PERSONNEL SERVICES	4,641	4,641	55,253	( 50,612)	8.40	4,544
CONTRACTUAL SERVICES	0	0	1,501	( 1,501)	.00	0
OPERATING SUPPLIES & EXPENSE	195	195	2,550	( 2,355)	7.66	43
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	2,400	2,400	2,400	0	100.00	2,400
<b>TOTAL JUDICIAL</b>	<b>7,237</b>	<b>7,237</b>	<b>61,704</b>	<b>( 54,468)</b>	<b>11.73</b>	<b>6,987</b>
<u>LEGAL DEPARTMENT</u>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	4	4	111,100	( 111,096)	.00	6,104
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 2)	( 2)	( 46,662)	46,660	.00	( 2,564)
<b>TOTAL LEGAL DEPARTMENT</b>	<b>2</b>	<b>2</b>	<b>64,438</b>	<b>( 64,436)</b>	<b>.00</b>	<b>3,540</b>
<u>CITY MANAGER</u>						
PERSONNEL SERVICES	22,428	22,428	271,280	( 248,852)	8.27	20,060
CONTRACTUAL SERVICES	1,172	1,172	28,680	( 27,508)	4.09	14,122
OPERATING SUPPLIES & EXPENSE	358	358	22,650	( 22,292)	1.58	1,082
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 10,781)	( 10,781)	( 145,175)	134,394	( 7.43)	( 15,869)
<b>TOTAL CITY MANAGER</b>	<b>13,176</b>	<b>13,176</b>	<b>177,436</b>	<b>( 164,259)</b>	<b>7.43</b>	<b>19,395</b>

# CITY OF TWO RIVERS

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CITY CLERK</b>						
PERSONNEL SERVICES	9,903	9,903	117,986	( 108,083)	8.39	9,300
CONTRACTUAL SERVICES	50	50	7,200	( 7,150)	.70	666
OPERATING SUPPLIES & EXPENSE	236	236	7,450	( 7,214)	3.17	410
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 2,751)	( 2,751)	( 35,812)	33,061	( 7.68)	( 2,801)
<b>TOTAL CITY CLERK</b>	<b>7,438</b>	<b>7,438</b>	<b>96,824</b>	<b>( 89,386)</b>	<b>7.68</b>	<b>7,574</b>
<b>ELECTIONS</b>						
PERSONNEL SERVICES	0	0	18,258	( 18,258)	.00	439
CONTRACTUAL SERVICES	0	0	5,500	( 5,500)	.00	0
OPERATING SUPPLIES & EXPENSE	132	132	7,200	( 7,068)	1.83	406
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL ELECTIONS</b>	<b>132</b>	<b>132</b>	<b>30,958</b>	<b>( 30,827)</b>	<b>.43</b>	<b>846</b>
<b>INFORMATION SYSTEMS</b>						
PERSONNEL SERVICES	19,460	19,460	233,520	( 214,060)	8.33	18,782
CONTRACTUAL SERVICES	1,570	1,570	98,400	( 96,830)	1.60	11,821
OPERATING SUPPLIES & EXPENSE	34	34	4,250	( 4,216)	.79	0
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 12,428)	( 12,428)	( 198,340)	185,912	( 6.27)	( 18,056)
<b>TOTAL INFORMATION SYSTEMS</b>	<b>8,636</b>	<b>8,636</b>	<b>137,830</b>	<b>( 129,193)</b>	<b>6.27</b>	<b>12,548</b>
<b>TOTAL GEN GOVT ADMIN</b>	<b>37,251</b>	<b>37,251</b>	<b>585,337</b>	<b>( 548,086)</b>	<b>6.36</b>	<b>53,666</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF GENERAL GOVERNMENT ADMINISTRATION EXPENSES *****</b>						
PERSONNEL SERVICES	57,437	57,437	710,238	( 652,801)	8.09	54,255
CONTRACTUAL SERVICES	2,796	2,796	261,181	( 258,385)	1.07	32,713
OPERATING SUPPLIES & EXPENSE	1,035	1,035	49,200	( 48,165)	2.10	5,598
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	2,400	2,400	2,400	0	100.00	
ALLOCATION	( 26,417)	( 26,417)	( 437,681)	411,264	( 6.04)	
<b>TOTAL GEN GOVT ADMINISTRATION</b>	<b>37,251</b>	<b>37,251</b>	<b>585,337</b>	<b>( 548,086)</b>	<b>6.36</b>	<b>53,666</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>FINANCE ADMINISTRATION</b>						
<b>FINANCE</b>						
PERSONNEL SERVICES	28,121	28,121	335,995	( 307,874)	8.37	26,651
CONTRACTUAL SERVICES	23	23	104,324	( 104,300)	.02	26,225
OPERATING SUPPLIES & EXPENSE	842	842	10,400	( 9,558)	8.10	442
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 18,030)	( 18,030)	( 289,862)	271,832	( 6.22)	( 33,164)
<b>TOTAL FINANCE</b>	<b>10,957</b>	<b>10,957</b>	<b>160,857</b>	<b>( 149,900)</b>	<b>6.81</b>	<b>20,154</b>
<b>ASSESSOR</b>						
PERSONNEL SERVICES	4,764	4,764	59,611	( 54,847)	7.99	4,541
CONTRACTUAL SERVICES	7	7	67,600	( 67,593)	.01	7,195
OPERATING SUPPLIES & EXPENSE	74	74	1,950	( 1,876)	3.80	17
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL ASSESSOR</b>	<b>4,844</b>	<b>4,844</b>	<b>129,161</b>	<b>( 124,317)</b>	<b>3.75</b>	<b>11,753</b>
<b>TOTAL FINANCE ADMINISTRATION</b>	<b>15,801</b>	<b>15,801</b>	<b>290,018</b>	<b>( 274,216)</b>	<b>5.45</b>	<b>31,907</b>

#### \*\*\*\*\* SUMMARY OF FINANCE ADMINISTRATION EXPENSES \*\*\*\*\*

PERSONNEL SERVICES	32,885	32,885	395,606	( 362,721)	8.31	31,192
CONTRACTUAL SERVICES	30	30	171,924	( 171,894)	.02	33,420
OPERATING SUPPLIES & EXPENSE	917	917	12,350	( 11,433)	7.42	459
CAPITAL OUTLAY	0	0	0	0	.00	
ALLOCATION	( 18,030)	( 18,030)	( 289,862)	271,832	( 6.22)	
<b>TOTAL FINANCE ADMINISTRATION</b>	<b>15,801</b>	<b>15,801</b>	<b>290,018</b>	<b>( 274,216)</b>	<b>5.45</b>	<b>31,907</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### **FUND 100 - GENERAL FUND - GENERAL GOVERNMENT**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>CITY HALL</u></b>						
<u>CITY HALL (BUILDING MAINTENANCE)</u>						
PERSONNEL SERVICES	8,541	8,541	100,709	( 92,168)	8.48	7,430
CONTRACTUAL SERVICES	2,429	2,429	51,500	( 49,071)	4.72	1,858
OPERATING SUPPLIES & EXPENSE	1,666	1,666	26,500	( 24,834)	6.29	1,354
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 5,307)	( 5,307)	( 75,058)	69,751	( 7.07)	( 4,470)
<b>TOTAL CITY HALL</b>	<b>7,329</b>	<b>7,329</b>	<b>103,651</b>	<b>( 96,322)</b>	<b>7.07</b>	<b>6,173</b>
<b><u>OTHER GENERAL GOVERNMENT</u></b>						
<u>MISC GOVERNMENT</u>						
CONTRACTUAL SERVICES	67	67	9,600	( 9,533)	.69	5,604
OPERATING SUPPLIES & EXPENSE	724	724	7,740	( 7,016)	9.35	936
FIXED CHARGES	1,248	1,248	10,500	( 9,252)	11.88	1,971
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL MISC GOVERNMENT</b>	<b>2,039</b>	<b>2,039</b>	<b>27,840</b>	<b>( 25,801)</b>	<b>7.32</b>	<b>8,512</b>
<u>GENERAL INSURANCE</u>						
PERSONNEL SERVICES	0	0	0	0	.00	0
FIXED CHARGES	23,692	23,692	294,550	( 270,858)	8.04	30,653
<b>TOTAL GENERAL INSURANCE</b>	<b>23,692</b>	<b>23,692</b>	<b>294,550</b>	<b>( 270,858)</b>	<b>8.04</b>	<b>30,653</b>
<b>TOTAL OTHER GEN GOVT</b>	<b>25,730</b>	<b>25,730</b>	<b>322,390</b>	<b>( 296,660)</b>	<b>7.98</b>	<b>39,164</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF OTHER GENERAL GOVERNMENT EXPENSES *****</b>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	67	67	9,600	( 9,533)	.69	5,604
OPERATING SUPPLIES & EXPENSE	724	724	7,740	( 7,016)	9.35	936
FIXED CHARGES	24,940	24,940	305,050	( 280,110)	8.18	32,624
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL OTHER GEN GOVT</b>	<b>25,730</b>	<b>25,730</b>	<b>322,390</b>	<b>( 296,660)</b>	<b>7.98</b>	<b>39,164</b>

<b>***** SUMMARY OF ALL GENERAL GOVERNMENT EXPENSES *****</b>						
PERSONNEL SERVICES	98,863	98,863	1,206,553	( 1,107,690)	8.19	92,877
CONTRACTUAL SERVICES	5,322	5,322	494,205	( 488,883)	1.08	73,596
OPERATING SUPPLIES & EXPENSE	4,341	4,341	95,790	( 91,449)	4.53	8,348
FIXED CHARGES	24,940	24,940	305,050	( 280,110)	8.18	32,624
CAPITAL OUTLAY	2,400	2,400	2,400	0	100.00	
ALLOCATION	( 49,754)	( 49,754)	( 802,601)	752,847	( 6.20)	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>86,112</b>	<b>86,112</b>	<b>1,301,396</b>	<b>( 1,215,285)</b>	<b>6.62</b>	<b>130,910</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### **FUND 100 - GENERAL FUND - PUBLIC SAFETY**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>POLICE DEPARTMENT</u></b>						
<b><u>POLICE ADMINISTRATION</u></b>						
PERSONNEL SERVICES	118,030	118,030	1,440,431	( 1,322,401)	8.19	125,229
CONTRACTUAL SERVICES	15,273	15,273	87,866	( 72,593)	17.38	27,867
OPERATING SUPPLIES & EXPENSE	1,179	1,179	32,200	( 31,021)	3.66	1,994
FIXED CHARGES	3,347	3,347	42,000	( 38,653)	7.97	4,332
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL POLICE ADMINISTRATION</b>	<b>137,829</b>	<b>137,829</b>	<b>1,602,497</b>	<b>( 1,464,668)</b>	<b>8.60</b>	<b>159,420</b>
<b><u>POLICE PATROL</u></b>						
PERSONNEL SERVICES	181,421	181,421	2,193,513	( 2,012,092)	8.27	181,434
CONTRACTUAL SERVICES	5,938	5,938	90,640	( 84,702)	6.55	2,384
OPERATING SUPPLIES & EXPENSE	2,383	2,383	45,275	( 42,892)	5.26	5,849
<b>TOTAL POLICE PATROL</b>	<b>189,742</b>	<b>189,742</b>	<b>2,329,428</b>	<b>( 2,139,686)</b>	<b>8.15</b>	<b>189,668</b>
<b><u>CROSSING GUARDS</u></b>						
PERSONNEL SERVICES	2,368	2,368	28,489	( 26,121)	8.31	2,736
OPERATING SUPPLIES & EXPENSE	0	0	300	( 300)	.00	0
<b>TOTAL CROSSING GUARDS</b>	<b>2,368</b>	<b>2,368</b>	<b>28,789</b>	<b>( 26,421)</b>	<b>8.23</b>	<b>2,736</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>329,939</b>	<b>329,939</b>	<b>3,960,714</b>	<b>( 3,630,775)</b>	<b>8.33</b>	<b>351,824</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### **FUND 100 - GENERAL FUND - PUBLIC SAFETY**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF POLICE DEPARTMENT EXPENSES *****</b>						
PERSONNEL SERVICES	301,818	301,818	3,662,433	( 3,360,615)	8.24	309,399
CONTRACTUAL SERVICES	21,211	21,211	178,506	( 157,295)	11.88	30,251
OPERATING SUPPLIES & EXPENSE	3,562	3,562	77,775	( 74,213)	4.58	7,843
FIXED CHARGES	3,347	3,347	42,000	( 38,653)	7.97	4,332
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL POLICE DEPARTMENT</b>	<b>329,939</b>	<b>329,939</b>	<b>3,960,714</b>	<b>( 3,630,775)</b>	<b>8.33</b>	<b>351,824</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### **FUND 100 - GENERAL FUND - PUBLIC SAFETY**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>POLICE &amp; FIRE COMMISSION</u></b>						
<u>POLICE &amp; FIRE COMMISSION</u>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	4,100	( 4,100)	.00	664
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
<b>TOTAL POLICE &amp; FIRE COMMISSION</b>	<b>0</b>	<b>0</b>	<b>4,100</b>	<b>( 4,100)</b>	<b>.00</b>	<b>664</b>
 <b><u>FIRE DEPARTMENT</u></b>						
<u>FIRE ADMINISTRATION</u>						
PERSONNEL SERVICES	45,157	45,157	533,451	( 488,294)	8.47	44,735
CONTRACTUAL SERVICES	3,123	3,123	62,035	( 58,912)	5.03	2,631
OPERATING SUPPLIES & EXPENSE	1,087	1,087	28,900	( 27,813)	3.76	246
FIXED CHARGES	47	47	600	( 553)	7.84	91
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL FIRE ADMINISTRATION</b>	<b>49,413</b>	<b>49,413</b>	<b>624,986</b>	<b>( 575,573)</b>	<b>7.91</b>	<b>47,702</b>
 <u>FIREFIGHTERS</u>						
PERSONNEL SERVICES	167,713	167,713	1,943,092	( 1,775,379)	8.63	152,985
CONTRACTUAL SERVICES	951	951	25,500	( 24,549)	3.73	4,287
OPERATING SUPPLIES & EXPENSE	69	69	9,500	( 9,431)	.73	480
<b>TOTAL FIREFIGHTERS</b>	<b>168,733</b>	<b>168,733</b>	<b>1,978,092</b>	<b>( 1,809,359)</b>	<b>8.53</b>	<b>157,752</b>
 <u>AMBULANCE SERVICES</u>						
PERSONNEL SERVICES	33,481	33,481	415,355	( 381,874)	8.06	39,076
CONTRACTUAL SERVICES	1,686	1,686	21,000	( 19,314)	8.03	173
OPERATING SUPPLIES & EXPENSE	1,190	1,190	42,000	( 40,810)	2.83	3,138
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL AMBULANCE SERVICES</b>	<b>36,357</b>	<b>36,357</b>	<b>478,355</b>	<b>( 441,998)</b>	<b>7.60</b>	<b>42,388</b>
 <b>TOTAL FIRE DEPARTMENT</b>	 <b>254,504</b>	 <b>254,504</b>	 <b>3,081,433</b>	 <b>( 2,826,929)</b>	 <b>8.26</b>	 <b>247,842</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF FIRE DEPARTMENT EXPENSES *****</b>						
PERSONNEL SERVICES	246,351	246,351	2,891,898	( 2,645,547)	8.52	236,796
CONTRACTUAL SERVICES	5,760	5,760	108,535	( 102,775)	5.31	7,091
OPERATING SUPPLIES & EXPENSE	2,346	2,346	80,400	( 78,054)	2.92	3,864
FIXED CHARGES	47	47	600	( 553)	7.84	91
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL FIRE DEPARTMENT</b>	<b>254,504</b>	<b>254,504</b>	<b>3,081,433</b>	<b>( 2,826,929)</b>	<b>8.26</b>	<b>247,842</b>

#### INSPECTION SERVICES

##### BUILDING INSPECTIONS

PERSONNEL SERVICES	17,268	17,268	217,405	( 200,137)	7.94	17,077
CONTRACTUAL SERVICES	203	203	10,990	( 10,787)	1.84	2,985
OPERATING SUPPLIES & EXPENSE	187	187	4,230	( 4,043)	4.41	433
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL INSPECTION SERVICES</b>	<b>17,657</b>	<b>17,657</b>	<b>232,625</b>	<b>( 214,968)</b>	<b>7.59</b>	<b>20,494</b>

#### **\*\*\*\*\* SUMMARY OF PUBLIC SAFETY EXPENSES \*\*\*\*\***

PERSONNEL SERVICES	565,437	565,437	6,771,736	( 6,206,299)	8.35	563,272
CONTRACTUAL SERVICES	27,174	27,174	302,131	( 274,957)	8.99	40,990
OPERATING SUPPLIES & EXPENSE	6,094	6,094	162,405	( 156,311)	3.75	12,140
FIXED CHARGES	3,394	3,394	42,600	( 39,206)	7.97	4,423
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL PUBLIC SAFETY</b>	<b>602,099</b>	<b>602,099</b>	<b>7,278,872</b>	<b>( 6,676,773)</b>	<b>8.27</b>	<b>620,825</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### **FUND 100 - GENERAL FUND - PUBLIC WORKS**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>PUBLIC WORKS</u></b>						
<b><u>HIGHWAY ADMINISTRATION</u></b>						
PERSONNEL SERVICES	17,721	17,721	180,091	( 162,371)	9.84	14,589
CONTRACTUAL SERVICES	235	235	10,100	( 9,865)	2.33	376
OPERATING SUPPLIES & EXPENSE	206	206	13,150	( 12,944)	1.56	163
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL HIGHWAY ADMINISTRATION</b>	<b>18,161</b>	<b>18,161</b>	<b>203,341</b>	<b>( 185,180)</b>	<b>8.93</b>	<b>15,128</b>
<b><u>PUBLIC WORKS SHOP</u></b>						
PERSONNEL SERVICES	57,032	57,032	467,353	( 410,321)	12.20	58,782
CONTRACTUAL SERVICES	30,045	30,045	108,900	( 78,855)	27.59	10,908
OPERATING SUPPLIES & EXPENSE	3,042	3,042	113,750	( 110,708)	2.67	2,163
FIXED CHARGES	90	90	1,500	( 1,410)	6.00	180
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL PUBLIC WORKS SHOP</b>	<b>90,209</b>	<b>90,209</b>	<b>691,503</b>	<b>( 601,294)</b>	<b>13.05</b>	<b>72,034</b>
<b><u>STREET MAINTENANCE</u></b>						
PERSONNEL SERVICES	345	345	78,396	( 78,052)	.44	2,088
CONTRACTUAL SERVICES	13,531	13,531	165,000	( 151,469)	8.20	13,890
OPERATING SUPPLIES & EXPENSE	0	0	8,000	( 8,000)	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL STREET MAINTENANCE</b>	<b>13,876</b>	<b>13,876</b>	<b>251,396</b>	<b>( 237,521)</b>	<b>5.52</b>	<b>15,978</b>
<b><u>TRAFFIC CONTROL</u></b>						
PERSONNEL SERVICES	2,202	2,202	40,704	( 38,502)	5.41	5,649
CONTRACTUAL SERVICES	472	472	8,000	( 7,528)	5.90	471
OPERATING SUPPLIES & EXPENSE	0	0	3,000	( 3,000)	.00	0
CAPITAL OUTLAY	376	376	12,500	( 12,124)	3.01	3,304
<b>TOTAL TRAFFIC CONTROL</b>	<b>3,050</b>	<b>3,050</b>	<b>64,204</b>	<b>( 61,154)</b>	<b>4.75</b>	<b>9,424</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### **FUND 100 - GENERAL FUND - PUBLIC WORKS**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>SNOW &amp; ICE REMOVAL</u>						
PERSONNEL SERVICES	13,571	13,571	175,307	( 161,737)	7.74	7,975
CONTRACTUAL SERVICES	0	0	2,750	( 2,750)	.00	870
OPERATING SUPPLIES & EXPENSE	30,440	30,440	65,000	( 34,560)	46.83	28,040
<b>TOTAL SNOW &amp; ICE REMOVAL</b>	<b>44,011</b>	<b>44,011</b>	<b>243,057</b>	<b>( 199,047)</b>	<b>18.11</b>	<b>36,885</b>
 <u>BRIDGE REPAIR &amp; MAINTENANCE</u>						
PERSONNEL SERVICES	964	964	33,758	( 32,794)	2.85	3,240
CONTRACTUAL SERVICES	159	159	8,500	( 8,341)	1.87	628
OPERATING SUPPLIES & EXPENSE	0	0	2,000	( 2,000)	.00	0
CAPITAL OUTLAY						
<b>TOTAL BRIDGE REPAIR &amp; MAINTENANCE</b>	<b>1,123</b>	<b>1,123</b>	<b>44,258</b>	<b>( 43,135)</b>	<b>2.54</b>	<b>3,868</b>
 <u>STORM SEWER</u>						
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
<b>TOTAL STORM SEWER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
 <u>PUBLIC TRANSPORTATION</u>						
CONTRACTUAL SERVICES	0	0	150,000	( 150,000)	.00	0
<b>TOTAL PUBLIC TRANSPORTATION</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>( 150,000)</b>	<b>.00</b>	<b>0</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### **FUND 100 - GENERAL FUND - PUBLIC WORKS**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>WORK FOR OTHER DEPARTMENTS</b>						
PERSONNEL SERVICES	3,739	3,739	166,019	( 162,280)	2.25	6,070
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
<b>TOTAL WORK FOR OTHER DEPTS</b>	<b>3,739</b>	<b>3,739</b>	<b>166,019</b>	<b>( 162,280)</b>	<b>2.25</b>	<b>6,070</b>
<b>TOTAL PUBLIC WORKS</b>	<b>174,169</b>	<b>174,169</b>	<b>1,813,779</b>	<b>( 1,639,611)</b>	<b>9.60</b>	<b>159,387</b>

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

PERSONNEL SERVICES	95,572	95,572	1,141,629	( 1,046,057)	8.37	98,394
CONTRACTUAL SERVICES	44,443	44,443	453,250	( 408,807)	9.81	27,143
OPERATING SUPPLIES & EXPENSE	33,688	33,688	204,900	( 171,212)	16.44	30,367
FIXED CHARGES	90	90	1,500	( 1,410)	6.00	180
CAPITAL OUTLAY	376	376	12,500	( 12,124)	3.01	
<b>TOTAL PUBLIC WORKS</b>	<b>174,169</b>	<b>174,169</b>	<b>1,813,779</b>	<b>( 1,639,611)</b>	<b>9.60</b>	<b>159,387</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### **FUND 100 - GENERAL FUND - HEALTH & HUMAN SERVICES**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>HEALTH &amp; HUMAN SERVICES</b>						
<u>SENIOR CENTER</u>						
PERSONNEL SERVICES	16,532	16,532	190,706	( 174,174)	8.67	14,795
CONTRACTUAL SERVICES	1,597	1,597	15,840	( 14,243)	10.08	2,021
OPERATING SUPPLIES & EXPENSE	981	981	11,370	( 10,389)	8.62	302
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL SENIOR CENTER</b>	<b>19,109</b>	<b>19,109</b>	<b>217,916</b>	<b>( 198,806)</b>	<b>8.77</b>	<b>17,118</b>
<u>CEMETERIES</u>						
PERSONNEL SERVICES	8,797	8,797	159,058	( 150,261)	5.53	9,095
CONTRACTUAL SERVICES	1,956	1,956	43,086	( 41,130)	4.54	2,309
OPERATING SUPPLIES & EXPENSE	661	661	20,050	( 19,389)	3.29	925
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL CEMETERIES</b>	<b>11,413</b>	<b>11,413</b>	<b>222,193</b>	<b>( 210,780)</b>	<b>5.14</b>	<b>12,329</b>
<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>	<b>30,523</b>	<b>30,523</b>	<b>440,109</b>	<b>( 409,586)</b>	<b>6.94</b>	<b>29,447</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### **FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>CULTURE, REC &amp; EDUCATION</u></b>						
<b><u>COMMUNITY CENTER</u></b>						
PERSONNEL SERVICES	30,592	30,592	391,854	( 361,263)	7.81	27,424
CONTRACTUAL SERVICES	8,148	8,148	75,367	( 67,219)	10.81	4,950
OPERATING SUPPLIES & EXPENSE	2,239	2,239	25,050	( 22,811)	8.94	1,374
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL COMMUNITY CENTER</b>	<b>40,979</b>	<b>40,979</b>	<b>492,272</b>	<b>( 451,292)</b>	<b>8.32</b>	<b>33,747</b>
<b><u>PARKS</u></b>						
PERSONNEL SERVICES	18,903	18,903	272,221	( 253,318)	6.94	12,984
CONTRACTUAL SERVICES	3,391	3,391	109,075	( 105,684)	3.11	3,537
OPERATING SUPPLIES & EXPENSE	414	414	41,200	( 40,786)	1.00	322
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL PARKS</b>	<b>22,708</b>	<b>22,708</b>	<b>422,497</b>	<b>( 399,789)</b>	<b>5.37</b>	<b>16,843</b>
<b><u>RECREATION</u></b>						
PERSONNEL SERVICES	21,820	21,820	296,606	( 274,786)	7.36	21,900
CONTRACTUAL SERVICES	4,906	4,906	38,090	( 33,184)	12.88	8,440
OPERATING SUPPLIES & EXPENSE	543	543	23,700	( 23,157)	2.29	289
FIXED CHARGES	0	0	0	0	.00	0
<b>TOTAL RECREATION</b>	<b>27,268</b>	<b>27,268</b>	<b>358,396</b>	<b>( 331,128)</b>	<b>7.61</b>	<b>30,629</b>
<b><u>SPECIAL EVENTS</u></b>						
PERSONNEL SERVICES	2,450	2,450	34,318	( 31,867)	7.14	1,951
CONTRACTUAL SERVICES	26	26	635	( 609)	4.08	40
OPERATING SUPPLIES & EXPENSE	0	0	300	( 300)	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL SPECIAL EVENTS</b>	<b>2,476</b>	<b>2,476</b>	<b>35,253</b>	<b>( 32,776)</b>	<b>7.02</b>	<b>1,991</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### **FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>RECREATION FIELDS</b>						
PERSONNEL SERVICES	5,012	5,012	63,475	( 58,463)	7.90	4,594
CONTRACTUAL SERVICES	1,351	1,351	31,941	( 30,590)	4.23	1,718
OPERATING SUPPLIES & EXPENSE	246	246	29,000	( 28,754)	.85	386
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL RECREATION FIELDS</b>	<b>6,609</b>	<b>6,609</b>	<b>124,416</b>	<b>( 117,807)</b>	<b>5.31</b>	<b>6,697</b>
<b>TRAILS &amp; MEDIAN MAINTENANCE</b>						
PERSONNEL SERVICES	0	0	17,762	( 17,762)	.00	0
CONTRACTUAL SERVICES	36	36	23,250	( 23,214)	.16	73
OPERATING SUPPLIES & EXPENSE						
CAPITAL OUTLAY						
<b>TOTAL TRAIL &amp; MEDIAN MAINTENANCE</b>	<b>36</b>	<b>36</b>	<b>41,012</b>	<b>( 40,976)</b>	<b>.09</b>	<b>73</b>
<b>TOTAL CULTURE, REC, EDUCATION</b>	<b>100,076</b>	<b>100,076</b>	<b>1,473,845</b>	<b>( 1,373,768)</b>	<b>6.79</b>	<b>89,980</b>

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

PERSONNEL SERVICES	78,776	78,776	1,076,236	( 997,460)	7.32	68,853
CONTRACTUAL SERVICES	17,858	17,858	278,359	( 260,500)	6.42	18,757
OPERATING SUPPLIES & EXPENSE	3,442	3,442	119,250	( 115,808)	2.89	2,370
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL CULTURE, REC, EDUCATION</b>	<b>100,076</b>	<b>100,076</b>	<b>1,473,845</b>	<b>( 1,373,768)</b>	<b>6.79</b>	<b>89,980</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### **FUND 100 - GENERAL FUND - CONSERVATION & DEVELOPMENT**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CONSERVATION &amp; DEV</b>						
<u>PLANNING</u>						
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
<b>TOTAL PLANNING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
<u>ECONOMIC DEVELOPMENT</u>						
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
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
<b>***** SUMMARY OF CONSERVATION &amp; DEVELOPMENT EXPENSES *****</b>						
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
<b>TOTAL CONSERVATION &amp; DEV</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
<b>TOTAL OTHER FINANCING USES</b>	<b>61,722</b>	<b>61,722</b>	<b>563,650</b>	<b>( 501,928)</b>	<b>10.95</b>	<b>69,416</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 1 MONTHS ENDING JANUARY 31, 2026

### **FUND 100 - GENERAL FUND - SUMMARY TOTALS**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF GENERAL FUND EXPENSES *****</b>						
PERSONNEL SERVICES	863,977	863,977	10,545,918	( 9,681,941)	8.19	847,285
CONTRACTUAL SERVICES	98,350	98,350	1,586,870	( 1,488,520)	6.20	164,816
OPERATING SUPPLIES & EXPENSE	49,206	49,206	613,765	( 564,559)	8.02	54,452
FIXED CHARGES	90,146	90,146	912,800	( 822,654)	9.88	106,642
CAPITAL OUTLAY	2,776	2,776	14,900	( 12,124)	18.63	5,704
ALLOCATIONS	( 49,754)	( 49,754)	( 802,601)	752,847	( 6.20)	( 78,934)
<b>GRAND TOTAL</b>	<b>1,054,701</b>	<b>1,054,701</b>	<b>12,871,652</b>	<b>(11,816,951)</b>	<b>8.19</b>	<b>1,099,964</b>



**TWO  
RIVERS**  
WISCONSIN

February 2026  
General Fund  
Summary  
Financial Report

A detailed report can be provided upon request.

CITY OF TWO RIVERS  
FUND SUMMARY  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

Section 9, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
<b>REVENUE</b>						
TAXES	67,792	3,225,560	2,547,503.67	( 678,056)	78.98	2,429,683
SPECIAL ASSESSMENTS	56	280,000	107,346.86	( 172,653)	38.34	95,310
INTERGOVERNMENTAL REVENUE	3,780	5,812,516	165,599.35	( 5,646,916)	2.85	163,418
LICENSES & PERMITS	22,393	321,236	42,109.27	( 279,127)	13.11	23,716
FINES & FORFEITURES	5,912	82,800	12,987.88	( 69,812)	15.69	14,111
CHARGES FOR SERVICE	95,832	1,751,940	192,791.63	( 1,559,148)	11.00	182,089
INTERDEPARTMENTAL REVENUE	10,211	542,000	25,569.27	( 516,431)	4.72	17,546
MISCELLANEOUS REVENUE	31,266	653,000	92,017.69	( 560,982)	14.09	59,180
OTHER FINANCING SOURCES	0	202,600	109,540.08	( 93,060)	54.07	151,373
<b>TOTAL FUND REVENUE</b>	<b>237,242</b>	<b>12,871,652</b>	<b>3,295,465.70</b>	<b>( 9,576,186)</b>	<b>25.60</b>	<b>3,136,426</b>
<b>EXPENDITURES</b>						
COUNCIL	1,051	16,147	1,680.20	( 14,467)	10.41	3,771
JUDICIAL	4,558	61,704	11,794.56	( 49,910)	19.11	12,224
LEGAL COUNSEL	5,174	64,438	5,176.52	( 59,261)	8.03	5,520
CITY MANAGER	14,369	177,436	27,544.99	( 149,891)	15.52	30,353
CLERK	7,380	96,824	14,818.29	( 82,006)	15.30	14,062
ELECTION	515	30,958	647.11	( 30,311)	2.09	1,646
INFORMATION SYSTEMS	9,146	137,830	17,782.42	( 120,047)	12.90	21,308
FINANCE DEPARTMENT	19,198	160,857	30,155.48	( 130,701)	18.75	33,223
ASSESSING	17,736	129,161	22,580.53	( 106,580)	17.48	21,778
CITY HALL	12,053	103,651	19,381.80	( 84,269)	18.70	13,673
GENERAL GOVERNMENT	9,878	27,840	11,916.91	( 15,923)	42.80	10,681
INSURANCE	25,209	294,550	48,900.58	( 245,649)	16.60	64,595
POLICE ADMINISTRATION	124,088	1,602,497	261,917.16	( 1,340,580)	16.34	290,508
POLICE PATROL	181,178	2,329,428	370,919.76	( 1,958,508)	15.92	366,720
POLICE CROSSING GUARDS	2,473	28,789	4,841.07	( 23,948)	16.82	5,859
POLICE & FIRE COMMISSION	506	4,100	506.00	( 3,594)	12.34	1,941
FIRE ADMINISTRATION	57,152	624,986	106,565.85	( 518,420)	17.05	111,773
FIREFIGHTERS	152,514	1,978,092	321,247.42	( 1,656,845)	16.24	299,244
AMBULANCE	35,669	478,355	72,026.48	( 406,329)	15.06	90,048
INSPECTION	22,798	232,625	40,454.72	( 192,170)	17.39	39,948
HIGHWAY ADMINISTRATION	16,245	203,341	34,406.57	( 168,935)	16.92	29,083
PUBLIC WORKS SHOP	62,012	691,503	152,220.90	( 539,282)	22.01	142,873
STREET MAINTENANCE	19,619	251,396	33,495.04	( 217,901)	13.32	32,869
TRAFFIC CONTROL	3,080	64,204	6,129.57	( 58,075)	9.55	14,621
SNOW & ICE	21,936	243,057	65,946.37	( 177,111)	27.13	76,153
BRIDGE REPAIR/MAINTENANCE	874	44,258	1,996.23	( 42,262)	4.51	4,660
TRANSIT	0	150,000	.00	( 150,000)	.00	0
WORK DONE FOR OTHER DEPTS	6,468	166,019	10,207.57	( 155,812)	6.15	9,323
SENIOR CENTER	18,838	217,916	37,947.92	( 179,968)	17.41	34,459
CEMETERIES	14,580	222,193	25,993.22	( 196,200)	11.70	25,622
COMMUNITY CENTER	38,396	492,272	79,374.64	( 412,897)	16.12	66,574
PARKS	21,646	422,497	44,354.22	( 378,142)	10.50	35,962
RECREATION	30,489	358,396	57,757.08	( 300,639)	16.12	59,931
SPECIAL EVENTS	2,170	35,253	4,645.65	( 30,607)	13.18	3,977
RECREATION FIELDS	6,074	124,416	12,682.60	( 111,733)	10.19	14,654
TRAILS/MEDIAN MAINTENANCE	36	41,012	72.80	( 40,939)	.18	109
OTHER FINANCING USES	41,288	563,650	103,010.27	( 460,640)	18.28	115,181

CITY OF TWO RIVERS  
 FUND SUMMARY  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

Section 9, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
TOTAL FUND EXPENDITURES	1,006,397	12,871,652	2,061,098.50	( 10,810,553)	16.01	2,104,927
REVENUE OVER (UNDER) EXPENSES	( 769,155)	0	1,234,367.20	1,234,367	.00	1,031,499

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

Section 9, 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	2,413,045	2,413,045	0	100.00
100-41310	LOCAL UTILITY TAX EQUIV	66,667	800,000	133,334 (	666,666)	16.67
100-41320	OTHER TAX EXEMPT ENTITIES	16	15	16	1	107.00
100-41800	INTEREST DELINQ. TAXES	1,109	12,500	1,109 (	11,391)	8.87
	<b>TOTAL TAXES</b>	<b>67,792</b>	<b>3,225,560</b>	<b>2,547,504 (</b>	<b>678,056)</b>	<b>78.98</b>
<u>SPECIAL ASSESSMENTS</u>						
100-42300	STREET PAVING & CONSTRUCT	101	275,000	100,984 (	174,016)	36.72
100-42401	OTHER SPECIAL ASSESSMENTS	(	45)	5,000	6,363	1,363
	<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>56</b>	<b>280,000</b>	<b>107,347 (</b>	<b>172,653)</b>	<b>38.34</b>
<u>INTERGOVERNMENTAL REVENUE</u>						
100-43200	FEDERAL GRANTS	0	0	0	0	.00
100-43410	STATE SHARED TAXES	0	4,903,848	0 (	4,903,848)	.00
100-43411	EXPENDITURE RESTRAINT	0	103,960	0 (	103,960)	.00
100-43412	EXEMPT COMPUTER STATE AID	0	20,753	0 (	20,753)	.00
100-43413	PERSONAL PROPERTY AID	0	55,300	0 (	55,300)	.00
100-43415	VIDEO SERVICE PROVIDER AID	0	26,680	0 (	26,680)	.00
100-43420	STATE FIRE INS TAX	0	38,000	0 (	38,000)	.00
100-43520	STATE AID/POLICE TRAINING	3,780	30,000	3,780 (	26,220)	12.60
100-43529	STATE AID-OTH PUB SAFETY	0	0	0	0	.00
100-43580	GRANT PROCEEDS	0	0	0	0	.00
100-43610	PAYMENT MUN. SERVICES	0	4,300	4,474	174	104.05
100-43620	OTHER STATE AID	0	0	0	0	.00
100-43710	HIGHWAY AIDS-LOCAL	0	499,537	124,810 (	374,726)	24.99
100-43711	CONNECTING STREETS	0	130,138	32,535 (	97,604)	25.00
	<b>TOTAL INTERGOVERNMENTAL REVE</b>	<b>3,780</b>	<b>5,812,516</b>	<b>165,599 (</b>	<b>5,646,916)</b>	<b>2.85</b>

CITY OF TWO RIVERS  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

Section 9, Item C.

GENERAL FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>LICENSES &amp; PERMITS</u>						
100-44110 LIQUOR LICENSE	0	19,570	222 (	19,348)	1.13	175
100-44120 BAR OPERATOR LICENSE	270	6,180	420 (	5,760)	6.80	235
100-44125 CIGARETTE LICENSE	0	206	0 (	206)	.00	0
100-44130 BUSINESS OR OCCUPATION	65	2,575	160 (	2,415)	6.21	170
100-44140 CABLE TV FRANCHISE	0	85,000	0 (	85,000)	.00	0
100-44200 BICYCLE LIC/GOLF CART PERMIT	0	1,339	0 (	1,339)	.00	0
100-44210 DOG LICENSE	2,545	8,240	2,545 (	5,695)	30.89	0
100-44300 BUILDING PERMITS	9,548	125,000	20,628 (	104,373)	16.50	11,468
100-44310 ELECTRICAL PERMITS	2,005	18,540	4,645 (	13,895)	25.05	3,395
100-44320 PLUMBING PERMITS	780	25,750	5,515 (	20,235)	21.42	2,780
100-44330 SIGN PERMIT	10	1,751	10 (	1,741)	.57	0
100-44340 CONDITIONAL USE PERMIT	700	4,635	1,080 (	3,555)	23.30	1,450
100-44800 SHORT TERM RENTAL PERMIT FEE	525	7,000	700 (	6,300)	10.00	1,350
100-44900 OTHER PERMITS	5,945	15,450	6,185 (	9,265)	40.03	2,693
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>22,393</b>	<b>321,236</b>	<b>42,109 (</b>	<b>279,127)</b>	<b>13.11</b>	<b>23,716</b>
<u>FINES &amp; FORFEITURES</u>						
100-45110 MUN. COURT FINES/COSTS	4,210	40,000	7,934 (	32,066)	19.84	5,629
100-45115 POLICE DEPT TRIP PAYMENTS	774	30,000	1,618 (	28,382)	5.39	2,786
100-45130 PARKING VIOLATIONS	855	12,000	3,360 (	8,640)	28.00	5,694
100-45131 UNPAID TRAFFIC JUDGEMENTS	( 27)	0	( 24) (	24)	.00	3
100-45220 ANIMAL TRANSPORTS	100	800	100 (	700)	12.50	0
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>5,912</b>	<b>82,800</b>	<b>12,988 (</b>	<b>69,812)</b>	<b>15.69</b>	<b>14,111</b>
<u>CHARGES FOR SERVICE</u>						
100-46110 GENERAL GOVERNMENT FEES	3,289	28,750	4,050 (	24,700)	14.09	3,534
100-46210 LAW ENFORCEMENT FEES	147	3,090	241 (	2,849)	7.80	204
100-46220 FIRE DEPARTMENT FEES	761	40,000	5,638 (	34,362)	14.10	980
100-46225 FIRE DEPT TRIP PAYMENTS	631	60,000	1,048 (	58,952)	1.75	5,066
100-46230 AMBULANCE FEES	68,078	900,000	133,718 (	766,282)	14.86	131,947
100-46240 POLICE LIAISON FEES	0	170,000	0 (	170,000)	.00	0
100-46310 PUBLIC WORKS FEES	2,074	275,000	7,532 (	267,468)	2.74	1,001
100-46540 CEMETERY PLOTS	6,100	111,100	11,850 (	99,250)	10.67	11,180
100-46720 RECREATION FEES	7,284	104,000	14,754 (	89,246)	14.19	13,819
100-46743 COMMUNITY CENTER	5,014	45,000	10,140 (	34,860)	22.53	8,329
100-46745 SENIOR CENTER	2,355	15,000	3,660 (	11,340)	24.40	1,836
100-46840 MISC COMMUNITY GARDEN REVENU	100	0	160	160	.00	4,193
<b>TOTAL CHARGES FOR SERVICE</b>	<b>95,832</b>	<b>1,751,940</b>	<b>192,792 (</b>	<b>1,559,148)</b>	<b>11.00</b>	<b>182,089</b>

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

Section 9, Item C.

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	10,211	525,000	25,569	( 499,431)	4.87	17,546
100-47440	RECREATION CHARGES	0	17,000	0	( 17,000)	.00	0
100-47450	ECONOMIC DEVELOPMENT CHR	0	0	0	0	.00	0
	<b>TOTAL INTERDEPARTMENTAL REVEN</b>	<b>10,211</b>	<b>542,000</b>	<b>25,569</b>	<b>( 516,431)</b>	<b>4.72</b>	<b>17,546</b>
<u>MISCELLANEOUS REVENUE</u>							
100-48100	INTEREST ON INVESTMENTS	30,915	150,000	49,366	( 100,634)	32.91	21,666
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	347	40,000	40,145	145	100.36	33,284
100-48200	RENT-CITY PROPERTY	0	354,000	0	( 354,000)	.00	2,652
100-48300	SALE OF PROP & EQUIP	0	25,000	0	( 25,000)	.00	415
100-48400	REFUND FOR PRIOR YEARS	0	35,000	0	( 35,000)	.00	0
100-48500	DONATIONS	0	0	2,500	2,500	.00	0
100-48900	OTHER REVENUES	4	25,000	7	( 24,993)	.03	1,164
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>31,266</b>	<b>653,000</b>	<b>92,018</b>	<b>( 560,982)</b>	<b>14.09</b>	<b>59,180</b>
<u>OTHER FINANCING SOURCES</u>							
100-49223	TRANS FROM OTHER FUNDS	0	202,600	109,540	( 93,060)	54.07	151,373
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>202,600</b>	<b>109,540</b>	<b>( 93,060)</b>	<b>54.07</b>	<b>151,373</b>
	<b>TOTAL FUND REVENUE</b>	<b>237,242</b>	<b>12,871,652</b>	<b>3,295,466</b>	<b>( 9,576,186)</b>	<b>25.60</b>	<b>3,136,426</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>GEN GOVT ADMINISTRATION</b>						
<u>CITY COUNCIL</u>						
PERSONNEL SERVICES	1,256	2,261	13,940	( 11,679)	16.22	2,261
CONTRACTUAL SERVICES	409	409	8,800	( 8,391)	4.65	585
OPERATING SUPPLIES & EXPENSE	147	227	5,100	( 4,873)	4.45	3,656
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 761)	( 1,217)	( 11,693)	10,476	( 10.41)	( 2,731)
<b>TOTAL CITY COUNCIL</b>	<b>1,051</b>	<b>1,680</b>	<b>16,147</b>	<b>( 14,467)</b>	<b>10.41</b>	<b>3,771</b>
<u>JUDICIAL</u>						
PERSONNEL SERVICES	4,393	9,034	55,253	( 46,220)	16.35	8,830
CONTRACTUAL SERVICES	0	0	1,501	( 1,501)	.00	0
OPERATING SUPPLIES & EXPENSE	165	361	2,550	( 2,189)	14.15	995
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	2,400
<b>TOTAL JUDICIAL</b>	<b>4,558</b>	<b>11,795</b>	<b>61,704</b>	<b>( 49,910)</b>	<b>19.11</b>	<b>12,224</b>
<u>LEGAL DEPARTMENT</u>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	8,921	8,925	111,100	( 102,175)	8.03	9,518
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 3,747)	( 3,749)	( 46,662)	42,914	( 8.03)	( 3,998)
<b>TOTAL LEGAL DEPARTMENT</b>	<b>5,174</b>	<b>5,177</b>	<b>64,438</b>	<b>( 59,261)</b>	<b>8.03</b>	<b>5,520</b>
<u>CITY MANAGER</u>						
PERSONNEL SERVICES	20,523	42,950	271,280	( 228,330)	15.83	38,912
CONTRACTUAL SERVICES	4,192	5,364	28,680	( 23,316)	18.70	14,203
OPERATING SUPPLIES & EXPENSE	1,410	1,768	22,650	( 20,882)	7.80	1,958
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 11,756)	( 22,537)	( 145,175)	122,638	( 15.52)	( 24,721)
<b>TOTAL CITY MANAGER</b>	<b>14,369</b>	<b>27,545</b>	<b>177,436</b>	<b>( 149,891)</b>	<b>15.52</b>	<b>30,353</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CITY CLERK</b>						
PERSONNEL SERVICES	9,055	18,958	117,986	( 99,028)	16.07	17,804
CONTRACTUAL SERVICES	641	691	7,200	( 6,509)	9.59	693
OPERATING SUPPLIES & EXPENSE	414	651	7,450	( 6,799)	8.74	727
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 2,730)	( 5,481)	( 35,812)	30,331	( 15.30)	( 5,162)
<b>TOTAL CITY CLERK</b>	<b>7,380</b>	<b>14,818</b>	<b>96,824</b>	<b>( 82,006)</b>	<b>15.30</b>	<b>14,062</b>
<b>ELECTIONS</b>						
PERSONNEL SERVICES	0	0	18,258	( 18,258)	.00	1,195
CONTRACTUAL SERVICES	23	23	5,500	( 5,477)	.43	0
OPERATING SUPPLIES & EXPENSE	492	624	7,200	( 6,576)	8.66	451
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL ELECTIONS</b>	<b>515</b>	<b>647</b>	<b>30,958</b>	<b>( 30,311)</b>	<b>2.09</b>	<b>1,646</b>
<b>INFORMATION SYSTEMS</b>						
PERSONNEL SERVICES	19,422	38,882	233,520	( 194,638)	16.65	37,933
CONTRACTUAL SERVICES	2,428	3,998	98,400	( 94,402)	4.06	13,889
OPERATING SUPPLIES & EXPENSE	457	491	4,250	( 3,759)	11.56	150
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 13,161)	( 25,589)	( 198,340)	172,751	( 12.90)	( 30,663)
<b>TOTAL INFORMATION SYSTEMS</b>	<b>9,146</b>	<b>17,782</b>	<b>137,830</b>	<b>( 120,047)</b>	<b>12.90</b>	<b>21,308</b>
<b>TOTAL GEN GOVT ADMIN</b>	<b>42,193</b>	<b>79,444</b>	<b>585,337</b>	<b>( 505,893)</b>	<b>13.57</b>	<b>88,885</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF GENERAL GOVERNMENT ADMINISTRATION EXPENSES *****</b>						
PERSONNEL SERVICES	54,648	112,085	710,238	( 598,153)	15.78	106,935
CONTRACTUAL SERVICES	16,615	19,411	261,181	( 241,770)	7.43	38,888
OPERATING SUPPLIES & EXPENSE	3,086	4,121	49,200	( 45,079)	8.38	7,937
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	( 32,155)	( 58,572)	( 437,681)	379,109	( 13.38)	
<b>TOTAL GEN GOVT ADMINISTRATION</b>	<b>42,193</b>	<b>79,444</b>	<b>585,337</b>	<b>( 505,893)</b>	<b>13.57</b>	<b>88,885</b>

# CITY OF TWO RIVERS

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>FINANCE ADMINISTRATION</b>						
<b>FINANCE</b>						
PERSONNEL SERVICES	25,835	53,956	335,995	( 282,039)	16.06	52,690
CONTRACTUAL SERVICES	24,122	24,146	104,324	( 80,178)	23.14	33,739
OPERATING SUPPLIES & EXPENSE	832	1,674	10,400	( 8,726)	16.10	1,000
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 31,591)	( 49,621)	( 289,862)	240,241	( 17.12)	( 54,206)
<b>TOTAL FINANCE</b>	<b>19,198</b>	<b>30,155</b>	<b>160,857</b>	<b>( 130,701)</b>	<b>18.75</b>	<b>33,223</b>
<b>ASSESSOR</b>						
PERSONNEL SERVICES	4,391	9,154	59,611	( 50,457)	15.36	9,181
CONTRACTUAL SERVICES	13,176	13,182	67,600	( 54,418)	19.50	12,553
OPERATING SUPPLIES & EXPENSE	170	244	1,950	( 1,706)	12.52	44
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL ASSESSOR</b>	<b>17,736</b>	<b>22,581</b>	<b>129,161</b>	<b>( 106,580)</b>	<b>17.48</b>	<b>21,778</b>
<b>TOTAL FINANCE ADMINISTRATION</b>	<b>36,935</b>	<b>52,736</b>	<b>290,018</b>	<b>( 237,282)</b>	<b>18.18</b>	<b>55,001</b>

#### \*\*\*\*\* SUMMARY OF FINANCE ADMINISTRATION EXPENSES \*\*\*\*\*

PERSONNEL SERVICES	30,226	63,111	395,606	( 332,495)	15.95	61,871
CONTRACTUAL SERVICES	37,298	37,328	171,924	( 134,596)	21.71	46,292
OPERATING SUPPLIES & EXPENSE	1,002	1,918	12,350	( 10,432)	15.53	1,044
CAPITAL OUTLAY	0	0	0	0	.00	
ALLOCATION	( 31,591)	( 49,621)	( 289,862)	240,241	( 17.12)	
<b>TOTAL FINANCE ADMINISTRATION</b>	<b>36,935</b>	<b>52,736</b>	<b>290,018</b>	<b>( 237,282)</b>	<b>18.18</b>	<b>55,001</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### **FUND 100 - GENERAL FUND - GENERAL GOVERNMENT**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>CITY HALL</u></b>						
<u>CITY HALL (BUILDING MAINTENANCE)</u>						
PERSONNEL SERVICES	7,760	16,301	100,709	( 84,408)	16.19	14,435
CONTRACTUAL SERVICES	5,243	7,672	51,500	( 43,828)	14.90	6,552
OPERATING SUPPLIES & EXPENSE	7,778	9,443	26,500	( 17,057)	35.63	2,587
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 8,728)	( 14,035)	( 75,058)	61,023	( 18.70)	( 9,901)
<b>TOTAL CITY HALL</b>	<b>12,053</b>	<b>19,382</b>	<b>103,651</b>	<b>( 84,269)</b>	<b>18.70</b>	<b>13,673</b>
<b><u>OTHER GENERAL GOVERNMENT</u></b>						
<u>MISC GOVERNMENT</u>						
CONTRACTUAL SERVICES	8,475	8,541	9,600	( 1,059)	88.97	7,715
OPERATING SUPPLIES & EXPENSE	1,324	2,048	7,740	( 5,692)	26.45	1,006
FIXED CHARGES	80	1,328	10,500	( 9,172)	12.65	1,960
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL MISC GOVERNMENT</b>	<b>9,878</b>	<b>11,917</b>	<b>27,840</b>	<b>( 15,923)</b>	<b>42.80</b>	<b>10,681</b>
<u>GENERAL INSURANCE</u>						
PERSONNEL SERVICES	0	0	0	0	.00	0
FIXED CHARGES	25,209	48,901	294,550	( 245,649)	16.60	64,595
<b>TOTAL GENERAL INSURANCE</b>	<b>25,209</b>	<b>48,901</b>	<b>294,550</b>	<b>( 245,649)</b>	<b>16.60</b>	<b>64,595</b>
<b>TOTAL OTHER GEN GOVT</b>	<b>35,087</b>	<b>60,817</b>	<b>322,390</b>	<b>( 261,573)</b>	<b>18.86</b>	<b>75,276</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF OTHER GENERAL GOVERNMENT EXPENSES *****</b>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	8,475	8,541	9,600	( 1,059)	88.97	7,715
OPERATING SUPPLIES & EXPENSE	1,324	2,048	7,740	( 5,692)	26.45	1,006
FIXED CHARGES	25,289	50,229	305,050	( 254,821)	16.47	66,555
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL OTHER GEN GOVT</b>	<b>35,087</b>	<b>60,817</b>	<b>322,390</b>	<b>( 261,573)</b>	<b>18.86</b>	<b>75,276</b>

<b>***** SUMMARY OF ALL GENERAL GOVERNMENT EXPENSES *****</b>						
PERSONNEL SERVICES	92,634	191,497	1,206,553	( 1,015,056)	15.87	183,241
CONTRACTUAL SERVICES	67,630	72,952	494,205	( 421,253)	14.76	99,446
OPERATING SUPPLIES & EXPENSE	13,189	17,530	95,790	( 78,260)	18.30	12,574
FIXED CHARGES	25,289	50,229	305,050	( 254,821)	16.47	66,555
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	( 72,474)	( 122,228)	( 802,601)	680,373	( 15.23)	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>126,268</b>	<b>212,379</b>	<b>1,301,396</b>	<b>( 1,089,017)</b>	<b>16.32</b>	<b>232,835</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### **FUND 100 - GENERAL FUND - PUBLIC SAFETY**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>POLICE DEPARTMENT</u></b>						
<b><u>POLICE ADMINISTRATION</u></b>						
PERSONNEL SERVICES	109,490	227,520	1,440,431	( 1,212,911)	15.80	238,004
CONTRACTUAL SERVICES	8,171	23,444	87,866	( 64,422)	26.68	41,656
OPERATING SUPPLIES & EXPENSE	3,080	4,259	32,200	( 27,941)	13.23	2,835
FIXED CHARGES	3,347	6,695	42,000	( 35,305)	15.94	8,013
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL POLICE ADMINISTRATION</b>	<b>124,088</b>	<b>261,917</b>	<b>1,602,497</b>	<b>( 1,340,580)</b>	<b>16.34</b>	<b>290,508</b>
<b><u>POLICE PATROL</u></b>						
PERSONNEL SERVICES	171,810	353,231	2,193,513	( 1,840,282)	16.10	350,029
CONTRACTUAL SERVICES	3,244	9,182	90,640	( 81,458)	10.13	7,191
OPERATING SUPPLIES & EXPENSE	6,124	8,506	45,275	( 36,769)	18.79	9,500
<b>TOTAL POLICE PATROL</b>	<b>181,178</b>	<b>370,920</b>	<b>2,329,428</b>	<b>( 1,958,508)</b>	<b>15.92</b>	<b>366,720</b>
<b><u>CROSSING GUARDS</u></b>						
PERSONNEL SERVICES	2,473	4,841	28,489	( 23,648)	16.99	5,711
OPERATING SUPPLIES & EXPENSE	0	0	300	( 300)	.00	148
<b>TOTAL CROSSING GUARDS</b>	<b>2,473</b>	<b>4,841</b>	<b>28,789</b>	<b>( 23,948)</b>	<b>16.82</b>	<b>5,859</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>307,739</b>	<b>637,678</b>	<b>3,960,714</b>	<b>( 3,323,036)</b>	<b>16.10</b>	<b>663,086</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### **FUND 100 - GENERAL FUND - PUBLIC SAFETY**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF POLICE DEPARTMENT EXPENSES *****</b>						
PERSONNEL SERVICES	283,773	585,592	3,662,433	( 3,076,841)	15.99	593,744
CONTRACTUAL SERVICES	11,415	32,627	178,506	( 145,879)	18.28	48,847
OPERATING SUPPLIES & EXPENSE	9,203	12,765	77,775	( 65,010)	16.41	12,482
FIXED CHARGES	3,347	6,695	42,000	( 35,305)	15.94	8,013
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL POLICE DEPARTMENT</b>	<b>307,739</b>	<b>637,678</b>	<b>3,960,714</b>	<b>( 3,323,036)</b>	<b>16.10</b>	<b>663,086</b>

# CITY OF TWO RIVERS

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### **FUND 100 - GENERAL FUND - PUBLIC SAFETY**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>POLICE &amp; FIRE COMMISSION</u></b>						
<u>POLICE &amp; FIRE COMMISSION</u>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	506	506	4,100	( 3,594)	12.34	1,941
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
<b>TOTAL POLICE &amp; FIRE COMMISSION</b>	<b>506</b>	<b>506</b>	<b>4,100</b>	<b>( 3,594)</b>	<b>12.34</b>	<b>1,941</b>
<b><u>FIRE DEPARTMENT</u></b>						
<u>FIRE ADMINISTRATION</u>						
PERSONNEL SERVICES	45,448	90,605	533,451	( 442,846)	16.98	91,692
CONTRACTUAL SERVICES	9,305	12,427	62,035	( 49,608)	20.03	15,253
OPERATING SUPPLIES & EXPENSE	2,352	3,439	28,900	( 25,461)	11.90	4,646
FIXED CHARGES	47	94	600	( 506)	15.68	182
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL FIRE ADMINISTRATION</b>	<b>57,152</b>	<b>106,566</b>	<b>624,986</b>	<b>( 518,420)</b>	<b>17.05</b>	<b>111,773</b>
<u>FIREFIGHTERS</u>						
PERSONNEL SERVICES	151,154	318,868	1,943,092	( 1,624,224)	16.41	292,906
CONTRACTUAL SERVICES	998	1,949	25,500	( 23,551)	7.64	5,486
OPERATING SUPPLIES & EXPENSE	361	430	9,500	( 9,070)	4.53	851
<b>TOTAL FIREFIGHTERS</b>	<b>152,514</b>	<b>321,247</b>	<b>1,978,092</b>	<b>( 1,656,845)</b>	<b>16.24</b>	<b>299,244</b>
<u>AMBULANCE SERVICES</u>						
PERSONNEL SERVICES	28,850	62,331	415,355	( 353,024)	15.01	77,372
CONTRACTUAL SERVICES	3,263	4,949	21,000	( 16,051)	23.57	901
OPERATING SUPPLIES & EXPENSE	3,556	4,746	42,000	( 37,254)	11.30	11,775
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL AMBULANCE SERVICES</b>	<b>35,669</b>	<b>72,026</b>	<b>478,355</b>	<b>( 406,329)</b>	<b>15.06</b>	<b>90,048</b>
<b>TOTAL FIRE DEPARTMENT</b>	<b>245,336</b>	<b>499,840</b>	<b>3,081,433</b>	<b>( 2,581,593)</b>	<b>16.22</b>	<b>501,065</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF FIRE DEPARTMENT EXPENSES *****</b>						
PERSONNEL SERVICES	225,453	471,804	2,891,898	( 2,420,094)	16.31	461,970
CONTRACTUAL SERVICES	13,566	19,326	108,535	( 89,209)	17.81	21,641
OPERATING SUPPLIES & EXPENSE	6,270	8,616	80,400	( 71,784)	10.72	17,272
FIXED CHARGES	47	94	600	( 506)	15.68	182
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL FIRE DEPARTMENT</b>	<b>245,336</b>	<b>499,840</b>	<b>3,081,433</b>	<b>( 2,581,593)</b>	<b>16.22</b>	<b>501,065</b>

#### INSPECTION SERVICES

##### BUILDING INSPECTIONS

PERSONNEL SERVICES	16,666	33,934	217,405	( 183,471)	15.61	34,669
CONTRACTUAL SERVICES	5,907	6,110	10,990	( 4,880)	55.60	4,746
OPERATING SUPPLIES & EXPENSE	224	411	4,230	( 3,819)	9.71	533
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL INSPECTION SERVICES</b>	<b>22,798</b>	<b>40,455</b>	<b>232,625</b>	<b>( 192,170)</b>	<b>17.39</b>	<b>39,948</b>

#### **\*\*\*\*\* SUMMARY OF PUBLIC SAFETY EXPENSES \*\*\*\*\***

PERSONNEL SERVICES	525,893	1,091,329	6,771,736	( 5,680,407)	16.12	1,090,383
CONTRACTUAL SERVICES	31,395	58,569	302,131	( 243,562)	19.39	77,175
OPERATING SUPPLIES & EXPENSE	15,697	21,791	162,405	( 140,614)	13.42	30,287
FIXED CHARGES	3,394	6,789	42,600	( 35,811)	15.94	8,196
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL PUBLIC SAFETY</b>	<b>576,379</b>	<b>1,178,478</b>	<b>7,278,872</b>	<b>( 6,100,394)</b>	<b>16.19</b>	<b>1,206,040</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### **FUND 100 - GENERAL FUND - PUBLIC WORKS**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>PUBLIC WORKS</u></b>						
<b><u>HIGHWAY ADMINISTRATION</u></b>						
PERSONNEL SERVICES	13,377	31,098	180,091	( 148,994)	17.27	26,775
CONTRACTUAL SERVICES	1,463	1,698	10,100	( 8,402)	16.82	1,694
OPERATING SUPPLIES & EXPENSE	1,405	1,610	13,150	( 11,540)	12.25	614
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL HIGHWAY ADMINISTRATION</b>	<b>16,245</b>	<b>34,407</b>	<b>203,341</b>	<b>( 168,935)</b>	<b>16.92</b>	<b>29,083</b>
<b><u>PUBLIC WORKS SHOP</u></b>						
PERSONNEL SERVICES	48,679	105,711	467,353	( 361,642)	22.62	102,282
CONTRACTUAL SERVICES	7,885	37,930	108,900	( 70,970)	34.83	24,171
OPERATING SUPPLIES & EXPENSE	5,359	8,401	113,750	( 105,349)	7.39	16,240
FIXED CHARGES	90	180	1,500	( 1,320)	12.00	180
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL PUBLIC WORKS SHOP</b>	<b>62,012</b>	<b>152,221</b>	<b>691,503</b>	<b>( 539,282)</b>	<b>22.01</b>	<b>142,873</b>
<b><u>STREET MAINTENANCE</u></b>						
PERSONNEL SERVICES	3,902	4,247	78,396	( 74,149)	5.42	2,723
CONTRACTUAL SERVICES	15,717	29,248	165,000	( 135,752)	17.73	29,834
OPERATING SUPPLIES & EXPENSE	0	0	8,000	( 8,000)	.00	313
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL STREET MAINTENANCE</b>	<b>19,619</b>	<b>33,495</b>	<b>251,396</b>	<b>( 217,901)</b>	<b>13.32</b>	<b>32,869</b>
<b><u>TRAFFIC CONTROL</u></b>						
PERSONNEL SERVICES	2,474	4,676	40,704	( 36,029)	11.49	9,936
CONTRACTUAL SERVICES	499	971	8,000	( 7,029)	12.14	992
OPERATING SUPPLIES & EXPENSE	0	0	3,000	( 3,000)	.00	0
CAPITAL OUTLAY	107	483	12,500	( 12,017)	3.86	3,693
<b>TOTAL TRAFFIC CONTROL</b>	<b>3,080</b>	<b>6,130</b>	<b>64,204</b>	<b>( 58,075)</b>	<b>9.55</b>	<b>14,621</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>SNOW &amp; ICE REMOVAL</u>						
PERSONNEL SERVICES	6,904	20,474	175,307	( 154,833)	11.68	36,414
CONTRACTUAL SERVICES	0	0	2,750	( 2,750)	.00	870
OPERATING SUPPLIES & EXPENSE	15,032	45,472	65,000	( 19,528)	69.96	38,868
<b>TOTAL SNOW &amp; ICE REMOVAL</b>	<b>21,936</b>	<b>65,946</b>	<b>243,057</b>	<b>( 177,111)</b>	<b>27.13</b>	<b>76,153</b>
 <u>BRIDGE REPAIR &amp; MAINTENANCE</u>						
PERSONNEL SERVICES	486	1,450	33,758	( 32,308)	4.29	3,589
CONTRACTUAL SERVICES	387	547	8,500	( 7,953)	6.43	1,072
OPERATING SUPPLIES & EXPENSE	0	0	2,000	( 2,000)	.00	0
CAPITAL OUTLAY						
<b>TOTAL BRIDGE REPAIR &amp; MAINTENANCE</b>	<b>874</b>	<b>1,996</b>	<b>44,258</b>	<b>( 42,262)</b>	<b>4.51</b>	<b>4,660</b>
 <u>STORM SEWER</u>						
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
<b>TOTAL STORM SEWER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
 <u>PUBLIC TRANSPORTATION</u>						
CONTRACTUAL SERVICES	0	0	150,000	( 150,000)	.00	0
<b>TOTAL PUBLIC TRANSPORTATION</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>( 150,000)</b>	<b>.00</b>	<b>0</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### **FUND 100 - GENERAL FUND - PUBLIC WORKS**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>WORK FOR OTHER DEPARTMENTS</b>						
PERSONNEL SERVICES	6,468	10,208	166,019	( 155,812)	6.15	9,323
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
<b>TOTAL WORK FOR OTHER DEPTS</b>	<b>6,468</b>	<b>10,208</b>	<b>166,019</b>	<b>( 155,812)</b>	<b>6.15</b>	<b>9,323</b>
<b>TOTAL PUBLIC WORKS</b>	<b>130,234</b>	<b>304,402</b>	<b>1,813,779</b>	<b>( 1,509,377)</b>	<b>16.78</b>	<b>309,582</b>

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

PERSONNEL SERVICES	82,290	177,863	1,141,629	( 963,767)	15.58	191,042
CONTRACTUAL SERVICES	25,950	70,394	453,250	( 382,856)	15.53	58,633
OPERATING SUPPLIES & EXPENSE	21,796	55,483	204,900	( 149,417)	27.08	56,035
FIXED CHARGES	90	180	1,500	( 1,320)	12.00	180
CAPITAL OUTLAY	107	483	12,500	( 12,017)	3.86	
<b>TOTAL PUBLIC WORKS</b>	<b>130,234</b>	<b>304,402</b>	<b>1,813,779</b>	<b>( 1,509,377)</b>	<b>16.78</b>	<b>309,582</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### **FUND 100 - GENERAL FUND - HEALTH & HUMAN SERVICES**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>HEALTH &amp; HUMAN SERVICES</b>						
<u>SENIOR CENTER</u>						
PERSONNEL SERVICES	15,272	31,804	190,706	( 158,902)	16.68	29,516
CONTRACTUAL SERVICES	2,570	4,167	15,840	( 11,673)	26.31	3,973
OPERATING SUPPLIES & EXPENSE	997	1,977	11,370	( 9,393)	17.39	971
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL SENIOR CENTER</b>	<b>18,838</b>	<b>37,948</b>	<b>217,916</b>	<b>( 179,968)</b>	<b>17.41</b>	<b>34,459</b>
<u>CEMETERIES</u>						
PERSONNEL SERVICES	8,388	17,185	159,058	( 141,872)	10.80	17,818
CONTRACTUAL SERVICES	4,160	6,116	43,086	( 36,970)	14.19	6,565
OPERATING SUPPLIES & EXPENSE	2,031	2,692	20,050	( 17,358)	13.43	1,240
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL CEMETERIES</b>	<b>14,580</b>	<b>25,993</b>	<b>222,193</b>	<b>( 196,200)</b>	<b>11.70</b>	<b>25,622</b>
<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>	<b>33,418</b>	<b>63,941</b>	<b>440,109</b>	<b>( 376,168)</b>	<b>14.53</b>	<b>60,081</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### **FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>CULTURE, REC &amp; EDUCATION</u></b>						
<b><u>COMMUNITY CENTER</u></b>						
PERSONNEL SERVICES	28,488	59,080	391,854	( 332,774)	15.08	52,588
CONTRACTUAL SERVICES	8,150	16,298	75,367	( 59,069)	21.63	11,147
OPERATING SUPPLIES & EXPENSE	1,757	3,996	25,050	( 21,054)	15.95	2,839
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL COMMUNITY CENTER</b>	<b>38,396</b>	<b>79,375</b>	<b>492,272</b>	<b>( 412,897)</b>	<b>16.12</b>	<b>66,574</b>
<b><u>PARKS</u></b>						
PERSONNEL SERVICES	15,029	33,932	272,221	( 238,290)	12.46	26,271
CONTRACTUAL SERVICES	5,580	8,971	109,075	( 100,104)	8.22	7,401
OPERATING SUPPLIES & EXPENSE	1,038	1,451	41,200	( 39,749)	3.52	2,291
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL PARKS</b>	<b>21,646</b>	<b>44,354</b>	<b>422,497</b>	<b>( 378,142)</b>	<b>10.50</b>	<b>35,962</b>
<b><u>RECREATION</u></b>						
PERSONNEL SERVICES	19,580	41,400	296,606	( 255,206)	13.96	42,877
CONTRACTUAL SERVICES	9,053	13,959	38,090	( 24,131)	36.65	14,499
OPERATING SUPPLIES & EXPENSE	1,856	2,398	23,700	( 21,302)	10.12	2,555
FIXED CHARGES	0	0	0	0	.00	0
<b>TOTAL RECREATION</b>	<b>30,489</b>	<b>57,757</b>	<b>358,396</b>	<b>( 300,639)</b>	<b>16.12</b>	<b>59,931</b>
<b><u>SPECIAL EVENTS</u></b>						
PERSONNEL SERVICES	2,128	4,578	34,318	( 29,740)	13.34	3,717
CONTRACTUAL SERVICES	42	68	635	( 567)	10.67	261
OPERATING SUPPLIES & EXPENSE	0	0	300	( 300)	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL SPECIAL EVENTS</b>	<b>2,170</b>	<b>4,646</b>	<b>35,253</b>	<b>( 30,607)</b>	<b>13.18</b>	<b>3,977</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### **FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>RECREATION FIELDS</b>						
PERSONNEL SERVICES	4,094	9,106	63,475	( 54,369)	14.35	9,153
CONTRACTUAL SERVICES	1,853	3,204	31,941	( 28,737)	10.03	4,485
OPERATING SUPPLIES & EXPENSE	127	373	29,000	( 28,627)	1.29	1,016
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL RECREATION FIELDS</b>	<b>6,074</b>	<b>12,683</b>	<b>124,416</b>	<b>( 111,733)</b>	<b>10.19</b>	<b>14,654</b>
<b>TRAILS &amp; MEDIAN MAINTENANCE</b>						
PERSONNEL SERVICES	0	0	17,762	( 17,762)	.00	0
CONTRACTUAL SERVICES	36	73	23,250	( 23,177)	.31	109
OPERATING SUPPLIES & EXPENSE						
CAPITAL OUTLAY						
<b>TOTAL TRAIL &amp; MEDIAN MAINTENANCE</b>	<b>36</b>	<b>73</b>	<b>41,012</b>	<b>( 40,939)</b>	<b>.18</b>	<b>109</b>
<b>TOTAL CULTURE, REC, EDUCATION</b>	<b>98,811</b>	<b>198,887</b>	<b>1,473,845</b>	<b>( 1,274,958)</b>	<b>13.49</b>	<b>181,207</b>

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

PERSONNEL SERVICES	69,319	148,096	1,076,236	( 928,141)	13.76	134,606
CONTRACTUAL SERVICES	24,714	42,573	278,359	( 235,786)	15.29	37,902
OPERATING SUPPLIES & EXPENSE	4,777	8,219	119,250	( 111,031)	6.89	8,700
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL CULTURE, REC, EDUCATION</b>	<b>98,811</b>	<b>198,887</b>	<b>1,473,845</b>	<b>( 1,274,958)</b>	<b>13.49</b>	<b>181,207</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### **FUND 100 - GENERAL FUND - CONSERVATION & DEVELOPMENT**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CONSERVATION &amp; DEV</b>						
<u>PLANNING</u>						
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
<b>TOTAL PLANNING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
<u>ECONOMIC DEVELOPMENT</u>						
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
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
<b>***** SUMMARY OF CONSERVATION &amp; DEVELOPMENT EXPENSES *****</b>						
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
<b>TOTAL CONSERVATION &amp; DEV</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
<b>TOTAL OTHER FINANCING USES</b>	<b>41,288</b>	<b>103,010</b>	<b>563,650</b>	<b>( 460,640)</b>	<b>18.28</b>	<b>115,181</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

### **FUND 100 - GENERAL FUND - SUMMARY TOTALS**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF GENERAL FUND EXPENSES *****</b>						
PERSONNEL SERVICES	793,796	1,657,773	10,545,918	( 8,888,145)	15.72	1,646,605
CONTRACTUAL SERVICES	156,420	254,770	1,586,870	( 1,332,100)	16.05	283,693
OPERATING SUPPLIES & EXPENSE	58,487	107,692	613,765	( 506,073)	17.55	109,806
FIXED CHARGES	70,061	160,207	912,800	( 752,593)	17.55	190,112
CAPITAL OUTLAY	107	2,883	14,900	( 12,017)	19.35	6,093
ALLOCATIONS	( 72,474)	( 122,228)	( 802,601)	680,373	( 15.23)	( 131,382)
<b>GRAND TOTAL</b>	<b>1,006,397</b>	<b>2,061,099</b>	<b>12,871,652</b>	<b>(10,810,553)</b>	<b>16.01</b>	<b>2,104,927</b>



**TWO  
RIVERS**  
WISCONSIN

March 2026

General Fund  
Summary  
Financial Report

A detailed report can be provided upon request.

CITY OF TWO RIVERS  
FUND SUMMARY  
FOR THE 3 MONTHS ENDING MARCH 31, 2026

Section 9, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
<b>REVENUE</b>						
TAXES	68,676	3,225,560	2,616,179.78	( 609,380)	81.11	2,529,060
SPECIAL ASSESSMENTS	0	280,000	107,346.86	( 172,653)	38.34	95,310
INTERGOVERNMENTAL REVENUE	880	5,812,516	166,479.55	( 5,646,036)	2.86	165,136
LICENSES & PERMITS	45,988	321,236	88,097.52	( 233,138)	27.42	34,815
FINES & FORFEITURES	6,644	82,800	19,631.81	( 63,168)	23.71	22,053
CHARGES FOR SERVICE	151,475	1,751,940	344,266.33	( 1,407,674)	19.65	321,033
INTERDEPARTMENTAL REVENUE	6,630	542,000	32,199.73	( 509,800)	5.94	33,707
MISCELLANEOUS REVENUE	28,248	653,000	120,265.67	( 532,734)	18.42	85,463
OTHER FINANCING SOURCES	1,553	202,600	111,092.75	( 91,507)	54.83	152,858
<b>TOTAL FUND REVENUE</b>	<b>310,094</b>	<b>12,871,652</b>	<b>3,605,560.00</b>	<b>( 9,266,092)</b>	<b>28.01</b>	<b>3,439,433</b>
<b>EXPENDITURES</b>						
COUNCIL	1,096	16,147	2,776.66	( 13,371)	17.20	4,533
JUDICIAL	5,496	61,704	17,290.85	( 44,414)	28.02	16,723
LEGAL COUNSEL	5,107	64,438	10,283.41	( 54,155)	15.96	9,206
CITY MANAGER	13,075	177,436	40,619.70	( 136,816)	22.89	44,223
CLERK	8,420	96,824	23,237.84	( 73,586)	24.00	21,374
ELECTION	600	30,958	1,246.67	( 29,712)	4.03	5,577
INFORMATION SYSTEMS	16,259	137,830	34,041.71	( 103,788)	24.70	33,096
FINANCE DEPARTMENT	11,216	160,857	41,371.64	( 119,485)	25.72	43,973
ASSESSING	10,259	129,161	32,839.52	( 96,321)	25.43	30,323
CITY HALL	7,649	103,651	27,031.15	( 76,620)	26.08	20,751
GENERAL GOVERNMENT	1,785	27,840	13,701.49	( 14,139)	49.22	11,282
INSURANCE	23,692	294,550	72,592.37	( 221,958)	24.65	98,537
POLICE ADMINISTRATION	152,308	1,602,497	414,225.06	( 1,188,272)	25.85	414,877
POLICE PATROL	198,120	2,329,428	569,039.63	( 1,760,388)	24.43	543,707
POLICE CROSSING GUARDS	1,974	28,789	6,815.51	( 21,973)	23.67	9,049
POLICE & FIRE COMMISSION	355	4,100	861.00	( 3,239)	21.00	2,091
FIRE ADMINISTRATION	52,575	624,986	159,140.76	( 465,845)	25.46	162,807
FIREFIGHTERS	168,597	1,978,092	489,844.21	( 1,488,248)	24.76	459,239
AMBULANCE	37,269	478,355	109,295.50	( 369,060)	22.85	126,763
INSPECTION	19,435	232,625	59,890.03	( 172,735)	25.75	55,334
HIGHWAY ADMINISTRATION	15,516	203,341	49,922.57	( 153,419)	24.55	42,626
PUBLIC WORKS SHOP	56,239	691,503	208,460.31	( 483,042)	30.15	209,674
STREET MAINTENANCE	16,222	251,396	49,716.67	( 201,680)	19.78	55,428
TRAFFIC CONTROL	6,461	64,204	12,590.08	( 51,614)	19.61	21,063
SNOW & ICE	36,605	243,057	102,551.00	( 140,506)	42.19	95,064
BRIDGE REPAIR/MAINTENANCE	971	44,258	2,967.52	( 41,291)	6.71	10,861
TRANSIT	0	150,000	.00	( 150,000)	.00	0
WORK DONE FOR OTHER DEPTS	5,392	166,019	15,599.94	( 150,419)	9.40	14,424
SENIOR CENTER	18,447	217,916	56,394.83	( 161,521)	25.88	51,712
CEMETERIES	15,498	222,193	41,491.69	( 180,702)	18.67	39,552
COMMUNITY CENTER	39,695	492,272	119,069.96	( 373,202)	24.19	98,457
PARKS	24,279	422,497	68,633.06	( 353,864)	16.24	54,792
RECREATION	24,630	358,396	82,386.98	( 276,009)	22.99	83,152
SPECIAL EVENTS	2,379	35,253	7,024.76	( 28,228)	19.93	5,914
RECREATION FIELDS	7,894	124,416	20,576.59	( 103,839)	16.54	25,719
TRAILS/MEDIAN MAINTENANCE	36	41,012	109.20	( 40,903)	.27	146
OTHER FINANCING USES	43,255	563,650	146,265.14	( 417,385)	25.95	160,962

CITY OF TWO RIVERS  
 FUND SUMMARY  
 FOR THE 3 MONTHS ENDING MARCH 31, 2026

Section 9, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
TOTAL FUND EXPENDITURES	1,048,807	12,871,652	3,109,905.01	( 9,761,747)	24.16	3,083,013
REVENUE OVER (UNDER) EXPENSES	( 738,712)	0	495,654.99	495,655	.00	356,420

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2026

Section 9, 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	2,413,045	2,413,045	0	100.00	2,288,033
100-41310 LOCAL UTILITY TAX EQUIV	66,667	800,000	200,001	( 599,999)	25.00	211,416
100-41320 OTHER TAX EXEMPT ENTITIES	0	15	16	1	107.00	27,515
100-41800 INTEREST DELINQ. TAXES	2,009	12,500	3,118	( 9,382)	24.94	2,096
<b>TOTAL TAXES</b>	<b>68,676</b>	<b>3,225,560</b>	<b>2,616,180</b>	<b>( 609,380)</b>	<b>81.11</b>	<b>2,529,060</b>
<u>SPECIAL ASSESSMENTS</u>						
100-42300 STREET PAVING & CONSTRUCT	0	275,000	100,984	( 174,016)	36.72	92,944
100-42401 OTHER SPECIAL ASSESSMENTS	0	5,000	6,363	1,363	127.26	2,367
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>0</b>	<b>280,000</b>	<b>107,347</b>	<b>( 172,653)</b>	<b>38.34</b>	<b>95,310</b>
<u>INTERGOVERNMENTAL REVENUE</u>						
100-43200 FEDERAL GRANTS	0	0	0	0	.00	0
100-43410 STATE SHARED TAXES	0	4,903,848	0	( 4,903,848)	.00	0
100-43411 EXPENDITURE RESTRAINT	0	103,960	0	( 103,960)	.00	0
100-43412 EXEMPT COMPUTER STATE AID	0	20,753	0	( 20,753)	.00	0
100-43413 PERSONAL PROPERTY AID	0	55,300	0	( 55,300)	.00	0
100-43415 VIDEO SERVICE PROVIDER AID	0	26,680	0	( 26,680)	.00	0
100-43420 STATE FIRE INS TAX	0	38,000	0	( 38,000)	.00	0
100-43520 STATE AID/POLICE TRAINING	880	30,000	4,660	( 25,340)	15.53	10,658
100-43529 STATE AID-OTH PUB SAFETY	0	0	0	0	.00	0
100-43580 GRANT PROCEEDS	0	0	0	0	.00	0
100-43610 PAYMENT MUN. SERVICES	0	4,300	4,474	174	104.05	4,293
100-43620 OTHER STATE AID	0	0	0	0	.00	0
100-43710 HIGHWAY AIDS-LOCAL	0	499,537	124,810	( 374,726)	24.99	117,712
100-43711 CONNECTING STREETS	0	130,138	32,535	( 97,604)	25.00	32,473
<b>TOTAL INTERGOVERNMENTAL REVE</b>	<b>880</b>	<b>5,812,516</b>	<b>166,480</b>	<b>( 5,646,036)</b>	<b>2.86</b>	<b>165,136</b>

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2026

Section 9, Item C.

GENERAL FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>LICENSES &amp; PERMITS</u>						
100-44110 LIQUOR LICENSE	2,350	19,570	2,572	( 16,998)	13.14	1,005
100-44120 BAR OPERATOR LICENSE	150	6,180	570	( 5,610)	9.22	460
100-44125 CIGARETTE LICENSE	0	206	0	( 206)	.00	0
100-44130 BUSINESS OR OCCUPATION	365	2,575	525	( 2,050)	20.39	235
100-44140 CABLE TV FRANCHISE	0	85,000	0	( 85,000)	.00	0
100-44200 BICYCLE LIC/GOLF CART PERMIT	100	1,339	100	( 1,239)	7.47	125
100-44210 DOG LICENSE	0	8,240	2,545	( 5,695)	30.89	0
100-44300 BUILDING PERMITS	39,956	125,000	60,584	( 64,416)	48.47	15,162
100-44310 ELECTRICAL PERMITS	1,479	18,540	6,124	( 12,416)	33.03	5,750
100-44320 PLUMBING PERMITS	1,448	25,750	6,963	( 18,787)	27.04	4,880
100-44330 SIGN PERMIT	70	1,751	80	( 1,671)	4.57	0
100-44340 CONDITIONAL USE PERMIT	( 350)	4,635	730	( 3,905)	15.75	1,450
100-44800 SHORT TERM RENTAL PERMIT FEE	0	7,000	700	( 6,300)	10.00	1,800
100-44900 OTHER PERMITS	420	15,450	6,605	( 8,845)	42.75	3,948
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>45,988</b>	<b>321,236</b>	<b>88,098</b>	<b>( 233,138)</b>	<b>27.42</b>	<b>34,815</b>
<u>FINES &amp; FORFEITURES</u>						
100-45110 MUN. COURT FINES/COSTS	3,003	40,000	10,937	( 29,063)	27.34	8,672
100-45115 POLICE DEPT TRIP PAYMENTS	2,510	30,000	4,128	( 25,872)	13.76	5,798
100-45130 PARKING VIOLATIONS	915	12,000	4,275	( 7,725)	35.63	7,619
100-45131 UNPAID TRAFFIC JUDGEMENTS	15	0	( 9)	( 9)	.00	( 36)
100-45220 ANIMAL TRANSPORTS	200	800	300	( 500)	37.50	0
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>6,644</b>	<b>82,800</b>	<b>19,632</b>	<b>( 63,168)</b>	<b>23.71</b>	<b>22,053</b>
<u>CHARGES FOR SERVICE</u>						
100-46110 GENERAL GOVERNMENT FEES	1,114	28,750	5,164	( 23,586)	17.96	4,134
100-46210 LAW ENFORCEMENT FEES	195	3,090	436	( 2,654)	14.10	306
100-46220 FIRE DEPARTMENT FEES	0	40,000	5,638	( 34,362)	14.10	1,284
100-46225 FIRE DEPT TRIP PAYMENTS	1,775	60,000	2,824	( 57,176)	4.71	10,418
100-46230 AMBULANCE FEES	102,583	900,000	236,301	( 663,699)	26.26	230,446
100-46240 POLICE LIAISON FEES	0	170,000	0	( 170,000)	.00	0
100-46310 PUBLIC WORKS FEES	1,289	275,000	8,821	( 266,179)	3.21	4,079
100-46540 CEMETERY PLOTS	9,250	111,100	21,100	( 90,000)	18.99	15,930
100-46720 RECREATION FEES	29,786	104,000	44,540	( 59,460)	42.83	33,852
100-46743 COMMUNITY CENTER	4,168	45,000	14,307	( 30,693)	31.79	12,555
100-46745 SENIOR CENTER	1,305	15,000	4,965	( 10,035)	33.10	3,816
100-46840 MISC COMMUNITY GARDEN REVENU	10	0	170	170	.00	4,213
<b>TOTAL CHARGES FOR SERVICE</b>	<b>151,475</b>	<b>1,751,940</b>	<b>344,266</b>	<b>( 1,407,674)</b>	<b>19.65</b>	<b>321,033</b>

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2026

Section 9, Item C.

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	6,630	525,000	32,200	( 492,800)	6.13	33,707
100-47440 RECREATION CHARGES	0	17,000	0	( 17,000)	.00	0
100-47450 ECONOMIC DEVELOPMENT CHR	0	0	0	0	.00	0
<b>TOTAL INTERDEPARTMENTAL REVEN</b>	<b>6,630</b>	<b>542,000</b>	<b>32,200</b>	<b>( 509,800)</b>	<b>5.94</b>	<b>33,707</b>
<u>MISCELLANEOUS REVENUE</u>						
100-48100 INTEREST ON INVESTMENTS	28,215	150,000	77,581	( 72,419)	51.72	36,331
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	29	40,000	40,174	174	100.44	33,498
100-48200 RENT-CITY PROPERTY	0	354,000	0	( 354,000)	.00	3,953
100-48300 SALE OF PROP & EQUIP	0	25,000	0	( 25,000)	.00	10,515
100-48400 REFUND FOR PRIOR YEARS	0	35,000	0	( 35,000)	.00	0
100-48500 DONATIONS	0	0	2,500	2,500	.00	0
100-48900 OTHER REVENUES	4	25,000	11	( 24,989)	.04	1,166
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>28,248</b>	<b>653,000</b>	<b>120,266</b>	<b>( 532,734)</b>	<b>18.42</b>	<b>85,463</b>
<u>OTHER FINANCING SOURCES</u>						
100-49223 TRANS FROM OTHER FUNDS	1,553	202,600	111,093	( 91,507)	54.83	152,858
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,553</b>	<b>202,600</b>	<b>111,093</b>	<b>( 91,507)</b>	<b>54.83</b>	<b>152,858</b>
<b>TOTAL FUND REVENUE</b>	<b>310,094</b>	<b>12,871,652</b>	<b>3,605,560</b>	<b>( 9,266,092)</b>	<b>28.01</b>	<b>3,439,433</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>GEN GOVT ADMINISTRATION</b>						
<u>CITY COUNCIL</u>						
PERSONNEL SERVICES	1,130	3,391	13,940	( 10,549)	24.33	3,391
CONTRACTUAL SERVICES	271	681	8,800	( 8,119)	7.74	659
OPERATING SUPPLIES & EXPENSE	489	716	5,100	( 4,384)	14.03	3,766
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 794)	( 2,011)	( 11,693)	9,682	( 17.20)	( 3,283)
<b>TOTAL CITY COUNCIL</b>	<b>1,096</b>	<b>2,777</b>	<b>16,147</b>	<b>( 13,371)</b>	<b>17.20</b>	<b>4,533</b>
<u>JUDICIAL</u>						
PERSONNEL SERVICES	4,647	13,681	55,253	( 41,572)	24.76	13,300
CONTRACTUAL SERVICES	0	0	1,501	( 1,501)	.00	0
OPERATING SUPPLIES & EXPENSE	849	1,210	2,550	( 1,340)	47.45	1,023
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	2,400
<b>TOTAL JUDICIAL</b>	<b>5,496</b>	<b>17,291</b>	<b>61,704</b>	<b>( 44,414)</b>	<b>28.02</b>	<b>16,723</b>
<u>LEGAL DEPARTMENT</u>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	8,805	17,730	111,100	( 93,370)	15.96	15,872
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 3,698)	( 7,447)	( 46,662)	39,215	( 15.96)	( 6,666)
<b>TOTAL LEGAL DEPARTMENT</b>	<b>5,107</b>	<b>10,283</b>	<b>64,438</b>	<b>( 54,155)</b>	<b>15.96</b>	<b>9,206</b>
<u>CITY MANAGER</u>						
PERSONNEL SERVICES	22,432	65,383	271,280	( 205,897)	24.10	58,170
CONTRACTUAL SERVICES	1,028	6,391	28,680	( 22,289)	22.29	18,610
OPERATING SUPPLIES & EXPENSE	312	2,080	22,650	( 20,570)	9.18	3,148
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 10,697)	( 33,234)	( 145,175)	111,940	( 22.89)	( 35,705)
<b>TOTAL CITY MANAGER</b>	<b>13,075</b>	<b>40,620</b>	<b>177,436</b>	<b>( 136,816)</b>	<b>22.89</b>	<b>44,223</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CITY CLERK</b>						
PERSONNEL SERVICES	9,926	28,884	117,986	( 89,102)	24.48	26,583
CONTRACTUAL SERVICES	88	778	7,200	( 6,422)	10.81	1,356
OPERATING SUPPLIES & EXPENSE	1,520	2,171	7,450	( 5,279)	29.14	1,168
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 3,114)	( 8,595)	( 35,812)	27,217	( 24.00)	( 7,733)
<b>TOTAL CITY CLERK</b>	<b>8,420</b>	<b>23,238</b>	<b>96,824</b>	<b>( 73,586)</b>	<b>24.00</b>	<b>21,374</b>
<b>ELECTIONS</b>						
PERSONNEL SERVICES	0	0	18,258	( 18,258)	.00	3,737
CONTRACTUAL SERVICES	0	23	5,500	( 5,477)	.43	415
OPERATING SUPPLIES & EXPENSE	600	1,223	7,200	( 5,977)	16.99	1,426
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL ELECTIONS</b>	<b>600</b>	<b>1,247</b>	<b>30,958</b>	<b>( 29,712)</b>	<b>4.03</b>	<b>5,577</b>
<b>INFORMATION SYSTEMS</b>						
PERSONNEL SERVICES	19,218	58,100	233,520	( 175,420)	24.88	55,481
CONTRACTUAL SERVICES	20,405	24,404	98,400	( 73,996)	24.80	24,901
OPERATING SUPPLIES & EXPENSE	34	525	4,250	( 3,725)	12.35	341
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 23,397)	( 48,987)	( 198,340)	149,353	( 24.70)	( 47,626)
<b>TOTAL INFORMATION SYSTEMS</b>	<b>16,259</b>	<b>34,042</b>	<b>137,830</b>	<b>( 103,788)</b>	<b>24.70</b>	<b>33,096</b>
<b>TOTAL GEN GOVT ADMIN</b>	<b>50,053</b>	<b>129,497</b>	<b>585,337</b>	<b>( 455,841)</b>	<b>22.12</b>	<b>134,734</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### **FUND 100 - GENERAL FUND - GENERAL GOVERNMENT**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF GENERAL GOVERNMENT ADMINISTRATION EXPENSES *****</b>						
PERSONNEL SERVICES	57,354	169,439	710,238	( 540,799)	23.86	160,660
CONTRACTUAL SERVICES	30,597	50,008	261,181	( 211,173)	19.15	61,813
OPERATING SUPPLIES & EXPENSE	3,803	7,924	49,200	( 41,276)	16.11	10,872
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	( 41,701)	( 100,273)	( 437,681)	337,408	( 22.91)	
<b>TOTAL GEN GOVT ADMINISTRATION</b>	<b>50,053</b>	<b>129,497</b>	<b>585,337</b>	<b>( 455,841)</b>	<b>22.12</b>	<b>134,734</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>FINANCE ADMINISTRATION</b>						
<b>FINANCE</b>						
PERSONNEL SERVICES	28,510	82,467	335,995	( 253,529)	24.54	74,104
CONTRACTUAL SERVICES	84	24,230	104,324	( 80,094)	23.23	40,236
OPERATING SUPPLIES & EXPENSE	1,078	2,752	10,400	( 7,648)	26.47	1,291
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 18,456)	( 68,077)	( 289,862)	221,785	( 23.49)	( 71,657)
<b>TOTAL FINANCE</b>	<b>11,216</b>	<b>41,372</b>	<b>160,857</b>	<b>( 119,485)</b>	<b>25.72</b>	<b>43,973</b>
<b>ASSESSOR</b>						
PERSONNEL SERVICES	4,870	14,025	59,611	( 45,586)	23.53	12,368
CONTRACTUAL SERVICES	5,359	18,541	67,600	( 49,059)	27.43	17,911
OPERATING SUPPLIES & EXPENSE	30	274	1,950	( 1,676)	14.07	44
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL ASSESSOR</b>	<b>10,259</b>	<b>32,840</b>	<b>129,161</b>	<b>( 96,321)</b>	<b>25.43</b>	<b>30,323</b>
<b>TOTAL FINANCE ADMINISTRATION</b>	<b>21,475</b>	<b>74,211</b>	<b>290,018</b>	<b>( 215,807)</b>	<b>25.59</b>	<b>74,296</b>

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

PERSONNEL SERVICES	33,381	96,491	395,606	( 299,115)	24.39	86,472
CONTRACTUAL SERVICES	5,443	42,770	171,924	( 129,154)	24.88	58,147
OPERATING SUPPLIES & EXPENSE	1,108	3,027	12,350	( 9,323)	24.51	1,335
CAPITAL OUTLAY	0	0	0	0	.00	
ALLOCATION	( 18,456)	( 68,077)	( 289,862)	221,785	( 23.49)	
<b>TOTAL FINANCE ADMINISTRATION</b>	<b>21,475</b>	<b>74,211</b>	<b>290,018</b>	<b>( 215,807)</b>	<b>25.59</b>	<b>74,296</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### **FUND 100 - GENERAL FUND - GENERAL GOVERNMENT**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>CITY HALL</u></b>						
CITY HALL (BUILDING MAINTENANCE)						
PERSONNEL SERVICES	6,565	22,867	100,709	( 77,842)	22.71	21,594
CONTRACTUAL SERVICES	4,853	12,526	51,500	( 38,974)	24.32	10,060
OPERATING SUPPLIES & EXPENSE	1,770	11,213	26,500	( 15,287)	42.31	4,124
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 5,539)	( 19,574)	( 75,058)	55,483	( 26.08)	( 15,027)
<b>TOTAL CITY HALL</b>	<b>7,649</b>	<b>27,031</b>	<b>103,651</b>	<b>( 76,620)</b>	<b>26.08</b>	<b>20,751</b>
<b><u>OTHER GENERAL GOVERNMENT</u></b>						
MISC GOVERNMENT						
CONTRACTUAL SERVICES	0	8,541	9,600	( 1,059)	88.97	7,715
OPERATING SUPPLIES & EXPENSE	858	2,906	7,740	( 4,834)	37.54	1,601
FIXED CHARGES	926	2,254	10,500	( 8,246)	21.47	1,967
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL MISC GOVERNMENT</b>	<b>1,785</b>	<b>13,701</b>	<b>27,840</b>	<b>( 14,139)</b>	<b>49.22</b>	<b>11,282</b>
GENERAL INSURANCE						
PERSONNEL SERVICES	0	0	0	0	.00	0
FIXED CHARGES	23,692	72,592	294,550	( 221,958)	24.65	98,537
<b>TOTAL GENERAL INSURANCE</b>	<b>23,692</b>	<b>72,592</b>	<b>294,550</b>	<b>( 221,958)</b>	<b>24.65</b>	<b>98,537</b>
<b>TOTAL OTHER GEN GOVT</b>	<b>25,476</b>	<b>86,294</b>	<b>322,390</b>	<b>( 236,096)</b>	<b>26.77</b>	<b>109,820</b>

# CITY OF TWO RIVERS

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF OTHER GENERAL GOVERNMENT EXPENSES *****</b>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	8,541	9,600	( 1,059)	88.97	7,715
OPERATING SUPPLIES & EXPENSE	858	2,906	7,740	( 4,834)	37.54	1,601
FIXED CHARGES	24,618	74,847	305,050	( 230,203)	24.54	100,504
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL OTHER GEN GOVT</b>	<b>25,476</b>	<b>86,294</b>	<b>322,390</b>	<b>( 236,096)</b>	<b>26.77</b>	<b>109,820</b>

<b>***** SUMMARY OF ALL GENERAL GOVERNMENT EXPENSES *****</b>						
PERSONNEL SERVICES	97,300	288,797	1,206,553	( 917,756)	23.94	268,726
CONTRACTUAL SERVICES	40,893	113,845	494,205	( 380,360)	23.04	137,735
OPERATING SUPPLIES & EXPENSE	7,539	25,070	95,790	( 70,720)	26.17	17,931
FIXED CHARGES	24,618	74,847	305,050	( 230,203)	24.54	100,504
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	( 65,697)	( 187,925)	( 802,601)	614,677	( 23.41)	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>104,654</b>	<b>317,033</b>	<b>1,301,396</b>	<b>( 984,363)</b>	<b>24.36</b>	<b>339,600</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### **FUND 100 - GENERAL FUND - PUBLIC SAFETY**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>POLICE DEPARTMENT</u></b>						
<b><u>POLICE ADMINISTRATION</u></b>						
PERSONNEL SERVICES	120,231	347,751	1,440,431	( 1,092,680)	24.14	349,916
CONTRACTUAL SERVICES	25,931	49,375	87,866	( 38,491)	56.19	48,919
OPERATING SUPPLIES & EXPENSE	2,799	7,057	32,200	( 25,143)	21.92	4,021
FIXED CHARGES	3,347	10,042	42,000	( 31,958)	23.91	12,020
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL POLICE ADMINISTRATION</b>	<b>152,308</b>	<b>414,225</b>	<b>1,602,497</b>	<b>( 1,188,272)</b>	<b>25.85</b>	<b>414,877</b>
<b><u>POLICE PATROL</u></b>						
PERSONNEL SERVICES	193,530	546,761	2,193,513	( 1,646,752)	24.93	520,386
CONTRACTUAL SERVICES	2,434	11,616	90,640	( 79,024)	12.82	10,819
OPERATING SUPPLIES & EXPENSE	2,156	10,663	45,275	( 34,612)	23.55	12,502
<b>TOTAL POLICE PATROL</b>	<b>198,120</b>	<b>569,040</b>	<b>2,329,428</b>	<b>( 1,760,388)</b>	<b>24.43</b>	<b>543,707</b>
<b><u>CROSSING GUARDS</u></b>						
PERSONNEL SERVICES	1,974	6,816	28,489	( 21,673)	23.92	8,827
OPERATING SUPPLIES & EXPENSE	0	0	300	( 300)	.00	222
<b>TOTAL CROSSING GUARDS</b>	<b>1,974</b>	<b>6,816</b>	<b>28,789</b>	<b>( 21,973)</b>	<b>23.67</b>	<b>9,049</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>352,402</b>	<b>990,080</b>	<b>3,960,714</b>	<b>( 2,970,634)</b>	<b>25.00</b>	<b>967,632</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### **FUND 100 - GENERAL FUND - PUBLIC SAFETY**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF POLICE DEPARTMENT EXPENSES *****</b>						
PERSONNEL SERVICES	315,735	901,327	3,662,433	( 2,761,106)	24.61	879,129
CONTRACTUAL SERVICES	28,365	60,991	178,506	( 117,515)	34.17	59,738
OPERATING SUPPLIES & EXPENSE	4,955	17,720	77,775	( 60,055)	22.78	16,746
FIXED CHARGES	3,347	10,042	42,000	( 31,958)	23.91	12,020
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL POLICE DEPARTMENT</b>	<b>352,402</b>	<b>990,080</b>	<b>3,960,714</b>	<b>( 2,970,634)</b>	<b>25.00</b>	<b>967,632</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### **FUND 100 - GENERAL FUND - PUBLIC SAFETY**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>POLICE &amp; FIRE COMMISSION</u></b>						
<u>POLICE &amp; FIRE COMMISSION</u>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	355	861	4,100	( 3,239)	21.00	2,091
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
<b>TOTAL POLICE &amp; FIRE COMMISSION</b>	<b>355</b>	<b>861</b>	<b>4,100</b>	<b>( 3,239)</b>	<b>21.00</b>	<b>2,091</b>
<b><u>FIRE DEPARTMENT</u></b>						
<u>FIRE ADMINISTRATION</u>						
PERSONNEL SERVICES	43,232	133,838	533,451	( 399,613)	25.09	133,600
CONTRACTUAL SERVICES	5,873	18,301	62,035	( 43,734)	29.50	18,020
OPERATING SUPPLIES & EXPENSE	3,422	6,861	28,900	( 22,039)	23.74	10,913
FIXED CHARGES	47	141	600	( 459)	23.52	274
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL FIRE ADMINISTRATION</b>	<b>52,575</b>	<b>159,141</b>	<b>624,986</b>	<b>( 465,845)</b>	<b>25.46</b>	<b>162,807</b>
<u>FIREFIGHTERS</u>						
PERSONNEL SERVICES	167,338	486,205	1,943,092	( 1,456,887)	25.02	447,748
CONTRACTUAL SERVICES	1,059	3,009	25,500	( 22,491)	11.80	10,035
OPERATING SUPPLIES & EXPENSE	200	630	9,500	( 8,870)	6.63	1,456
<b>TOTAL FIREFIGHTERS</b>	<b>168,597</b>	<b>489,844</b>	<b>1,978,092</b>	<b>( 1,488,248)</b>	<b>24.76</b>	<b>459,239</b>
<u>AMBULANCE SERVICES</u>						
PERSONNEL SERVICES	31,895	94,225	415,355	( 321,130)	22.69	115,234
CONTRACTUAL SERVICES	1,232	6,181	21,000	( 14,819)	29.44	1,504
OPERATING SUPPLIES & EXPENSE	4,142	8,889	42,000	( 33,111)	21.16	10,025
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL AMBULANCE SERVICES</b>	<b>37,269</b>	<b>109,296</b>	<b>478,355</b>	<b>( 369,060)</b>	<b>22.85</b>	<b>126,763</b>
<b>TOTAL FIRE DEPARTMENT</b>	<b>258,441</b>	<b>758,280</b>	<b>3,081,433</b>	<b>( 2,323,153)</b>	<b>24.61</b>	<b>748,809</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### **FUND 100 - GENERAL FUND - PUBLIC SAFETY**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF FIRE DEPARTMENT EXPENSES *****</b>						
PERSONNEL SERVICES	242,465	714,269	2,891,898	( 2,177,629)	24.70	696,582
CONTRACTUAL SERVICES	8,164	27,491	108,535	( 81,044)	25.33	29,559
OPERATING SUPPLIES & EXPENSE	7,764	16,380	80,400	( 64,020)	20.37	22,394
FIXED CHARGES	47	141	600	( 459)	23.52	274
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL FIRE DEPARTMENT</b>	<b>258,441</b>	<b>758,280</b>	<b>3,081,433</b>	<b>( 2,323,153)</b>	<b>24.61</b>	<b>748,809</b>

#### INSPECTION SERVICES

##### BUILDING INSPECTIONS

PERSONNEL SERVICES	18,208	52,142	217,405	( 165,263)	23.98	49,581
CONTRACTUAL SERVICES	947	7,057	10,990	( 3,933)	64.21	5,014
OPERATING SUPPLIES & EXPENSE	280	691	4,230	( 3,539)	16.33	739
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL INSPECTION SERVICES</b>	<b>19,435</b>	<b>59,890</b>	<b>232,625</b>	<b>( 172,735)</b>	<b>25.75</b>	<b>55,334</b>

#### **\*\*\*\*\* SUMMARY OF PUBLIC SAFETY EXPENSES \*\*\*\*\***

PERSONNEL SERVICES	576,409	1,667,738	6,771,736	( 5,103,998)	24.63	1,625,292
CONTRACTUAL SERVICES	37,831	96,400	302,131	( 205,731)	31.91	96,403
OPERATING SUPPLIES & EXPENSE	13,000	34,791	162,405	( 127,614)	21.42	39,878
FIXED CHARGES	3,394	10,183	42,600	( 32,417)	23.90	12,294
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL PUBLIC SAFETY</b>	<b>630,633</b>	<b>1,809,112</b>	<b>7,278,872</b>	<b>( 5,469,760)</b>	<b>24.85</b>	<b>1,773,866</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### **FUND 100 - GENERAL FUND - PUBLIC WORKS**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>PUBLIC WORKS</u></b>						
<b><u>HIGHWAY ADMINISTRATION</u></b>						
PERSONNEL SERVICES	14,386	45,484	180,091	( 134,608)	25.26	39,213
CONTRACTUAL SERVICES	810	2,508	10,100	( 7,592)	24.83	2,378
OPERATING SUPPLIES & EXPENSE	321	1,931	13,150	( 11,219)	14.68	1,035
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL HIGHWAY ADMINISTRATION</b>	<b>15,516</b>	<b>49,923</b>	<b>203,341</b>	<b>( 153,419)</b>	<b>24.55</b>	<b>42,626</b>
<b><u>PUBLIC WORKS SHOP</u></b>						
PERSONNEL SERVICES	41,372	147,082	467,353	( 320,270)	31.47	149,011
CONTRACTUAL SERVICES	3,819	41,749	108,900	( 67,151)	38.34	40,848
OPERATING SUPPLIES & EXPENSE	10,959	19,359	113,750	( 94,391)	17.02	19,544
FIXED CHARGES	90	270	1,500	( 1,230)	18.00	270
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL PUBLIC WORKS SHOP</b>	<b>56,239</b>	<b>208,460</b>	<b>691,503</b>	<b>( 483,042)</b>	<b>30.15</b>	<b>209,674</b>
<b><u>STREET MAINTENANCE</u></b>						
PERSONNEL SERVICES	3,734	7,981	78,396	( 70,415)	10.18	12,505
CONTRACTUAL SERVICES	12,487	41,735	165,000	( 123,265)	25.29	42,610
OPERATING SUPPLIES & EXPENSE	0	0	8,000	( 8,000)	.00	313
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL STREET MAINTENANCE</b>	<b>16,222</b>	<b>49,717</b>	<b>251,396</b>	<b>( 201,680)</b>	<b>19.78</b>	<b>55,428</b>
<b><u>TRAFFIC CONTROL</u></b>						
PERSONNEL SERVICES	3,376	8,051	40,704	( 32,653)	19.78	15,931
CONTRACTUAL SERVICES	405	1,376	8,000	( 6,624)	17.20	1,417
OPERATING SUPPLIES & EXPENSE	2,238	2,238	3,000	( 762)	74.61	22
CAPITAL OUTLAY	442	925	12,500	( 11,575)	7.40	3,693
<b>TOTAL TRAFFIC CONTROL</b>	<b>6,461</b>	<b>12,590</b>	<b>64,204</b>	<b>( 51,614)</b>	<b>19.61</b>	<b>21,063</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>SNOW &amp; ICE REMOVAL</u>						
PERSONNEL SERVICES	25,737	46,211	175,307	( 129,096)	26.36	43,162
CONTRACTUAL SERVICES	0	0	2,750	( 2,750)	.00	870
OPERATING SUPPLIES & EXPENSE	10,868	56,340	65,000	( 8,660)	86.68	51,032
<b>TOTAL SNOW &amp; ICE REMOVAL</b>	<b>36,605</b>	<b>102,551</b>	<b>243,057</b>	<b>( 140,506)</b>	<b>42.19</b>	<b>95,064</b>
<u>BRIDGE REPAIR &amp; MAINTENANCE</u>						
PERSONNEL SERVICES	468	1,918	33,758	( 31,840)	5.68	4,000
CONTRACTUAL SERVICES	503	1,049	8,500	( 7,451)	12.35	6,861
OPERATING SUPPLIES & EXPENSE	0	0	2,000	( 2,000)	.00	0
CAPITAL OUTLAY						
<b>TOTAL BRIDGE REPAIR &amp; MAINTENANCE</b>	<b>971</b>	<b>2,968</b>	<b>44,258</b>	<b>( 41,291)</b>	<b>6.71</b>	<b>10,861</b>
<u>STORM SEWER</u>						
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
<b>TOTAL STORM SEWER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
<u>PUBLIC TRANSPORTATION</u>						
CONTRACTUAL SERVICES	0	0	150,000	( 150,000)	.00	0
<b>TOTAL PUBLIC TRANSPORTATION</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>( 150,000)</b>	<b>.00</b>	<b>0</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### **FUND 100 - GENERAL FUND - PUBLIC WORKS**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>WORK FOR OTHER DEPARTMENTS</b>						
PERSONNEL SERVICES	5,392	15,600	166,019	( 150,419)	9.40	14,424
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
<b>TOTAL WORK FOR OTHER DEPTS</b>	<b>5,392</b>	<b>15,600</b>	<b>166,019</b>	<b>( 150,419)</b>	<b>9.40</b>	<b>14,424</b>
<b>TOTAL PUBLIC WORKS</b>	<b>137,406</b>	<b>441,808</b>	<b>1,813,779</b>	<b>( 1,371,971)</b>	<b>24.36</b>	<b>449,141</b>

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

PERSONNEL SERVICES	94,465	272,328	1,141,629	( 869,302)	23.85	278,247
CONTRACTUAL SERVICES	18,024	88,417	453,250	( 364,833)	19.51	94,985
OPERATING SUPPLIES & EXPENSE	24,385	79,868	204,900	( 125,032)	38.98	71,946
FIXED CHARGES	90	270	1,500	( 1,230)	18.00	270
CAPITAL OUTLAY	442	925	12,500	( 11,575)	7.40	
<b>TOTAL PUBLIC WORKS</b>	<b>137,406</b>	<b>441,808</b>	<b>1,813,779</b>	<b>( 1,371,971)</b>	<b>24.36</b>	<b>449,141</b>

# CITY OF TWO RIVERS

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### **FUND 100 - GENERAL FUND - HEALTH & HUMAN SERVICES**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>HEALTH &amp; HUMAN SERVICES</b>						
<b>SENIOR CENTER</b>						
PERSONNEL SERVICES	16,552	48,356	190,706	( 142,350)	25.36	44,633
CONTRACTUAL SERVICES	1,536	5,703	15,840	( 10,137)	36.00	5,255
OPERATING SUPPLIES & EXPENSE	359	2,336	11,370	( 9,034)	20.54	1,824
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL SENIOR CENTER</b>	<b>18,447</b>	<b>56,395</b>	<b>217,916</b>	<b>( 161,521)</b>	<b>25.88</b>	<b>51,712</b>
<b>CEMETERIES</b>						
PERSONNEL SERVICES	8,689	25,874	159,058	( 133,183)	16.27	26,681
CONTRACTUAL SERVICES	5,751	11,867	43,086	( 31,219)	27.54	10,839
OPERATING SUPPLIES & EXPENSE	1,058	3,750	20,050	( 16,300)	18.71	2,032
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL CEMETERIES</b>	<b>15,498</b>	<b>41,492</b>	<b>222,193</b>	<b>( 180,702)</b>	<b>18.67</b>	<b>39,552</b>
<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>	<b>33,945</b>	<b>97,887</b>	<b>440,109</b>	<b>( 342,223)</b>	<b>22.24</b>	<b>91,264</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### **FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>CULTURE, REC &amp; EDUCATION</u></b>						
<b><u>COMMUNITY CENTER</u></b>						
PERSONNEL SERVICES	30,031	89,111	391,854	( 302,743)	22.74	77,995
CONTRACTUAL SERVICES	6,737	23,036	75,367	( 52,332)	30.56	16,322
OPERATING SUPPLIES & EXPENSE	2,927	6,923	25,050	( 18,127)	27.64	4,140
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL COMMUNITY CENTER</b>	<b>39,695</b>	<b>119,070</b>	<b>492,272</b>	<b>( 373,202)</b>	<b>24.19</b>	<b>98,457</b>
<b><u>PARKS</u></b>						
PERSONNEL SERVICES	17,586	51,518	272,221	( 220,703)	18.92	40,486
CONTRACTUAL SERVICES	4,491	13,462	109,075	( 95,613)	12.34	10,790
OPERATING SUPPLIES & EXPENSE	2,202	3,653	41,200	( 37,547)	8.87	3,516
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL PARKS</b>	<b>24,279</b>	<b>68,633</b>	<b>422,497</b>	<b>( 353,864)</b>	<b>16.24</b>	<b>54,792</b>
<b><u>RECREATION</u></b>						
PERSONNEL SERVICES	21,506	62,906	296,606	( 233,700)	21.21	64,247
CONTRACTUAL SERVICES	2,759	16,718	38,090	( 21,372)	43.89	15,556
OPERATING SUPPLIES & EXPENSE	365	2,763	23,700	( 20,937)	11.66	3,349
FIXED CHARGES	0	0	0	0	.00	0
<b>TOTAL RECREATION</b>	<b>24,630</b>	<b>82,387</b>	<b>358,396</b>	<b>( 276,009)</b>	<b>22.99</b>	<b>83,152</b>
<b><u>SPECIAL EVENTS</u></b>						
PERSONNEL SERVICES	2,353	6,931	34,318	( 27,386)	20.20	5,584
CONTRACTUAL SERVICES	26	94	635	( 541)	14.74	330
OPERATING SUPPLIES & EXPENSE	0	0	300	( 300)	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL SPECIAL EVENTS</b>	<b>2,379</b>	<b>7,025</b>	<b>35,253</b>	<b>( 28,228)</b>	<b>19.93</b>	<b>5,914</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### **FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>RECREATION FIELDS</b>						
PERSONNEL SERVICES	4,652	13,757	63,475	( 49,718)	21.67	13,615
CONTRACTUAL SERVICES	2,776	5,980	31,941	( 25,961)	18.72	6,959
OPERATING SUPPLIES & EXPENSE	467	840	29,000	( 28,160)	2.90	5,146
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL RECREATION FIELDS</b>	<b>7,894</b>	<b>20,577</b>	<b>124,416</b>	<b>( 103,839)</b>	<b>16.54</b>	<b>25,719</b>
<b>TRAILS &amp; MEDIAN MAINTENANCE</b>						
PERSONNEL SERVICES	0	0	17,762	( 17,762)	.00	0
CONTRACTUAL SERVICES	36	109	23,250	( 23,141)	.47	146
OPERATING SUPPLIES & EXPENSE						
CAPITAL OUTLAY						
<b>TOTAL TRAIL &amp; MEDIAN MAINTENANCE</b>	<b>36</b>	<b>109</b>	<b>41,012</b>	<b>( 40,903)</b>	<b>.27</b>	<b>146</b>
<b>TOTAL CULTURE, REC, EDUCATION</b>	<b>98,914</b>	<b>297,801</b>	<b>1,473,845</b>	<b>( 1,176,044)</b>	<b>20.21</b>	<b>268,181</b>

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

PERSONNEL SERVICES	76,128	224,224	1,076,236	( 852,012)	20.83	201,927
CONTRACTUAL SERVICES	16,825	59,398	278,359	( 218,961)	21.34	50,103
OPERATING SUPPLIES & EXPENSE	5,961	14,179	119,250	( 105,071)	11.89	16,151
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL CULTURE, REC, EDUCATION</b>	<b>98,914</b>	<b>297,801</b>	<b>1,473,845</b>	<b>( 1,176,044)</b>	<b>20.21</b>	<b>268,181</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### **FUND 100 - GENERAL FUND - CONSERVATION & DEVELOPMENT**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CONSERVATION &amp; DEV</b>						
<u>PLANNING</u>						
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
<b>TOTAL PLANNING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
<u>ECONOMIC DEVELOPMENT</u>						
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
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
<b>***** SUMMARY OF CONSERVATION &amp; DEVELOPMENT EXPENSES *****</b>						
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
<b>TOTAL CONSERVATION &amp; DEV</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
<b>TOTAL OTHER FINANCING USES</b>	<b>43,255</b>	<b>146,265</b>	<b>563,650</b>	<b>( 417,385)</b>	<b>25.95</b>	<b>160,962</b>

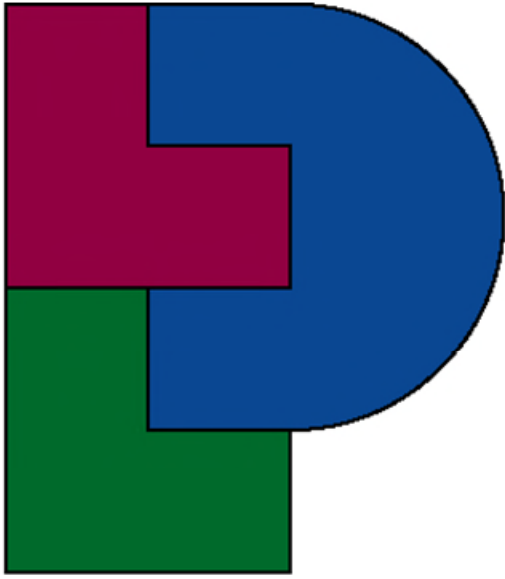
# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 3 MONTHS ENDING MARCH 31, 2026

### **FUND 100 - GENERAL FUND - SUMMARY TOTALS**

	PERIOD ACTUAL	2026 YTD ACTUAL	2026 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF GENERAL FUND EXPENSES *****</b>						
PERSONNEL SERVICES	869,543	2,527,317	10,545,918	( 8,018,601)	23.96	2,445,506
CONTRACTUAL SERVICES	120,859	375,630	1,586,870	( 1,211,240)	23.67	395,320
OPERATING SUPPLIES & EXPENSE	52,302	159,994	613,765	( 453,771)	26.07	149,762
FIXED CHARGES	71,357	231,565	912,800	( 681,235)	25.37	274,030
CAPITAL OUTLAY	442	3,325	14,900	( 11,575)	22.31	6,093
ALLOCATIONS	( 65,697)	( 187,925)	( 802,601)	614,677	( 23.41)	( 187,696)
<b>GRAND TOTAL</b>	<b>1,048,807</b>	<b>3,109,905</b>	<b>12,871,652</b>	<b>( 9,761,747)</b>	<b>24.16</b>	<b>3,083,013</b>



**TWO  
RIVERS**  
WISCONSIN

# Lester Public Library

## December 2025

### Detail

# Financial Report

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

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

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

Section 9, Item C.

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>LESTER LIBRARY</u></b>						
<b>LIBRARY ADMINISTRATION</b>						
<i><u>PERSONNEL SERVICES</u></i>						
280-55110-1100	FULLTIME ADMINISTRATION	27,997	328,037	328,863	826	100.25 312,096
280-55110-1200	WAGES - FULLTIME	279	0	1,466	1,466	.00 365
280-55110-1220	WAGES - FULLTIME	3,476	42,224	34,842	( 7,382)	82.52 41,186
280-55110-1230	WAGES - PART TIME	1,085	0	10,643	10,643	.00 0
280-55110-1270	WAGES - PART TIME	13,834	161,838	155,453	( 6,385)	96.05 160,173
280-55110-1280	WAGES-LONGEVITY PAY	8,139	8,139	8,139	0	100.00 7,902
280-55110-1290	WAGES-OVERTIME	0	487	0	( 487)	.00 0
280-55110-1310	WI RETIREMENT	2,769	29,954	29,689	( 265)	99.11 28,495
280-55110-1320	FICA	3,691	41,366	39,250	( 2,116)	94.88 37,965
280-55110-1330	HEALTH INSURANCE	8,496	112,162	101,950	( 10,212)	90.89 97,763
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	0	5,000	5,000	.00 3,308
280-55110-1340	LIFE INSURANCE	170	1,679	1,858	179	110.64 1,585
280-55110-1350	OTHER BENEFITS	1,047	0	1,047	1,047	.00 978
280-55110-1361	SICK LEAVE PAYOUT	0	0	1,320	1,320	.00 467
	<b>TOTAL PERSONNEL SERVICES</b>	<b>71,368</b>	<b>725,886</b>	<b>719,519</b>	<b>( 6,367)</b>	<b>99.12 692,283</b>
<i><u>CONTRACTUAL SERVICES</u></i>						
280-55110-2100	PROF SERV - CITY SERVICES	5,545	51,900	55,228	3,328	106.41 53,856
280-55110-2130	PROFESSIONAL SERVICES	1,307	6,500	6,631	131	102.01 6,308
280-55110-2200	TELEPHONE EXPENSE	194	1,200	1,071	( 129)	89.21 1,064
280-55110-2210	ELECTRICITY	1,632	25,000	25,652	652	102.61 23,801
280-55110-2220	NATURAL GAS/HEAT	1,947	13,500	10,742	( 2,758)	79.57 8,820
280-55110-2230	WATER EXPENSE	179	2,160	2,178	18	100.84 2,187
280-55110-2240	SEWER EXPENSE	64	891	809	( 82)	90.75 816
280-55110-2250	STORMWATER EXPENSE	80	960	959	( 1)	99.91 959
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	2,432	25,000	25,409	409	101.63 33,445
280-55110-2450	EQUIPMENT NEW	0	7,500	6,736	( 764)	89.81 967
280-55110-2910	PRINTING/ADVERTISING	0	200	137	( 63)	68.50 854
280-55110-2930	TECHNOLOGY	131	15,000	16,430	1,430	109.53 15,739
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0	0	.00 0
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>13,511</b>	<b>149,811</b>	<b>151,981</b>	<b>2,170</b>	<b>101.45 148,816</b>

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

Section 9, 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	207	6,000	6,241	241	104.02	5,565
280-55110-3110	POSTAGE	28	450	412	( 38)	91.65	631
280-55110-3300	TRAVEL	0	1,000	1,660	660	165.96	1,200
280-55110-3560	LANDSCAPING	578	17,000	17,867	867	105.10	22,628
280-55110-3960	TECH PROC SUPPLIES	0	0	0	0	.00	52
	<b>TOTAL OP SUPPLIES/EXP</b>	<b>812</b>	<b>24,450</b>	<b>26,180</b>	<b>1,730</b>	<b>107.08</b>	<b>30,076</b>
<u>FIXED CHARGES</u>							
280-55110-5200	INSURANCES	1,475	14,400	17,168	2,768	119.22	15,777
280-55110-5950	TRANSFER TO CAP PROJ FNDS	0	2,706	3,894	1,188	143.90	2,034
	<b>TOTAL FIXED CHARGES</b>	<b>1,475</b>	<b>17,106</b>	<b>21,062</b>	<b>3,956</b>	<b>123.12</b>	<b>17,811</b>
	<b>TOTAL LIBRARY ADMINISTRATION</b>	<b>87,166</b>	<b>917,253</b>	<b>918,742</b>	<b>1,489</b>	<b>100.16</b>	<b>888,986</b>
 <b>ADULT SERVICES</b>							
<u>OPERATING SUPPLIES/EXPENSES</u>							
280-55111-3230	PERIODICALS	30	2,900	3,639	739	125.47	3,550
280-55111-3400	NON-FICTION BOOKS	1,223	14,000	14,537	537	103.84	14,319
280-55111-3420	FICTION BOOKS	1,371	14,000	14,097	97	100.69	15,475
280-55111-3430	LARGE PRINT BOOKS	1,328	10,000	10,022	22	100.22	10,494
280-55111-3450	MOVIES	435	1,900	3,129	1,229	164.70	2,856
280-55111-3470	AUDIOBOOKS	1,352	3,200	3,336	136	104.26	2,631
280-55111-3480	MUSIC CD'S	0	0	0	0	.00	0
280-55111-3510	PROGRAMS	310	2,000	1,577	( 423)	78.84	2,087
	<b>TOTAL OP SUPPLIES/EXP</b>	<b>6,051</b>	<b>48,000</b>	<b>50,337</b>	<b>2,337</b>	<b>104.87</b>	<b>51,411</b>
	<b>TOTAL ADULT SERVICES</b>	<b>6,051</b>	<b>48,000</b>	<b>50,337</b>	<b>2,337</b>	<b>104.87</b>	<b>51,411</b>

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

Section 9, Item C.

**LESTER LIBRARY F 280 EXPENSE DETAIL**

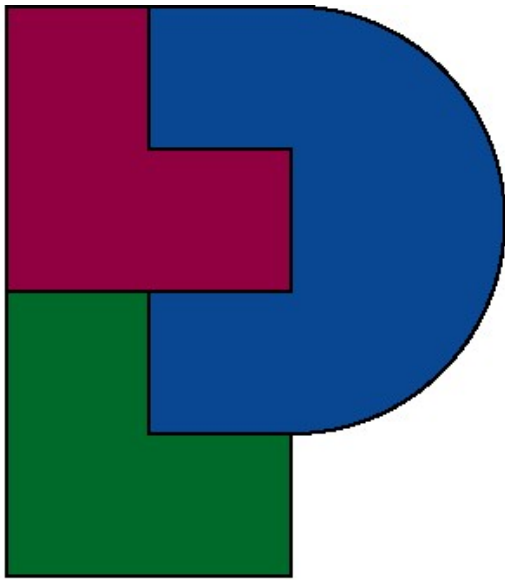
	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CHILDREN'S SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230	PERIODICALS	35	300	338		476
280-55112-3400	NON-FICTION BOOKS	351	6,138	5,761	( 377)	6,120
280-55112-3420	FICTION BOOKS	237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

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

Section 9, Item C.

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>YOUNG ADULT SERVICES</b>						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55115-3230 PERIODICALS	0	200	0	( 200)	.00	0
280-55115-3420 FICTION BOOKS	777	4,800	4,507	( 293)	93.89	4,149
280-55115-3470 AUDIOBOOKS	805	500	805	305	160.91	1,071
280-55115-3510 PROGRAMS	0	0	0	0	.00	( 500)
<i>TOTAL OP SUPPLIES/EXP</i>	1,582	5,500	5,311	( 189)	96.57	4,720
<b>TOTAL YOUNG ADULT SERVICES</b>	<b>1,582</b>	<b>5,500</b>	<b>5,311</b>	<b>( 189)</b>	<b>96.57</b>	<b>4,720</b>
<b>TOTAL LESTER LIBRARY EXP</b>	<b>97,584</b>	<b>1,002,991</b>	<b>1,003,651</b>	<b>660</b>	<b>100.07</b>	<b>974,104</b>
<b>NET REV OVER EXP</b>	<b>( 91,136)</b>	<b>( 1,266)</b>	<b>( 1,688)</b>	<b>( 422)</b>	<b>133.33-</b>	<b>( 7,901)</b>



**TWO  
RIVERS**  
WISCONSIN

# Lester Public Library

## January 2026

### Detail

# Financial Report

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

Section 9, 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	695,425	695,425	695,425	0	100.00	681,790
	TOTAL TAXES	695,425	695,425	695,425	0	100.00	681,790
<u>INTERGOVERNMENTAL REVENUE</u>							
280-43720	COUNTY FUNDS	0	246,309	0	( 246,309)	.00	0
	TOTAL INTERGOVERNMENTAL REVE	0	246,309	0	( 246,309)	.00	0
<u>FINES &amp; FORFEITURES</u>							
280-45300	LIBRARY BOOK FINES	132	3,400	132	( 3,268)	3.88	450
	TOTAL FINES & FORFEITURES	132	3,400	132	( 3,268)	3.88	450
<u>CHARGES FOR SERVICE</u>							
280-46712	COPIER SERVICE FEES	706	9,000	706	( 8,294)	7.84	526
	TOTAL CHARGES FOR SERVICE	706	9,000	706	( 8,294)	7.84	526
<u>MISCELLANEOUS REVENUE</u>							
280-48300	SALE OF PROP & EQUIP	141	4,563	141	( 4,422)	3.09	199
280-48500	DONATIONS	0	75,000	0	( 75,000)	.00	10
280-48900	OTHER REVENUES	15	3,800	15	( 3,785)	.39	10
	TOTAL MISCELLANEOUS REVENUE	156	83,363	156	( 83,207)	.19	219
<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	696,419	1,037,497	696,419	( 341,078)	67.12	682,985

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

Section 9, Item C.

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>LESTER LIBRARY</u></b>						
<b>LIBRARY ADMINISTRATION</b>						
<i>PERSONNEL SERVICES</i>						
280-55110-1100	FULLTIME ADMINISTRATION	28,710	337,879	28,710 ( 309,169)	8.50	27,803
280-55110-1200	WAGES - FULLTIME	126	0	126 ( 126)	.00	415
280-55110-1220	WAGES - FULLTIME	3,661	43,491	3,661 ( 39,830)	8.42	3,530
280-55110-1230	WAGES - PART TIME	903	0	903 ( 903)	.00	0
280-55110-1270	WAGES - PART TIME	13,792	160,992	13,792 ( 147,200)	8.57	13,412
280-55110-1280	WAGES-LONGEVITY PAY	0	8,384	0 ( 8,384)	.00	0
280-55110-1290	WAGES-OVERTIME	0	502	0 ( 502)	.00	0
280-55110-1310	WI RETIREMENT	2,719	32,322	2,719 ( 29,603)	8.41	2,578
280-55110-1320	FICA	3,633	42,553	3,633 ( 38,920)	8.54	3,325
280-55110-1330	HEALTH INSURANCE	9,171	111,576	9,171 ( 102,405)	8.22	8,496
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	5,000	385 ( 4,615)	7.69	385
280-55110-1340	LIFE INSURANCE	170	1,725	170 ( 1,555)	9.84	134
280-55110-1350	OTHER BENEFITS	0	0	0 ( 0)	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	1,300	0 ( 1,300)	.00	0
	<b>TOTAL PERSONNEL SERVICES</b>	<b>63,269</b>	<b>745,724</b>	<b>63,269 ( 682,455)</b>	<b>8.48</b>	<b>60,077</b>
<i>CONTRACTUAL SERVICES</i>						
280-55110-2100	PROF SERV - CITY SERVICES	3,557	59,750	3,557 ( 56,193)	5.95	5,430
280-55110-2130	PROFESSIONAL SERVICES	72	9,000	72 ( 8,928)	.80	408
280-55110-2200	TELEPHONE EXPENSE	48	1,000	48 ( 952)	4.85	80
280-55110-2210	ELECTRICITY	1,569	25,000	1,569 ( 23,431)	6.28	1,837
280-55110-2220	NATURAL GAS/HEAT	2,615	13,500	2,615 ( 10,885)	19.37	0
280-55110-2230	WATER EXPENSE	174	2,160	174 ( 1,986)	8.07	174
280-55110-2240	SEWER EXPENSE	58	890	58 ( 832)	6.52	58
280-55110-2250	STORMWATER EXPENSE	80	960	80 ( 880)	8.33	80
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	0	25,000	0 ( 25,000)	.00	420
280-55110-2450	EQUIPMENT NEW	0	7,500	0 ( 7,500)	.00	0
280-55110-2910	PRINTING/ADVERTISING	0	350	0 ( 350)	.00	0
280-55110-2930	TECHNOLOGY	1,132	16,000	1,132 ( 14,868)	7.08	1,653
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0 ( 0)	.00	0
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>9,306</b>	<b>161,110</b>	<b>9,306 ( 151,804)</b>	<b>5.78</b>	<b>10,140</b>
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55110-3100	OFFICE SUPPLIES	0	6,000	0 ( 6,000)	.00	165
280-55110-3110	POSTAGE	47	450	47 ( 403)	10.54	52
280-55110-3300	TRAVEL	0	2,500	0 ( 2,500)	.00	0
280-55110-3560	LANDSCAPING	0	19,000	0 ( 19,000)	.00	0
	<b>TOTAL OP SUPPLIES/EXP</b>	<b>47</b>	<b>27,950</b>	<b>47 ( 27,903)</b>	<b>.17</b>	<b>217</b>

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

Section 9, Item C.

**LESTER LIBRARY F 280 EXPENSE DETAIL**

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

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

Section 9, Item C.

**LESTER LIBRARY F 280 EXPENSE DETAIL**

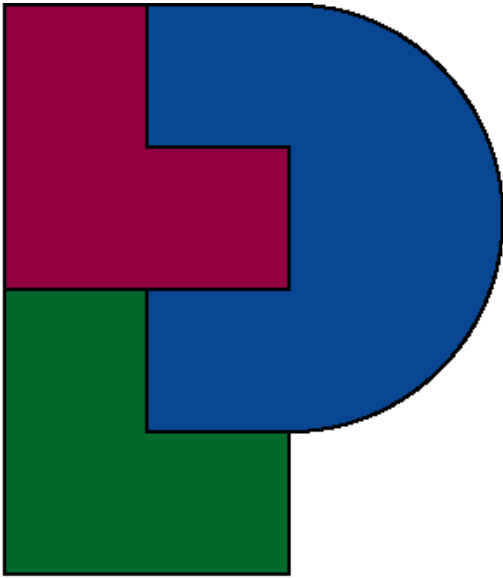
	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CHILDREN'S SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230 PERIODICALS	0	300	0	( 300)	.00	0
280-55112-3400 NON-FICTION BOOKS	344	6,000	344	( 5,656)	5.73	0
280-55112-3420 FICTION BOOKS	146	3,500	146	( 3,354)	4.16	0
280-55112-3440 PAPERBACKS	0	700	0	( 700)	.00	0
280-55112-3450 MOVIES	0	600	0	( 600)	.00	0
280-55112-3470 AUDIOBOOKS	0	700	0	( 700)	.00	0
280-55112-3510 PROGRAMS	0	9,500	0	( 9,500)	.00	0
280-55112-3530 JE BOOKS	93	6,000	93	( 5,907)	1.55	0
<b>TOTAL OP SUPPLIES/EXP</b>	<b>582</b>	<b>27,300</b>	<b>582</b>	<b>( 26,718)</b>	<b>2.13</b>	<b>0</b>
<b>TOTAL CHILDREN'S SERVICES</b>	<b>582</b>	<b>27,300</b>	<b>582</b>	<b>( 26,718)</b>	<b>2.13</b>	<b>0</b>
<b>REFERENCE</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400 NON-FICTION BOOKS	0	0	0	0	.00	0
280-55114-3490 MICROFILM	1,988	1,875	1,988	113	106.00	0
<b>TOTAL OP SUPPLIES/EXP</b>	<b>1,988</b>	<b>1,875</b>	<b>1,988</b>	<b>113</b>	<b>106.00</b>	<b>0</b>
<b>TOTAL REFERENCE</b>	<b>1,988</b>	<b>1,875</b>	<b>1,988</b>	<b>113</b>	<b>106.00</b>	<b>0</b>

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

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**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>YOUNG ADULT SERVICES</b>						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55115-3230 PERIODICALS	0	200	0 (	200)	.00	0
280-55115-3420 FICTION BOOKS	0	4,538	0 (	4,538)	.00	21
280-55115-3470 AUDIOBOOKS	0	500	0 (	500)	.00	0
<i>TOTAL OP SUPPLIES/EXP</i>	0	5,238	0 (	5,238)	.00	21
<b>TOTAL YOUNG ADULT SERVICES</b>	<b>0</b>	<b>5,238</b>	<b>0 (</b>	<b>5,238)</b>	<b>.00</b>	<b>21</b>
<b>TOTAL LESTER LIBRARY EXP</b>	<b>80,112</b>	<b>1,037,497</b>	<b>80,112 (</b>	<b>957,385)</b>	<b>7.72</b>	<b>75,641</b>
<b>NET REV OVER EXP</b>	<b>616,307</b>	<b>0</b>	<b>616,307</b>	<b>616,307</b>	<b>.00</b>	<b>607,343</b>



**TWO  
RIVERS**  
WISCONSIN

Lester Public Library  
February 2026  
Detail  
Financial Report

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

Section 9, 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	695,425	695,425	0	100.00	681,790
	TOTAL TAXES	0	695,425	695,425	0	100.00	681,790
<u>INTERGOVERNMENTAL REVENUE</u>							
280-43720	COUNTY FUNDS	236,148	246,309	236,148	( 10,161)	95.87	220,815
	TOTAL INTERGOVERNMENTAL REVE	236,148	246,309	236,148	( 10,161)	95.87	220,815
<u>FINES &amp; FORFEITURES</u>							
280-45300	LIBRARY BOOK FINES	20	3,400	152	( 3,248)	4.47	628
	TOTAL FINES & FORFEITURES	20	3,400	152	( 3,248)	4.47	628
<u>CHARGES FOR SERVICE</u>							
280-46712	COPIER SERVICE FEES	631	9,000	1,337	( 7,663)	14.85	1,169
	TOTAL CHARGES FOR SERVICE	631	9,000	1,337	( 7,663)	14.85	1,169
<u>MISCELLANEOUS REVENUE</u>							
280-48300	SALE OF PROP & EQUIP	155	4,563	296	( 4,267)	6.49	330
280-48500	DONATIONS	0	75,000	0	( 75,000)	.00	10
280-48900	OTHER REVENUES	49	3,800	64	( 3,736)	1.70	80
	TOTAL MISCELLANEOUS REVENUE	205	83,363	361	( 83,002)	.43	420
<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	237,003	1,037,497	933,422	( 104,075)	89.97	904,822

**CITY OF TWO RIVERS**  
**2026 MONTHLY GENERAL FUND REPORT**  
**FEBRUARY 28, 2026 BUDGET**

Section 9, Item C.

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>LESTER LIBRARY</u></b>						
<b>LIBRARY ADMINISTRATION</b>						
<i><u>PERSONNEL SERVICES</u></i>						
280-55110-1100	FULLTIME ADMINISTRATION	25,990	337,879	54,701 ( 283,178)	16.19	53,036
280-55110-1200	WAGES - FULLTIME	70	0	196 ( 196)	.00	415
280-55110-1220	WAGES - FULLTIME	3,346	43,491	7,006 ( 36,485)	16.11	3,798
280-55110-1230	WAGES - PART TIME	1,188	0	2,090 ( 2,090)	.00	0
280-55110-1270	WAGES - PART TIME	12,400	160,992	26,191 ( 134,801)	16.27	25,038
280-55110-1280	WAGES-LONGEVITY PAY	0	8,384	0 ( 8,384)	.00	0
280-55110-1290	WAGES-OVERTIME	0	502	0 ( 502)	.00	0
280-55110-1310	WI RETIREMENT	2,410	32,322	5,128 ( 27,194)	15.87	4,636
280-55110-1320	FICA	3,125	42,553	6,758 ( 35,795)	15.88	5,992
280-55110-1330	HEALTH INSURANCE	9,171	111,576	18,343 ( 93,233)	16.44	16,992
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	5,000	769 ( 4,231)	15.38	769
280-55110-1340	LIFE INSURANCE	170	1,725	340 ( 1,385)	19.68	268
280-55110-1350	OTHER BENEFITS	0	0	0 ( 0)	.00	0
280-55110-1361	SICK LEAVE PAYOUT	2,233	1,300	2,233 ( 933)	171.79	1,320
	<b>TOTAL PERSONNEL SERVICES</b>	<b>60,487</b>	<b>745,724</b>	<b>123,755 ( 621,969)</b>	<b>16.60</b>	<b>112,265</b>
<i><u>CONTRACTUAL SERVICES</u></i>						
280-55110-2100	PROF SERV - CITY SERVICES	7,365	59,750	10,923 ( 48,827)	18.28	11,703
280-55110-2130	PROFESSIONAL SERVICES	605	9,000	677 ( 8,323)	7.52	757
280-55110-2200	TELEPHONE EXPENSE	105	1,000	153 ( 847)	15.31	168
280-55110-2210	ELECTRICITY	1,713	25,000	3,282 ( 21,718)	13.13	3,524
280-55110-2220	NATURAL GAS/HEAT	2,713	13,500	5,328 ( 8,172)	39.47	3,541
280-55110-2230	WATER EXPENSE	174	2,160	348 ( 1,812)	16.13	348
280-55110-2240	SEWER EXPENSE	199	890	257 ( 633)	28.93	116
280-55110-2250	STORMWATER EXPENSE	80	960	160 ( 800)	16.65	160
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	1,920	25,000	1,920 ( 23,080)	7.68	2,033
280-55110-2450	EQUIPMENT NEW	0	7,500	0 ( 7,500)	.00	0
280-55110-2910	PRINTING/ADVERTISING	0	350	0 ( 350)	.00	0
280-55110-2930	TECHNOLOGY	65	16,000	1,198 ( 14,802)	7.48	1,709
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0 ( 0)	.00	0
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>14,941</b>	<b>161,110</b>	<b>24,246 ( 136,864)</b>	<b>15.05</b>	<b>24,061</b>
<i><u>OPERATING SUPPLIES/EXPENSES</u></i>						
280-55110-3100	OFFICE SUPPLIES	683	6,000	683 ( 5,317)	11.38	1,686
280-55110-3110	POSTAGE	34	450	81 ( 369)	17.99	70
280-55110-3300	TRAVEL	278	2,500	278 ( 2,222)	11.11	240
280-55110-3560	LANDSCAPING	0	19,000	0 ( 19,000)	.00	0
	<b>TOTAL OP SUPPLIES/EXP</b>	<b>994</b>	<b>27,950</b>	<b>1,042 ( 26,908)</b>	<b>3.73</b>	<b>1,996</b>

**CITY OF TWO RIVERS**  
 2026 MONTHLY GENERAL FUND REPORT  
 FEBRUARY 28, 2026 BUDGET

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**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,322	17,000	2,645	( 14,355)	15.56	2,900
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	3,300	3,300	0	100.00	3,300
<b>TOTAL FIXED CHARGES</b>	<b>1,322</b>	<b>20,300</b>	<b>5,945</b>	<b>( 14,355)</b>	<b>29.29</b>	<b>6,200</b>
<b>TOTAL LIBRARY ADMINISTRATION</b>	<b>77,744</b>	<b>955,084</b>	<b>154,988</b>	<b>( 800,096)</b>	<b>16.23</b>	<b>144,521</b>
<b>ADULT SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	1,027	2,900	1,027	( 1,873)	35.42	1,328
280-55111-3400 NON-FICTION BOOKS	1,823	14,000	1,823	( 12,177)	13.02	978
280-55111-3420 FICTION BOOKS	1,483	14,000	1,483	( 12,517)	10.59	1,232
280-55111-3430 LARGE PRINT BOOKS	333	10,000	631	( 9,369)	6.31	1,044
280-55111-3450 MOVIES	143	1,900	143	( 1,757)	7.51	375
280-55111-3470 AUDIOBOOKS	0	3,200	0	( 3,200)	.00	207
280-55111-3510 PROGRAMS	750	2,000	750	( 1,250)	37.48	61
<b>TOTAL OP SUPPLIES/EXP</b>	<b>5,558</b>	<b>48,000</b>	<b>5,856</b>	<b>( 42,144)</b>	<b>12.20</b>	<b>5,226</b>
<b>TOTAL ADULT SERVICES</b>	<b>5,558</b>	<b>48,000</b>	<b>5,856</b>	<b>( 42,144)</b>	<b>12.20</b>	<b>5,226</b>

**CITY OF TWO RIVERS**  
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 FEBRUARY 28, 2026 BUDGET

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**LESTER LIBRARY F 280 EXPENSE DETAIL**

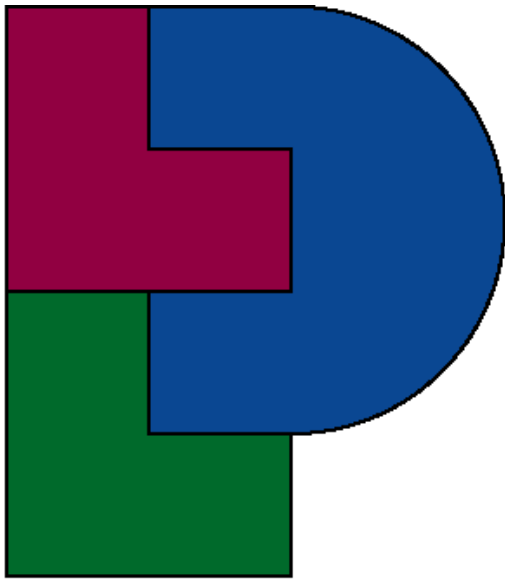
	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CHILDREN'S SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230	PERIODICALS	91	300	91 ( 209)	30.38	149
280-55112-3400	NON-FICTION BOOKS	435	6,000	779 ( 5,221)	12.98	659
280-55112-3420	FICTION BOOKS	141	3,500	287 ( 3,213)	8.19	789
280-55112-3440	PAPERBACKS	0	700	0 ( 700)	.00	43
280-55112-3450	MOVIES	0	600	0 ( 600)	.00	94
280-55112-3470	AUDIOBOOKS	0	700	0 ( 700)	.00	0
280-55112-3510	PROGRAMS	603	9,500	603 ( 8,897)	6.34	779
280-55112-3530	JE BOOKS	188	6,000	281 ( 5,719)	4.69	508
	<b>TOTAL OP SUPPLIES/EXP</b>	<b>1,458</b>	<b>27,300</b>	<b>2,041 ( 25,259)</b>	<b>7.47</b>	<b>3,021</b>
	<b>TOTAL CHILDREN'S SERVICES</b>	<b>1,458</b>	<b>27,300</b>	<b>2,041 ( 25,259)</b>	<b>7.47</b>	<b>3,021</b>
<b>REFERENCE</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400	NON-FICTION BOOKS	0	0	0	.00	0
280-55114-3490	MICROFILM	0	1,875	1,988	106.00	1,875
	<b>TOTAL OP SUPPLIES/EXP</b>	<b>0</b>	<b>1,875</b>	<b>1,988</b>	<b>106.00</b>	<b>1,875</b>
	<b>TOTAL REFERENCE</b>	<b>0</b>	<b>1,875</b>	<b>1,988</b>	<b>106.00</b>	<b>1,875</b>

**CITY OF TWO RIVERS**  
 2026 MONTHLY GENERAL FUND REPORT  
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**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>YOUNG ADULT SERVICES</b>						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55115-3230 PERIODICALS	0	200	0	( 200)	.00	0
280-55115-3420 FICTION BOOKS	575	4,538	575	( 3,963)	12.67	506
280-55115-3470 AUDIOBOOKS	0	500	0	( 500)	.00	0
<i>TOTAL OP SUPPLIES/EXP</i>	575	5,238	575	( 4,663)	10.97	506
<b>TOTAL YOUNG ADULT SERVICES</b>	<b>575</b>	<b>5,238</b>	<b>575</b>	<b>( 4,663)</b>	<b>10.97</b>	<b>506</b>
<b>TOTAL LESTER LIBRARY EXP</b>	<b>85,335</b>	<b>1,037,497</b>	<b>165,448</b>	<b>( 872,049)</b>	<b>15.95</b>	<b>155,150</b>
<b>NET REV OVER EXP</b>	<b>151,668</b>	<b>0</b>	<b>767,975</b>	<b>767,975</b>	<b>.00</b>	<b>749,672</b>



**TWO  
RIVERS**  
WISCONSIN

# Lester Public Library

## March 2026

### Detail

# Financial Report

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2026

Section 9, 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	695,425	695,425	0	100.00	681,790
	TOTAL TAXES	0	695,425	695,425	0	100.00	681,790
<u>INTERGOVERNMENTAL REVENUE</u>							
280-43720	COUNTY FUNDS	10,161	246,309	246,309	0	100.00	226,835
	TOTAL INTERGOVERNMENTAL REVE	10,161	246,309	246,309	0	100.00	226,835
<u>FINES &amp; FORFEITURES</u>							
280-45300	LIBRARY BOOK FINES	130	3,400	282	( 3,118)	8.29	981
	TOTAL FINES & FORFEITURES	130	3,400	282	( 3,118)	8.29	981
<u>CHARGES FOR SERVICE</u>							
280-46712	COPIER SERVICE FEES	1,068	9,000	2,405	( 6,595)	26.72	1,971
	TOTAL CHARGES FOR SERVICE	1,068	9,000	2,405	( 6,595)	26.72	1,971
<u>MISCELLANEOUS REVENUE</u>							
280-48300	SALE OF PROP & EQUIP	189	4,563	486	( 4,077)	10.64	487
280-48500	DONATIONS	0	75,000	0	( 75,000)	.00	10
280-48900	OTHER REVENUES	15	3,800	79	( 3,721)	2.09	90
	TOTAL MISCELLANEOUS REVENUE	204	83,363	565	( 82,798)	.68	587
<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	11,563	1,037,497	944,986	( 92,511)	91.08	912,163

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

Section 9, Item C.

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>LESTER LIBRARY</u></b>						
<b>LIBRARY ADMINISTRATION</b>						
<u>PERSONNEL SERVICES</u>						
280-55110-1100	FULLTIME ADMINISTRATION	28,775	337,879	83,476 ( 254,403)	24.71	79,171
280-55110-1200	WAGES - FULLTIME	0	0	196 ( 196)	.00	523
280-55110-1220	WAGES - FULLTIME	3,704	43,491	10,711 ( 32,780)	24.63	3,966
280-55110-1230	WAGES - PART TIME	1,262	0	3,353 ( 3,353)	.00	0
280-55110-1270	WAGES - PART TIME	12,087	160,992	38,279 ( 122,713)	23.78	37,418
280-55110-1280	WAGES-LONGEVITY PAY	0	8,384	0 ( 8,384)	.00	0
280-55110-1290	WAGES-OVERTIME	0	502	0 ( 502)	.00	0
280-55110-1310	WI RETIREMENT	2,584	32,322	7,712 ( 24,610)	23.86	6,752
280-55110-1320	FICA	3,333	42,553	10,091 ( 32,462)	23.71	8,780
280-55110-1330	HEALTH INSURANCE	9,171	111,576	27,514 ( 84,062)	24.66	25,487
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	5,000	1,154 ( 3,846)	23.08	1,154
280-55110-1340	LIFE INSURANCE	170	1,725	509 ( 1,216)	29.52	402
280-55110-1350	OTHER BENEFITS	0	0	0 ( 0)	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	1,300	2,233 ( 933)	171.79	1,320
	<b>TOTAL PERSONNEL SERVICES</b>	<b>61,472</b>	<b>745,724</b>	<b>185,227 ( 560,497)</b>	<b>24.84</b>	<b>164,973</b>
<u>CONTRACTUAL SERVICES</u>						
280-55110-2100	PROF SERV - CITY SERVICES	4,831	59,750	15,754 ( 43,996)	26.37	15,713
280-55110-2130	PROFESSIONAL SERVICES	611	9,000	1,287 ( 7,713)	14.30	1,439
280-55110-2200	TELEPHONE EXPENSE	105	1,000	258 ( 742)	25.80	250
280-55110-2210	ELECTRICITY	1,385	25,000	4,667 ( 20,333)	18.67	4,884
280-55110-2220	NATURAL GAS/HEAT	0	13,500	5,328 ( 8,172)	39.47	4,579
280-55110-2230	WATER EXPENSE	174	2,160	523 ( 1,637)	24.20	523
280-55110-2240	SEWER EXPENSE	199	890	457 ( 433)	51.33	174
280-55110-2250	STORMWATER EXPENSE	80	960	240 ( 720)	24.98	240
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	326	25,000	2,246 ( 22,754)	8.98	2,945
280-55110-2450	EQUIPMENT NEW	0	7,500	0 ( 7,500)	.00	0
280-55110-2910	PRINTING/ADVERTISING	50	350	50 ( 300)	14.29	0
280-55110-2930	TECHNOLOGY	245	16,000	1,443 ( 14,557)	9.02	1,936
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0 ( 0)	.00	0
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>8,006</b>	<b>161,110</b>	<b>32,253 ( 128,858)</b>	<b>20.02</b>	<b>32,683</b>
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55110-3100	OFFICE SUPPLIES	485	6,000	1,168 ( 4,832)	19.47	1,856
280-55110-3110	POSTAGE	53	450	134 ( 316)	29.76	130
280-55110-3300	TRAVEL	0	2,500	278 ( 2,222)	11.11	517
280-55110-3560	LANDSCAPING	0	19,000	0 ( 19,000)	.00	0
	<b>TOTAL OP SUPPLIES/EXP</b>	<b>538</b>	<b>27,950</b>	<b>1,580 ( 26,370)</b>	<b>5.65</b>	<b>2,504</b>

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

Section 9, Item C.

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>FIXED CHARGES</u>						
280-55110-5200	INSURANCES	1,322	17,000	3,967 ( 13,033)	23.34	4,349
280-55110-5950	TRANSFER TO CAP PROJ FNDS	0	3,300	3,300 0	100.00	3,300
	<b>TOTAL FIXED CHARGES</b>	<b>1,322</b>	<b>20,300</b>	<b>7,267 ( 13,033)</b>	<b>35.80</b>	<b>7,649</b>
	<b>TOTAL LIBRARY ADMINISTRATION</b>	<b>71,338</b>	<b>955,084</b>	<b>226,327 ( 728,757)</b>	<b>23.70</b>	<b>207,808</b>
<b>ADULT SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230	PERIODICALS	1,055	2,900	2,082 ( 818)	71.81	1,455
280-55111-3400	NON-FICTION BOOKS	1,547	14,000	3,370 ( 10,630)	24.07	2,741
280-55111-3420	FICTION BOOKS	1,323	14,000	2,806 ( 11,194)	20.04	2,815
280-55111-3430	LARGE PRINT BOOKS	926	10,000	1,557 ( 8,443)	15.57	1,830
280-55111-3450	MOVIES	286	1,900	428 ( 1,472)	22.55	734
280-55111-3470	AUDIOBOOKS	329	3,200	329 ( 2,871)	10.27	578
280-55111-3510	PROGRAMS	0	2,000	750 ( 1,250)	37.48	113
	<b>TOTAL OP SUPPLIES/EXP</b>	<b>5,466</b>	<b>48,000</b>	<b>11,322 ( 36,678)</b>	<b>23.59</b>	<b>10,265</b>
	<b>TOTAL ADULT SERVICES</b>	<b>5,466</b>	<b>48,000</b>	<b>11,322 ( 36,678)</b>	<b>23.59</b>	<b>10,265</b>

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

Section 9, Item C.

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CHILDREN'S SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230	PERIODICALS	30	300	121 ( 179)	40.37	154
280-55112-3400	NON-FICTION BOOKS	426	6,000	1,205 ( 4,795)	20.09	1,013
280-55112-3420	FICTION BOOKS	398	3,500	685 ( 2,815)	19.57	1,198
280-55112-3440	PAPERBACKS	0	700	0 ( 700)	.00	162
280-55112-3450	MOVIES	40	600	40 ( 560)	6.65	94
280-55112-3470	AUDIOBOOKS	0	700	0 ( 700)	.00	0
280-55112-3510	PROGRAMS	632	9,500	1,234 ( 8,266)	12.99	1,684
280-55112-3530	JE BOOKS	468	6,000	749 ( 5,251)	12.49	776
	<b>TOTAL OP SUPPLIES/EXP</b>	<b>1,994</b>	<b>27,300</b>	<b>4,035 ( 23,265)</b>	<b>14.78</b>	<b>5,081</b>
	<b>TOTAL CHILDREN'S SERVICES</b>	<b>1,994</b>	<b>27,300</b>	<b>4,035 ( 23,265)</b>	<b>14.78</b>	<b>5,081</b>
<b>REFERENCE</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400	NON-FICTION BOOKS	0	0	0	.00	0
280-55114-3490	MICROFILM	0	1,875	1,988	106.00	1,875
	<b>TOTAL OP SUPPLIES/EXP</b>	<b>0</b>	<b>1,875</b>	<b>1,988</b>	<b>106.00</b>	<b>1,875</b>
	<b>TOTAL REFERENCE</b>	<b>0</b>	<b>1,875</b>	<b>1,988</b>	<b>106.00</b>	<b>1,875</b>

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

Section 9, Item C.

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2026 BUDGET	2026 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>YOUNG ADULT SERVICES</b>						
<i>OPERATING SUPPLIES/EXPENSES</i>						
280-55115-3230 PERIODICALS	0	200	0	( 200)	.00	0
280-55115-3420 FICTION BOOKS	496	4,538	1,071	( 3,467)	23.59	638
280-55115-3470 AUDIOBOOKS	0	500	0	( 500)	.00	0
<i>TOTAL OP SUPPLIES/EXP</i>	496	5,238	1,071	( 4,167)	20.44	638
<b>TOTAL YOUNG ADULT SERVICES</b>	<b>496</b>	<b>5,238</b>	<b>1,071</b>	<b>( 4,167)</b>	<b>20.44</b>	<b>638</b>
<b>TOTAL LESTER LIBRARY EXP</b>	<b>79,294</b>	<b>1,037,497</b>	<b>244,742</b>	<b>( 792,755)</b>	<b>23.59</b>	<b>225,668</b>
<b>NET REV OVER EXP</b>	<b>( 67,731)</b>	<b>0</b>	<b>700,244</b>	<b>700,244</b>	<b>.00</b>	<b>686,496</b>



**TWO  
RIVERS**  
WISCONSIN

# December 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 12 MONTHS ENDING DECEMBER 31, 2025

Section 9, Item C.

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>OPERATING REVENUES</b>							
43000 INTERGOVERNMENTAL REVENUE	6,954	82,325	81,900	425	101%	6,998	82,618
46000 CHARGES FOR SERVICE	56,634	573,948	550,000	23,948	104%	61,184	581,192
48000 MISCELLANEOUS REVENUE	19,777	235,989	235,500	489	100%	20,454	236,414
49000 OTHER FINANCING SOURCES	71	1,796	35,650	( 33,854)	5%	157	2,090
<b>TOTAL OPERATING REVENUES</b>	<b>83,437</b>	<b>894,059</b>	<b>903,050</b>	<b>( 8,991)</b>	<b>99%</b>	<b>88,793</b>	<b>902,314</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

Section 9, Item C.

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>OPERATIONS EXPENSES</b>							
51450 INFORMATION SYSTEMS							
53200 WATER & SEWER EXPENSES							
53310 STREET CLEANING	0	20,220	0	20,220	%	0	20,869
53620 PW SOLID WASTE REFUSE	33,521	382,944	410,819	( 27,875)	93%	40,998	376,877
53625 PW SOLID WASTE RECYCLING	101,824	458,702	484,047	( 25,345)	95%	91,057	425,576
<b>TOTAL OPERATIONS EXPENSES</b>	<b>135,345</b>	<b>861,866</b>	<b>894,866</b>	<b>( 33,000)</b>	<b>96%</b>	<b>132,055</b>	<b>823,322</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59904 UNCOLLECTIBLE ACCOUNTS	0	107	300	( 193)	36%	0	109
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	( 13,737)	( 6,955)	13,985	( 20,940)	(50%)	811	7,372
59999 GASB PENSION EXPENSE							
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>( 13,737)</b>	<b>( 6,848)</b>	<b>14,285</b>	<b>( 21,133)</b>	<b>(48%)</b>	<b>811</b>	<b>7,482</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>121,608</b>	<b>855,019</b>	<b>909,151</b>	<b>( 54,132)</b>	<b>94%</b>	<b>132,866</b>	<b>830,804</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>121,608</b>	<b>855,019</b>	<b>909,151</b>	<b>( 54,132)</b>	<b>94%</b>	<b>132,866</b>	<b>830,804</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>( 38,171)</b>	<b>39,040</b>	<b>( 6,101)</b>	<b>45,141</b>	<b>640%</b>	<b>( 44,073)</b>	<b>71,510</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	158,599	158,599				79,264	79,264
BALANCE TRANSFERRED FROM INCOME	( 38,171)	39,040				( 44,073)	71,510

**CITY OF TWO RIVERS**  
 INCOME STATEMENT  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

Section 9, Item C.

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	120,428	197,639				35,191	150,774

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

Section 9, Item C.

**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF WATER</b>							
49461 RESIDENTAL SERVICE	139,842	1,743,488	1,775,300	( 31,812)	98%	142,133	1,739,266
49461 COMMERCIAL SERVICE	21,111	309,547	330,400	( 20,853)	94%	24,867	313,858
49461 INDUSTRIAL SERVICE	12,725	94,778	73,600	21,178	129%	4,435	75,408
49461 MULTIFAMILY SERVICE	7,443	92,720	99,300	( 6,580)	93%	7,683	95,590
49461 IRRIGATION SERVICE							
49461 OTHER SERVICES	108	1,033	0	1,033	%	693	1,443
49464 MUNICIPAL SERVICE	2,527	52,847	40,800	12,047	130%	2,750	49,771
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	1,442	24,811	25,400	( 589)	98%	1,582	26,012
49462 PRIVATE FIRE PROTECTION	2,022	25,412	25,700	( 288)	99%	2,190	26,422
49463 PUBLIC FIRE PROTECTION	63,780	766,372	706,100	60,272	109%	63,775	765,141
<b>TOTAL SALES OF WATER</b>	<b>251,000</b>	<b>3,111,008</b>	<b>3,076,600</b>	<b>34,408</b>	<b>101%</b>	<b>250,108</b>	<b>3,092,911</b>
<b>OTHER OPERATING REVENUES</b>							
49470 FORFEITED DISCOUNTS	410	10,238	9,500	738	108%	914	10,955
49471 MISCELLANEOUS SERVICE REVENUES	0	1,520	1,200	320	127%	120	1,829
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	1,938	23,167	16,500	6,667	140%	1,802	21,321
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>2,347</b>	<b>34,926</b>	<b>27,200</b>	<b>7,726</b>	<b>128%</b>	<b>2,836</b>	<b>34,106</b>
<b>TOTAL OPERATING REVENUES</b>	<b>253,347</b>	<b>3,145,934</b>	<b>3,103,800</b>	<b>42,134</b>	<b>101%</b>	<b>252,944</b>	<b>3,127,017</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

Section 9, Item C.

**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>SOURCE OF SUPPLY EXPENSES</b>							
56500 OTHER EARNINGS	0	0	0	0	%	0	0
59600 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	1,672	11,092	8,000	3,092	139%	1,672	10,032
59603 MISCELLANEOUS OPERATING EXPENSE	0	964	1,500	( 536)	64%	0	1,240
59613 MAINT OF LAKE INTAKE	194	15,793	31,100	( 15,307)	51%	31	953
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>1,866</b>	<b>27,848</b>	<b>40,600</b>	<b>( 12,752)</b>	<b>69%</b>	<b>1,703</b>	<b>12,225</b>
<b>PUMPING EXPENSES</b>							
59620 OPERATION, SUPERVISION & ENGINEERING	4,864	57,475	57,000	475	101%	4,726	55,632
59623 FUEL PURCHASED FOR PUMPING	2,856	41,489	45,000	( 3,511)	92%	5,807	36,822
59624 PUMPING LABOR & EXPENSES	2,084	19,856	22,900	( 3,044)	87%	1,938	17,245
59626 MISCELLANEOUS EXPENSE	596	3,278	4,800	( 1,522)	68%	298	2,460
59631 MAINT OF STRUCTURES	0	( 2,060)	1,000	( 3,060)	(206%)	0	( 1,531)
59633 MAINT OF PUMPING EQUIPMENT							
<b>TOTAL PUMPING EXPENSES</b>	<b>10,400</b>	<b>120,038</b>	<b>130,700</b>	<b>( 10,662)</b>	<b>92%</b>	<b>12,768</b>	<b>110,627</b>
<b>WATER TREATMENT EXPENSE</b>							
59640 OPERATION, SUPERVISION & ENGINEERING	4,864	57,475	57,000	475	101%	4,726	55,632
59641 CHEMICALS	4,139	47,196	65,000	( 17,804)	73%	9,581	55,905
59642 OPERATIONS LABOR & EXPENSE	36,953	215,982	222,250	( 6,268)	97%	23,096	200,801
59643 MISCELLANEOUS EXPENSE	54,704	201,156	200,200	956	100%	14,620	137,295
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	135	3,452	3,500	( 48)	99%	106	2,297
59652 MAINT OF WATER TREATMENT EQUIPMENT	2,963	29,009	39,900	( 10,891)	73%	3,766	29,278
<b>TOTAL WATER TREATMENT EXPENSE</b>	<b>103,758</b>	<b>554,270</b>	<b>587,850</b>	<b>( 33,580)</b>	<b>94%</b>	<b>55,895</b>	<b>481,209</b>

**CITY OF TWO RIVERS**  
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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
<b>TRANSMISSION &amp; DISTRIBUTION EXPENSE</b>							
59660 OPERATION SUPERVISION & ENGINEERING							
59661 OPERATION STORAGE FACILITY	4,093	39,977	38,050	1,927	105%	2,478	26,826
59662 OPERATION MAINS	8,746	43,856	73,400	( 29,544)	60%	2,721	48,081
59663 METER EXPENSE	( 35,423)	( 28,821)	37,700	( 66,521)	(76%)	( 17)	18,673
59664 CUSTOMER INSTALLATION EXPENSE	3,416	26,906	27,600	( 694)	97%	3,988	37,284
59665 MISCELLANEOUS EXPENSES	6,920	56,208	64,200	( 7,992)	88%	6,142	59,911
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS							
59672 MAINT OF RESEVOIR & STANDPIPE	625	20,865	78,600	( 57,735)	27%	11,234	81,667
59673 MAINT OF MAINS	31,018	102,460	94,700	7,760	108%	17,748	76,507
59675 MAINT OF SERVICES	17,576	117,152	78,400	38,752	149%	7,981	87,484
59676 MAINT OF METERS	1,103	4,463	11,200	( 6,737)	40%	467	6,002
59677 MAINT OF HYDRANTS	7,154	42,551	37,900	4,651	112%	1,735	22,422
59678 MAINT OF MISC PLANT	90	9,202	15,000	( 5,798)	61%	6,929	19,967
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION EXPENSE</b>	<b>45,318</b>	<b>434,819</b>	<b>556,750</b>	<b>( 121,931)</b>	<b>78%</b>	<b>61,405</b>	<b>484,824</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59901 SUPERVISION	1,727	20,619	20,850	( 231)	99%	1,746	19,462
59902 METER READING	1,643	19,865	25,950	( 6,085)	77%	1,936	21,309
59903 CUSTOMER ACCTG & COLLECTION	7,733	72,353	71,850	503	101%	7,698	67,050
59904 UNCOLLECTIBLE ACCOUNTS	0	234	2,500	( 2,266)	9%	( 3,292)	( 5,095)
59906 CUSTOMER SERVICE & INFORMATION	0	0	750	( 750)	%	0	0
59910 SALES EXPENSE							
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>11,103</b>	<b>113,072</b>	<b>121,900</b>	<b>( 8,828)</b>	<b>93%</b>	<b>8,088</b>	<b>102,727</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59920 ADMINISTRATIVE & GENERAL SALARIES	12,186	117,016	140,000	( 22,984)	84%	11,761	117,200
59921 OFFICE SUPPLIES & EXPENSES	739	4,215	3,300	915	128%	525	4,972
59923 OUTSIDE SERVICES EMPLOYED	9,676	98,899	104,350	( 5,451)	95%	11,693	113,605
59924 PROPERTY INSURANCE	3,322	44,167	45,105	( 938)	98%	3,800	40,906
59925 INJURIES & DAMAGES	3,081	18,432	19,000	( 568)	97%	2,937	18,363
59926 EMPLOYEE PENSIONS & BENEFITS	14,299	161,284	240,200	( 78,916)	67%	( 6,382)	175,809

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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	330,736	356,985	21,350	335,635	1,672%	238,524	267,831
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>374,040</b>	<b>800,998</b>	<b>576,305</b>	<b>224,693</b>	<b>139%</b>	<b>262,857</b>	<b>738,686</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>546,484</b>	<b>2,051,045</b>	<b>2,014,105</b>	<b>36,941</b>	<b>102%</b>	<b>402,716</b>	<b>1,930,298</b>
<b>OTHER OPERATING EXPENSES</b>							
49403 DEPRECIATION EXPENSE	97,896	647,147	560,000	87,147	116%	57,446	580,574
49425 AMORTIZATION							
49408 TAXES	( 2,058)	340,341	402,300	( 61,959)	85%	25,958	357,303
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>95,838</b>	<b>987,487</b>	<b>962,300</b>	<b>25,187</b>	<b>103%</b>	<b>83,404</b>	<b>937,877</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>642,322</b>	<b>3,038,533</b>	<b>2,976,405</b>	<b>62,128</b>	<b>102%</b>	<b>486,120</b>	<b>2,868,174</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>( 388,976)</b>	<b>107,401</b>	<b>127,395</b>	<b>( 19,994)</b>	<b>84%</b>	<b>( 233,176)</b>	<b>258,842</b>
<b>OTHER INCOME</b>							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	4,398	7,000	( 2,602)	63%	7,858	11,206
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	( 678)	( 1,782)	( 7,000)	5,218	(25%)	0	( 297)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	9,038	97,425	100,000	( 2,575)	97%	0	78,193
43000 GRANT REVENUE	164,711	464,521	0	464,521	%	0	5,836
49421 MISCELLANEOUS NON-OPERATING INCOME	1,335,055	1,335,521	200,000	1,135,521	668%	364,129	365,719
<b>TOTAL OTHER INCOME</b>	<b>1,508,126</b>	<b>1,900,082</b>	<b>300,000</b>	<b>1,600,082</b>	<b>633%</b>	<b>371,987</b>	<b>460,657</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>1,119,151</b>	<b>2,007,483</b>	<b>427,395</b>	<b>1,580,088</b>	<b>470%</b>	<b>138,811</b>	<b>719,500</b>

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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
<b>INTEREST &amp; OTHER CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	24,368	131,796	135,000	( 3,204)	98%	26,407	129,720
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
<b>TOTAL INTEREST CHARGES</b>	<b>24,368</b>	<b>131,796</b>	<b>135,000</b>	<b>( 3,204)</b>	<b>98%</b>	<b>26,407</b>	<b>129,720</b>
<b>NET INCOME (LOSS)</b>	<b>1,094,782</b>	<b>1,875,687</b>	<b>292,395</b>	<b>1,583,292</b>	<b>641%</b>	<b>112,403</b>	<b>589,780</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	9,495,116	9,495,116				8,875,451	8,875,451
BALANCE TRANSFERRED FROM INCOME	1,094,782	1,877,249				112,598	590,560
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>10,589,898</b>	<b>11,372,365</b>				<b>8,988,049</b>	<b>9,466,011</b>

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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
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF ELECTRICITY</b>							
49440 URBAN RESIDENTIAL SALES	367,235	4,487,208	4,425,100	62,108	101%	376,927	4,289,466
49441 RURAL SALES	2,687	26,643	25,200	1,443	106%	2,528	24,894
49442 COMMERCIAL SALES-CS1	91,619	1,117,805	1,090,100	27,705	103%	98,623	1,046,996
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	95,258	1,154,228	1,117,100	37,128	103%	93,687	1,078,729
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	150,016	2,097,875	2,207,300	( 109,425)	95%	154,012	2,081,454
49443 INDUSTRIAL SALES-CP3	41,193	494,410	507,800	( 13,390)	97%	34,336	454,379
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	( 26)	( 26)	10,400	( 10,426)	%	( 514)	903
49444 PUBLIC STREET LIGHTING	14,605	171,883	173,900	( 2,017)	99%	14,920	168,873
49448 INTERDEPARTMENTAL SALES	2,372	30,772	32,100	( 1,328)	96%	1,191	18,419
<b>TOTAL SALES OF ELECTRICITY</b>	<b>764,959</b>	<b>9,580,798</b>	<b>9,589,000</b>	<b>( 8,202)</b>	<b>100%</b>	<b>775,710</b>	<b>9,164,112</b>
<b>OTHER OPERATING REVENUES</b>							
49450 FORFEITED DISCOUNTS	775	30,651	18,500	12,151	166%	2,148	27,077
49451 MISCELLANEOUS SERVICE REVENUES	0	0	5,000	( 5,000)	%	0	50
49454 RENT FROM ELECTRIC PROPERTY	0	79,839	116,000	( 36,162)	69%	0	80,270
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	341	40,024	18,500	21,524	216%	( 4,823)	11,959
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>1,116</b>	<b>150,513</b>	<b>158,000</b>	<b>( 7,487)</b>	<b>95%</b>	<b>( 2,675)</b>	<b>119,356</b>
<b>TOTAL OPERATING REVENUES</b>	<b>766,075</b>	<b>9,731,311</b>	<b>9,747,000</b>	<b>( 15,689)</b>	<b>100%</b>	<b>773,035</b>	<b>9,283,468</b>

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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
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
POWER PRODUCTION EXPENSES							
59555	<b>514,600</b>	<b>6,936,943</b>	<b>6,930,000</b>	<b>6,943</b>	<b>100%</b>	<b>509,075</b>	<b>6,516,231</b>
<b>TOTAL POWER PRODUCTION EXPENSES</b>	514,600	6,936,943	6,930,000	6,943	100%	509,075	6,516,231

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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
<b>DISTRIBUTION EXPENSES</b>							
59580 OPERATION, SUPERVISION & ENGINEERING							
59582 STATION EXPENSES	5,930	32,686	26,200	6,486	125%	2,757	33,922
59583 OVERHEAD LINE EXPENSES	54	1,008	7,250	( 6,242)	14%	( 2,199)	4,982
59584 UNDERGROUND LINE EXPENSE	6,199	79,435	54,900	24,535	145%	847	79,366
59585 STREET LIGHTING EXPENSES	0	0	600	( 600)	%	( 1,206)	( 140)
59586 METER EXPENSES	( 137,760)	( 80,342)	67,400	( 147,742)	(119%)	( 8,118)	35,590
59587 CUSTOMER INSTALLATION EXPENSES	4,503	36,296	19,800	16,496	183%	5,049	31,282
59588 OPERATION MISC DISTRIBUTION	( 9,640)	207,295	271,875	( 64,580)	76%	8,496	207,200
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	( 32,575)	52,577	38,800	13,777	136%	( 16,746)	26,414
59593 MAINTENANCE OF OVERHEAD LINES	34,721	302,607	248,600	54,007	122%	40,086	250,277
59594 MAINTENANCE OF UNDERGROUND LINES	( 2,474)	5,777	9,700	( 3,923)	60%	( 5,846)	3,401
59595 MAINTENANCE OF LINE TRANSFORMERS	15	2,538	5,000	( 2,462)	51%	( 1,600)	9,606
59596 MAINTENANCE OF STREET LIGHTING	( 249)	1,329	8,900	( 7,571)	15%	76	10,123
59597 MAINT OF ELECTRIC METERS	0	0	0	0	%	( 2,422)	( 282)
59598 MAINT OF MISC DISTRIBUTION PLANT	( 953)	8,626	14,000	( 5,374)	62%	( 83)	12,873
59828 TRANSPORTATION EXPENSES							
<b>TOTAL DISTRIBUTION EXPENSES</b>	( 132,227)	649,833	773,025	( 123,192)	84%	19,091	704,613
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59901 SUPERVISION	2,116	25,275	25,500	( 225)	99%	2,140	23,858
59902 METER READING EXPENSES	2,666	34,560	38,000	( 3,440)	91%	2,990	35,951
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	2,052	95,502	108,000	( 12,498)	88%	9,202	95,735
59904 UNCOLLECTIBLE ACCOUNTS	0	4,050	10,000	( 5,950)	41%	( 2,656)	( 529)
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	6,834	159,387	181,500	( 22,113)	88%	11,676	155,015
<b>SALES EXPENSE</b>							
59913 ADVERTISING EXPENSE	0	50	500	( 450)	10%	0	250
<b>TOTAL SALES EXPENSES</b>	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
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59920 ADMINISTRATIVE & GENERAL SALARIES	29,304	298,110	278,000	20,110	107%	28,419	293,546
59921 OFFICE SUPPLIES & EXPENSES	( 7,030)	2,942	16,650	( 13,708)	18%	( 2,944)	6,583
59923 OUTSIDE SERVICES EMPLOYED	11,713	133,233	105,461	27,772	126%	10,621	125,321
59924 PROPERTY INSURANCE	2,312	35,166	39,000	( 3,834)	90%	3,193	36,120
59925 INJURIES & DAMAGES	1,281	12,953	15,000	( 2,047)	86%	1,243	12,985
59926 EMPLOYEE PENSIONS & BENEFITS	9,570	301,284	325,480	( 24,196)	93%	( 5,714)	240,874
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	( 2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	5,478	122,153	102,200	19,953	120%	3,268	113,691
59932 MAINT OFFICE & COMMUNICATIONS	2,255	7,302	13,100	( 5,798)	56%	599	13,562
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>54,882</b>	<b>913,143</b>	<b>896,891</b>	<b>16,252</b>	<b>102%</b>	<b>38,684</b>	<b>842,683</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>444,089</b>	<b>8,659,356</b>	<b>8,781,916</b>	<b>( 122,560)</b>	<b>99%</b>	<b>578,526</b>	<b>8,218,792</b>
<b>OTHER OPERATING EXPENSES</b>							
59403 DEPRECIATION & AMORTIZATION EXPENSE	78,371	499,813	450,000	49,813	111%	61,495	482,711
59408 TAXES	2,200	305,605	359,500	( 53,895)	85%	23,521	314,828
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>80,571</b>	<b>805,418</b>	<b>809,500</b>	<b>( 4,082)</b>	<b>99%</b>	<b>85,016</b>	<b>797,539</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>524,660</b>	<b>9,464,774</b>	<b>9,591,416</b>	<b>( 126,642)</b>	<b>99%</b>	<b>663,542</b>	<b>9,016,330</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>241,414</b>	<b>266,537</b>	<b>155,584</b>	<b>110,953</b>	<b>171%</b>	<b>109,493</b>	<b>267,138</b>

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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
<b>OTHER INCOME</b>							
49415 REVENUE FROM MDSE & JOBBING	( 57,615)	8,396	15,000	( 6,604)	56%	24,379	77,577
49416 MERCHANDISING & JOBBING COST	( 1,458)	( 7,796)	( 15,000)	7,204	(52%)	( 1,534)	( 75,480)
49421 MISCELLANEOUS NONOPERATING INCOME	171,290	174,979	2,000	172,979	8,749%	69,939	156,012
49419 INTEREST & DIVIDEND INCOME							
49439 APPROP OF INCOME TO MUNICIPAL	( 3,222)	( 17,326)	( 18,000)	674	(96%)	( 2,102)	( 10,518)
<b>TOTAL OTHER INCOME</b>	<b>108,997</b>	<b>158,253</b>	<b>( 16,000)</b>	<b>174,253</b>	<b>989%</b>	<b>90,682</b>	<b>147,590</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>350,411</b>	<b>424,791</b>	<b>139,584</b>	<b>285,207</b>	<b>304%</b>	<b>200,175</b>	<b>414,728</b>
<b>OTHER INCOME DEDUCTIONS</b>							
49426 OTHER INCOME DEDUCTIONS	0	2,314	2,500	( 186)	93%	0	2,410
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	<b>0</b>	<b>2,314</b>	<b>2,500</b>	<b>( 186)</b>	<b>93%</b>	<b>0</b>	<b>2,410</b>
<b>INTEREST CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	544	5,466	7,100	( 1,634)	77%	603	7,992
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
<b>TOTAL INTEREST CHARGES</b>	<b>544</b>	<b>5,466</b>	<b>7,100</b>	<b>( 1,634)</b>	<b>77%</b>	<b>603</b>	<b>7,992</b>
<b>NET INCOME (LOSS)</b>	<b>349,867</b>	<b>417,010</b>	<b>129,984</b>	<b>287,026</b>	<b>321%</b>	<b>199,572</b>	<b>404,327</b>
<b>EARNED SURPLUS</b>							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	10,811,408	10,811,408				10,353,162	10,353,162
BALANCE TRANSFERRED FROM INCOME	349,867	417,010				199,572	404,327
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>11,161,275</b>	<b>11,228,418</b>				<b>10,552,734</b>	<b>10,757,488</b>

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**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>OPERATING REVENUES</b>							
49000 OPERATING REVENUE	0	0	0	0	%	0	0
49540 RENT FROM CLEC PROPERTY	1,324	15,885	0	15,885	%	1,324	15,885
<b>TOTAL OPERATING REVENUES</b>	1,324	15,885	0	15,885	%	1,324	15,885

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**FOR THE 12 MONTHS ENDING DECEMBER 31, 2025**

Section 9, Item C.

**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT	
<b>OPERATING EXPENSES</b>								
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>								
<b>DISTRIBUTION EXPENSES</b>								
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
<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>0</b>	<b>0</b>	<b>2,250 (</b>	<b>2,250)</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>								
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
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>0</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

Section 9, Item C.

**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	3,535	5,895	( 2,360)	60%	249	5,821
59931 OPERATION RENTS	0	0	0	0	%	0	0
59932 MAINT OFFICE & COMMUNICATION	0	0	0	0	%	0	0
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>249</b>	<b>3,535</b>	<b>6,495</b>	<b>( 2,960)</b>	<b>54%</b>	<b>249</b>	<b>5,821</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>249</b>	<b>3,535</b>	<b>8,745</b>	<b>( 5,210)</b>	<b>40%</b>	<b>249</b>	<b>5,821</b>
<b>OTHER OPERATING EXPENSES</b>							
49030 DEPRECIATION EXPENSE	1,500	18,002	18,000	2	100%	1,520	18,240
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>1,500</b>	<b>18,002</b>	<b>18,000</b>	<b>2</b>	<b>100%</b>	<b>1,520</b>	<b>18,240</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>1,749</b>	<b>21,537</b>	<b>26,745</b>	<b>( 5,208)</b>	<b>81%</b>	<b>1,769</b>	<b>24,061</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>( 425)</b>	<b>( 5,652)</b>	<b>( 26,745)</b>	<b>21,093</b>	<b>(21%)</b>	<b>( 445)</b>	<b>( 8,176)</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

Section 9, Item C.

**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
<b>OTHER INCOME</b>							
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
<b>TOTAL OTHER INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>( 425)</b>	<b>( 5,652)</b>	<b>( 26,745)</b>	<b>21,093</b>	<b>(21%)</b>	<b>( 445)</b>	<b>( 8,176)</b>
<b>INTEREST CHARGES</b>							
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
<b>TOTAL INTEREST CHARGES</b>	<b>0</b>	<b>0</b>	<b>( 15,885)</b>	<b>15,885</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>NET INCOME (LOSS)</b>	<b>( 425)</b>	<b>( 5,652)</b>	<b>( 10,860)</b>	<b>5,208</b>	<b>(52%)</b>	<b>( 445)</b>	<b>( 8,176)</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	( 228,847)	( 228,847)				( 220,671)	( 220,671)
BALANCE TRANSFERRED FROM INCOME	( 425)	( 5,652)				( 445)	( 8,176)
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>( 229,272)</b>	<b>( 234,498)</b>				<b>( 221,116)</b>	<b>( 228,847)</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

Section 9, Item C.

**STORMWATER UTILITY - FUND 680**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>USER FEES</b>							
46010 RESIDENTAL SERVICE	28,636	355,859	354,000	1,859	101%	29,918	358,815
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	433	400	33	108%	36	426
46040 NON RESIDENTIAL	22,640	256,516	262,000	( 5,484)	98%	21,407	256,403
46050 INTERDEPARTMENTAL	3,226	38,789	38,700	89	100%	3,131	38,717
<b>TOTAL USER FEES</b>	<b>54,538</b>	<b>651,596</b>	<b>655,100</b>	<b>( 3,504)</b>	<b>99%</b>	<b>54,492</b>	<b>654,360</b>
<b>OTHER OPERATING REVENUES</b>							
49470 FORFEITED DISCOUNTS	70	1,870	1,500	370	125%	142	1,970
49010 PERMIT FEES	0	136	0	136	%	0	80
48600 CONTRIBUTIONS IN AID/GRANT REVENUE	0	74,475	45,000	29,475	165%	0	117,517
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	14,624	14,624	14,624	0	100%	0	0
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>14,694</b>	<b>91,809</b>	<b>63,924</b>	<b>27,885</b>	<b>144%</b>	<b>142</b>	<b>121,672</b>
<b>TOTAL OPERATING REVENUES</b>	<b>69,231</b>	<b>743,405</b>	<b>719,024</b>	<b>24,381</b>	<b>103%</b>	<b>54,634</b>	<b>776,032</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

Section 9, Item C.

**STORMWATER UTILITY - FUND 680**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT	
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>								
59710	STREET DEBRIS MANAGEMENT	828	86,350	110,972	( 24,622)	78%	1,520	53,481
59720	VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730	MAINTENANCE OF COLLECTION SYSTEM	17,723	90,768	114,142	( 23,375)	80%	16,731	42,306
59740	MAINTENANCE OF OPEN CHANNEL DRAINAGE	0	0	37,178	( 37,178)	%	0	60
59750	MAINTENANCE OF STORMWATER PONDS	0	8,506	34,132	( 25,626)	25%	1,022	4,162
59760	WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770	REGULATORY COMPLIANCE	10,838	64,988	155,444	( 90,456)	42%	17,020	71,400
59790	ADMINISTRATIVE CHARGES	2,931	25,836	24,397	1,439	106%	2,275	24,787
59795	EMPLOYEE PENSIONS & BENEFITS	1,722	25,386	65,219	( 39,833)	39%	1,745	23,317
	<b>TOTAL OPERATING EXPENSES</b>	<b>34,041</b>	<b>301,833</b>	<b>541,484</b>	<b>( 239,651)</b>	<b>56%</b>	<b>40,313</b>	<b>219,513</b>
<b>OTHER OPERATING EXPENSES</b>								
59403	DEPRECIATION EXPENSE	19,156	140,620	110,000	30,620	128%	23,515	130,353
59408	TAXES	595	8,201	18,542	( 10,341)	44%	637	7,699
59427	INTEREST ON LONG-TERM DEBT	5,761	66,085	76,624	( 10,539)	86%	6,054	70,417
	<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>59,553</b>	<b>516,739</b>	<b>746,650</b>	<b>( 229,911)</b>	<b>69%</b>	<b>70,519</b>	<b>427,981</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>59,553</b>	<b>516,739</b>	<b>746,650</b>	<b>( 229,911)</b>	<b>69%</b>	<b>70,519</b>	<b>427,981</b>
	<b>NET OPERATING INCOME (LOSS)</b>	<b>9,678</b>	<b>226,666</b>	<b>( 27,626)</b>	<b>254,292</b>	<b>820%</b>	<b>( 15,885)</b>	<b>348,051</b>
<b>EARNED SURPLUS</b>								
34100	UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	4,658,890	4,658,890				4,300,706	4,300,706
	BALANCE TRANSFERRED FROM INCOME	9,678	226,666				( 15,885)	348,051
	<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>4,668,568</b>	<b>4,885,556</b>				<b>4,284,821</b>	<b>4,648,758</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

Section 9, Item C.

**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF SEWER</b>							
49221 RESIDENTAL SERVICE	198,518	2,189,882	2,164,188	25,694	101%	179,299	2,170,110
49222 COMMERCIAL SERVICE	51,917	588,502	546,000	42,502	108%	47,717	574,818
49224 GOVERNMENT SERVICE	4,417	80,418	88,400	( 7,982)	91%	6,109	89,469
49626 INTERDEPARTMENTAL SERVICE	6,183	96,318	101,808	( 5,490)	95%	8,401	108,611
49263 INDUSTRIAL SERVICE	15,393	116,133	104,000	12,133	112%	6,878	101,862
<b>TOTAL SALES OF SEWER</b>	<b>276,428</b>	<b>3,071,252</b>	<b>3,004,396</b>	<b>66,856</b>	<b>102%</b>	<b>248,406</b>	<b>3,044,870</b>
<b>OTHER OPERATING REVENUES</b>							
49350 MISCELLANEOUS OPERATING REVENUES	375	144,560	90,000	54,560	161%	819	7,485
49450 CUSTOMER FORFIETED DISCOUNTS	423	10,339	7,800	2,539	133%	911	11,131
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>798</b>	<b>154,899</b>	<b>97,800</b>	<b>57,099</b>	<b>158%</b>	<b>1,731</b>	<b>18,616</b>
<b>TOTAL OPERATING REVENUES</b>	<b>277,225</b>	<b>3,226,151</b>	<b>3,102,196</b>	<b>123,955</b>	<b>104%</b>	<b>250,136</b>	<b>3,063,486</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025  
**SEWER DISTRIBUTION DETAIL - FUND 690**

Section 9, Item C.

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>OPERATIONS EXPENSES</b>							
59820 OPERATION PLANT & LIFT STATION	50,639	561,223	554,050	7,173	101%	59,575	549,143
59823 CHLORINE	0	3,444	3,000	444	115%	0	0
59824 PHOSPHORUS REMOVAL CHEMICALS	11,177	91,279	85,000	6,279	107%	11,177	80,869
59825 SLUDGE CONDITIONING CHEMICALS	12,459	86,062	46,000	40,062	187%	0	35,037
59827 OTHER OPERATING SUPPLIES	8,111	26,817	32,000	( 5,183)	84%	5,924	18,901
59828 TRANSPORTATION EXPENSES	16	19,917	29,000	( 9,083)	69%	275	32,182
<b>TOTAL OPERATIONS EXPENSES</b>	<b>82,401</b>	<b>788,742</b>	<b>749,050</b>	<b>39,692</b>	<b>105%</b>	<b>76,951</b>	<b>716,132</b>
<b>MAINTENANCE EXPENSE</b>							
59831 MAINT OF SEWER COLLECTION SYSTEMS	70,164	203,532	202,547	985	100%	28,235	137,585
59832 MAINT OF COLLECTION SYSTEMS PUMP EQUIP	0	288	15,000	( 14,712)	2%	0	6,132
59833 MAINT OF TREATMENT DIST PLANT EQUIP	7,256	121,828	128,082	( 6,254)	95%	4,207	105,408
59834 MAINT OF GENERAL PLANT STRUCTURES & EQUIP	3,993	34,440	32,000	2,440	108%	5,107	23,183
<b>TOTAL MAINTENANCE EXPENSE</b>	<b>81,412</b>	<b>360,088</b>	<b>377,629</b>	<b>( 17,541)</b>	<b>95%</b>	<b>37,549</b>	<b>272,309</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59840 BILLING, COLLECTING & ACCOUNTING	9,701	92,236	91,561	675	101%	9,108	86,548
59842 METER READING	1,608	19,482	24,963	( 5,481)	78%	1,899	20,891
59843 UNCOLLECTIBLE ACCOUNTS	0	302	5,000	( 4,698)	6%	0	552
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>11,310</b>	<b>112,020</b>	<b>121,524</b>	<b>( 9,504)</b>	<b>92%</b>	<b>11,007</b>	<b>107,991</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

Section 9, Item C.

**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59850 ADMINISTRATIVE & GENERAL SALARIES	19,020	195,612	204,821	( 9,209)	96%	19,312	194,520
59851 OFFICE SUPPLIES & EXPENSE	174	605	1,220	( 615)	50%	39	608
59852 OUTSIDE SERVICES EMPLOYED	21,586	103,221	86,936	16,285	119%	5,336	77,412
59853 INSURANCE EXPENSE	6,623	64,314	61,235	3,079	105%	5,260	57,017
59854 EMPLOYEE PENSION & BENEFITS	12,485	157,349	161,492	( 4,143)	97%	12,351	148,995
59855 REGULATORY COMMISSION EXPENSE	0	11,703	15,000	( 3,297)	78%	0	14,022
59856 MISC GENERAL EXPENSES	0	823	4,000	( 3,177)	21%	0	1,191
59857 RENTS	6,131	85,783	108,000	( 22,217)	79%	6,778	99,013
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>66,020</b>	<b>619,410</b>	<b>642,704</b>	<b>( 23,294)</b>	<b>96%</b>	<b>49,078</b>	<b>592,778</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>241,143</b>	<b>1,880,260</b>	<b>1,890,907</b>	<b>( 10,647)</b>	<b>99%</b>	<b>174,585</b>	<b>1,689,210</b>
<b>OTHER OPERATING EXPENSES</b>							
59403 DEPRECIATION EXPENSE	223,109	883,930	763,500	120,430	116%	135,156	849,160
59408 TAX EXPENSE	29,181	344,764	346,635	( 1,871)	99%	29,102	343,250
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>252,291</b>	<b>1,228,694</b>	<b>1,110,135</b>	<b>118,559</b>	<b>111%</b>	<b>164,258</b>	<b>1,192,410</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>493,433</b>	<b>3,108,954</b>	<b>3,001,042</b>	<b>107,912</b>	<b>104%</b>	<b>338,843</b>	<b>2,881,619</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>( 216,208)</b>	<b>117,197</b>	<b>101,154</b>	<b>16,043</b>	<b>116%</b>	<b>( 88,707)</b>	<b>181,867</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025  
**SEWER DISTRIBUTION DETAIL - FUND 690**

Section 9, Item C.

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OTHER INCOME</b>							
48600 CONTRIBUTION IN AID	6,149	279,946	0	279,946	%	( 124,756)	0
43000 GRANT REVENUE	0	0	48,465	( 48,465)	%	0	87,903
49210 TRANSFERS IN	7,353	80,045	63,160	16,885	127%	0	63,160
<b>TOTAL OTHER INCOME</b>	<b>13,503</b>	<b>359,991</b>	<b>111,625</b>	<b>248,366</b>	<b>323%</b>	<b>( 124,756)</b>	<b>151,063</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHGS</b>	<b>( 202,705)</b>	<b>477,188</b>	<b>212,779</b>	<b>264,409</b>	<b>224%</b>	<b>( 213,463)</b>	<b>332,930</b>
<b>INTEREST CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	( 31,827)	( 216,597)	( 200,000)	( 16,597)	(108%)	( 20,227)	( 199,198)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
<b>TOTAL INTEREST CHARGES</b>	<b>( 31,827)</b>	<b>( 216,597)</b>	<b>( 200,000)</b>	<b>( 16,597)</b>	<b>(108%)</b>	<b>( 20,227)</b>	<b>( 199,198)</b>
<b>NET INCOME (LOSS)</b>	<b>( 234,533)</b>	<b>260,591</b>	<b>12,779</b>	<b>247,812</b>	<b>2,039%</b>	<b>( 233,690)</b>	<b>133,732</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	6,293,916	6,293,916				6,226,358	6,226,358
BALANCE TRANSFERRED FROM INCOME	( 234,533)	260,591				( 233,690)	133,732
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>6,059,384</b>	<b>6,554,507</b>				<b>5,992,667</b>	<b>6,360,090</b>



**TWO  
RIVERS**  
WISCONSIN

# January 2026 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 1 MONTHS ENDING JANUARY 31, 2026

Section 9, Item C.

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>OPERATING REVENUES</b>							
43000	7,000	7,000	81,900	(	74,900)	7,000	7,000
46000	40,397	40,397	586,000	(	545,603)	44,608	44,608
48000	19,778	19,778	236,000	(	216,222)	19,612	19,612
49000	221	221	1,900	(	1,679)	137	137
<b>TOTAL OPERATING REVENUES</b>	<b>67,395</b>	<b>67,395</b>	<b>905,800</b>	<b>(</b>	<b>838,405)</b>	<b>71,356</b>	<b>71,356</b>

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Section 9, Item C.

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>OPERATIONS EXPENSES</b>							
51450	INFORMATION SYSTEMS						
53200	WATER & SEWER EXPENSES						
53310	STREET CLEANING						
53620	PW SOLID WASTE REFUSE	33,732	33,732	432,035	( 398,303)	8%	24,527
53625	PW SOLID WASTE RECYCLING	30,964	30,964	500,285	( 469,321)	6%	25,078
	<b>TOTAL OPERATIONS EXPENSES</b>	<b>64,696</b>	<b>64,696</b>	<b>932,320</b>	<b>( 867,624)</b>	<b>7%</b>	<b>49,605</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59904	UNCOLLECTIBLE ACCOUNTS	0	0	300	( 300)	%	0
59923	OUTSIDE SERVICES EMPLOYEED						
59427	INTEREST ON LONG-TERM DEBT	13	13	158	( 145)	8%	811
59999	GASB PENSION EXPENSE						
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>13</b>	<b>13</b>	<b>458</b>	<b>( 445)</b>	<b>3%</b>	<b>811</b>
	<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>64,709</b>	<b>64,709</b>	<b>932,778</b>	<b>( 868,068)</b>	<b>7%</b>	<b>50,416</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>64,709</b>	<b>64,709</b>	<b>932,778</b>	<b>( 868,068)</b>	<b>7%</b>	<b>50,416</b>
	<b>NET OPERATING INCOME (LOSS)</b>	<b>2,686</b>	<b>2,686</b>	<b>( 26,978)</b>	<b>29,664</b>	<b>10%</b>	<b>20,940</b>
<b>EARNED SURPLUS</b>							
34100	UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	197,639	197,639			158,599	158,599
	BALANCE TRANSFERRED FROM INCOME	2,686	2,686			20,940	20,940

**CITY OF TWO RIVERS**  
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**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	200,325	200,325				179,539	179,539

**CITY OF TWO RIVERS**  
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Section 9, Item C.

**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF WATER</b>							
49461 RESIDENTAL SERVICE	147,926	147,926	1,761,300	( 1,613,374)	8%	148,193	148,193
49461 COMMERCIAL SERVICE	24,425	24,425	329,400	( 304,975)	7%	25,229	25,229
49461 INDUSTRIAL SERVICE	10,543	10,543	76,300	( 65,757)	14%	5,528	5,528
49461 MULTIFAMILY SERVICE	8,239	8,239	100,600	( 92,361)	8%	8,719	8,719
49461 IRRIGATION SERVICE							
49461 OTHER SERVICES	321	321	0	321	%	0	0
49464 MUNICIPAL SERVICE	2,554	2,554	41,900	( 39,346)	6%	2,582	2,582
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	1,778	1,778	23,800	( 22,022)	7%	2,090	2,090
49462 PRIVATE FIRE PROTECTION	2,073	2,073	26,100	( 24,027)	8%	2,190	2,190
49463 PUBLIC FIRE PROTECTION	63,756	63,756	732,800	( 669,044)	9%	63,736	63,736
<b>TOTAL SALES OF WATER</b>	<b>261,616</b>	<b>261,616</b>	<b>3,092,200</b>	<b>( 2,830,585)</b>	<b>8%</b>	<b>258,266</b>	<b>258,266</b>
<b>OTHER OPERATING REVENUES</b>							
49470 FORFEITED DISCOUNTS	1,371	1,371	9,500	( 8,129)	14%	741	741
49471 MISCELLANEOUS SERVICE REVENUES	40	40	1,200	( 1,160)	3%	200	200
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	2,126	2,126	56,000	( 53,874)	4%	1,874	1,874
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>3,537</b>	<b>3,537</b>	<b>66,700</b>	<b>( 63,163)</b>	<b>5%</b>	<b>2,815</b>	<b>2,815</b>
<b>TOTAL OPERATING REVENUES</b>	<b>265,152</b>	<b>265,152</b>	<b>3,158,900</b>	<b>( 2,893,748)</b>	<b>8%</b>	<b>261,080</b>	<b>261,080</b>

**CITY OF TWO RIVERS**  
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 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

Section 9, Item C.

**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>SOURCE OF SUPPLY EXPENSES</b>							
56500 OTHER EARNINGS							
59600 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	0	0	10,000	( 10,000)	%	0	0
59603 MISCELLANEOUS OPERATING EXPENSE	0	0	1,500	( 1,500)	%	0	0
59613 MAINT OF LAKE INTAKE	0	0	6,585	( 6,585)	%	0	0
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>0</b>	<b>0</b>	<b>18,085</b>	<b>( 18,085)</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>PUMPING EXPENSES</b>							
59620 OPERATION, SUPERVISION & ENGINEERING	4,988	4,988	58,700	( 53,712)	8%	4,841	4,841
59623 FUEL PURCHASED FOR PUMPING	3,404	3,404	40,000	( 36,596)	9%	2,903	2,903
59624 PUMPING LABOR & EXPENSES	1,657	1,657	23,700	( 22,043)	7%	1,360	1,360
59626 MISCELLANEOUS EXPENSE	34	34	4,800	( 4,766)	1%	406	406
59631 MAINT OF STRUCTURES							
59633 MAINT OF PUMPING EQUIPMENT							
<b>TOTAL PUMPING EXPENSES</b>	<b>10,083</b>	<b>10,083</b>	<b>127,200</b>	<b>( 117,117)</b>	<b>8%</b>	<b>9,510</b>	<b>9,510</b>
<b>WATER TREATMENT EXPENSE</b>							
59640 OPERATION, SUPERVISION & ENGINEERING	4,988	4,988	58,700	( 53,712)	8%	4,841	4,841
59641 CHEMICALS	2,439	2,439	55,000	( 52,561)	4%	3,707	3,707
59642 OPERATIONS LABOR & EXPENSE	14,987	14,987	215,650	( 200,663)	7%	14,324	14,324
59643 MISCELLANEOUS EXPENSE	9,869	9,869	188,300	( 178,431)	5%	8,852	8,852
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	2,865	2,865	3,600	( 735)	80%	184	184
59652 MAINT OF WATER TREATMENT EQUIPMENT	2,217	2,217	41,300	( 39,083)	5%	5,036	5,036
<b>TOTAL WATER TREATMENT EXPENSE</b>	<b>37,365</b>	<b>37,365</b>	<b>562,550</b>	<b>( 525,185)</b>	<b>7%</b>	<b>36,944</b>	<b>36,944</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

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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
<b>TRANSMISSION &amp; DISTRIBUTION EXPENSE</b>							
59660 OPERATION SUPERVISION & ENGINEERING							
59661 OPERATION STORAGE FACILITY	3,542	3,542	38,550	( 35,008)	9%	2,352	2,352
59662 OPERATION MAINS	1,589	1,589	70,100	( 68,511)	2%	2,142	2,142
59663 METER EXPENSE	1,886	1,886	24,100	( 22,214)	8%	173	173
59664 CUSTOMER INSTALLATION EXPENSE	746	746	22,700	( 21,954)	3%	172	172
59665 MISCELLANEOUS EXPENSES	4,390	4,390	66,400	( 62,010)	7%	4,738	4,738
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS							
59672 MAINT OF RESEVOIR & STANDPIPE	0	0	3,700	( 3,700)	%	0	0
59673 MAINT OF MAINS	6	6	95,100	( 95,094)	%	6,156	6,156
59675 MAINT OF SERVICES	2,585	2,585	79,600	( 77,015)	3%	6,876	6,876
59676 MAINT OF METERS	811	811	11,600	( 10,789)	7%	11	11
59677 MAINT OF HYDRANTS	459	459	43,600	( 43,141)	1%	707	707
59678 MAINT OF MISC PLANT	0	0	15,000	( 15,000)	%	0	0
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION EXPENSE</b>	<b>16,015</b>	<b>16,015</b>	<b>470,450</b>	<b>( 454,435)</b>	<b>3%</b>	<b>23,328</b>	<b>23,328</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59901 SUPERVISION	1,794	1,794	21,400	( 19,606)	8%	1,749	1,749
59902 METER READING	1,971	1,971	26,750	( 24,779)	7%	1,698	1,698
59903 CUSTOMER ACCTG & COLLECTION	4,647	4,647	75,150	( 70,503)	6%	4,278	4,278
59904 UNCOLLECTIBLE ACCOUNTS	0	0	2,500	( 2,500)	%	0	0
59906 CUSTOMER SERVICE & INFORMATION	0	0	750	( 750)	%	0	0
59910 SALES EXPENSE							
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>8,412</b>	<b>8,412</b>	<b>126,550</b>	<b>( 118,138)</b>	<b>7%</b>	<b>7,726</b>	<b>7,726</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59920 ADMINISTRATIVE & GENERAL SALARIES	9,958	9,958	145,000	( 135,042)	7%	9,322	9,322
59921 OFFICE SUPPLIES & EXPENSES	199	199	3,300	( 3,101)	6%	381	381
59923 OUTSIDE SERVICES EMPLOYED	11,683	11,683	107,350	( 95,667)	11%	20,688	20,688
59924 PROPERTY INSURANCE	3,322	3,322	40,380	( 37,058)	8%	3,800	3,800
59925 INJURIES & DAMAGES	1,204	1,204	14,630	( 13,426)	8%	1,438	1,438
59926 EMPLOYEE PENSIONS & BENEFITS	16,265	16,265	213,700	( 197,435)	8%	12,870	12,870

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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	500	( 500)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	1,108	1,108	36,750	( 35,642)	3%	974	974
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>43,739</b>	<b>43,739</b>	<b>561,610</b>	<b>( 517,871)</b>	<b>8%</b>	<b>49,474</b>	<b>49,474</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>115,614</b>	<b>115,614</b>	<b>1,866,445</b>	<b>( 1,750,831)</b>	<b>6%</b>	<b>126,982</b>	<b>126,982</b>
<b>OTHER OPERATING EXPENSES</b>							
49403 DEPRECIATION EXPENSE	57,069	57,069	560,000	( 502,931)	10%	51,365	51,365
49425 AMORTIZATION							
49408 TAXES	29,237	29,237	404,920	( 375,683)	7%	30,634	30,634
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>86,306</b>	<b>86,306</b>	<b>964,920</b>	<b>( 878,614)</b>	<b>9%</b>	<b>81,999</b>	<b>81,999</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>201,920</b>	<b>201,920</b>	<b>2,831,365</b>	<b>( 2,629,445)</b>	<b>7%</b>	<b>208,981</b>	<b>208,981</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>63,232</b>	<b>63,232</b>	<b>327,535</b>	<b>( 264,303)</b>	<b>19%</b>	<b>52,100</b>	<b>52,100</b>
<b>OTHER INCOME</b>							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	322	322	7,000	( 6,678)	5%	0	0
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	( 16)	( 16)	( 7,000)	6,984	%	( 17)	( 17)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	0	100,000	( 100,000)	%	0	0
43000 GRANT REVENUE							
49421 MISCELLANEOUS NON-OPERATING INCOME	0	0	200,000	( 200,000)	%	0	0
<b>TOTAL OTHER INCOME</b>	<b>306</b>	<b>306</b>	<b>300,000</b>	<b>( 299,694)</b>	<b>%</b>	<b>( 17)</b>	<b>( 17)</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>63,538</b>	<b>63,538</b>	<b>627,535</b>	<b>( 563,997)</b>	<b>10%</b>	<b>52,083</b>	<b>52,083</b>

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Section 9, Item C.

**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>INTEREST &amp; OTHER CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	9,198	9,198	135,000	( 125,802)	7%	10,337	10,337
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
	<b>9,198</b>	<b>9,198</b>	<b>135,000</b>	<b>( 125,802)</b>	<b>7%</b>	<b>10,337</b>	<b>10,337</b>
<b>TOTAL INTEREST CHARGES</b>							
	<b>54,340</b>	<b>54,340</b>	<b>492,535</b>	<b>( 438,195)</b>	<b>11%</b>	<b>41,746</b>	<b>41,746</b>
<b>NET INCOME (LOSS)</b>							
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	11,372,365	11,372,365				9,495,116	9,495,116
BALANCE TRANSFERRED FROM INCOME	54,340	54,340				41,941	41,941
	<b>11,426,705</b>	<b>11,426,705</b>				<b>9,537,057</b>	<b>9,537,057</b>
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>							
	<b>11,426,705</b>	<b>11,426,705</b>				<b>9,537,057</b>	<b>9,537,057</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

Section 9, Item C.

**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT	
<b>UTILITY OPERATING INCOME</b>								
<b>OPERATING REVENUES</b>								
<b>SALES OF ELECTRICITY</b>								
49440	URBAN RESIDENTIAL SALES	508,833	508,833	4,566,800	( 4,057,967)	11%	403,270	403,270
49441	RURAL SALES	2,330	2,330	27,000	( 24,670)	9%	2,509	2,509
49442	COMMERCIAL SALES-CS1	103,646	103,646	1,130,700	( 1,027,054)	9%	100,355	100,355
49443	SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	98,728	98,728	1,152,900	( 1,054,172)	9%	94,979	94,979
49443	LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	151,120	151,120	2,132,600	( 1,981,480)	7%	158,869	158,869
49443	INDUSTRIAL SALES-CP3	39,098	39,098	494,900	( 455,802)	8%	37,503	37,503
49445	COMMERCIAL LIGHTING							
49444	URBAN PRIVATE LIGHTING							
49444	PUBLIC STREET LIGHTING	14,425	14,425	175,000	( 160,575)	8%	14,385	14,385
49448	INTERDEPARTMENTAL SALES	2,760	2,760	32,600	( 29,840)	8%	1,769	1,769
	<b>TOTAL SALES OF ELECTRICITY</b>	<b>920,939</b>	<b>920,939</b>	<b>9,712,500</b>	<b>( 8,791,562)</b>	<b>9%</b>	<b>813,639</b>	<b>813,639</b>
<b>OTHER OPERATING REVENUES</b>								
49450	FORFEITED DISCOUNTS	3,221	3,221	18,500	( 15,279)	17%	1,594	1,594
49451	MISCELLANEOUS SERVICE REVENUES	0	0	5,000	( 5,000)	%	0	0
49454	RENT FROM ELECTRIC PROPERTY	0	0	116,000	( 116,000)	%	0	0
49455	INTERDEPARTMENTAL RENTS							
49456	OTHER ELECTRIC REVENUE	68	68	18,500	( 18,432)	%	63	63
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>3,289</b>	<b>3,289</b>	<b>158,000</b>	<b>( 154,711)</b>	<b>2%</b>	<b>1,657</b>	<b>1,657</b>
	<b>TOTAL OPERATING REVENUES</b>	<b>924,228</b>	<b>924,228</b>	<b>9,870,500</b>	<b>( 8,946,272)</b>	<b>9%</b>	<b>815,296</b>	<b>815,296</b>

**CITY OF TWO RIVERS**  
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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
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
POWER PRODUCTION EXPENSES							
59555 PURCHASED POWER	576,288	576,288	7,158,100	( 6,581,812)	8%	510,785	510,785
<b>TOTAL POWER PRODUCTION EXPENSES</b>	576,288	576,288	7,158,100	( 6,581,812)	8%	510,785	510,785

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	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>DISTRIBUTION EXPENSES</b>							
59580 OPERATION, SUPERVISION & ENGINEERING							
59582 STATION EXPENSES	0	0	29,500	( 29,500)	%	2,354	2,354
59583 OVERHEAD LINE EXPENSES	0	0	6,750	( 6,750)	%	0	0
59584 UNDERGROUND LINE EXPENSE	2,109	2,109	58,500	( 56,391)	4%	7,696	7,696
59585 STREET LIGHTING EXPENSES	0	0	500	( 500)	%	0	0
59586 METER EXPENSES	5,177	5,177	70,300	( 65,123)	7%	2,720	2,720
59587 CUSTOMER INSTALLATION EXPENSES	2,295	2,295	24,400	( 22,105)	9%	3,406	3,406
59588 OPERATION MISC DISTRIBUTION	29,432	29,432	285,475	( 256,043)	10%	18,477	18,477
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	161	161	40,300	( 40,139)	%	0	0
59593 MAINTENANCE OF OVERHEAD LINES	27,089	27,089	316,800	( 289,711)	9%	26,162	26,162
59594 MAINTENANCE OF UNDERGROUND LINES	1,340	1,340	10,000	( 8,660)	13%	2,205	2,205
59595 MAINTENANCE OF LINE TRANSFORMERS	0	0	4,100	( 4,100)	%	0	0
59596 MAINTENANCE OF STREET LIGHTING	771	771	8,100	( 7,329)	10%	0	0
59597 MAINT OF ELECTRIC METERS							
59598 MAINT OF MISC DISTRIBUTION PLANT	505	505	15,000	( 14,495)	3%	463	463
59828 TRANSPORTATION EXPENSES							
<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>68,879</b>	<b>68,879</b>	<b>869,725</b>	<b>( 800,846)</b>	<b>8%</b>	<b>63,483</b>	<b>63,483</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59901 SUPERVISION	2,199	2,199	26,200	( 24,001)	8%	2,144	2,144
59902 METER READING EXPENSES	3,448	3,448	38,900	( 35,452)	9%	2,830	2,830
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	6,956	6,956	105,800	( 98,844)	7%	7,840	7,840
59904 UNCOLLECTIBLE ACCOUNTS	0	0	10,000	( 10,000)	%	0	0
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>12,603</b>	<b>12,603</b>	<b>180,900</b>	<b>( 168,297)</b>	<b>7%</b>	<b>12,814</b>	<b>12,814</b>
<b>SALES EXPENSE</b>							
59913 ADVERTISING EXPENSE	0	0	500	( 500)	%	0	0
<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>( 500)</b>	<b>%</b>	<b>0</b>	<b>0</b>

**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
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59920 ADMINISTRATIVE & GENERAL SALARIES	25,695	25,695	291,600	( 265,905)	9%	26,341	26,341
59921 OFFICE SUPPLIES & EXPENSES	3,661	3,661	16,850	( 13,189)	22%	4,360	4,360
59923 OUTSIDE SERVICES EMPLOYED	10,552	10,552	123,450	( 112,898)	9%	22,061	22,061
59924 PROPERTY INSURANCE	2,312	2,312	28,110	( 25,798)	8%	3,193	3,193
59925 INJURIES & DAMAGES	893	893	10,850	( 9,957)	8%	1,099	1,099
59926 EMPLOYEE PENSIONS & BENEFITS	32,118	32,118	344,100	( 311,982)	9%	28,944	28,944
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	( 2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	15,787	15,787	116,800	( 101,013)	14%	14,926	14,926
59932 MAINT OFFICE & COMMUNICATIONS	442	442	8,200	( 7,758)	5%	569	569
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>91,460</b>	<b>91,460</b>	<b>941,960</b>	<b>( 850,500)</b>	<b>10%</b>	<b>101,493</b>	<b>101,493</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>749,229</b>	<b>749,229</b>	<b>9,151,185</b>	<b>( 8,401,956)</b>	<b>8%</b>	<b>688,576</b>	<b>688,576</b>
<b>OTHER OPERATING EXPENSES</b>							
59403 DEPRECIATION & AMORTIZATION EXPENSE	45,370	45,370	460,000	( 414,630)	10%	41,286	41,286
59408 TAXES	25,302	25,302	365,400	( 340,098)	7%	26,923	26,923
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>70,672</b>	<b>70,672</b>	<b>825,400</b>	<b>( 754,728)</b>	<b>9%</b>	<b>68,208</b>	<b>68,208</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>819,901</b>	<b>819,901</b>	<b>9,976,585</b>	<b>( 9,156,684)</b>	<b>8%</b>	<b>756,784</b>	<b>756,784</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>104,327</b>	<b>104,327</b>	<b>( 106,085)</b>	<b>210,412</b>	<b>98%</b>	<b>58,512</b>	<b>58,512</b>

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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
<b>OTHER INCOME</b>							
49415 REVENUE FROM MDSE & JOBBING	2,448	2,448	15,000	( 12,552)	16%	49,420	49,420
49416 MERCHANDISING & JOBBING COST	0	0	( 15,000)	15,000	%	0	0
49421 MISCELLANEOUS NONOPERATING INCOME	0	0	2,000	( 2,000)	%	0	0
49419 INTEREST & DIVIDEND INCOME							
49439 APPROP OF INCOME TO MUNICIPAL	( 263)	( 263)	( 18,000)	17,737	(1%)	( 1,192)	( 1,192)
<b>TOTAL OTHER INCOME</b>	<b>2,185</b>	<b>2,185</b>	<b>( 16,000)</b>	<b>18,185</b>	<b>14%</b>	<b>48,228</b>	<b>48,228</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>106,511</b>	<b>106,511</b>	<b>( 122,085)</b>	<b>228,596</b>	<b>87%</b>	<b>106,740</b>	<b>106,740</b>
<b>OTHER INCOME DEDUCTIONS</b>							
49426 OTHER INCOME DEDUCTIONS	2,554	2,554	2,500	54	102%	2,314	2,314
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	<b>2,554</b>	<b>2,554</b>	<b>2,500</b>	<b>54</b>	<b>102%</b>	<b>2,314</b>	<b>2,314</b>
<b>INTEREST CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	253	253	5,300	( 5,047)	5%	373	373
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
<b>TOTAL INTEREST CHARGES</b>	<b>253</b>	<b>253</b>	<b>5,300</b>	<b>( 5,047)</b>	<b>5%</b>	<b>373</b>	<b>373</b>
<b>NET INCOME (LOSS)</b>	<b>103,705</b>	<b>103,705</b>	<b>( 129,885)</b>	<b>233,590</b>	<b>80%</b>	<b>104,053</b>	<b>104,053</b>
<b>EARNED SURPLUS</b>							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	11,228,418	11,228,418				10,811,408	10,811,408
BALANCE TRANSFERRED FROM INCOME	103,705	103,705				104,053	104,053
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>11,332,122</b>	<b>11,332,122</b>				<b>10,915,461</b>	<b>10,915,461</b>

**CITY OF TWO RIVERS**  
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**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>OPERATING REVENUES</b>							
49000 OPERATING REVENUE	0	0	0	0	%	0	0
49540 RENT FROM CLEC PROPERTY	1,324	1,324	15,885	( 14,561)	8%	1,324	1,324
<b>TOTAL OPERATING REVENUES</b>	<b>1,324</b>	<b>1,324</b>	<b>15,885</b>	<b>( 14,561)</b>	<b>8%</b>	<b>1,324</b>	<b>1,324</b>

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**TELECOMM DISTRIBUTION DETAIL - FUND 670**

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

**CITY OF TWO RIVERS**  
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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	249	5,995	( 5,746)	4%	249	249
59931 OPERATION RENTS	0	0	0	0	%	0	0
59932 MAINT OFFICE & COMMUNICATION	0	0	0	0	%	0	0
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>249</b>	<b>249</b>	<b>6,595</b>	<b>( 6,346)</b>	<b>4%</b>	<b>249</b>	<b>249</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>249</b>	<b>249</b>	<b>8,845</b>	<b>( 8,596)</b>	<b>3%</b>	<b>249</b>	<b>249</b>
<b>OTHER OPERATING EXPENSES</b>							
49030 DEPRECIATION EXPENSE	661	661	18,000	( 17,339)	4%	1,500	1,500
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>661</b>	<b>661</b>	<b>18,000</b>	<b>( 17,339)</b>	<b>4%</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>910</b>	<b>910</b>	<b>26,845</b>	<b>( 25,935)</b>	<b>3%</b>	<b>1,749</b>	<b>1,749</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>413</b>	<b>413</b>	<b>( 10,960)</b>	<b>11,373</b>	<b>4%</b>	<b>( 425)</b>	<b>( 425)</b>

**CITY OF TWO RIVERS**  
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Section 9, Item C.

**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
<b>OTHER INCOME</b>							
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
<b>TOTAL OTHER INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>413</b>	<b>413</b>	<b>( 10,960)</b>	<b>11,373</b>	<b>4%</b>	<b>( 425)</b>	<b>( 425)</b>
<b>INTEREST CHARGES</b>							
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	0	0	%	0	0
<b>TOTAL INTEREST CHARGES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>NET INCOME (LOSS)</b>	<b>413</b>	<b>413</b>	<b>( 10,960)</b>	<b>11,373</b>	<b>4%</b>	<b>( 425)</b>	<b>( 425)</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	( 234,498)	( 234,498)				( 228,847)	( 228,847)
BALANCE TRANSFERRED FROM INCOME	413	413				( 425)	( 425)
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>( 234,085)</b>	<b>( 234,085)</b>				<b>( 229,272)</b>	<b>( 229,272)</b>

**CITY OF TWO RIVERS**  
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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
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>USER FEES</b>							
46010 RESIDENTIAL SERVICE	26,747	26,747	357,000	( 330,253)	7%	29,667	29,667
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	36	400	( 364)	9%	36	36
46040 NON RESIDENTIAL	24,387	24,387	262,000	( 237,613)	9%	21,251	21,251
46050 INTERDEPARTMENTAL	3,229	3,229	38,700	( 35,471)	8%	3,235	3,235
<b>TOTAL USER FEES</b>	<b>54,399</b>	<b>54,399</b>	<b>658,100</b>	<b>( 603,701)</b>	<b>8%</b>	<b>54,189</b>	<b>54,189</b>
<b>OTHER OPERATING REVENUES</b>							
49470 FORFEITED DISCOUNTS	235	235	1,500	( 1,265)	16%	132	132
49010 PERMIT FEES	0	0	100	( 100)	%	0	0
48600 CONTRIBUTIONS IN AID/GRANT REVENUE	0	0	45,000	( 45,000)	%	0	0
48100 INTEREST INCOME	0	0	2,800	( 2,800)	%	0	0
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	0	0	%	0	0
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>235</b>	<b>235</b>	<b>49,400</b>	<b>( 49,165)</b>	<b>%</b>	<b>132</b>	<b>132</b>
<b>TOTAL OPERATING REVENUES</b>	<b>54,634</b>	<b>54,634</b>	<b>707,500</b>	<b>( 652,866)</b>	<b>8%</b>	<b>54,320</b>	<b>54,320</b>

**CITY OF TWO RIVERS**  
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Section 9, 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	355	355	98,018	( 97,663)	%	819	819
59720	VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730	MAINTENANCE OF COLLECTION SYSTEM	1,612	1,612	119,806	( 118,193)	1%	1,566	1,566
59740	MAINTENANCE OF OPEN CHANNEL DRAINAGE	0	0	18,137	( 18,137)	%	0	0
59750	MAINTENANCE OF STORMWATER PONDS	0	0	35,452	( 35,452)	%	0	0
59760	WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770	REGULATORY COMPLIANCE	7,344	7,344	155,830	( 148,485)	5%	6,827	6,827
59790	ADMINISTRATIVE CHARGES	1,538	1,538	26,650	( 25,112)	6%	2,631	2,631
59795	EMPLOYEE PENSIONS & BENEFITS	1,725	1,725	53,068	( 51,343)	3%	1,600	1,600
	<b>TOTAL OPERATING EXPENSES</b>	<b>12,575</b>	<b>12,575</b>	<b>506,961</b>	<b>( 494,386)</b>	<b>2%</b>	<b>13,444</b>	<b>13,444</b>
OTHER OPERATING EXPENSES								
59403	DEPRECIATION EXPENSE	12,797	12,797	136,000	( 123,203)	9%	10,107	10,107
59408	TAXES	611	611	16,589	( 15,978)	4%	568	568
59427	INTEREST ON LONG-TERM DEBT	5,761	5,761	80,700	( 74,939)	7%	6,054	6,054
	<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>31,745</b>	<b>31,745</b>	<b>740,250</b>	<b>( 708,505)</b>	<b>4%</b>	<b>30,173</b>	<b>30,173</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>31,745</b>	<b>31,745</b>	<b>740,250</b>	<b>( 708,505)</b>	<b>4%</b>	<b>30,173</b>	<b>30,173</b>
	<b>NET OPERATING INCOME (LOSS)</b>	<b>22,889</b>	<b>22,889</b>	<b>( 32,750)</b>	<b>55,639</b>	<b>70%</b>	<b>24,147</b>	<b>24,147</b>
EARNED SURPLUS								
34100	UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	4,885,556	4,885,556				4,658,890	4,658,890
	BALANCE TRANSFERRED FROM INCOME	22,889	22,889				24,147	24,147
	<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>4,908,445</b>	<b>4,908,445</b>				<b>4,683,037</b>	<b>4,683,037</b>

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**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF SEWER</b>							
49221 RESIDENTIAL SERVICE	207,968	207,968	2,316,000	( 2,108,032)	9%	192,728	192,728
49222 COMMERCIAL SERVICE	65,156	65,156	584,200	( 519,044)	11%	48,813	48,813
49224 GOVERNMENT SERVICE	4,618	4,618	94,600	( 89,982)	5%	6,289	6,289
49626 INTERDEPARTMENTAL SERVICE	8,604	8,604	106,560	( 97,956)	8%	8,876	8,876
49263 INDUSTRIAL SERVICE	15,491	15,491	111,300	( 95,809)	14%	7,835	7,835
<b>TOTAL SALES OF SEWER</b>	<b>301,836</b>	<b>301,836</b>	<b>3,212,660</b>	<b>( 2,910,824)</b>	<b>9%</b>	<b>264,541</b>	<b>264,541</b>
<b>OTHER OPERATING REVENUES</b>							
49350 MISCELLANEOUS OPERATING REVENUES	0	0	90,000	( 90,000)	%	250	250
49450 CUSTOMER FORFIETED DISCOUNTS	1,429	1,429	7,800	( 6,371)	18%	757	757
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>1,429</b>	<b>1,429</b>	<b>97,800</b>	<b>( 96,371)</b>	<b>1%</b>	<b>1,007</b>	<b>1,007</b>
<b>TOTAL OPERATING REVENUES</b>	<b>303,264</b>	<b>303,264</b>	<b>3,310,460</b>	<b>( 3,007,196)</b>	<b>9%</b>	<b>265,548</b>	<b>265,548</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

Section 9, Item C.

**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>OPERATIONS EXPENSES</b>							
59820 OPERATION PLANT & LIFT STATION	40,937	40,937	538,932	( 497,996)	8%	41,352	41,352
59823 CHLORINE	0	0	4,000	( 4,000)	%	0	0
59824 PHOSPHORUS REMOVAL CHEMICALS	0	0	89,000	( 89,000)	%	0	0
59825 SLUDGE CONDITIONING CHEMICALS	0	0	65,000	( 65,000)	%	0	0
59827 OTHER OPERATING SUPPLIES	0	0	32,000	( 32,000)	%	( 4,303)	( 4,303)
59828 TRANSPORTATION EXPENSES	644	644	28,000	( 27,356)	2%	1,478	1,478
<b>TOTAL OPERATIONS EXPENSES</b>	<b>41,580</b>	<b>41,580</b>	<b>756,932</b>	<b>( 715,352)</b>	<b>5%</b>	<b>38,527</b>	<b>38,527</b>
<b>MAINTENANCE EXPENSE</b>							
59831 MAINT OF SEWER COLLECTION SYSTEMS	8,386	8,386	223,976	( 215,590)	4%	( 73,057)	( 73,057)
59832 MAINT OF COLLECTION SYSTEMS PUMP EQUIP	3,055	3,055	15,200	( 12,145)	20%	0	0
59833 MAINT OF TREATMENT DIST PLANT EQUIP	5,165	5,165	145,866	( 140,701)	4%	4,156	4,156
59834 MAINT OF GENERAL PLANT STRUCTURES & EQUIP	1,138	1,138	32,000	( 30,862)	4%	72	72
<b>TOTAL MAINTENANCE EXPENSE</b>	<b>17,743</b>	<b>17,743</b>	<b>417,042</b>	<b>( 399,298)</b>	<b>4%</b>	<b>( 68,829)</b>	<b>( 68,829)</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59840 BILLING, COLLECTING & ACCOUNTING	6,399	6,399	93,637	( 87,238)	7%	6,003	6,003
59842 METER READING	1,929	1,929	25,751	( 23,821)	7%	1,666	1,666
59843 UNCOLLECTIBLE ACCOUNTS	0	0	2,000	( 2,000)	%	0	0
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>8,328</b>	<b>8,328</b>	<b>121,388</b>	<b>( 113,059)</b>	<b>7%</b>	<b>7,670</b>	<b>7,670</b>

**CITY OF TWO RIVERS**  
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**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59850 ADMINISTRATIVE & GENERAL SALARIES	17,718	17,718	212,709	( 194,991)	8%	16,259	16,259
59851 OFFICE SUPPLIES & EXPENSE	50	50	1,220	( 1,170)	4%	40	40
59852 OUTSIDE SERVICES EMPLOYED	11,637	11,637	97,598	( 85,962)	12%	19,995	19,995
59853 INSURANCE EXPENSE	5,176	5,176	63,755	( 58,579)	8%	5,260	5,260
59854 EMPLOYEE PENSION & BENEFITS	14,269	14,269	177,871	( 163,602)	8%	13,253	13,253
59855 REGULATORY COMMISSION EXPENSE	0	0	18,000	( 18,000)	%	0	0
59856 MISC GENERAL EXPENSES	0	0	4,000	( 4,000)	%	0	0
59857 RENTS	10,193	10,193	95,000	( 84,807)	11%	6,291	6,291
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>59,042</b>	<b>59,042</b>	<b>670,154</b>	<b>( 611,112)</b>	<b>9%</b>	<b>61,097</b>	<b>61,097</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>126,694</b>	<b>126,694</b>	<b>1,965,515</b>	<b>( 1,838,822)</b>	<b>6%</b>	<b>38,465</b>	<b>38,465</b>
<b>OTHER OPERATING EXPENSES</b>							
59403 DEPRECIATION EXPENSE	71,059	71,059	800,000	( 728,941)	9%	64,905	64,905
59408 TAX EXPENSE	28,976	28,976	351,808	( 322,832)	8%	28,727	28,727
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>100,035</b>	<b>100,035</b>	<b>1,151,808</b>	<b>( 1,051,773)</b>	<b>9%</b>	<b>93,633</b>	<b>93,633</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>226,729</b>	<b>226,729</b>	<b>3,117,324</b>	<b>( 2,890,595)</b>	<b>7%</b>	<b>132,097</b>	<b>132,097</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>76,536</b>	<b>76,536</b>	<b>193,136</b>	<b>( 116,601)</b>	<b>40%</b>	<b>133,451</b>	<b>133,451</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
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Section 9, Item C.

**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OTHER INCOME</b>							
48600 CONTRIBUTION IN AID							
43000 GRANT REVENUE							
49210 TRANSFERS IN	0	0	72,692	( 72,692)	%	0	0
<b>TOTAL OTHER INCOME</b>	<b>0</b>	<b>0</b>	<b>72,692</b>	<b>( 72,692)</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHGS</b>	<b>76,536</b>	<b>76,536</b>	<b>265,828</b>	<b>( 189,293)</b>	<b>29%</b>	<b>133,451</b>	<b>133,451</b>
<b>INTEREST CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	( 17,136)	( 17,136)	( 185,000)	167,864	(9%)	( 17,103)	( 17,103)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
<b>TOTAL INTEREST CHARGES</b>	<b>( 17,136)</b>	<b>( 17,136)</b>	<b>( 185,000)</b>	<b>167,864</b>	<b>(9%)</b>	<b>( 17,103)</b>	<b>( 17,103)</b>
<b>NET INCOME (LOSS)</b>	<b>59,399</b>	<b>59,399</b>	<b>80,828</b>	<b>( 21,429)</b>	<b>73%</b>	<b>116,348</b>	<b>116,348</b>
 <b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	6,554,507	6,554,507				6,293,916	6,293,916
BALANCE TRANSFERRED FROM INCOME	59,399	59,399				116,348	116,348
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>6,613,907</b>	<b>6,613,907</b>				<b>6,410,265</b>	<b>6,410,265</b>



**TWO  
RIVERS**  
WISCONSIN

# February 2026 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 2 MONTHS ENDING FEBRUARY 28, 2026

Section 9, Item C.

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>OPERATING REVENUES</b>							
43000	7,000	14,000	81,900	(	67,900)	7,000	14,000
46000	51,077	91,474	586,000	(	494,526)	29,360	73,968
48000	19,635	39,412	236,000	(	196,588)	19,592	39,204
49000	203	424	1,900	(	1,476)	245	381
<b>TOTAL OPERATING REVENUES</b>	<b>77,915</b>	<b>145,311</b>	<b>905,800</b>	<b>(</b>	<b>760,490)</b>	<b>56,196</b>	<b>127,553</b>

**CITY OF TWO RIVERS**  
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Section 9, Item C.

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT	
<b>OPERATING EXPENSES</b>								
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>								
<b>OPERATIONS EXPENSES</b>								
51450	INFORMATION SYSTEMS							
53200	WATER & SEWER EXPENSES							
53310	STREET CLEANING							
53620	PW SOLID WASTE REFUSE	29,288	63,020	432,035	( 369,015)	15%	28,696	53,223
53625	PW SOLID WASTE RECYCLING	29,500	60,464	500,285	( 439,821)	12%	28,641	53,719
	<b>TOTAL OPERATIONS EXPENSES</b>	<b>58,788</b>	<b>123,484</b>	<b>932,320</b>	<b>( 808,836)</b>	<b>13%</b>	<b>57,337</b>	<b>106,942</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>								
59904	UNCOLLECTIBLE ACCOUNTS	0	0	300	( 300)	%	25	25
59923	OUTSIDE SERVICES EMPLOYEED							
59427	INTEREST ON LONG-TERM DEBT	13	26	158	( 132)	17%	811	1,622
59999	GASB PENSION EXPENSE							
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>13</b>	<b>26</b>	<b>458</b>	<b>( 432)</b>	<b>6%</b>	<b>836</b>	<b>1,647</b>
	<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>58,801</b>	<b>123,510</b>	<b>932,778</b>	<b>( 809,268)</b>	<b>13%</b>	<b>58,173</b>	<b>108,589</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>58,801</b>	<b>123,510</b>	<b>932,778</b>	<b>( 809,268)</b>	<b>13%</b>	<b>58,173</b>	<b>108,589</b>
	<b>NET OPERATING INCOME (LOSS)</b>	<b>19,115</b>	<b>21,800</b>	<b>( 26,978)</b>	<b>48,778</b>	<b>81%</b>	<b>( 1,977)</b>	<b>18,963</b>
<b>EARNED SURPLUS</b>								
34100	UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	197,639	197,639				158,599	158,599
	BALANCE TRANSFERRED FROM INCOME	19,115	21,800				( 1,977)	18,963

**CITY OF TWO RIVERS**  
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**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	216,753	219,439				156,622	177,562

**CITY OF TWO RIVERS**  
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 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

Section 9, Item C.

**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF WATER</b>							
49461 RESIDENTAL SERVICE	131,228	279,154	1,761,300	( 1,482,146)	16%	135,986	284,179
49461 COMMERCIAL SERVICE	20,601	45,026	329,400	( 284,374)	14%	23,775	49,004
49461 INDUSTRIAL SERVICE	8,837	19,380	76,300	( 56,920)	25%	6,765	12,293
49461 MULTIFAMILY SERVICE	6,872	15,112	100,600	( 85,488)	15%	7,242	15,961
49461 IRRIGATION SERVICE							
49461 OTHER SERVICES	49	370	0	370	%	365	365
49464 MUNICIPAL SERVICE	2,652	5,205	41,900	( 36,695)	12%	2,645	5,226
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	1,479	3,258	23,800	( 20,542)	14%	2,110	4,200
49462 PRIVATE FIRE PROTECTION	2,090	4,163	26,100	( 21,937)	16%	2,190	4,380
49463 PUBLIC FIRE PROTECTION	63,592	127,347	732,800	( 605,453)	17%	63,930	127,666
<b>TOTAL SALES OF WATER</b>	<b>237,400</b>	<b>499,015</b>	<b>3,092,200</b>	<b>( 2,593,185)</b>	<b>16%</b>	<b>245,009</b>	<b>503,274</b>
<b>OTHER OPERATING REVENUES</b>							
49470 FORFEITED DISCOUNTS	1,198	2,569	9,500	( 6,931)	27%	1,565	2,306
49471 MISCELLANEOUS SERVICE REVENUES	80	120	1,200	( 1,080)	10%	120	320
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	2,126	4,252	56,000	( 51,748)	8%	1,874	3,749
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>3,403</b>	<b>6,940</b>	<b>66,700</b>	<b>( 59,760)</b>	<b>10%</b>	<b>3,559</b>	<b>6,374</b>
<b>TOTAL OPERATING REVENUES</b>	<b>240,803</b>	<b>505,955</b>	<b>3,158,900</b>	<b>( 2,652,945)</b>	<b>16%</b>	<b>248,568</b>	<b>509,648</b>

**CITY OF TWO RIVERS**  
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Section 9, Item C.

**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>SOURCE OF SUPPLY EXPENSES</b>							
56500 OTHER EARNINGS							
59600 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	836	836	10,000	( 9,164)	8%	836	836
59603 MISCELLANEOUS OPERATING EXPENSE	0	0	1,500	( 1,500)	%	0	0
59613 MAINT OF LAKE INTAKE	0	0	6,585	( 6,585)	%	0	0
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>836</b>	<b>836</b>	<b>18,085</b>	<b>( 17,249)</b>	<b>5%</b>	<b>836</b>	<b>836</b>
<b>PUMPING EXPENSES</b>							
59620 OPERATION, SUPERVISION & ENGINEERING	4,515	9,503	58,700	( 49,197)	16%	4,384	9,225
59623 FUEL PURCHASED FOR PUMPING	3,352	6,757	40,000	( 33,243)	17%	2,887	5,790
59624 PUMPING LABOR & EXPENSES	1,238	2,895	23,700	( 20,805)	12%	1,053	2,413
59626 MISCELLANEOUS EXPENSE	639	674	4,800	( 4,126)	14%	411	816
59631 MAINT OF STRUCTURES							
59633 MAINT OF PUMPING EQUIPMENT							
<b>TOTAL PUMPING EXPENSES</b>	<b>9,745</b>	<b>19,829</b>	<b>127,200</b>	<b>( 107,371)</b>	<b>16%</b>	<b>8,735</b>	<b>18,245</b>
<b>WATER TREATMENT EXPENSE</b>							
59640 OPERATION, SUPERVISION & ENGINEERING	4,515	9,503	58,700	( 49,197)	16%	4,384	9,225
59641 CHEMICALS	4,537	6,976	55,000	( 48,024)	13%	3,663	7,370
59642 OPERATIONS LABOR & EXPENSE	14,803	29,790	215,650	( 185,860)	14%	13,681	28,005
59643 MISCELLANEOUS EXPENSE	11,115	20,984	188,300	( 167,316)	11%	12,053	20,905
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	( 14)	2,851	3,600	( 749)	79%	1,675	1,859
59652 MAINT OF WATER TREATMENT EQUIPMENT	2,717	4,934	41,300	( 36,366)	12%	2,131	7,167
<b>TOTAL WATER TREATMENT EXPENSE</b>	<b>37,673</b>	<b>75,038</b>	<b>562,550</b>	<b>( 487,512)</b>	<b>13%</b>	<b>37,587</b>	<b>74,531</b>

**CITY OF TWO RIVERS**  
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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
<b>TRANSMISSION &amp; DISTRIBUTION EXPENSE</b>							
59660 OPERATION SUPERVISION & ENGINEERING							
59661 OPERATION STORAGE FACILITY	3,051	6,594	38,550	( 31,956)	17%	2,604	4,956
59662 OPERATION MAINS	1,782	3,371	70,100	( 66,729)	5%	2,337	4,479
59663 METER EXPENSE	389	2,275	24,100	( 21,825)	9%	( 64)	109
59664 CUSTOMER INSTALLATION EXPENSE	2,410	3,156	22,700	( 19,544)	14%	1,789	1,961
59665 MISCELLANEOUS EXPENSES	7,045	11,434	66,400	( 54,966)	17%	5,070	9,808
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS							
59672 MAINT OF RESEVOIR & STANDPIPE	324	324	3,700	( 3,377)	9%	265	265
59673 MAINT OF MAINS	6,236	6,242	95,100	( 88,858)	7%	16,925	23,081
59675 MAINT OF SERVICES	11,654	14,239	79,600	( 65,361)	18%	1,085	7,962
59676 MAINT OF METERS	449	1,260	11,600	( 10,340)	11%	29	40
59677 MAINT OF HYDRANTS	4,774	5,233	43,600	( 38,367)	12%	521	1,228
59678 MAINT OF MISC PLANT	4,037	4,037	15,000	( 10,963)	27%	1,578	1,578
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION EXPENSE</b>	<b>42,150</b>	<b>58,165</b>	<b>470,450</b>	<b>( 412,285)</b>	<b>12%</b>	<b>32,139</b>	<b>55,467</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59901 SUPERVISION	1,632	3,426	21,400	( 17,974)	16%	1,584	3,333
59902 METER READING	1,587	3,558	26,750	( 23,192)	13%	1,663	3,361
59903 CUSTOMER ACCTG & COLLECTION	5,757	10,404	75,150	( 64,746)	14%	5,302	9,580
59904 UNCOLLECTIBLE ACCOUNTS	0	0	2,500	( 2,500)	%	37	37
59906 CUSTOMER SERVICE & INFORMATION	0	0	750	( 750)	%	0	0
59910 SALES EXPENSE							
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>8,976</b>	<b>17,388</b>	<b>126,550</b>	<b>( 109,162)</b>	<b>14%</b>	<b>8,586</b>	<b>16,312</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59920 ADMINISTRATIVE & GENERAL SALARIES	9,342	19,300	145,000	( 125,700)	13%	9,153	18,475
59921 OFFICE SUPPLIES & EXPENSES	646	845	3,300	( 2,455)	26%	196	578
59923 OUTSIDE SERVICES EMPLOYED	11,753	23,436	107,350	( 83,914)	22%	6,402	27,090
59924 PROPERTY INSURANCE	3,322	6,645	40,380	( 33,735)	16%	3,800	7,600
59925 INJURIES & DAMAGES	1,204	2,408	14,630	( 12,223)	16%	1,438	2,876
59926 EMPLOYEE PENSIONS & BENEFITS	15,936	32,201	213,700	( 181,499)	15%	12,512	25,382

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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	500	( 500)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	3,483	4,591	36,750	( 32,159)	12%	5,988	6,963
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>45,686</b>	<b>89,426</b>	<b>561,610</b>	<b>( 472,184)</b>	<b>16%</b>	<b>39,490</b>	<b>88,964</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>145,068</b>	<b>260,682</b>	<b>1,866,445</b>	<b>( 1,605,763)</b>	<b>14%</b>	<b>127,373</b>	<b>254,354</b>
<b>OTHER OPERATING EXPENSES</b>							
49403 DEPRECIATION EXPENSE	57,069	114,138	560,000	( 445,862)	20%	50,222	101,587
49425 AMORTIZATION							
49408 TAXES	28,769	58,006	404,920	( 346,914)	14%	30,252	60,886
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>85,838</b>	<b>172,144</b>	<b>964,920</b>	<b>( 792,776)</b>	<b>18%</b>	<b>80,474</b>	<b>162,473</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>230,906</b>	<b>432,826</b>	<b>2,831,365</b>	<b>( 2,398,539)</b>	<b>15%</b>	<b>207,847</b>	<b>416,827</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>9,897</b>	<b>73,130</b>	<b>327,535</b>	<b>( 254,405)</b>	<b>22%</b>	<b>40,721</b>	<b>92,821</b>
<b>OTHER INCOME</b>							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	322	7,000	( 6,678)	5%	584	584
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	( 243)	( 259)	( 7,000)	6,741	(4%)	( 91)	( 108)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	0	100,000	( 100,000)	%	0	0
43000 GRANT REVENUE	0	0	0	0	%	19,581	19,581
49421 MISCELLANEOUS NON-OPERATING INCOME	0	0	200,000	( 200,000)	%	0	0
<b>TOTAL OTHER INCOME</b>	<b>( 243)</b>	<b>63</b>	<b>300,000</b>	<b>( 299,937)</b>	<b>%</b>	<b>20,074</b>	<b>20,057</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>9,654</b>	<b>73,192</b>	<b>627,535</b>	<b>( 554,343)</b>	<b>12%</b>	<b>60,795</b>	<b>112,878</b>

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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
<b>INTEREST &amp; OTHER CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	9,112	18,311	135,000	( 116,689)	14%	10,879	21,217
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
	<b>9,112</b>	<b>18,311</b>	<b>135,000</b>	<b>( 116,689)</b>	<b>14%</b>	<b>10,879</b>	<b>21,217</b>
<b>TOTAL INTEREST CHARGES</b>							
	<b>542</b>	<b>54,882</b>	<b>492,535</b>	<b>( 437,653)</b>	<b>11%</b>	<b>49,916</b>	<b>91,662</b>
<b>NET INCOME (LOSS)</b>							
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	11,372,365	11,372,365				9,495,116	9,495,116
BALANCE TRANSFERRED FROM INCOME	542	54,882				50,111	92,052
	<b>11,372,907</b>	<b>11,427,247</b>				<b>9,545,227</b>	<b>9,587,168</b>
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>							

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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
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF ELECTRICITY</b>							
49440 URBAN RESIDENTIAL SALES	321,345	830,178	4,566,800	( 3,736,622)	18%	330,992	734,262
49441 RURAL SALES	2,053	4,383	27,000	( 22,617)	16%	2,029	4,538
49442 COMMERCIAL SALES-CS1	83,161	186,806	1,130,700	( 943,894)	17%	87,955	188,310
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	81,072	179,800	1,152,900	( 973,100)	16%	81,521	176,500
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	129,037	280,157	2,132,600	( 1,852,443)	13%	136,868	295,737
49443 INDUSTRIAL SALES-CP3	34,658	73,755	494,900	( 421,145)	15%	33,849	71,352
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING							
49444 PUBLIC STREET LIGHTING	13,562	27,987	175,000	( 147,013)	16%	13,920	28,305
49448 INTERDEPARTMENTAL SALES	2,281	5,040	32,600	( 27,560)	15%	2,142	3,911
<b>TOTAL SALES OF ELECTRICITY</b>	<b>667,168</b>	<b>1,588,106</b>	<b>9,712,500</b>	<b>( 8,124,394)</b>	<b>16%</b>	<b>689,276</b>	<b>1,502,915</b>
<b>OTHER OPERATING REVENUES</b>							
49450 FORFEITED DISCOUNTS	3,864	7,085	18,500	( 11,415)	38%	4,877	6,471
49451 MISCELLANEOUS SERVICE REVENUES	0	0	5,000	( 5,000)	%	0	0
49454 RENT FROM ELECTRIC PROPERTY	0	0	116,000	( 116,000)	%	0	0
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	73	141	18,500	( 18,359)	1%	69	132
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>3,937</b>	<b>7,226</b>	<b>158,000</b>	<b>( 150,774)</b>	<b>5%</b>	<b>4,946</b>	<b>6,603</b>
<b>TOTAL OPERATING REVENUES</b>	<b>671,105</b>	<b>1,595,333</b>	<b>9,870,500</b>	<b>( 8,275,167)</b>	<b>16%</b>	<b>694,222</b>	<b>1,509,518</b>

**CITY OF TWO RIVERS**  
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**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

	<u>CURR MONTH</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>OVR (UN) BUD</u>	<u>% OF BUD</u>	<u>CURR MONTH PRIOR YEAR</u>	<u>PR YTD ACT</u>
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
POWER PRODUCTION EXPENSES							
59555 PURCHASED POWER	626,434	1,202,721	7,158,100	( 5,955,379)	17%	516,967	1,027,752
<b>TOTAL POWER PRODUCTION EXPENSES</b>	626,434	1,202,721	7,158,100	( 5,955,379)	17%	516,967	1,027,752

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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
<b>DISTRIBUTION EXPENSES</b>							
59580 OPERATION, SUPERVISION & ENGINEERING							
59582 STATION EXPENSES	61	61	29,500	( 29,439)	%	4,043	6,397
59583 OVERHEAD LINE EXPENSES	0	0	6,750	( 6,750)	%	0	0
59584 UNDERGROUND LINE EXPENSE	2,943	5,053	58,500	( 53,447)	9%	540	8,236
59585 STREET LIGHTING EXPENSES	0	0	500	( 500)	%	0	0
59586 METER EXPENSES	3,552	8,729	70,300	( 61,571)	12%	2,746	5,466
59587 CUSTOMER INSTALLATION EXPENSES	1,731	4,026	24,400	( 20,374)	16%	3,512	6,919
59588 OPERATION MISC DISTRIBUTION	27,146	56,578	285,475	( 228,898)	20%	22,377	40,854
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	1,266	1,426	40,300	( 38,874)	4%	0	0
59593 MAINTENANCE OF OVERHEAD LINES	55,454	82,543	316,800	( 234,257)	26%	49,176	75,337
59594 MAINTENANCE OF UNDERGROUND LINES	242	1,582	10,000	( 8,418)	16%	815	3,020
59595 MAINTENANCE OF LINE TRANSFORMERS	0	0	4,100	( 4,100)	%	0	0
59596 MAINTENANCE OF STREET LIGHTING	175	946	8,100	( 7,154)	12%	634	634
59597 MAINT OF ELECTRIC METERS							
59598 MAINT OF MISC DISTRIBUTION PLANT	311	816	15,000	( 14,184)	5%	2,084	2,548
59828 TRANSPORTATION EXPENSES							
<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>92,881</b>	<b>161,760</b>	<b>869,725</b>	<b>( 707,965)</b>	<b>19%</b>	<b>85,928</b>	<b>149,411</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59901 SUPERVISION	2,000	4,199	26,200	( 22,001)	16%	1,942	4,086
59902 METER READING EXPENSES	2,985	6,433	38,900	( 32,467)	17%	2,789	5,620
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	8,125	15,081	105,800	( 90,719)	14%	4,573	12,413
59904 UNCOLLECTIBLE ACCOUNTS	( 73)	( 73)	10,000	( 10,073)	(1%)	3,611	3,611
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>13,037</b>	<b>25,640</b>	<b>180,900</b>	<b>( 155,260)</b>	<b>14%</b>	<b>12,916</b>	<b>25,730</b>
<b>SALES EXPENSE</b>							
59913 ADVERTISING EXPENSE	0	0	500	( 500)	%	0	0
<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>( 500)</b>	<b>%</b>	<b>0</b>	<b>0</b>

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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
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59920 ADMINISTRATIVE & GENERAL SALARIES	23,492	49,187	291,600	( 242,413)	17%	22,353	48,694
59921 OFFICE SUPPLIES & EXPENSES	3,020	6,681	16,850	( 10,169)	40%	172	4,532
59923 OUTSIDE SERVICES EMPLOYED	14,840	25,392	123,450	( 98,058)	21%	9,078	31,140
59924 PROPERTY INSURANCE	2,312	4,625	28,110	( 23,485)	16%	3,193	6,387
59925 INJURIES & DAMAGES	893	1,786	10,850	( 9,065)	16%	1,099	2,197
59926 EMPLOYEE PENSIONS & BENEFITS	31,498	63,617	344,100	( 280,483)	18%	29,282	58,226
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	( 2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	20,038	35,825	116,800	( 80,975)	31%	21,189	36,115
59932 MAINT OFFICE & COMMUNICATIONS	191	633	8,200	( 7,567)	8%	219	787
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>96,285</b>	<b>187,745</b>	<b>941,960</b>	<b>( 754,215)</b>	<b>20%</b>	<b>86,585</b>	<b>188,078</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>828,637</b>	<b>1,577,866</b>	<b>9,151,185</b>	<b>( 7,573,319)</b>	<b>17%</b>	<b>702,395</b>	<b>1,390,971</b>
<b>OTHER OPERATING EXPENSES</b>							
59403 DEPRECIATION & AMORTIZATION EXPENSE	45,370	90,740	460,000	( 369,260)	20%	7,593	48,879
59408 TAXES	24,544	49,846	365,400	( 315,554)	14%	26,214	53,136
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>69,914</b>	<b>140,586</b>	<b>825,400</b>	<b>( 684,814)</b>	<b>17%</b>	<b>33,807</b>	<b>102,015</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>898,551</b>	<b>1,718,452</b>	<b>9,976,585</b>	<b>( 8,258,133)</b>	<b>17%</b>	<b>736,202</b>	<b>1,492,986</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>( 227,446)</b>	<b>( 123,119)</b>	<b>( 106,085)</b>	<b>( 17,034)</b>	<b>(116%)</b>	<b>( 41,981)</b>	<b>16,531</b>

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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
<b>OTHER INCOME</b>							
49415 REVENUE FROM MDSE & JOBBING	6,208	8,656	15,000	( 6,344)	58%	6,290	55,710
49416 MERCHANDISING & JOBBING COST	0	0	( 15,000)	15,000	%	0	0
49421 MISCELLANEOUS NONOPERATING INCOME	0	0	2,000	( 2,000)	%	0	0
49419 INTEREST & DIVIDEND INCOME							
49439 APPROP OF INCOME TO MUNICIPAL	( 2,213)	( 2,476)	( 18,000)	15,524	(14%)	( 1,010)	( 2,202)
<b>TOTAL OTHER INCOME</b>	<b>3,995</b>	<b>6,180</b>	<b>( 16,000)</b>	<b>22,180</b>	<b>39%</b>	<b>5,280</b>	<b>53,508</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>( 223,450)</b>	<b>( 116,939)</b>	<b>( 122,085)</b>	<b>5,146</b>	<b>(96%)</b>	<b>( 36,701)</b>	<b>70,040</b>
<b>OTHER INCOME DEDUCTIONS</b>							
49426 OTHER INCOME DEDUCTIONS	0	2,554	2,500	54	102%	0	2,314
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	<b>0</b>	<b>2,554</b>	<b>2,500</b>	<b>54</b>	<b>102%</b>	<b>0</b>	<b>2,314</b>
<b>INTEREST CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	253	507	5,300	( 4,793)	10%	811	1,184
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
<b>TOTAL INTEREST CHARGES</b>	<b>253</b>	<b>507</b>	<b>5,300</b>	<b>( 4,793)</b>	<b>10%</b>	<b>811</b>	<b>1,184</b>
<b>NET INCOME (LOSS)</b>	<b>( 223,704)</b>	<b>( 119,999)</b>	<b>( 129,885)</b>	<b>9,886</b>	<b>(92%)</b>	<b>( 37,511)</b>	<b>66,542</b>
<b>EARNED SURPLUS</b>							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	11,228,418	11,228,418				10,811,408	10,811,408
BALANCE TRANSFERRED FROM INCOME	( 223,704)	( 119,999)				( 37,511)	66,542
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>11,004,714</b>	<b>11,108,419</b>				<b>10,773,896</b>	<b>10,877,950</b>

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**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>OPERATING REVENUES</b>							
49000 OPERATING REVENUE	0	0	0	0	%	0	0
49540 RENT FROM CLEC PROPERTY	1,324	2,648	15,885	( 13,238)	17%	1,324	2,648
<b>TOTAL OPERATING REVENUES</b>	<b>1,324</b>	<b>2,648</b>	<b>15,885</b>	<b>( 13,238)</b>	<b>17%</b>	<b>1,324</b>	<b>2,648</b>

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**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT	
<b>OPERATING EXPENSES</b>								
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>								
<b>DISTRIBUTION EXPENSES</b>								
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
<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>0</b>	<b>0</b>	<b>2,250 (</b>	<b>2,250)</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>								
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
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>0</b>

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**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
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	498	5,995	( 5,497)	8%	249	498
59931 OPERATION RENTS	0	0	0	0	%	0	0
59932 MAINT OFFICE & COMMUNICATION	0	0	0	0	%	0	0
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>249</b>	<b>498</b>	<b>6,595</b>	<b>( 6,097)</b>	<b>8%</b>	<b>249</b>	<b>498</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>249</b>	<b>498</b>	<b>8,845</b>	<b>( 8,347)</b>	<b>6%</b>	<b>249</b>	<b>498</b>
<b>OTHER OPERATING EXPENSES</b>							
49030 DEPRECIATION EXPENSE	661	1,323	18,000	( 16,677)	7%	1,500	3,000
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>661</b>	<b>1,323</b>	<b>18,000</b>	<b>( 16,677)</b>	<b>7%</b>	<b>1,500</b>	<b>3,000</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>910</b>	<b>1,821</b>	<b>26,845</b>	<b>( 25,024)</b>	<b>7%</b>	<b>1,749</b>	<b>3,498</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>413</b>	<b>827</b>	<b>( 10,960)</b>	<b>11,787</b>	<b>8%</b>	<b>( 425)</b>	<b>( 851)</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

Section 9, Item C.

**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
<b>OTHER INCOME</b>							
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
<b>TOTAL OTHER INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>413</b>	<b>827</b>	<b>( 10,960)</b>	<b>11,787</b>	<b>8%</b>	<b>( 425)</b>	<b>( 851)</b>
<b>INTEREST CHARGES</b>							
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	0	0	%	0	0
<b>TOTAL INTEREST CHARGES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>NET INCOME (LOSS)</b>	<b>413</b>	<b>827</b>	<b>( 10,960)</b>	<b>11,787</b>	<b>8%</b>	<b>( 425)</b>	<b>( 851)</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	( 234,498)	( 234,498)				( 228,847)	( 228,847)
BALANCE TRANSFERRED FROM INCOME	413	827				( 425)	( 851)
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>( 234,085)</b>	<b>( 233,672)</b>				<b>( 229,272)</b>	<b>( 229,698)</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

Section 9, Item C.

**STORMWATER UTILITY - FUND 680**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>USER FEES</b>							
46010 RESIDENTIAL SERVICE	26,744	53,492	357,000	( 303,508)	15%	29,783	59,451
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	71	400	( 329)	18%	36	71
46040 NON RESIDENTIAL	24,308	48,694	262,000	( 213,306)	19%	21,233	42,484
46050 INTERDEPARTMENTAL	3,229	6,459	38,700	( 32,241)	17%	3,233	6,468
<b>TOTAL USER FEES</b>	<b>54,317</b>	<b>108,716</b>	<b>658,100</b>	<b>( 549,384)</b>	<b>17%</b>	<b>54,286</b>	<b>108,474</b>
<b>OTHER OPERATING REVENUES</b>							
49470 FORFEITED DISCOUNTS	178	412	1,500	( 1,088)	27%	267	398
49010 PERMIT FEES	0	0	100	( 100)	%	40	40
48600 CONTRIBUTIONS IN AID/GRANT REVENUE	0	0	45,000	( 45,000)	%	0	0
48100 INTEREST INCOME	0	0	2,800	( 2,800)	%	0	0
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	0	0	%	0	0
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>178</b>	<b>412</b>	<b>49,400</b>	<b>( 48,988)</b>	<b>1%</b>	<b>307</b>	<b>438</b>
<b>TOTAL OPERATING REVENUES</b>	<b>54,494</b>	<b>109,128</b>	<b>707,500</b>	<b>( 598,372)</b>	<b>15%</b>	<b>54,592</b>	<b>108,913</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

Section 9, Item C.

**STORMWATER UTILITY - FUND 680**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT	
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>								
59710	STREET DEBRIS MANAGEMENT	1,355	1,711	98,018	( 96,308)	2%	679	1,498
59720	VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730	MAINTENANCE OF COLLECTION SYSTEM	2,695	4,308	119,806	( 115,498)	4%	2,539	4,106
59740	MAINTENANCE OF OPEN CHANNEL DRAINAGE	0	0	18,137	( 18,137)	%	0	0
59750	MAINTENANCE OF STORMWATER PONDS	0	0	35,452	( 35,452)	%	0	0
59760	WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770	REGULATORY COMPLIANCE	4,318	11,663	155,830	( 144,167)	7%	4,213	11,040
59790	ADMINISTRATIVE CHARGES	2,420	3,958	26,650	( 22,692)	15%	1,681	4,312
59795	EMPLOYEE PENSIONS & BENEFITS	1,745	3,470	53,068	( 49,598)	7%	1,594	3,194
	<b>TOTAL OPERATING EXPENSES</b>	<b>12,533</b>	<b>25,109</b>	<b>506,961</b>	<b>( 481,852)</b>	<b>5%</b>	<b>10,707</b>	<b>24,151</b>
<b>OTHER OPERATING EXPENSES</b>								
59403	DEPRECIATION EXPENSE	12,797	25,594	136,000	( 110,406)	19%	9,421	19,528
59408	TAXES	614	1,225	16,589	( 15,364)	7%	544	1,112
59427	INTEREST ON LONG-TERM DEBT	5,761	11,523	80,700	( 69,177)	14%	6,054	12,107
	<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>31,706</b>	<b>63,450</b>	<b>740,250</b>	<b>( 676,800)</b>	<b>9%</b>	<b>26,725</b>	<b>56,898</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>31,706</b>	<b>63,450</b>	<b>740,250</b>	<b>( 676,800)</b>	<b>9%</b>	<b>26,725</b>	<b>56,898</b>
	<b>NET OPERATING INCOME (LOSS)</b>	<b>22,789</b>	<b>45,678</b>	<b>( 32,750)</b>	<b>78,428</b>	<b>139%</b>	<b>27,867</b>	<b>52,015</b>
<b>EARNED SURPLUS</b>								
34100	UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	4,885,556	4,885,556				4,658,890	4,658,890
	BALANCE TRANSFERRED FROM INCOME	22,789	45,678				27,867	52,015
	<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>4,908,345</b>	<b>4,931,234</b>				<b>4,686,757</b>	<b>4,710,904</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

Section 9, Item C.

**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF SEWER</b>							
49221 RESIDENTIAL SERVICE	186,566	394,534	2,316,000	( 1,921,466)	17%	184,019	376,747
49222 COMMERCIAL SERVICE	56,842	121,997	584,200	( 462,203)	21%	44,928	93,742
49224 GOVERNMENT SERVICE	5,113	9,730	94,600	( 84,870)	10%	6,048	12,337
49626 INTERDEPARTMENTAL SERVICE	7,172	15,776	106,560	( 90,784)	15%	7,685	16,561
49263 INDUSTRIAL SERVICE	14,052	29,543	111,300	( 81,757)	27%	9,195	17,030
<b>TOTAL SALES OF SEWER</b>	<b>269,745</b>	<b>571,581</b>	<b>3,212,660</b>	<b>( 2,641,079)</b>	<b>18%</b>	<b>251,875</b>	<b>516,417</b>
<b>OTHER OPERATING REVENUES</b>							
49350 MISCELLANEOUS OPERATING REVENUES	181	181	90,000	( 89,819)	%	68,262	68,512
49450 CUSTOMER FORFIETED DISCOUNTS	1,354	2,783	7,800	( 5,017)	36%	1,644	2,400
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>1,535</b>	<b>2,964</b>	<b>97,800</b>	<b>( 94,836)</b>	<b>3%</b>	<b>69,906</b>	<b>70,912</b>
<b>TOTAL OPERATING REVENUES</b>	<b>271,280</b>	<b>574,545</b>	<b>3,310,460</b>	<b>( 2,735,915)</b>	<b>17%</b>	<b>321,781</b>	<b>587,329</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

Section 9, Item C.

**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>OPERATIONS EXPENSES</b>							
59820	40,577	81,514	538,932	( 457,419)	15%	44,096	85,448
59823	0	0	4,000	( 4,000)	%	832	832
59824	11,399	11,399	89,000	( 77,601)	13%	11,337	11,337
59825	0	0	65,000	( 65,000)	%	23,953	23,953
59827	7,171	7,171	32,000	( 24,829)	22%	8,202	3,899
59828	812	1,455	28,000	( 26,545)	5%	1,799	3,277
<b>TOTAL OPERATIONS EXPENSES</b>	<b>59,958</b>	<b>101,539</b>	<b>756,932</b>	<b>( 655,394)</b>	<b>13%</b>	<b>90,220</b>	<b>128,747</b>
<b>MAINTENANCE EXPENSE</b>							
59831	11,174	19,560	223,976	( 204,416)	9%	81,596	8,539
59832	371	3,426	15,200	( 11,774)	23%	265	265
59833	6,641	11,806	145,866	( 134,060)	8%	6,614	10,771
59834	1,358	2,496	32,000	( 29,504)	8%	2,521	2,593
<b>TOTAL MAINTENANCE EXPENSE</b>	<b>19,544</b>	<b>37,287</b>	<b>417,042</b>	<b>( 379,754)</b>	<b>9%</b>	<b>90,997</b>	<b>22,167</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59840	7,350	13,749	93,637	( 79,888)	15%	6,824	12,828
59842	1,555	3,484	25,751	( 22,266)	14%	1,634	3,300
59843	0	0	2,000	( 2,000)	%	0	0
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>8,905</b>	<b>17,233</b>	<b>121,388</b>	<b>( 104,154)</b>	<b>14%</b>	<b>8,458</b>	<b>16,128</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

Section 9, Item C.

**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59850 ADMINISTRATIVE & GENERAL SALARIES	15,424	33,142	212,709	( 179,567)	16%	15,069	31,328
59851 OFFICE SUPPLIES & EXPENSE	174	223	1,220	( 997)	18%	73	113
59852 OUTSIDE SERVICES EMPLOYED	10,392	22,029	97,598	( 75,569)	23%	5,448	25,443
59853 INSURANCE EXPENSE	5,176	10,352	63,755	( 53,403)	16%	5,260	10,520
59854 EMPLOYEE PENSION & BENEFITS	13,812	28,081	177,871	( 149,790)	16%	12,833	26,086
59855 REGULATORY COMMISSION EXPENSE	0	0	18,000	( 18,000)	%	0	0
59856 MISC GENERAL EXPENSES	0	0	4,000	( 4,000)	%	0	0
59857 RENTS	8,058	18,251	95,000	( 76,749)	19%	6,045	12,336
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>53,036</b>	<b>112,077</b>	<b>670,154</b>	<b>( 558,076)</b>	<b>17%</b>	<b>44,727</b>	<b>105,825</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>141,443</b>	<b>268,137</b>	<b>1,965,515</b>	<b>( 1,697,379)</b>	<b>14%</b>	<b>234,403</b>	<b>272,867</b>
<b>OTHER OPERATING EXPENSES</b>							
59403 DEPRECIATION EXPENSE	71,059	142,117	800,000	( 657,883)	18%	55,812	120,717
59408 TAX EXPENSE	28,467	57,443	351,808	( 294,365)	16%	28,317	57,045
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>99,525</b>	<b>199,560</b>	<b>1,151,808</b>	<b>( 952,248)</b>	<b>17%</b>	<b>84,129</b>	<b>177,762</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>240,968</b>	<b>467,697</b>	<b>3,117,324</b>	<b>( 2,649,627)</b>	<b>15%</b>	<b>318,532</b>	<b>450,629</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>30,312</b>	<b>106,848</b>	<b>193,136</b>	<b>( 86,288)</b>	<b>55%</b>	<b>3,249</b>	<b>136,700</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

Section 9, Item C.

**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OTHER INCOME</b>							
48600 CONTRIBUTION IN AID							
43000 GRANT REVENUE	76,062	76,062	0	76,062	%	0	0
49210 TRANSFERS IN	0	0	72,692	( 72,692)	%	0	0
<b>TOTAL OTHER INCOME</b>	<b>76,062</b>	<b>76,062</b>	<b>72,692</b>	<b>3,370</b>	<b>105%</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHGS</b>	<b>106,374</b>	<b>182,910</b>	<b>265,828</b>	<b>( 82,919)</b>	<b>69%</b>	<b>3,249</b>	<b>136,700</b>
<b>INTEREST CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	( 17,136)	( 34,272)	( 185,000)	150,728	(19%)	( 17,112)	( 34,214)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
<b>TOTAL INTEREST CHARGES</b>	<b>( 17,136)</b>	<b>( 34,272)</b>	<b>( 185,000)</b>	<b>150,728</b>	<b>(19%)</b>	<b>( 17,112)</b>	<b>( 34,214)</b>
<b>NET INCOME (LOSS)</b>	<b>89,238</b>	<b>148,637</b>	<b>80,828</b>	<b>67,809</b>	<b>184%</b>	<b>( 13,863)</b>	<b>102,486</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	6,554,507	6,554,507				6,293,916	6,293,916
BALANCE TRANSFERRED FROM INCOME	89,238	148,637				( 13,863)	102,486
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>6,643,745</b>	<b>6,703,144</b>				<b>6,280,054</b>	<b>6,396,402</b>



**TWO  
RIVERS**  
WISCONSIN

# March 2026 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 3 MONTHS ENDING MARCH 31, 2026**

Section 9, Item C.

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>OPERATING REVENUES</b>							
43000	7,000	21,000	81,900	( 60,900)	26%	7,000	21,000
46000	34,766	126,240	586,000	( 459,761)	22%	42,244	116,212
48000	19,725	59,138	236,000	( 176,862)	25%	19,709	58,912
49000	219	643	1,900	( 1,257)	34%	214	596
<b>TOTAL OPERATING REVENUES</b>	<b>61,709</b>	<b>207,020</b>	<b>905,800</b>	<b>( 698,780)</b>	<b>23%</b>	<b>69,168</b>	<b>196,720</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 3 MONTHS ENDING MARCH 31, 2026**

Section 9, Item C.

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>OPERATIONS EXPENSES</b>							
51450 INFORMATION SYSTEMS							
53200 WATER & SEWER EXPENSES							
53310 STREET CLEANING							
53620 PW SOLID WASTE REFUSE	30,049	93,069	432,035	( 338,966)	22%	27,145	80,368
53625 PW SOLID WASTE RECYCLING	28,092	88,556	500,285	( 411,729)	18%	26,587	80,307
<b>TOTAL OPERATIONS EXPENSES</b>	<b>58,142</b>	<b>181,625</b>	<b>932,320</b>	<b>( 750,694)</b>	<b>19%</b>	<b>53,732</b>	<b>160,675</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59904 UNCOLLECTIBLE ACCOUNTS	0	0	300	( 300)	%	0	25
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	7	33	158	( 125)	21%	805	2,427
59999 GASB PENSION EXPENSE							
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>7</b>	<b>33</b>	<b>458</b>	<b>( 425)</b>	<b>7%</b>	<b>805</b>	<b>2,452</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>58,148</b>	<b>181,658</b>	<b>932,778</b>	<b>( 751,119)</b>	<b>19%</b>	<b>54,537</b>	<b>163,127</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>58,148</b>	<b>181,658</b>	<b>932,778</b>	<b>( 751,119)</b>	<b>19%</b>	<b>54,537</b>	<b>163,127</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>3,561</b>	<b>25,362</b>	<b>( 26,978)</b>	<b>52,339</b>	<b>94%</b>	<b>14,630</b>	<b>33,594</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	197,639	197,639				158,599	158,599
BALANCE TRANSFERRED FROM INCOME	3,561	25,362				14,630	33,594

**CITY OF TWO RIVERS**  
 INCOME STATEMENT  
 FOR THE 3 MONTHS ENDING MARCH 31, 2026

Section 9, Item C.

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<u>201,200</u>	<u>223,000</u>				<u>173,229</u>	<u>192,192</u>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 3 MONTHS ENDING MARCH 31, 2026**

Section 9, Item C.

**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF WATER</b>							
49461 RESIDENTAL SERVICE	134,903	414,056	1,761,300	( 1,347,244)	24%	135,115	419,294
49461 COMMERCIAL SERVICE	22,706	67,731	329,400	( 261,669)	21%	24,001	73,004
49461 INDUSTRIAL SERVICE	7,517	26,898	76,300	( 49,402)	35%	6,766	19,058
49461 MULTIFAMILY SERVICE	7,338	22,450	100,600	( 78,150)	22%	7,852	23,813
49461 IRRIGATION SERVICE							
49461 OTHER SERVICES	0	370	0	370	%	43	408
49464 MUNICIPAL SERVICE	2,670	7,875	41,900	( 34,025)	19%	3,575	8,801
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	1,645	4,903	23,800	( 18,897)	21%	2,323	6,522
49462 PRIVATE FIRE PROTECTION	2,090	6,253	26,100	( 19,847)	24%	2,190	6,570
49463 PUBLIC FIRE PROTECTION	63,809	191,156	732,800	( 541,644)	26%	63,968	191,634
<b>TOTAL SALES OF WATER</b>	<b>242,677</b>	<b>741,693</b>	<b>3,092,200</b>	<b>( 2,350,507)</b>	<b>24%</b>	<b>245,832</b>	<b>749,106</b>
<b>OTHER OPERATING REVENUES</b>							
49470 FORFEITED DISCOUNTS	1,152	3,721	9,500	( 5,779)	39%	1,149	3,455
49471 MISCELLANEOUS SERVICE REVENUES	120	240	1,200	( 960)	20%	120	440
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	2,126	6,377	56,000	( 49,623)	11%	1,874	5,623
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>3,398</b>	<b>10,338</b>	<b>66,700</b>	<b>( 56,362)</b>	<b>15%</b>	<b>3,143</b>	<b>9,517</b>
<b>TOTAL OPERATING REVENUES</b>	<b>246,075</b>	<b>752,031</b>	<b>3,158,900</b>	<b>( 2,406,869)</b>	<b>24%</b>	<b>248,975</b>	<b>758,623</b>

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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
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>SOURCE OF SUPPLY EXPENSES</b>							
56500 OTHER EARNINGS							
59600 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	836	1,672	10,000	( 8,328)	17%	836	1,672
59603 MISCELLANEOUS OPERATING EXPENSE	0	0	1,500	( 1,500)	%	0	0
59613 MAINT OF LAKE INTAKE	0	0	6,585	( 6,585)	%	0	0
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>836</b>	<b>1,672</b>	<b>18,085</b>	<b>( 16,413)</b>	<b>9%</b>	<b>836</b>	<b>1,672</b>
<b>PUMPING EXPENSES</b>							
59620 OPERATION, SUPERVISION & ENGINEERING	4,999	14,502	58,700	( 44,198)	25%	4,541	13,765
59623 FUEL PURCHASED FOR PUMPING	2,668	9,425	40,000	( 30,575)	24%	2,080	7,871
59624 PUMPING LABOR & EXPENSES	1,266	4,161	23,700	( 19,539)	18%	1,367	3,780
59626 MISCELLANEOUS EXPENSE	660	1,334	4,800	( 3,466)	28%	448	1,264
59631 MAINT OF STRUCTURES							
59633 MAINT OF PUMPING EQUIPMENT							
<b>TOTAL PUMPING EXPENSES</b>	<b>9,593</b>	<b>29,421</b>	<b>127,200</b>	<b>( 97,779)</b>	<b>23%</b>	<b>8,435</b>	<b>26,680</b>
<b>WATER TREATMENT EXPENSE</b>							
59640 OPERATION, SUPERVISION & ENGINEERING	4,999	14,502	58,700	( 44,198)	25%	4,541	13,765
59641 CHEMICALS	1,459	8,435	55,000	( 46,565)	15%	1,577	8,946
59642 OPERATIONS LABOR & EXPENSE	13,905	43,695	215,650	( 171,955)	20%	15,685	43,689
59643 MISCELLANEOUS EXPENSE	14,255	35,240	188,300	( 153,060)	19%	11,122	32,028
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	496	3,348	3,600	( 252)	93%	1,470	3,329
59652 MAINT OF WATER TREATMENT EQUIPMENT	3,314	8,248	41,300	( 33,052)	20%	1,859	9,027
<b>TOTAL WATER TREATMENT EXPENSE</b>	<b>38,429</b>	<b>113,467</b>	<b>562,550</b>	<b>( 449,083)</b>	<b>20%</b>	<b>36,253</b>	<b>110,784</b>

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	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>TRANSMISSION &amp; DISTRIBUTION EXPENSE</b>							
59660 OPERATION SUPERVISION & ENGINEERING							
59661 OPERATION STORAGE FACILITY	2,868	9,462	38,550	( 29,088)	25%	2,745	7,701
59662 OPERATION MAINS	8,711	12,082	70,100	( 58,018)	17%	1,346	5,825
59663 METER EXPENSE	497	2,772	24,100	( 21,328)	12%	1,197	1,306
59664 CUSTOMER INSTALLATION EXPENSE	2,678	5,833	22,700	( 16,867)	26%	3,474	5,436
59665 MISCELLANEOUS EXPENSES	5,353	16,787	66,400	( 49,613)	25%	3,679	13,487
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS							
59672 MAINT OF RESEVOIR & STANDPIPE	0	324	3,700	( 3,377)	9%	0	265
59673 MAINT OF MAINS	7,088	13,330	95,100	( 81,770)	14%	26,280	49,361
59675 MAINT OF SERVICES	6,448	20,687	79,600	( 58,913)	26%	6,080	14,042
59676 MAINT OF METERS	154	1,414	11,600	( 10,186)	12%	150	190
59677 MAINT OF HYDRANTS	1,581	6,815	43,600	( 36,785)	16%	446	1,673
59678 MAINT OF MISC PLANT	803	4,839	15,000	( 10,161)	32%	131	1,709
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION EXPENSE</b>	<b>36,181</b>	<b>94,346</b>	<b>470,450</b>	<b>( 376,104)</b>	<b>20%</b>	<b>45,527</b>	<b>100,994</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59901 SUPERVISION	1,807	5,232	21,400	( 16,168)	24%	1,641	4,974
59902 METER READING	1,550	5,109	26,750	( 21,641)	19%	1,419	4,780
59903 CUSTOMER ACCTG & COLLECTION	4,403	14,807	75,150	( 60,343)	20%	5,742	15,322
59904 UNCOLLECTIBLE ACCOUNTS	0	0	2,500	( 2,500)	%	0	37
59906 CUSTOMER SERVICE & INFORMATION	0	0	750	( 750)	%	0	0
59910 SALES EXPENSE							
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>7,760</b>	<b>25,148</b>	<b>126,550</b>	<b>( 101,402)</b>	<b>20%</b>	<b>8,801</b>	<b>25,113</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59920 ADMINISTRATIVE & GENERAL SALARIES	9,841	29,141	145,000	( 115,859)	20%	8,255	26,731
59921 OFFICE SUPPLIES & EXPENSES	264	1,109	3,300	( 2,191)	34%	167	744
59923 OUTSIDE SERVICES EMPLOYED	5,913	29,349	107,350	( 78,001)	27%	6,132	33,222
59924 PROPERTY INSURANCE	3,322	9,967	40,380	( 30,413)	25%	3,800	11,400
59925 INJURIES & DAMAGES	1,204	3,611	14,630	( 11,019)	25%	1,438	4,315
59926 EMPLOYEE PENSIONS & BENEFITS	16,541	48,742	213,700	( 164,958)	23%	12,453	37,835

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	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
59928 REGULATORY COMMISSION EXPENSE	0	0	500	( 500)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	5,533	10,124	36,750	( 26,626)	28%	3,499	10,462
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>42,619</b>	<b>132,044</b>	<b>561,610</b>	<b>( 429,566)</b>	<b>24%</b>	<b>35,744</b>	<b>124,708</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>135,417</b>	<b>396,099</b>	<b>1,866,445</b>	<b>( 1,470,346)</b>	<b>21%</b>	<b>135,598</b>	<b>389,952</b>
<b>OTHER OPERATING EXPENSES</b>							
49403 DEPRECIATION EXPENSE	57,069	171,207	560,000	( 388,793)	31%	50,353	151,940
49425 AMORTIZATION							
49408 TAXES	29,334	87,339	404,920	( 317,581)	22%	30,413	91,299
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>86,402</b>	<b>258,546</b>	<b>964,920</b>	<b>( 706,374)</b>	<b>27%</b>	<b>80,766</b>	<b>243,239</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>221,819</b>	<b>654,645</b>	<b>2,831,365</b>	<b>( 2,176,720)</b>	<b>23%</b>	<b>216,364</b>	<b>633,191</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>24,256</b>	<b>97,386</b>	<b>327,535</b>	<b>( 230,149)</b>	<b>30%</b>	<b>32,611</b>	<b>125,432</b>
<b>OTHER INCOME</b>							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	322	7,000	( 6,678)	5%	1,005	1,589
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	( 396)	( 655)	( 7,000)	6,345	(9%)	( 326)	( 434)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	0	100,000	( 100,000)	%	0	0
43000 GRANT REVENUE	0	0	0	0	%	0	19,581
49421 MISCELLANEOUS NON-OPERATING INCOME	0	0	200,000	( 200,000)	%	0	0
<b>TOTAL OTHER INCOME</b>	<b>( 396)</b>	<b>( 333)</b>	<b>300,000</b>	<b>( 300,333)</b>	<b>%</b>	<b>678</b>	<b>20,736</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>23,860</b>	<b>97,053</b>	<b>627,535</b>	<b>( 530,482)</b>	<b>15%</b>	<b>33,290</b>	<b>146,168</b>

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	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>INTEREST &amp; OTHER CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	9,577	27,888	135,000	( 107,112)	21%	10,337	31,554
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
	<b>9,577</b>	<b>27,888</b>	<b>135,000</b>	<b>( 107,112)</b>	<b>21%</b>	<b>10,337</b>	<b>31,554</b>
<b>TOTAL INTEREST CHARGES</b>							
	<b>14,283</b>	<b>69,164</b>	<b>492,535</b>	<b>( 423,371)</b>	<b>14%</b>	<b>22,952</b>	<b>114,614</b>
<b>NET INCOME (LOSS)</b>							
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	11,372,365	11,372,365				9,495,116	9,495,116
BALANCE TRANSFERRED FROM INCOME	14,283	69,164				23,148	115,200
	<b>11,386,648</b>	<b>11,441,529</b>				<b>9,518,264</b>	<b>9,610,316</b>
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>							

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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
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF ELECTRICITY</b>							
49440 URBAN RESIDENTIAL SALES	272,246	1,102,423	4,566,800	( 3,464,377)	24%	335,095	1,069,357
49441 RURAL SALES	2,554	6,936	27,000	( 20,064)	26%	2,248	6,786
49442 COMMERCIAL SALES-CS1	96,946	283,753	1,130,700	( 846,947)	25%	91,230	279,539
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	103,878	283,678	1,152,900	( 869,222)	25%	83,051	259,551
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	181,492	461,649	2,132,600	( 1,670,951)	22%	150,526	446,263
49443 INDUSTRIAL SALES-CP3	47,933	121,688	494,900	( 373,212)	25%	36,146	107,498
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	467	467	0	467	%	0	0
49444 PUBLIC STREET LIGHTING	12,170	40,157	175,000	( 134,843)	23%	13,928	42,233
49448 INTERDEPARTMENTAL SALES	2,742	7,783	32,600	( 24,817)	24%	8,503	12,413
<b>TOTAL SALES OF ELECTRICITY</b>	<b>720,427</b>	<b>2,308,534</b>	<b>9,712,500</b>	<b>( 7,403,966)</b>	<b>24%</b>	<b>720,726</b>	<b>2,223,641</b>
<b>OTHER OPERATING REVENUES</b>							
49450 FORFEITED DISCOUNTS	1,959	9,044	18,500	( 9,456)	49%	2,762	9,233
49451 MISCELLANEOUS SERVICE REVENUES	0	0	5,000	( 5,000)	%	0	0
49454 RENT FROM ELECTRIC PROPERTY	0	0	116,000	( 116,000)	%	0	0
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	60	202	18,500	( 18,298)	1%	134	266
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>2,019</b>	<b>9,246</b>	<b>158,000</b>	<b>( 148,754)</b>	<b>6%</b>	<b>2,896</b>	<b>9,498</b>
<b>TOTAL OPERATING REVENUES</b>	<b>722,446</b>	<b>2,317,779</b>	<b>9,870,500</b>	<b>( 7,552,721)</b>	<b>23%</b>	<b>723,621</b>	<b>2,233,139</b>

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	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
POWER PRODUCTION EXPENSES							
59555 PURCHASED POWER	532,577	1,735,298	7,158,100	( 5,422,802)	24%	498,333	1,526,086
<b>TOTAL POWER PRODUCTION EXPENSES</b>	532,577	1,735,298	7,158,100	( 5,422,802)	24%	498,333	1,526,086

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	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>DISTRIBUTION EXPENSES</b>							
59580 OPERATION, SUPERVISION & ENGINEERING							
59582 STATION EXPENSES	547	608	29,500	( 28,892)	2%	9,023	15,421
59583 OVERHEAD LINE EXPENSES	0	0	6,750	( 6,750)	%	0	0
59584 UNDERGROUND LINE EXPENSE	2,340	7,393	58,500	( 51,107)	13%	94	8,330
59585 STREET LIGHTING EXPENSES	0	0	500	( 500)	%	0	0
59586 METER EXPENSES	4,782	13,511	70,300	( 56,790)	19%	5,303	10,769
59587 CUSTOMER INSTALLATION EXPENSES	1,698	5,724	24,400	( 18,676)	23%	1,627	8,546
59588 OPERATION MISC DISTRIBUTION	23,231	79,809	285,475	( 205,666)	28%	21,405	62,258
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	1,270	2,697	40,300	( 37,603)	7%	16,631	16,631
59593 MAINTENANCE OF OVERHEAD LINES	61,376	143,919	316,800	( 172,881)	45%	26,724	102,062
59594 MAINTENANCE OF UNDERGROUND LINES	113	1,695	10,000	( 8,305)	17%	( 297)	2,722
59595 MAINTENANCE OF LINE TRANSFORMERS	41	41	4,100	( 4,059)	1%	0	0
59596 MAINTENANCE OF STREET LIGHTING	( 9)	937	8,100	( 7,163)	12%	( 29)	605
59597 MAINT OF ELECTRIC METERS							
59598 MAINT OF MISC DISTRIBUTION PLANT	2,418	3,234	15,000	( 11,766)	22%	1,474	4,021
59828 TRANSPORTATION EXPENSES							
<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>97,808</b>	<b>259,567</b>	<b>869,725</b>	<b>( 610,158)</b>	<b>30%</b>	<b>81,954</b>	<b>231,365</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59901 SUPERVISION	2,215	6,414	26,200	( 19,786)	24%	2,011	6,097
59902 METER READING EXPENSES	1,867	8,300	38,900	( 30,600)	21%	2,560	8,180
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	5,694	20,775	105,800	( 85,025)	20%	7,177	19,590
59904 UNCOLLECTIBLE ACCOUNTS	0	( 73)	10,000	( 10,073)	(1%)	0	3,611
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>9,776</b>	<b>35,415</b>	<b>180,900</b>	<b>( 145,485)</b>	<b>20%</b>	<b>11,749</b>	<b>37,479</b>
<b>SALES EXPENSE</b>							
59913 ADVERTISING EXPENSE	0	0	500	( 500)	%	0	0
<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>( 500)</b>	<b>%</b>	<b>0</b>	<b>0</b>

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	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59920 ADMINISTRATIVE & GENERAL SALARIES	25,620	74,807	291,600	( 216,793)	26%	21,856	70,551
59921 OFFICE SUPPLIES & EXPENSES	844	7,525	16,850	( 9,325)	45%	( 200)	4,332
59923 OUTSIDE SERVICES EMPLOYED	6,720	32,112	123,450	( 91,338)	26%	14,233	45,372
59924 PROPERTY INSURANCE	2,312	6,937	28,110	( 21,173)	25%	3,193	9,580
59925 INJURIES & DAMAGES	893	2,678	10,850	( 8,172)	25%	1,099	3,296
59926 EMPLOYEE PENSIONS & BENEFITS	31,277	94,893	344,100	( 249,207)	28%	28,079	86,305
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	( 2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	12,203	48,028	116,800	( 68,772)	41%	17,551	53,666
59932 MAINT OFFICE & COMMUNICATIONS	468	1,101	8,200	( 7,099)	13%	351	1,138
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>80,336</b>	<b>268,082</b>	<b>941,960</b>	<b>( 673,878)</b>	<b>28%</b>	<b>86,161</b>	<b>274,239</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>720,497</b>	<b>2,298,363</b>	<b>9,151,185</b>	<b>( 6,852,822)</b>	<b>25%</b>	<b>678,197</b>	<b>2,069,169</b>
<b>OTHER OPERATING EXPENSES</b>							
59403 DEPRECIATION & AMORTIZATION EXPENSE	45,370	136,110	460,000	( 323,890)	30%	41,277	90,156
59408 TAXES	25,292	75,139	365,400	( 290,262)	21%	26,240	79,376
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>70,662</b>	<b>211,248</b>	<b>825,400</b>	<b>( 614,152)</b>	<b>26%</b>	<b>67,517</b>	<b>169,532</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>791,159</b>	<b>2,509,611</b>	<b>9,976,585</b>	<b>( 7,466,974)</b>	<b>25%</b>	<b>745,715</b>	<b>2,238,701</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>( 68,713)</b>	<b>( 191,832)</b>	<b>( 106,085)</b>	<b>( 85,747)</b>	<b>(181%)</b>	<b>( 22,093)</b>	<b>( 5,562)</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 3 MONTHS ENDING MARCH 31, 2026

Section 9, Item C.

**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OTHER INCOME</b>							
49415 REVENUE FROM MDSE & JOBBING	707	9,363	15,000	( 5,637)	62%	591	56,301
49416 MERCHANDISING & JOBBING COST	0	0	( 15,000)	15,000	%	0	0
49421 MISCELLANEOUS NONOPERATING INCOME	40	40	2,000	( 1,960)	2%	0	0
49419 INTEREST & DIVIDEND INCOME							
49439 APPROP OF INCOME TO MUNICIPAL	( 2,495)	( 4,971)	( 18,000)	13,029	(28%)	( 1,844)	( 4,046)
<b>TOTAL OTHER INCOME</b>	<b>( 1,748)</b>	<b>4,432</b>	<b>( 16,000)</b>	<b>20,432</b>	<b>28%</b>	<b>( 1,253)</b>	<b>52,255</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>( 70,461)</b>	<b>( 187,399)</b>	<b>( 122,085)</b>	<b>( 65,314)</b>	<b>(153%)</b>	<b>( 23,346)</b>	<b>46,693</b>
<b>OTHER INCOME DEDUCTIONS</b>							
49426 OTHER INCOME DEDUCTIONS	0	2,554	2,500	54	102%	0	2,314
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	<b>0</b>	<b>2,554</b>	<b>2,500</b>	<b>54</b>	<b>102%</b>	<b>0</b>	<b>2,314</b>
<b>INTEREST CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	390	897	5,300	( 4,403)	17%	253	1,437
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
<b>TOTAL INTEREST CHARGES</b>	<b>390</b>	<b>897</b>	<b>5,300</b>	<b>( 4,403)</b>	<b>17%</b>	<b>253</b>	<b>1,437</b>
<b>NET INCOME (LOSS)</b>	<b>( 70,851)</b>	<b>( 190,850)</b>	<b>( 129,885)</b>	<b>( 60,965)</b>	<b>(147%)</b>	<b>( 23,600)</b>	<b>42,942</b>
<b>EARNED SURPLUS</b>							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	11,228,418	11,228,418				10,811,408	10,811,408
BALANCE TRANSFERRED FROM INCOME	( 70,851)	( 190,850)				( 23,600)	42,942
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>11,157,567</b>	<b>11,037,568</b>				<b>10,787,808</b>	<b>10,854,350</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
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**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>OPERATING REVENUES</b>							
49000 OPERATING REVENUE	0	0	0	0	%	0	0
49540 RENT FROM CLEC PROPERTY	1,324	3,971	15,885	( 11,914)	25%	1,324	3,971
<b>TOTAL OPERATING REVENUES</b>	<b>1,324</b>	<b>3,971</b>	<b>15,885</b>	<b>( 11,914)</b>	<b>25%</b>	<b>1,324</b>	<b>3,971</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 3 MONTHS ENDING MARCH 31, 2026**

Section 9, Item C.

**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT	
<b>OPERATING EXPENSES</b>								
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>								
<b>DISTRIBUTION EXPENSES</b>								
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
<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>0</b>	<b>0</b>	<b>2,250 (</b>	<b>2,250)</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>								
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
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>0</b>

**CITY OF TWO RIVERS**  
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**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
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	747	5,995	( 5,248)	12%	249	747
59931 OPERATION RENTS	0	0	0	0	%	0	0
59932 MAINT OFFICE & COMMUNICATION	0	0	0	0	%	0	0
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>249</b>	<b>747</b>	<b>6,595</b>	<b>( 5,848)</b>	<b>11%</b>	<b>249</b>	<b>747</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>249</b>	<b>747</b>	<b>8,845</b>	<b>( 8,098)</b>	<b>8%</b>	<b>249</b>	<b>747</b>
<b>OTHER OPERATING EXPENSES</b>							
49030 DEPRECIATION EXPENSE	661	1,984	18,000	( 16,016)	11%	1,500	4,500
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>661</b>	<b>1,984</b>	<b>18,000</b>	<b>( 16,016)</b>	<b>11%</b>	<b>1,500</b>	<b>4,500</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>910</b>	<b>2,731</b>	<b>26,845</b>	<b>( 24,114)</b>	<b>10%</b>	<b>1,749</b>	<b>5,247</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>413</b>	<b>1,240</b>	<b>( 10,960)</b>	<b>12,200</b>	<b>11%</b>	<b>( 425)</b>	<b>( 1,276)</b>

**CITY OF TWO RIVERS**  
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Section 9, Item C.

**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
<b>OTHER INCOME</b>							
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
<b>TOTAL OTHER INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>413</b>	<b>1,240</b>	<b>( 10,960)</b>	<b>12,200</b>	<b>11%</b>	<b>( 425)</b>	<b>( 1,276)</b>
<b>INTEREST CHARGES</b>							
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	0	0	%	0	0
<b>TOTAL INTEREST CHARGES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>NET INCOME (LOSS)</b>	<b>413</b>	<b>1,240</b>	<b>( 10,960)</b>	<b>12,200</b>	<b>11%</b>	<b>( 425)</b>	<b>( 1,276)</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	( 234,498)	( 234,498)				( 228,847)	( 228,847)
BALANCE TRANSFERRED FROM INCOME	413	1,240				( 425)	( 1,276)
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>( 234,085)</b>	<b>( 233,258)</b>				<b>( 229,272)</b>	<b>( 230,123)</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
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Section 9, Item C.

**STORMWATER UTILITY - FUND 680**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>USER FEES</b>							
46010 RESIDENTIAL SERVICE	26,765	80,257	357,000	( 276,743)	22%	29,759	89,209
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	107	400	( 293)	27%	36	107
46040 NON RESIDENTIAL	24,414	73,108	262,000	( 188,892)	28%	21,303	63,787
46050 INTERDEPARTMENTAL	3,229	9,688	38,700	( 29,012)	25%	3,237	9,705
<b>TOTAL USER FEES</b>	<b>54,444</b>	<b>163,160</b>	<b>658,100</b>	<b>( 494,940)</b>	<b>25%</b>	<b>54,335</b>	<b>162,809</b>
<b>OTHER OPERATING REVENUES</b>							
49470 FORFEITED DISCOUNTS	177	590	1,500	( 910)	39%	211	610
49010 PERMIT FEES	0	0	100	( 100)	%	0	40
48600 CONTRIBUTIONS IN AID/GRANT REVENUE	0	0	45,000	( 45,000)	%	0	0
48100 INTEREST INCOME	0	0	2,800	( 2,800)	%	0	0
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	0	0	%	0	0
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>177</b>	<b>590</b>	<b>49,400</b>	<b>( 48,810)</b>	<b>1%</b>	<b>211</b>	<b>650</b>
<b>TOTAL OPERATING REVENUES</b>	<b>54,621</b>	<b>163,749</b>	<b>707,500</b>	<b>( 543,751)</b>	<b>23%</b>	<b>54,546</b>	<b>163,459</b>

**CITY OF TWO RIVERS**  
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Section 9, Item C.

**STORMWATER UTILITY - FUND 680**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
59710 STREET DEBRIS MANAGEMENT	4,485	6,196	98,018	( 91,822)	6%	4,428	5,927
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	1,669	5,977	119,806	( 113,829)	5%	2,394	6,499
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	0	0	18,137	( 18,137)	%	0	0
59750 MAINTENANCE OF STORMWATER PONDS	0	0	35,452	( 35,452)	%	0	0
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770 REGULATORY COMPLIANCE	4,820	16,483	155,830	( 139,347)	11%	4,342	15,382
59790 ADMINISTRATIVE CHARGES	2,161	6,119	26,650	( 20,531)	23%	1,852	6,164
59795 EMPLOYEE PENSIONS & BENEFITS	2,141	5,611	53,068	( 47,457)	11%	2,389	5,584
<b>TOTAL OPERATING EXPENSES</b>	<b>15,276</b>	<b>40,385</b>	<b>506,961</b>	<b>( 466,576)</b>	<b>8%</b>	<b>15,405</b>	<b>39,555</b>
<b>OTHER OPERATING EXPENSES</b>							
59403 DEPRECIATION EXPENSE	12,797	38,391	136,000	( 97,609)	28%	11,326	30,854
59408 TAXES	662	1,886	16,589	( 14,703)	11%	717	1,828
59427 INTEREST ON LONG-TERM DEBT	5,761	17,284	80,700	( 63,416)	21%	5,108	17,215
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>34,496</b>	<b>97,947</b>	<b>740,250</b>	<b>( 642,303)</b>	<b>13%</b>	<b>32,555</b>	<b>89,453</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>34,496</b>	<b>97,947</b>	<b>740,250</b>	<b>( 642,303)</b>	<b>13%</b>	<b>32,555</b>	<b>89,453</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>20,125</b>	<b>65,803</b>	<b>( 32,750)</b>	<b>98,553</b>	<b>201%</b>	<b>21,991</b>	<b>74,006</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	4,885,556	4,885,556				4,658,890	4,658,890
BALANCE TRANSFERRED FROM INCOME	20,125	65,803				21,991	74,006
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>4,905,681</b>	<b>4,951,359</b>				<b>4,680,881</b>	<b>4,732,895</b>

**CITY OF TWO RIVERS**  
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**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF SEWER</b>							
49221 RESIDENTIAL SERVICE	190,897	585,432	2,316,000	( 1,730,568)	25%	182,884	559,630
49222 COMMERCIAL SERVICE	60,030	182,027	584,200	( 402,173)	31%	47,350	141,091
49224 GOVERNMENT SERVICE	4,562	14,293	94,600	( 80,307)	15%	4,476	16,813
49626 INTERDEPARTMENTAL SERVICE	10,765	26,541	106,560	( 80,019)	25%	6,274	22,835
49263 INDUSTRIAL SERVICE	15,153	44,697	111,300	( 66,603)	40%	9,638	26,668
<b>TOTAL SALES OF SEWER</b>	<b>281,408</b>	<b>852,989</b>	<b>3,212,660</b>	<b>( 2,359,671)</b>	<b>27%</b>	<b>250,621</b>	<b>767,038</b>
<b>OTHER OPERATING REVENUES</b>							
49350 MISCELLANEOUS OPERATING REVENUES	0	181	90,000	( 89,819)	%	1,665	70,178
49450 CUSTOMER FORFIETED DISCOUNTS	1,378	4,161	7,800	( 3,639)	53%	1,205	3,605
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>1,378</b>	<b>4,342</b>	<b>97,800</b>	<b>( 93,458)</b>	<b>4%</b>	<b>2,870</b>	<b>73,782</b>
<b>TOTAL OPERATING REVENUES</b>	<b>282,786</b>	<b>857,331</b>	<b>3,310,460</b>	<b>( 2,453,129)</b>	<b>26%</b>	<b>253,491</b>	<b>840,820</b>

**CITY OF TWO RIVERS**  
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**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>OPERATIONS EXPENSES</b>							
59820 OPERATION PLANT & LIFT STATION	49,709	131,223	538,932	( 407,710)	24%	38,267	123,715
59823 CHLORINE	0	0	4,000	( 4,000)	%	0	832
59824 PHOSPHORUS REMOVAL CHEMICALS	0	11,399	89,000	( 77,601)	13%	0	11,337
59825 SLUDGE CONDITIONING CHEMICALS	12,274	12,274	65,000	( 52,726)	19%	12,274	36,228
59827 OTHER OPERATING SUPPLIES	7,242	14,413	32,000	( 17,587)	45%	4,597	8,497
59828 TRANSPORTATION EXPENSES	1,866	3,321	28,000	( 24,679)	12%	1,655	4,933
<b>TOTAL OPERATIONS EXPENSES</b>	<b>71,092</b>	<b>172,631</b>	<b>756,932</b>	<b>( 584,302)</b>	<b>23%</b>	<b>56,794</b>	<b>185,541</b>
<b>MAINTENANCE EXPENSE</b>							
59831 MAINT OF SEWER COLLECTION SYSTEMS	4,487	24,047	223,976	( 199,929)	11%	4,492	13,031
59832 MAINT OF COLLECTION SYSTEMS PUMP EQUIP	0	3,426	15,200	( 11,774)	23%	0	265
59833 MAINT OF TREATMENT DIST PLANT EQUIP	7,318	19,123	145,866	( 126,743)	13%	5,169	15,939
59834 MAINT OF GENERAL PLANT STRUCTURES & EQUIP	723	3,218	32,000	( 28,782)	10%	2,613	5,206
<b>TOTAL MAINTENANCE EXPENSE</b>	<b>12,527</b>	<b>49,815</b>	<b>417,042</b>	<b>( 367,227)</b>	<b>12%</b>	<b>12,273</b>	<b>34,441</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59840 BILLING, COLLECTING & ACCOUNTING	6,179	19,928	93,637	( 73,709)	21%	7,339	20,167
59842 METER READING	1,507	4,991	25,751	( 20,760)	19%	1,392	4,692
59843 UNCOLLECTIBLE ACCOUNTS	0	0	2,000	( 2,000)	%	0	0
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>7,686</b>	<b>24,919</b>	<b>121,388</b>	<b>( 96,468)</b>	<b>21%</b>	<b>8,730</b>	<b>24,858</b>

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**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59850 ADMINISTRATIVE & GENERAL SALARIES	16,683	49,825	212,709	( 162,885)	23%	14,458	45,786
59851 OFFICE SUPPLIES & EXPENSE	45	268	1,220	( 952)	22%	24	137
59852 OUTSIDE SERVICES EMPLOYED	5,883	27,912	97,598	( 69,686)	29%	5,959	31,402
59853 INSURANCE EXPENSE	5,176	15,528	63,755	( 48,227)	24%	5,260	15,780
59854 EMPLOYEE PENSION & BENEFITS	14,422	42,502	177,871	( 135,368)	24%	12,875	38,960
59855 REGULATORY COMMISSION EXPENSE	0	0	18,000	( 18,000)	%	0	0
59856 MISC GENERAL EXPENSES	0	0	4,000	( 4,000)	%	334	334
59857 RENTS	7,772	26,023	95,000	( 68,977)	27%	7,771	20,107
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>49,981</b>	<b>162,058</b>	<b>670,154</b>	<b>( 508,095)</b>	<b>24%</b>	<b>46,681</b>	<b>152,505</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>141,286</b>	<b>409,423</b>	<b>1,965,515</b>	<b>( 1,556,093)</b>	<b>21%</b>	<b>124,478</b>	<b>397,346</b>
<b>OTHER OPERATING EXPENSES</b>							
59403 DEPRECIATION EXPENSE	71,059	213,176	800,000	( 586,824)	27%	60,011	180,729
59408 TAX EXPENSE	29,178	86,621	351,808	( 265,187)	25%	28,381	85,426
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>100,237</b>	<b>299,797</b>	<b>1,151,808</b>	<b>( 852,012)</b>	<b>26%</b>	<b>88,393</b>	<b>266,155</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>241,523</b>	<b>709,220</b>	<b>3,117,324</b>	<b>( 2,408,104)</b>	<b>23%</b>	<b>212,871</b>	<b>663,500</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>41,264</b>	<b>148,112</b>	<b>193,136</b>	<b>( 45,025)</b>	<b>77%</b>	<b>40,620</b>	<b>177,320</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 3 MONTHS ENDING MARCH 31, 2026**

Section 9, Item C.

**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OTHER INCOME</b>							
48600 CONTRIBUTION IN AID							
43000 GRANT REVENUE	0	76,062	0	76,062	%	0	0
49210 TRANSFERS IN	0	0	72,692	( 72,692)	%	0	0
<b>TOTAL OTHER INCOME</b>	<b>0</b>	<b>76,062</b>	<b>72,692</b>	<b>3,370</b>	<b>105%</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHGS</b>	<b>41,264</b>	<b>224,173</b>	<b>265,828</b>	<b>( 41,655)</b>	<b>84%</b>	<b>40,620</b>	<b>177,320</b>
<b>INTEREST CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	( 17,114)	( 51,387)	( 185,000)	133,613	(28%)	( 17,082)	( 51,297)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
<b>TOTAL INTEREST CHARGES</b>	<b>( 17,114)</b>	<b>( 51,387)</b>	<b>( 185,000)</b>	<b>133,613</b>	<b>(28%)</b>	<b>( 17,082)</b>	<b>( 51,297)</b>
<b>NET INCOME (LOSS)</b>	<b>24,150</b>	<b>172,787</b>	<b>80,828</b>	<b>91,959</b>	<b>214%</b>	<b>23,538</b>	<b>126,023</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	6,554,507	6,554,507				6,293,916	6,293,916
BALANCE TRANSFERRED FROM INCOME	24,150	172,787				23,538	126,023
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>6,578,657</b>	<b>6,727,294</b>				<b>6,317,454</b>	<b>6,419,940</b>

Form  
**AB-220**

**Temporary Alcohol Beverage License**

Municipality  
City of Two Rivers

License(s) Requested	Fees	
	<input type="checkbox"/> Temporary "Class B" Wine <input checked="" type="checkbox"/> Temporary Class "B" Beer	License Fees
	Background Check	\$ 0.00
	<b>Total Fees</b>	<b>\$ 10.00</b>

**Part A: Organization Information**

1. Organization Name  
Two Rivers Youth Sports

2. Organization Permanent Address  
4120 clover st

3. City  
Two Rivers

4. State  
WI

5. Zip Code  
54241

6. Mailing Address (if different from permanent address)

7. FEIN  
81-4844900

8. Date of Organization/Incorporation  
12-2017

9. State of Organization/Incorporation  
WI

10. Phone  
920 571 7466

11. Email  
baseballone@gmail.com

12. Organization type (check one)

Bona Fide Club       Church       Fair Association/Agricultural Society       Veteran's Organization

Lodge/Society       Chamber of Commerce or similar Civic or Trade Organization under ch. 181, Wis. Stats.

13. Is this organization required to hold a Wisconsin Seller's permit? .....  Yes     No

14. Wisconsin Seller's Permit Number (if applicable)

**Part B: Individual Information**

List the name, title, and phone number for all officers, directors, and agent of the organization. Include an Individual Questionnaire (Form AB-100) for each person listed below. Attach additional sheets if necessary.

Corporations must also include Alcohol Beverage Appointment of Agent (Form AB-101).

Last Name	First Name	Title	Phone
Wachowski	Adam	President	920 571 7466
Wachowski	Cory	Vice President	920 901 3866
Schweke	Jeff	Treasurer	920 973 8291
Shillcox	Kirk	Board member	920 242 6227

Continued →

**Part C: Event Information**

1. Name of Event (if applicable) <i>Beach Bash</i>			
2. Dates of Operation <i>6-26 - 6-27 2026</i>		3. Hours of Operation <i>11am - midnight</i>	
4. Premises Address <i>500 Zlatnik drive (Beach parking lot 2 &amp; 3)</i>			
5. City <i>Two Rivers</i>		6. State <i>WI</i>	7. Zip Code <i>54241</i>
8. County <i>Manitowoc</i>	9. Governing Municipality <input checked="" type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village <i>of: Two Rivers</i>		10. Aldermanic District
11. Organizer of Event (if not the named applicant) <i>Adam Wachowski</i>		12. Email and/or Phone Number for Organizer of Event <i>baseballone@gmail.com</i>	
13. Organizer Website <i>www.beachbashtr.com</i>		14. Event Website <i>← Save</i>	
15. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages and records are sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.  <i>Beach &amp; lots 2 and 3</i>			

**Part D: Attestation**

Who must sign this application?  
• one officer or director of the nonprofit organization

**READ CAREFULLY BEFORE SIGNING:** Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant organization and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate according to the law, including but not limited to, purchasing alcohol beverages from Wisconsin-permitted wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Last Name <i>Wachowski</i>		First Name <i>Adam</i>		M.I.
Title <i>President</i>	Email <i>baseballone@gmail.com</i>		Phone <i>920 571 7466</i>	
Signature <i>Adam Wachowski</i>			Date <i>6-11-26</i>	

**Part E: For Clerk Use Only**

Date Application Was Filed With Clerk <i>06/11/2026</i>	License Number
Date License Granted	Date License Issued
Signature of Clerk/Deputy Clerk	

Form  
**AB-101**

# Alcohol Beverage Appointment of Agent

Date


<b>Agent Type (check one)</b>	
<input checked="" type="checkbox"/> Original (no fee)	<input type="checkbox"/> Successor (\$10 fee for municipal licensees only)


<b>Part A: Business Information</b>	
1. Legal Business Name (individual name if sole proprietor) Two Rivers Youth Sports	
2. Business Trade Name or DBA Two Rivers Youth Sports	
3. Entity Type (check one) <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Nonprofit Organization	
4. Alcohol Beverage Business Authorization (check one) <input checked="" type="checkbox"/> Municipal Retail License <input type="checkbox"/> State Permit	5. If successor agent, provide State Permit or Municipal Retail License Number
6. Describe the reason for appointing a successor agent, if successor is checked above.	

<b>Part B: Agent Information</b>			
1. Last Name Wachowski	2. First Name Adam	3. M.I.	
4. Email baseballone@gmail.com		5. Phone (920) 571-7466	
6. Home Address 4120 clover st			
7. City Two Rivers	8. State WI	9. Zip Code 54241	10. Date of Birth 1/2/85
11. Drivers License/State ID Number [REDACTED]		12. Drivers License/State ID State of Issuance WI	

<b>Part C: Agent Questions</b>	
1. Have you satisfied the responsible beverage server training requirement? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Submit proof of completion.
2. Have you completed Form AB-100, Alcohol Beverage Individual Questionnaire (licensee) or Form AB-300, Alcohol Beverage Personal Questionnaire (permittee)? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Have you been a Wisconsin resident for at least 90 continuous days? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No See instructions for exceptions.

Continued →

Part D: Business Attestation		
READ CAREFULLY BEFORE SIGNING: I, the <b>Undersigned</b> , authorize the above-named individual to act for the above-named corporation, nonprofit organization, or limited liability company with full authority and control of the premises and of all alcohol beverage activities on such premises. I certify that I am authorized by the above-named entity to authorize this individual to act on behalf of the entity. If I am appointing a successor agent, I rescind all previous agent appointments for this premises. Further, I understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.		
Last Name Wachowski	First Name Adam	M.I.
Title President	Email baseballone@gmail.com	Phone (920) 571-7466
Signature 		Date 02/10/26

Part E: Agent Attestation		
READ CAREFULLY BEFORE SIGNING: I, the <b>Agent</b> , hereby accept this appointment as agent for the above-named corporation, nonprofit organization, or limited liability company and assume full responsibility for the conduct of all alcohol beverage activities on the premises for the above-named business. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.		
Last Name Wachowski	First Name Adam	M.I.
Signature 		Date 02/10/26



# Certificate Of Completion

## Responsible Vendor Training Program

This certificate represents the successful completion of an approved Wisconsin Department of Revenue Responsible Beverage Server Course in compliance with secs. 125.04(5)(a)5, 125.17(6), and 134.66(2m), Wis.

Name : adam wachowski

*Steven A. Dean, CEO*  
Steven A. Dean, CEO  
www.sellerserverclasses.com

This online responsible alcohol vendor training & assessment program is provided by Seller Server Classes.

Having successfully completed the program, the student will be provided with this course completion certificate for their own records.

Name : adam wachowski  
Course Name : Seller Server Course  
Date Completed : 6/9/2026  
Expiration Date : 6/9/2028  
Certificate Number : 219389  
Provider : EduClasses.org





**TWO RIVERS**  
WISCONSIN

**CITY CLERK**  
1717 E. Park Street  
P.O. BOX 87  
Two Rivers, WI 54241-0087

**NOTE:**

**THIS FORM IS TO BE COMPLETED AND ATTACHED TO ALL APPLICATIONS FOR SPECIAL CLASS B MALT LICENSES FOR PICNICS & GATHERINGS**

\* \* \* \* \*

The applicant hereby agrees to indemnify and hold the City of Two Rivers harmless from and against any and all claims, actions, causes of action, damages, expenses, and liabilities which may be imposed upon, incurred by or asserted against the City of Two Rivers by reason of any injury or claim of injury or damage to any person or property which is associated with or arises out of the applicant's use of the City property and the dispensing of fermented malt beverage to any person pursuant to any license issued upon this application

Two Rivers Youth Sports  
Organization

Adam Wachowski  
Signature

Adam Wachowski  
Printed Name

6-11-26  
Date

**NOTICE OF APPLICATIONS FOR LICENSE  
CITY OF TWO RIVERS**

*Section 9, Item D.*

Please take notice that the following applications have been received and are on file in the office of the CITY CLERK of the CITY OF TWO RIVERS for intoxicating liquor, fermented malt beverage, wine for the year ending the 30<sup>th</sup> day of June, 2027. Publication is being made in accordance with 125.04(3)(g) of the Wisconsin Statutes. The applicants will be considered for approval at the City Council meeting on June 15, 2026.

**Combination Class "B" Beer & "Class B" Liquor:**

**Dabato LLC**, 3310 Memorial Dr., Tonya Posser, Agent (dba Village Inn on the Lake)

Dated this 9<sup>th</sup> Day of June, 2026.

Amanda Baryenbruch, City Clerk

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Published in the Herald Times Reporter on June 15-17, 2026

**Beer Gardens 2026-2027**

<b>Customer Name</b>	<b>Service Address</b>	<b>Doing Business As</b>	<b>Agent</b>
MC PAUTZ LLC	3114 MEMORIAL DRIVE	TAPPED ON THE LAKESHORE	Samuel Busse
MONTANA RAE'S PUB LLC	1713 EAST ST	MONTANA RAE'S PUB	Montana Anderson
TMS CITY CENTRAL BAR & GRILL	2014 WASHINGTON ST	CITY CENTRAL BAR & GRILL	Mary Sisel
WHISKEY D'S	1215 26TH ST	WHISKEY D'S	Deana VanDeurzen
COOL CITY BREWING LLC	1718 W PARK ST	COOL CITY BREWING CO	Barry Krahn
GERALD WACHOWSKI	1311 MADISON ST	SPORT BAR & GRILL	Gerald Wachowski
TAVERN AT WAVERLY LLC	1402 16TH ST	WAVERLY INN	Brian Laurent
VIOLET INN	1415 16TH ST	VIOLET INN	Melissa Nyssen
TANNERY CLUB LLC	4317 TANNERY TD	TANNERY CLUB	Megan Neuman
THE SPRUCE LODGE	1110 30TH ST	THE SPRUCE LODGE	Patricia Finlan
DABATO LLC	3310 MEMORIAL DR	VILLAGE INN ON THE LAKE	Tanya Prosser
HEROES VENTURE ARCADE	2022 WASHINGTO ST	HEROES VENTURE ARCADE	Michael Cleveland

**Renewals- July 1, 2026 – June 30, 2027**

**Landscape/Tree Removal License:**

**Cretton Enterprises**, 4433 Kuss Road, Two Rivers, Mark Cretton

**Lakeland Landscape**, 4141 Viebahn Street, Manitowoc, Ryan Kubsch

**Dave’s Tree Service**, 6541 Elm Drive, Egg Harbor, Stefanie Burke

**Bonzi’s Tree Service LLC**, 3207 Whistle Lane, Two Rivers, Eric Dewey

**Troy Juntunen: Tree Work**, 3929 Golfview Drive, Two Rivers, Troy Juntunen

**Kulpa’s Tree Service**, 1119 33<sup>rd</sup> St, Two Rivers, Randy Kulpa

Commercial Garbage Hauler Applications: 2026-2027

Manitowoc Disposal, Inc - renewal  
Waste Management of WI, Inc - renewal  
Pozorski Hauling & Recycling, LLC - renewal  
GFL Environmental Holdings, Inc - renewal

J & K Dumpsters, LLC - new  
Harter's Lakeside Disposal, LLC - new  
Pink Box Dumpsters - new



APPLICATION FOR COMMERCIAL GARBAGE HAULER'S LICENSE CITY OF TWO RIVERS WISCONSIN

(I) (We), the undersigned, hereby apply to the City of Two Rivers for a COMMERCIAL GARBAGE HAULER'S LICENSE as provided in Section 5-6-24(a) of the Municipal Code, for the period of July 1, 2026 to June 30, 2027. The fee is \$30.00 per year for each vehicle used in said business and shall be paid in advance.

DESCRIPTION OF VEHICLES SOUGHT TO BE LICENSED

Table with 4 columns: MAKE, YEAR - MODEL, WISCONSIN LICENSE NO. FOR 2026 - 2027, IDENTIFICATION NO. Rows include vehicles like CCC 2010 LET2, KEN 2018 T 880, IHC 2020 4300, and Battle 2024 LET 2.

Dated 5-26-26

Manitowoc Disposal Inc (Name of Firm or Corporation)

Amount of Fee: \$ 150.00

Fred Radandt (Individual Completing Form)

920-682-7750 (Telephone Number)

Johnston Dr (Mailing Address)

nick@manitowocdisposal.com (E-mail Address)

Manitowoc WI 54220 (City, State, Zip Code)

Manitowoc Disposal.com (Website Address)

APPLICATION FOR COMMERCIAL GARBAGE HAULER'S LICENSE - Page 2

Each applicant shall be required to furnish a letter of credit in the amount of \$5,000 from an acceptable responsible financial institution to be executed on a form prepared by the City of Two Rivers.

Letter of Credit Furnished good through 6/30/30  
Date

Insurance:

Certificate of liability insurance with limits of at least \$25,000/\$100,000/\$300,000 on each licensed vehicle must be provided by the applicant and filed with the Director of Public Works.

Certificate of Liability Furnished 6/1/26  
Date

City Department approval as required by Section 5-6-24(a) of the Municipal Code.

Approved by: \_\_\_\_\_  
Director of Public Works Date

Approved by: \_\_\_\_\_  
City Manager Date

License shall not be issued until the above requirements are met and same has been granted by the City Council. This completed application form, approved by the Two Rivers City Council, and signed by the Director of Public Works and City Manager, will function as the valid Garbage Hauler's License.

Date License Fee Received: 6/1/26

Receipt Number: 2-000101126





### APPLICATION FOR COMMERCIAL GARBAGE HAULER'S LICENSE CITY OF TWO RIVERS WISCONSIN

(I) (We), the undersigned, hereby apply to the City of Two Rivers for a COMMERCIAL GARBAGE HAULER'S LICENSE as provided in Section 5-6-24(a) of the Municipal Code, for the period of **July 1, 2026 to June 30, 2027**. The fee is \$30.00 per year for each vehicle used in said business and shall be paid in advance.

#### DESCRIPTION OF VEHICLES SOUGHT TO BE LICENSED

MAKE	YEAR - MODEL	WISCONSIN LICENSE NO. FOR 2026 - 2027	IDENTIFICATION NO.
Please see Attached			

Dated 5-29-26

Waste Management  
(Name of Firm or Corporation)

Amount of Fee: \$ 1,050.00

Colleen Houts  
(Individual Completing Form)

920-370-7446  
(Telephone Number)

1861 E Allouez Ave  
(Mailing Address)

chouts@wm.com  
(E-mail Address)

Green Bay WI 54311  
(City, State, Zip Code)

\_\_\_\_\_  
(Website Address)

APPLICATION FOR COMMERCIAL GARBAGE HAULER'S LICENSE - Page 2

Each applicant shall be required to furnish a letter of credit in the amount of \$5,000 from an acceptable responsible financial institution to be executed on a form prepared by the City of Two Rivers.

Letter of Credit Furnished 5/21/26  
Date

Insurance:

Certificate of liability insurance with limits of at least \$25,000/\$100,000/\$300,000 on each licensed vehicle must be provided by the applicant and filed with the Director of Public Works.

Certificate of Liability Furnished 5/21/26  
Date

City Department approval as required by Section 5-6-24(a) of the Municipal Code.

Approved by: \_\_\_\_\_  
Director of Public Works Date

Approved by: \_\_\_\_\_  
City Manager Date

License shall not be issued until the above requirements are met and same has been granted by the City Council. This completed application form, approved by the Two Rivers City Council, and signed by the Director of Public Works and City Manager, will function as the valid Garbage Hauler's License.

Date License Fee Received: \_\_\_\_\_  
*Check #1000184623*

Receipt Number: \_\_\_\_\_

Unit #	License Plate Number	VIN	Vehicle Yr	Make	Model
214775	SB13068	3BPDLH0X9KF106598	2019	PETERBILT	520
214776	SB13067	3BPDLH0X0KF106599	2019	PETERBILT	520
214777	SB13789	3BPDLH0X3KF106600	2019	PETERBILT	520
214778	SB13790	3BPDLH0X5KF106601	2019	PETERBILT	520
217013	SB13874	1M2TE7GCXRM001780	2024	MACK	TE64E
217366	QB19152	3BPDX20X0RF118280	2024	PETERBILT	PB520
217714	TB8178	3BPDXHEX8SF736058	2024	PETERBILT	520
217715	TB8179	3BPDXHEXSF736059	2024	PETERBILT	520
218007	SB15057	1M2TE7GC1SM002189	2025	MACK	TE64E
218008	QB19811	1M2TE7GC3SM002193	2025	MACK	TE64E
218092	TB8034	3BPDX20X4SF737020	2024	PETERBILT	520
218167	SB15058	3BPDX20X4SF748695	2025	PETERBILT	520
414984	QB16402	1NPSXHEX2GD357880	2016	PETERBILT	365
414988	QB17820	1NPSXHEXGD357884	2016	PETERBILT	365
414992	QB19499	1NPSLH0X1GD334805	2016	PETERBILT	365
415117	QB16468	1FVHG3D9XGHFS3490	2016	FREIGHTLINER	114SD
415118	QB17830	1FVHG3D91GHFS3491	2016	FREIGHTLINER	114SD
415215	SB12782	1FVHG3D92HHFS3467	2017	FREIGHTLINER	SD114
416490	QB17586	1FVMG3FW5KHKL7490	2019	FREIGHTLINER	SD114
416492	QB17587	1FVMG3FW9KHKL7492	2019	FREIGHTLINER	SD114
417374	QB19168	1NP3X20XXLD722633	2020	PETERBILT	348
417378	QB18125	1NPCLHEX2LD724805	2020	PETERBILT	567
417379	QB18102	1NPCLHEX2MD724806	2020	PETERBILT	567
417380	QB18100	1NPCLHEX6LD724807	2020	PETERBILT	567
418574	TB6490	1NPCLHEX2ND815642	2022	PETERBILT	567
418575	TB7456	1NPCLHEX0PD815643	2023	PETERBILT	567
418576	TB6337	1NPCLHEX6ND815644	2022	PETERBILT	567
418577	TB7454	1NPCLHEX8ND815645	2022	PETERBILT	567
418578	TB7470	1NPCLHEXND815646	2022	PETERBILT	567
418579	TB6492	1NPCLHEX8PD815647	2023	PETERBILT	567
418580	TB6491	1NPCLHEX3ND815648	2022	PETERBILT	567
418581	TB7485	1NPCLHEX5ND815649	2022	PETERBILT	567
418582	TB7455	1NPCLHEX1ND815650	2022	PETERBILT	567
420389	TB8186	1FVMG3FW5SHVJ5112	2025	FREIGHTLINER	SD114
634453	DD6 4HQ	1HTEUMMNXR5512036	2024	INTERNATIONAL	MV607



SUMITOMO MITSUI BANKING CORPORATION

277 Park Avenue

New York, NY 10172, U.S.A.

MAY 15, 2026

AMENDMENT TO IRREVOCABLE STANDBY LETTER OF CREDIT  
NO. LG/MIS/NY-096707

BENEFICIARY:  
CITY OF TWO RIVERS  
DEPARTMENT OF PUBLIC WORKS  
1717 EAST PARK STREET  
POST OFFICE BOX 87  
TWO RIVERS, WI 54241-0087

APPLICANT:  
WASTE MANAGEMENT OF WISCONSIN, INC.  
1861 E ALLOUEZ AVENUE  
GREEN BAY, WI 54311-6235

WE HEREBY AMEND THE ABOVE-MENTIONED LETTER OF CREDIT AS FOLLOWS:

THE EXPIRATION DATE OF THE LETTER OF CREDIT HAS BEEN EXTENDED TO JUNE 30, 2027.

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.

VERY TRULY YOURS,  
SUMITOMO MITSUI BANKING CORPORATION,  
NEW YORK BRANCH

DocuSigned by:  
*Maki Niwa*  
3D5D64490411442

MAKI NIWA  
EXECUTIVE DIRECTOR





APPLICATION FOR  
COMMERCIAL GARBAGE HAULER'S LICENSE  
CITY OF TWO RIVERS WISCONSIN

(I) (We), the undersigned, hereby apply to the City of Two Rivers for a COMMERCIAL GARBAGE HAULER'S LICENSE as provided in Section 5-6-24(a) of the Municipal Code, for the period of **July 1, 2026 to June 30, 2027**. The fee is \$30.00 per year for each vehicle used in said business and shall be paid in advance.

DESCRIPTION OF VEHICLES SOUGHT TO BE LICENSED

MAKE	YEAR - MODEL	WISCONSIN LICENSE NO. FOR 2026 - 2027	IDENTIFICATION NO.
INTERNATIONAL	2005 4300	GD 57886	1HTMMAAM05H122883
VOLVO WHITE	1993 EXP64	QB11554	4V2DMFME5PN660446

Dated May 21<sup>st</sup>, 2026.

POZORSKI HAULING & RECYCLING, LLC  
(Name of Firm or Corporation)

Amount of Fee: \$ 60.00

MICHAEL A. POZORSKI  
(Individual Completing Form)

920.682.3544  
(Telephone Number)

P.O. Box 1565  
(Mailing Address)

pozorskiandr@gmail.com  
(E-mail Address)

MANITOWOC, WI 54221-1565  
(City, State, Zip Code)

-  
(Website Address)

APPLICATION FOR COMMERCIAL GARBAGE HAULER'S LICENSE - Page 2

Each applicant shall be required to furnish a letter of credit in the amount of \$5,000 from an acceptable responsible financial institution to be executed on a form prepared by the City of Two Rivers.

Letter of Credit Furnished good through 6/30/27  
Date

Insurance:

Certificate of liability insurance with limits of at least \$25,000/\$100,000/\$300,000 on each licensed vehicle must be provided by the applicant and filed with the Director of Public Works.

Certificate of Liability Furnished 5/22/26  
Date

City Department approval as required by Section 5-6-24(a) of the Municipal Code.

Approved by: \_\_\_\_\_  
Director of Public Works Date

Approved by: \_\_\_\_\_  
City Manager Date

License shall not be issued until the above requirements are met and same has been granted by the City Council. This completed application form, approved by the Two Rivers City Council, and signed by the Director of Public Works and City Manager, will function as the valid Garbage Hauler's License.

Date License Fee Received: 5/22/26

Receipt Number: 2.000101121





APPLICATION FOR COMMERCIAL GARBAGE HAULER'S LICENSE CITY OF TWO RIVERS WISCONSIN

(I) (We), the undersigned, hereby apply to the City of Two Rivers for a COMMERCIAL GARBAGE HAULER'S LICENSE as provided in Section 5-6-24(a) of the Municipal Code, for the period of July 1, 2026 to June 30, 2027. The fee is \$30.00 per year for each vehicle used in said business and shall be paid in advance.

DESCRIPTION OF VEHICLES SOUGHT TO BE LICENSED

Table with 4 columns: MAKE, YEAR - MODEL, WISCONSIN LICENSE NO. FOR 2026 - 2027, IDENTIFICATION NO. Handwritten entry: Ram, 2025 2500, 84581, VIN # 3CU3R50L55G1 582333

Dated 10/21/26

J+K Dumpsters LLC (Name of Firm or Corporation)

Amount of Fee: \$ 30.00

Justin Dowalisz (Individual Completing Form)

920-901-9841 (Telephone Number)

3312 5th St (Mailing Address)

k-powalisz@hotmail.com (E-mail Address)

Two Rivers, WI 54241 (City, State, Zip Code)

(Website Address)

APPLICATION FOR COMMERCIAL GARBAGE HAULER'S LICENSE - Page 2

Each applicant shall be required to furnish a letter of credit in the amount of \$5,000 from an acceptable responsible financial institution to be executed on a form prepared by the City of Two Rivers.

Letter of Credit Furnished 6/6/26  
Date

Insurance:

Certificate of liability insurance with limits of at least \$25,000/\$100,000/\$300,000 on each licensed vehicle must be provided by the applicant and filed with the Director of Public Works.

Certificate of Liability Furnished 6/2/26  
Date

City Department approval as required by Section 5-6-24(a) of the Municipal Code.

Approved by: \_\_\_\_\_  
Director of Public Works Date

Approved by: \_\_\_\_\_  
City Manager Date

License shall not be issued until the above requirements are met and same has been granted by the City Council. This completed application form, approved by the Two Rivers City Council, and signed by the Director of Public Works and City Manager, will function as the valid Garbage Hauler's License.

Date License Fee Received: 6/2/26

Receipt Number: 2.00010122

**LETTER OF CREDIT  
AS REQUIRED BY TWO RIVERS MUNICIPAL CODE SECTION 5-6-24(a)**

WHEREAS, the undersigned commercial garbage hauler ("Applicant") desires to obtain a license from the City of Two Rivers to engage in the business of collecting and transporting garbage; and

WHEREAS, Section 5-6-24(a) of the Two Rivers Municipal Code requires as a prerequisite to the granting of such license that the applicant provided a letter of credit to the City of Two Rivers from an acceptable financial institution on a form to be prepared by the City of Two Rivers; and

WHEREAS, the undersigned financial institution ("Bank") desires to exercise this letter of credit in favor of the City of Two Rivers in order to meet the requirements of Section 5-6-24(a);

NOW, THEREFORE, the Bank hereby authorizes the City of Two Rivers to draw on the Bank from the account of the applicant up to the aggregated amount of \$5,000.00. The Bank agrees to honor any draft drawn hereunder and waives any rights to defer honor of any such draft. This authorization shall be valid from July 1, 2026 through June 30, 2027, and shall be irrevocable during this period.

This authorization is granted by the Bank in order to secure compliance by the Applicant with all city ordinances. Items for which the City of Two Rivers may make withdrawals hereunder include, but are not limited to: Costs associated with the removal of any nuisances caused by the Applicant's failure to comply with any city ordinance, or costs associated with the failure of the Applicant to remove any garbage or refuse which the Applicant has agreed to remove. The Applicant agrees that should the Applicant wish to dispute any such withdrawals, the dispute will not jeopardize the City's initial right to make a withdrawal from Applicant's account.

Dated this 6 day of June, 2026.

Very truly yours,

Name of Financial Institution  
Shoreline Credit Union  
By: [Signature]  
Authorized Representative

The undersigned commercial garbage hauler hereby consents to the terms of the above letter of credit and authorizes execution of this document by the above financial institution.

Commercial Garbage Hauler  
By: Kember Powell JK Dumpsters LLC  
Authorized Representative





APPLICATION FOR COMMERCIAL GARBAGE HAULER'S LICENSE CITY OF TWO RIVERS WISCONSIN

(I) (We), the undersigned, hereby apply to the City of Two Rivers for a COMMERCIAL GARBAGE HAULER'S LICENSE as provided in Section 5-6-24(a) of the Municipal Code, for the period of July 1, 2026 to June 30, 2027. The fee is \$30.00 per year for each vehicle used in said business and shall be paid in advance.

DESCRIPTION OF VEHICLES SOUGHT TO BE LICENSED

Table with 4 columns: MAKE, YEAR - MODEL, WISCONSIN LICENSE NO. FOR 2026 - 2027, IDENTIFICATION NO. Rows include Mack trucks (years 2023-2025) and a Peterbilt (2019).

Dated 5/27/2026

Harbers Lakeside Disposal (Name of Firm or Corporation)

Amount of Fee: \$ 270

Michael Thun (Individual Completing Form)

920-552-5412 (Telephone Number)

42578 Holland Lane Road. (Mailing Address)

sp@harberslakeside.com (E-mail Address)

Oostburg, WI 53070 (City, State, Zip Code)

harberslakeside.com (Website Address)



APPLICATION FOR COMMERCIAL GARBAGE HAULER'S LICENSE CITY OF TWO RIVERS WISCONSIN

(I) (We), the undersigned, hereby apply to the City of Two Rivers for a COMMERCIAL GARBAGE HAULER'S LICENSE as provided in Section 5-6-24(a) of the Municipal Code, for the period of July 1, 2026 to June 30, 2027. The fee is \$30.00 per year for each vehicle used in said business and shall be paid in advance.

DESCRIPTION OF VEHICLES SOUGHT TO BE LICENSED

Table with 4 columns: MAKE, YEAR - MODEL, WISCONSIN LICENSE NO. FOR 2026 - 2027, IDENTIFICATION NO. Rows include Peterbilt, International, and Hino vehicles.

Dated 5/27/2024

Harter's Lakeside Disposal (Name of Firm or Corporation)

Amount of Fee: \$ 270

Michael Thum (Individual Completing Form)

920-552-5412 (Telephone Number)

W2578 Holland Limer Road. (Mailing Address)

APA@harterslakeside.com (E-mail Address)

Oostburg, WI 53070 (City, State, Zip Code)

www.harterslakeside.com (Website Address)

APPLICATION FOR COMMERCIAL GARBAGE HAULER'S LICENSE - Page 2

Each applicant shall be required to furnish a letter of credit in the amount of \$5,000 from an acceptable responsible financial institution to be executed on a form prepared by the City of Two Rivers.

Letter of Credit Furnished June 1, 2026  
Date

Insurance:

Certificate of liability insurance with limits of at least \$25,000/\$100,000/\$300,000 on each licensed vehicle must be provided by the applicant and filed with the Director of Public Works.

Certificate of Liability Furnished 6/2/24  
Date

City Department approval as required by Section 5-6-24(a) of the Municipal Code.

Approved by: \_\_\_\_\_  
Director of Public Works Date

Approved by: \_\_\_\_\_  
City Manager Date

License shall not be issued until the above requirements are met and same has been granted by the City Council. This completed application form, approved by the Two Rivers City Council, and signed by the Director of Public Works and City Manager, will function as the valid Garbage Hauler's License.

Date License Fee Received: 5/27/24

Receipt Number: 2.000101123

**LETTER OF CREDIT  
AS REQUIRED BY TWO RIVERS MUNICIPAL CODE SECTION 5-6-24(a)**

WHEREAS, the undersigned commercial garbage hauler ("Applicant") desires to obtain a license from the City of Two Rivers to engage in the business of collecting and transporting garbage; and

WHEREAS, Section 5-6-24(a) of the Two Rivers Municipal Code requires as a prerequisite to the granting of such license that the applicant provided a letter of credit to the City of Two Rivers from an acceptable financial institution on a form to be prepared by the City of Two Rivers; and

WHEREAS, the undersigned financial institution ("Bank") desires to exercise this letter of credit in favor of the City of Two Rivers in order to meet the requirements of Section 5-6-24(a);

NOW, THEREFORE, the Bank hereby authorizes the City of Two Rivers to draw on the Bank from the account of the applicant up to the aggregated amount of \$5,000.00. The Bank agrees to honor any draft drawn hereunder and waives any rights to defer honor of any such draft. This authorization shall be valid from July 1, 2026 through June 30, 2027, and shall be irrevocable during this period.

This authorization is granted by the Bank in order to secure compliance by the Applicant with all city ordinances. Items for which the City of Two Rivers may make withdrawals hereunder include, but are not limited to: Costs associated with the removal of any nuisances caused by the Applicant's failure to comply with any city ordinance, or costs associated with the failure of the Applicant to remove any garbage or refuse which the Applicant has agreed to remove. The Applicant agrees that should the Applicant wish to dispute any such withdrawals, the dispute will not jeopardize the City's initial right to make a withdrawal from Applicant's account.

Dated this 28 day of May, 2026.

Very truly yours,

Name of Financial Institution

By: David J. Tardito  
Authorized Representative  
Coastburg State Bank

The undersigned commercial garbage hauler hereby consents to the terms of the above letter of credit and authorizes execution of this document by the above financial institution.

Commercial Garbage Hauler

By: [Signature]  
Authorized Representative  
Harler's Lakeside Disposal LLC





APPLICATION FOR  
COMMERCIAL GARBAGE HAULER'S LICENSE  
CITY OF TWO RIVERS WISCONSIN

(I) (We), the undersigned, hereby apply to the City of Two Rivers for a COMMERCIAL GARBAGE HAULER'S LICENSE as provided in Section 5-6-24(a) of the Municipal Code, for the period of **July 1, 2026 to June 30, 2027**. The fee is \$30.00 per year for each vehicle used in said business and shall be paid in advance.

DESCRIPTION OF VEHICLES SOUGHT TO BE LICENSED

MAKE	YEAR - MODEL	WISCONSIN LICENSE NO. FOR 2026 - 2027	IDENTIFICATION NO.
Dodge	2025	XE 79554	01
International	2006	10197	02

Dated 6/2/26

Amount of Fee: \$ 80.00

920-418-1880  
(Telephone Number)

Mark Kiesow 100 @ Gmail.com  
(E-mail Address)

\_\_\_\_\_  
(Website Address)

DBA Pink Box Dumpsters

(Name of Firm or Corporation)  
Kiesow Property Management LLC  
Mark Kiesow

(Individual Completing Form)

6045 County Rd J  
(Mailing Address)

Reedsville, WI 54230  
(City, State, Zip Code)

APPLICATION FOR COMMERCIAL GARBAGE HAULER'S LICENSE - Page 2

Each applicant shall be required to furnish a letter of credit in the amount of \$5,000 from an acceptable responsible financial institution to be executed on a form prepared by the City of Two Rivers.

Letter of Credit Furnished 6/11/26  
Date

Insurance:

Certificate of liability insurance with limits of at least \$25,000/\$100,000/\$300,000 on each licensed vehicle must be provided by the applicant and filed with the Director of Public Works.

Certificate of Liability Furnished 6/11/26  
Date

City Department approval as required by Section 5-6-24(a) of the Municipal Code.

Approved by: \_\_\_\_\_  
Director of Public Works Date

Approved by: \_\_\_\_\_  
City Manager Date

License shall not be issued until the above requirements are met and same has been granted by the City Council. This completed application form, approved by the Two Rivers City Council, and signed by the Director of Public Works and City Manager, will function as the valid Garbage Hauler's License.

Date License Fee Received: 6/11/26

Receipt Number: 2.000101124

**LETTER OF CREDIT  
AS REQUIRED BY TWO RIVERS MUNICIPAL CODE SECTION 5-6-24(a)**

WHEREAS, the undersigned commercial garbage hauler ("Applicant") desires to obtain a license from the City of Two Rivers to engage in the business of collecting and transporting garbage; and

WHEREAS, Section 5-6-24(a) of the Two Rivers Municipal Code requires as a prerequisite to the granting of such license that the applicant provided a letter of credit to the City of Two Rivers from an acceptable financial institution on a form to be prepared by the City of Two Rivers; and

WHEREAS, the undersigned financial institution ("Bank") desires to exercise this letter of credit in favor of the City of Two Rivers in order to meet the requirements of Section 5-6-24(a);

NOW, THEREFORE, the Bank hereby authorizes the City of Two Rivers to draw on the Bank from the account of the applicant up to the aggregated amount of \$5,000.00. The Bank agrees to honor any draft drawn hereunder and waives any rights to defer honor of any such draft. This authorization shall be valid from July 1, 2026 through June 30, 2027, and shall be irrevocable during this period.

This authorization is granted by the Bank in order to secure compliance by the Applicant with all city ordinances. Items for which the City of Two Rivers may make withdrawals hereunder include, but are not limited to: Costs associated with the removal of any nuisances caused by the Applicant's failure to comply with any city ordinance, or costs associated with the failure of the Applicant to remove any garbage or refuse which the Applicant has agreed to remove. The Applicant agrees that should the Applicant wish to dispute any such withdrawals, the dispute will not jeopardize the City's initial right to make a withdrawal from Applicant's account.

Dated this 3rd day of June, 2026.

Very truly yours, Collins State Bank

Name of Financial Institution

By: Anna Unato  
Authorized Representative

The undersigned commercial garbage hauler hereby consents to the terms of the above letter of credit and authorizes execution of this document by the above financial institution.

Commercial Garbage Hauler  
By: [Signature]  
Authorized Representative



**THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.**

## POLICY CHANGES

Policy Change  
Number 01

<b>POLICY NUMBER</b>  NXT7CTLJC4-00-GL	<b>POLICY CHANGES EFFECTIVE</b>  06/11/2026	<b>COMPANY</b>  Next Insurance US Company
<b>NAMED INSURED</b> Mark Kiesow Pink Box Dumpsters 604 S County Road J Reedsville, WI 54230		<b>AUTHORIZED REPRESENTATIVE</b>    Ann Ryan
<b>COVERAGE PARTS AFFECTED</b>  Commercial General Liability Coverage Part		
<b>CHANGES</b>		
SEE ATTACHED SCHEDULE		

Return Total

\$0.00



Authorized Representative Signature

**SCHEDULE OF POLICY CHANGES**

It is understood and agreed that:

The following forms are added:

CG 20 10 04 13 - Additional Insured - Owners, Lessees or Contractors - Scheduled Person or Organization

All other terms and conditions remain unchanged.

**THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.**

**ADDITIONAL INSURED – OWNERS, LESSEES OR  
CONTRACTORS – SCHEDULED PERSON OR  
ORGANIZATION**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

**SCHEDULE**

Name Of Additional Insured Person(s) Or Organization(s)	Location(s) Of Covered Operations
Two Rivers 1717 E Park St Two Rivers, WI 54241	WI
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.	

**A. Section II – Who Is An Insured** is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by:

1. Your acts or omissions; or
2. The acts or omissions of those acting on your behalf;

in the performance of your ongoing operations for the additional insured(s) at the location(s) designated above.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

**B.** With respect to the insurance afforded to these additional insureds, the following additional exclusions apply:

This insurance does not apply to "bodily injury" or "property damage" occurring after:

1. All work, including materials, parts or equipment furnished in connection with such work, on the project (other than service, maintenance or repairs) to be performed by or on behalf of the additional insured(s) at the location of the covered operations has been completed; or
2. That portion of "your work" out of which the injury or damage arises has been put to its intended use by any person or organization other than another contractor or subcontractor engaged in performing operations for a principal as a part of the same project.

C. With respect to the insurance afforded to these additional insureds, the following is added to **Section III – Limits Of Insurance:**

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or

2. Available under the applicable Limits of Insurance shown in the Declarations; whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.



# APPLICATION FOR COMMERCIAL GARBAGE HAULER'S LICENSE CITY OF TWO RIVERS WISCONSIN

(I) (We), the undersigned, hereby apply to the City of Two Rivers for a COMMERCIAL GARBAGE HAULER'S LICENSE as provided in Section 5-6-24(a) of the Municipal Code, for the period of **July 1, 2026 to June 30, 2027**. The fee is \$30.00 per year for each vehicle used in said business and shall be paid in advance.

### DESCRIPTION OF VEHICLES SOUGHT TO BE LICENSED

MAKE	YEAR - MODEL	WISCONSIN LICENSE NO. FOR 2026 - 2027	IDENTIFICATION NO.
Mack	2022 GR64B	QB18528	412058
Freightliner	2020 M2106	GD 85260	220127
Mack	2022 TE64	PB 9477	922056
Mack	2023 TE64	TB 7556	913033

Dated 5/28/2026

GFL Environmental  
(Name of Firm or Corporation)

Amount of Fee: \$ 120

Taylor Popp  
(Individual Completing Form)

920 333 8183  
(Telephone Number)

428 High St  
(Mailing Address)

taylor.popp@gflenr.com  
(E-mail Address)

Chilton, WI 53042  
(City, State, Zip Code)

NA  
(Website Address)

APPLICATION FOR COMMERCIAL GARBAGE HAULER'S LICENSE - Page 2

Each applicant shall be required to furnish a letter of credit in the amount of \$5,000 from an acceptable responsible financial institution to be executed on a form prepared by the City of Two Rivers.

Letter of Credit Furnished auto renewed as of 6/1/26  
Date for 6/1/27

Insurance:

Certificate of liability insurance with limits of at least \$25,000/\$100,000/\$300,000 on each licensed vehicle must be provided by the applicant and filed with the Director of Public Works.

Certificate of Liability Furnished 5/28/26  
Date

City Department approval as required by Section 5-6-24(a) of the Municipal Code.

Approved by: \_\_\_\_\_  
Director of Public Works Date

Approved by: \_\_\_\_\_  
City Manager Date

License shall not be issued until the above requirements are met and same has been granted by the City Council. This completed application form, approved by the Two Rivers City Council, and signed by the Director of Public Works and City Manager, will function as the valid Garbage Hauler's License.

Date License Fee Received: \_\_\_\_\_  
*In transit*

Receipt Number: \_\_\_\_\_



# CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)  
05/22/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

<b>PRODUCER</b> Aon Risk Services Northeast, Inc. Cleveland OH Office 950 Main Avenue Suite 1600 Cleveland OH 44113 USA	<b>CONTACT NAME:</b> PHONE (A/C. No. Ext): (866) 283-7122      FAX (A/C. No.): (800) 363-0105		
	<b>E-MAIL ADDRESS:</b>		
<b>INSURED</b> GFL Environmental Holdings (US), Inc and its subsidiaries 26999 Central Park Blvd Southfield MI 48076 USA	<b>INSURER(S) AFFORDING COVERAGE</b>		<b>NAIC #</b>
	<b>INSURER A:</b> National Union Fire Ins Co of Pittsburgh		19445
	<b>INSURER B:</b> AIU Insurance Company		19399
	<b>INSURER C:</b> AIG Insurance Company of Canada		AA1564107
	<b>INSURER D:</b>		
	<b>INSURER E:</b>		
<b>INSURER F:</b>			

**COVERAGES      CERTIFICATE NUMBER: 570120132036      REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. **Limits shown are as requested**

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			022834051	06/01/2026	06/01/2027	EACH OCCURRENCE \$5,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000 MED EXP (Any one person) \$10,000 PERSONAL & ADV INJURY \$5,000,000 GENERAL AGGREGATE \$80,000,000 PRODUCTS - COMP/OP AGG \$5,000,000 Per Location/ Project Aggregate \$5,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			022834050	06/01/2026	06/01/2027	COMBINED SINGLE LIMIT (Ea accident) \$5,000,000 BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION			RMGL80777689 *Limits shown in CAD\$	06/01/2026	06/01/2027	EACH OCCURRENCE \$7,500,000 AGGREGATE \$7,500,000
B	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N N	022834057 022834056	06/01/2026 06/01/2026	06/01/2027 06/01/2027	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$5,000,000 E.L. DISEASE-EA EMPLOYEE \$5,000,000 E.L. DISEASE-POLICY LIMIT \$5,000,000

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**  
 Evidence of Insurance \*(Aon) Commercial Risk (U.S) is authorized to generate and distribute certificates in an administrative capacity as evidence of insurance.

**CERTIFICATE HOLDER**

**CANCELLATION**

City of Two Rivers Attn: Sue Reilly PO Box 87 Two Rivers WI 54241 USA	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE  
--	---

Holder Identifier : 198- GFL Corpor

Certificate No : 570120132036





# ADDITIONAL REMARKS SCHEDULE

AGENCY Aon Risk Services Northeast, Inc.		NAMED INSURED GFL Environmental Holdings (US), Inc	
POLICY NUMBER See Certificate Number: 570120132036			
CARRIER See Certificate Number: 570120132036	NAIC CODE	EFFECTIVE DATE:	

**ADDITIONAL REMARKS**

**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,**  
**FORM NUMBER: ACORD 25 FORM TITLE: Certificate of Liability Insurance**

GFL Named Insureds

GFL ENVIRONMENTAL HOLDINGS (US), INC.

1877984 Delaware, LLC  
 American Waste, Inc.  
 Baldwin Pontiac LLC  
 Brent Run Landfill, Inc.  
 Dafter Sanitary Landfill, Inc.  
 GFL (CW) Holdco, LLC (fka County Waste of Virginia, LLC)  
 GFL Environmental Real Property, Inc.  
 GFL Environmental USA Inc.  
 GFL Environmental USA Roll-off Inc.  
 GFL Holdco (US), LLC  
 GFL North Michigan Landfill, LLC  
 GFL of Virginia, LLC (fka County Waste, LLC)  
 GFL Recycling of Virginia, LLC (fka County Recycling, LLC)  
 GFL Slim Jim 2, LLC  
 GFL Slim Jim 3, LLC  
 GFL Southwest Virginia, LLC (fka County Waste Southwest Virginia, LLC)  
 GFL US 13, LLC  
 GFL US 14, LLC  
 GFL US 15, LLC  
 GFL Wrangler US 5, LLC  
 Green Ridge Recycling and Disposal Facility, LLC  
 J&E Recycling, LLC  
 Primary American Casualty & Environmental, Inc.  
 WCA Waste Corporation  
 Wexford County Landfill, LLC  
 Wexford Water Technologies, LLC  
 Wood Island Waste Management, Inc.  
 Wrangler Holdco Corp.

WASTE INDUSTRIES USA, LLC.

Black Creek Renewable Energy, LLC  
 ETC of Georgia, LLC  
 GFL Renewables LLC  
 GFL Wrangler Holdco US 2, Inc.  
 GFL Wrangler US 1, LLC  
 GFL Wrangler US 3, LLC  
 GFL Wrangler US 4, LLC  
 GFL Wrangler US 6, LLC  
 Haw River LandCo, LLC  
 L&L Disposal, LLC  
 Lakeway LandCo, LLC  
 Lakeway Sanitation & Recycling C&D, LLC  
 Lakeway Sanitation & Recycling MSW, LLC  
 Laurens County Landfill, LLC  
 Red Rock Disposal, LLC  
 S&S Enterprises of Mississippi, LLC  
 Safeguard Landfill Management, LLC  
 Sampson County Disposal, LLC  
 Southeastern Disposal, LLC  
 Transwaste Services, LLC  
 Wake County Disposal, LLC  
 Wake Reclamation, LLC  
 Waste Industries Atlanta, LLC  
 Waste Industries of Tennessee, LLC  
 Waste Industries, LLC  
 Waste Services of Decatur, LLC  
 WI Burnt Poplar Transfer, LLC  
 WI High Point Landfill, LLC  
 WI Shiloh Landfill, LLC  
 Wilmington LandCo, LLC  
 Wimberly Hill, LLC



# ADDITIONAL REMARKS SCHEDULE

AGENCY Aon Risk Services Northeast, Inc.		NAMED INSURED GFL Environmental Holdings (US), Inc	
POLICY NUMBER See Certificate Number: 570120132036			
CARRIER See Certificate Number: 570120132036	NAIC CODE	EFFECTIVE DATE:	

**ADDITIONAL REMARKS**

**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,**  
**FORM NUMBER:** ACORD 25 **FORM TITLE:** Certificate of Liability Insurance  
 GFL Named Insureds

WCA WASTE SYSTEMS, INC.

WCA GP LLC  
 GFL (Texas) Solids LLC  
 Waste Corporation of Arkansas, LLC  
 Waste Corporation of Kansas, LLC  
 WCA of Alabama, L.L.C.  
 WCA of Oklahoma, LLC  
 Pauls Valley Landfill, LLC  
 N.E. Land Fill, LLC  
 Sooner Waste, LLC  
 Waste Corporation of Tennessee, LLC  
 Jones Sanitation, L.L.C.  
 WCA of Central Florida, Inc.  
 GFL Florida Holding Company LLC  
 Sugar Landfill, LP (formerly Fort Bend County Landfill, L.P.)  
 GFL Recycling Center - Northeast, LLC (formerly Sprint Recycling Center - Northeast, LLC)  
 WCA Texas Management General, Inc.  
 Fort Bend Regional Landfill, L.P.  
 Conroe Landfill, LP (formerly Sprint Montgomery County Landfill, LP)  
 GFL Triple-S Compost, LLC (formerly Triple-S Compost LLC)  
 WCA Management Limited, Inc.  
 WCA Texas Management General, Inc.  
 WCA Management Company, LP  
 GFL of Texas, LP (formerly waste Corporation of Texas, L.P.) (merged with V.F. Waste Services, LLC and Gish Holdings, Inc.)  
 Waste Corporation of Missouri, LLC (WCA of Missouri, LLC) (merged with Town & Country Disposal Solid Waste Transfer Station, LLC, Town & Country Recycling, LLC and Town and Country Disposal of western Missouri, LLC)  
 WCA - Kansas City Transfer, LLC  
 LRS South, LLC  
 Inland Waste Solutions, LLC  
 Alternative Waste Management, LLC  
 WCA Cares, Inc.  
 Superior Waste Industries, LLC  
 CenterPoint Holdings, LLC  
 Central Disposal, LLC  
 Center Point Disposal, Inc.  
 Ruffino Hills Transfer Station, L.P.

GFL EVERGLADES HOLDINGS LLC

Alabama Dumpster Service, L.L.C.  
 Angelo's Aggregate Materials, Ltd.  
 Arbor Hills Landfill, Inc.  
 Area Disposal Service, Inc.  
 Bunn Box, LLC (formerly Bunn Box, Inc.)  
 Bunn Excavating, Inc.  
 Clinton Landfill, Inc.  
 Cobb County Transfer Station, LLC  
 Coulter Companies, Inc.  
 Eagle Bluff Landfill, Inc.  
 Eagle Point Landfill, LLC  
 Emerald Park Landfill, LLC  
 GFL Birmingham, LLC  
 GFL Muskego LLC  
 GFL Solid Waste Midwest LLC  
 GFL Solid Waste Southeast LLC  
 Glacier Ridge Landfill, LLC  
 Gwinnett Transfer Station, LLC



**ADDITIONAL REMARKS SCHEDULE**

AGENCY Aon Risk Services Northeast, Inc.		NAMED INSURED GFL Environmental Holdings (US), Inc	
POLICY NUMBER See Certificate Number: 570120132036			
CARRIER See Certificate Number: 570120132036	NAIC CODE	EFFECTIVE DATE:	

**ADDITIONAL REMARKS**

**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,**  
**FORM NUMBER:** ACORD 25 **FORM TITLE:** Certificate of Liability Insurance  
 GFL Named Insureds

Henson Disposal, LLC  
 Henson Parent, LLC  
 Hickory Meadows Landfill, LLC  
 Hickory Ridge Landfill, Inc.  
 Hoosier Landfill, Inc.  
 Land & Gas Reclamation, Inc.  
 Mallard Ridge Landfill, Inc.  
 Montgomery Transfer Station, LLC  
 Opelika Transfer Station, LLC  
 Otis Road Landfill, LLC  
 PDC Services, Inc.  
 Peoria City/County Landfill, Inc.  
 Peoria Disposal Company  
 PH Land, LLC  
 Seven Mile Creek Landfill, LLC  
 Smyrna Transfer Station, LLC  
 Stone's Throw Landfill, LLC  
 Tallassee Waste Disposal Center, Inc.  
 Tazewell County Landfill, Inc.  
 Welcome All Transfer Station, LLC  
 Zion Landfill, Inc.

VARIOUS

Desoto Landfill, LLC  
 DeSoto Recycling & Disposal, L.L.C.  
 EcoSouth DeSoto Holdings, LLC  
 EcoSouth Florida Intermediate Equity Aggregator, LLC  
 EcoSouth Florida Intermediate Equity, LP  
 EcoSouth Florida Intermediate, LLC  
 EcoSouth Florida JV, LLC  
 EcoSouth Florida Subsidiary opCo, LLC (fka GFL Florida, LLC)  
 EcoSouth Florida, LLC  
 EcoSouth Intermediate II, LLC  
 Ft. Meade Landfill, LLC  
 Gabbert LLC  
 GFL US 11, LLC  
 GFL US 12, LLC  
 GFL US 7, L.P.  
 GFL US 8, LLC  
 GFL US 9, L.P.  
 GFL Wrangler US 2, LLC  
 GFL Wrangler US, L.P.  
 GWS Transfer LLC  
 M & G CD Disposal Facility, L.L.C.  
 TST Ventures, LLC

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
05/22/2026	142009	Weiss, Cary	Private Sewer Lateral Overpayment for 1	100-16000	3040022409-1203	3.24-
Total 142009:						3.24-
05/08/2026	143083	Klein's Hardware Hank	Supplies-FD	100-52200-3500	101952	10.47-
Total 143083:						10.47-
05/07/2026	143163	4 K'S PEST CONTROL LLC	General Pest Control - Sr. Center	100-54150-2900	04282026SC	55.00
05/07/2026	143163	4 K'S PEST CONTROL LLC	General Pest Control - Library	280-55110-2410	042826L	55.00
Total 143163:						110.00
05/07/2026	143164	ADRC of the Lakeshore	Reimburse ADRC for April 2026 Congreg	250-23150	04302026	622.00
Total 143164:						622.00
05/07/2026	143165	All In Technology LLC	AIT Advantage - 3 Yr unitl 6/26	100-51450-2130	5749	6,882.40
Total 143165:						6,882.40
05/07/2026	143166	Amazon Business - Debit Memo	Chair-Elec	660-59930-3900	171W-W1LN-RP43	343.24
05/07/2026	143166	Amazon Business - Debit Memo	Supplies-Sr Cntr	250-55150-3900	17RJ-NLC9-THK9	139.29
05/07/2026	143166	Amazon Business - Debit Memo	Office Supplies-Comm House	100-55140-3100	1J9H-QKJT-TMDC	318.99
05/07/2026	143166	Amazon Business - Debit Memo	Promotions & Discounts	100-51420-3100	1M6K-CGG9-3GCW	125.70
05/07/2026	143166	Amazon Business - Debit Memo	USB Adapter-FD	100-52200-3500	1N4W-JPTX-MN9Y	7.99
05/07/2026	143166	Amazon Business - Debit Memo	Supplies-CEM	100-54910-3900	CM1TPX-DVRK-VK9V	19.99-
Total 143166:						915.22
05/07/2026	143167	Ambrosius Concrete Supplies In	Concrete Tools	100-53300-3900	507413	3,410.00
Total 143167:						3,410.00
05/07/2026	143168	AnSer Services	Base Rate for May 2026-Wtr	650-59665-2900	6502-050126	309.00
Total 143168:						309.00
05/07/2026	143169	Aurora Health Care	EAP Quarter April-June 2026	500-51510-2900	CINV040151	714.24

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143169:						714.24
05/07/2026	143170	BERGSTROM CHEVROLET OF GREEN	Rear power window/door locks - PD	100-52115-2411	2090194-1	424.09
Total 143170:						424.09
05/07/2026	143171	Blackstone Publishing	AAudio-Lib	280-55111-3470	2232407	161.84
Total 143171:						161.84
05/07/2026	143172	Braun Building Center	Gravel Bed - P&R	263-55210-3900	BB082174701	784.77
Total 143172:						784.77
05/07/2026	143173	Cengage Learning Inc. / Gale	ALP - Library	280-55111-3430	999102647622	184.80
Total 143173:						184.80
05/07/2026	143174	Center Point Large Print	ALP - Library	280-55111-3430	2247278	233.56
Total 143174:						233.56
05/07/2026	143175	Cintas Corp	Services - Water/Light	100-51600-3500	4265874274	111.00
05/07/2026	143175	Cintas Corp	Services - Water/Light	100-51600-3500	4266717765	111.00
05/07/2026	143175	Cintas Corp	Services - Water/Light	100-51600-3500	4267378541	111.00
Total 143175:						333.00
05/07/2026	143176	Cool City Cleaners Inc	Towel & Mop Cleaning - WWTP	690-59820-2900	7517	56.00
Total 143176:						56.00
05/07/2026	143177	Country Visions Cooperative	Grass Seed-DPW	100-53200-3900	0041185-APR 2026	6,859.91
Total 143177:						6,859.91
05/07/2026	143178	Digger's Hotline	Phone & Email Fees For April 2026	660-59584-2900	260 4 43901	316.80
Total 143178:						316.80

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
05/07/2026	143179	DSC Communications	GTR8000 May 2026 Service Agreement-	100-52100-2441	2605985	165.88
Total 143179:						165.88
05/07/2026	143180	Erickson Sports LLC	Clothing - Fire	100-52200-3850	3104	830.00
Total 143180:						830.00
05/07/2026	143181	EVM Inc	Aluminum Street Light Mounts-Elec	660-59596-3900	685825	200.00
Total 143181:						200.00
05/07/2026	143182	Fire Dept Petty Cash	Petty Cash Reimbursement-FD	100-52210-2410	05052026	119.55
Total 143182:						119.55
05/07/2026	143183	Forster, Maria	Translation Services 4/15/2026 - PD	100-21125	04152026	42.00
Total 143183:						42.00
05/07/2026	143184	Harbor House Publishers	2026 Ad in HH Crossing Magazine	258-56700-2910	CUS50450	885.00
Total 143184:						885.00
05/07/2026	143185	HILTI Inc.	Contract Drill Bits 9/16"-DPW	100-53300-3900	4625995303	718.20
Total 143185:						718.20
05/07/2026	143186	Hoen, Carmyn Anna Tiffany	2026 Downtown Friday Night Live-06/05/	262-55320-2920	06052026	600.00
Total 143186:						600.00
05/07/2026	143187	Hubbart Electric Inc	Demo Equip in pit behind WTR plant	650-59678-2900	27242C	976.70
Total 143187:						976.70
05/07/2026	143188	HVA Products Inc	Service Call - Lib	280-55110-2410	63037	1,462.50
Total 143188:						1,462.50
05/07/2026	143189	HydroCorp LLC	Monthly Comm CCR Program-Apr 2026 -	650-59664-2900	CI-12894	1,671.93

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143189:						1,671.93
05/07/2026	143190	Ingram Library Services - Debit Memo	JNF - Library	280-55112-3400	95647990	10.58
05/07/2026	143190	Ingram Library Services - Debit Memo	JF - Library	280-55112-3420	95647991	13.02
05/07/2026	143190	Ingram Library Services - Debit Memo	ANF - Library	280-55111-3400	95647992	247.68
05/07/2026	143190	Ingram Library Services - Debit Memo	ANF - Library	280-55111-3400	95647993	16.65
05/07/2026	143190	Ingram Library Services - Debit Memo	JF - Library	280-55112-3420	95697400	40.64
05/07/2026	143190	Ingram Library Services - Debit Memo	ANF - Library	280-55111-3400	95697401	116.62
05/07/2026	143190	Ingram Library Services - Debit Memo	ANF - Library	280-55111-3400	95697402	15.16
05/07/2026	143190	Ingram Library Services - Debit Memo	AGIFT - Library	282-55110-7004	95697403	59.03
05/07/2026	143190	Ingram Library Services - Debit Memo	AFIC - Library	280-55111-3420	95697404	13.66
05/07/2026	143190	Ingram Library Services - Debit Memo	AFIC - Library	280-55111-3420	95714144	16.21
05/07/2026	143190	Ingram Library Services - Debit Memo	YA - Library	280-55115-3420	95714145	17.17
05/07/2026	143190	Ingram Library Services - Debit Memo	JNF - Library	280-55112-3400	95714146	22.13
05/07/2026	143190	Ingram Library Services - Debit Memo	JF - Library	280-55112-3420	95714147	24.79
05/07/2026	143190	Ingram Library Services - Debit Memo	JEF - Library	280-55112-3530	95714148	10.64
05/07/2026	143190	Ingram Library Services - Debit Memo	AFIC - Library	280-55111-3420	95714149	56.62
05/07/2026	143190	Ingram Library Services - Debit Memo	AFIC - Library	280-55111-3420	95714150	32.92
05/07/2026	143190	Ingram Library Services - Debit Memo	AFIC - Library	280-55111-3420	95773317	7.56
05/07/2026	143190	Ingram Library Services - Debit Memo	JNF - Library	280-55112-3400	95773318	31.84
05/07/2026	143190	Ingram Library Services - Debit Memo	JF - Library	280-55112-3420	95773319	13.93
05/07/2026	143190	Ingram Library Services - Debit Memo	JEF - Library	280-55112-3530	95773320	10.52
05/07/2026	143190	Ingram Library Services - Debit Memo	AFIC - Library	280-55111-3420	95773321	11.55
05/07/2026	143190	Ingram Library Services - Debit Memo	JNF - Library	280-55112-3400	95773322	12.82
05/07/2026	143190	Ingram Library Services - Debit Memo	AFIC - Library	280-55111-3420	95773323	109.66
05/07/2026	143190	Ingram Library Services - Debit Memo	AFIC - Library	280-55111-3420	95773324	16.70
05/07/2026	143190	Ingram Library Services - Debit Memo	YA - Library	280-55115-3420	95867308	24.36
05/07/2026	143190	Ingram Library Services - Debit Memo	JNF - Library	280-55112-3400	95867309	14.03
05/07/2026	143190	Ingram Library Services - Debit Memo	JF - Library	280-55112-3420	95867310	21.82
05/07/2026	143190	Ingram Library Services - Debit Memo	JEF - Library	280-55112-3530	95867311	20.90
05/07/2026	143190	Ingram Library Services - Debit Memo	JF - Library	280-55112-3420	95867312	10.03
05/07/2026	143190	Ingram Library Services - Debit Memo	AFIC - Library	280-55111-3400	95867313	67.84
05/07/2026	143190	Ingram Library Services - Debit Memo	AGIFT - Library	282-55110-7004	95867314	15.17
05/07/2026	143190	Ingram Library Services - Debit Memo	ALP - Library	280-55111-3430	95867315	20.62
05/07/2026	143190	Ingram Library Services - Debit Memo	ALP - Library	280-55111-3430	95867316	41.12
05/07/2026	143190	Ingram Library Services - Debit Memo	JNF - Library	280-55112-3400	95899290	21.83
05/07/2026	143190	Ingram Library Services - Debit Memo	ANF - Library	280-55111-3400	95899291	50.17
05/07/2026	143190	Ingram Library Services - Debit Memo	AFIC - Library	280-55111-3420	95899292	8.30
05/07/2026	143190	Ingram Library Services - Debit Memo	AFIC - Library	280-55111-3420	95899293	68.39
05/07/2026	143190	Ingram Library Services - Debit Memo	ALP - Library	280-55111-3430	95899294	20.59

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
05/07/2026	143190	Ingram Library Services - Debit Memo	ALP - Library	280-55111-3430	95899295	59.99
05/07/2026	143190	Ingram Library Services - Debit Memo	AFIC - Library	280-55111-3420	95899296	27.63
Total 143190:						1,420.89
05/07/2026	143191	James Imaging Systems Inc.	Contract R14490-MPS-01 4/29/26-5/28/2	660-59921-3900	1690330	331.40
Total 143191:						331.40
05/07/2026	143192	Kaat's Water Conditioning Inc	Bottled water, 6303 Riverview Dr - 05/01/	419-53600-2900	D-48765	53.89
Total 143192:						53.89
05/07/2026	143193	Klein's Hardware Hank	Hose Fitting-WWTP	690-59834-3900	103778	8.29
Total 143193:						8.29
05/07/2026	143194	LaForce, Joseph E.	2026 Downtown Friday Night Live-06/19/	262-55320-2920	06192026	500.00
Total 143194:						500.00
05/07/2026	143195	Lund, William E.	2026 Downtown Friday Night Live-06/12/	262-55320-2920	06122026	700.00
Total 143195:						700.00
05/07/2026	143196	MacQueen Equipment	Sewer Camera Inspection - DPW	100-53200-2410	W09200	405.37
Total 143196:						405.37
05/07/2026	143197	Manitowoc County Fire Association	2026 Association Dues-FD	100-52200-3210	2026 ASSOCIATION DUE	170.00
Total 143197:						170.00
05/07/2026	143198	Manitowoc Disposal Inc	Empty Dumpster/Landfill Fee-CH	100-51600-3500	105047	494.94
Total 143198:						494.94
05/07/2026	143199	Manitowoc Engraving Inc	Garbage Stickers - Cust Serv	640-53620-3900	33274	1,185.00
Total 143199:						1,185.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
05/07/2026	143200	Manitowoc Public Utilities	Electric Service - 2124 Woodland Dr 4/26	690-59820-2210	408117-106902; 04/28	31.69
Total 143200:						31.69
05/07/2026	143201	Manitowoc Trophy	Tags/Zarn, N-FD	100-52200-3850	50402	20.40
Total 143201:						20.40
05/07/2026	143202	Manitowoc-Calumet Library System	Tech-Lib	280-55110-2930	1148	3,843.74
Total 143202:						3,843.74
05/07/2026	143203	Marco	Agreement 012-3116327-000-Library	280-55110-2130	41882743	554.47
Total 143203:						554.47
05/07/2026	143204	Midwest Tape LLC	ADVD - Library	280-55111-3450	508749007	25.49
Total 143204:						25.49
05/07/2026	143205	Northern Lake Service Inc	2026 Quarterly Drinking Water/7Method	650-59642-2900	2606695	915.33
05/07/2026	143205	Northern Lake Service Inc	Total Organic Carbon Testing-WTR	650-59642-2900	2606929	68.14
05/07/2026	143205	Northern Lake Service Inc	2026 Lead & Copper Testing/1912 Garfie	650-59675-2900	2607079	66.20
Total 143205:						1,049.67
05/07/2026	143206	ODP Business Solutions LLC	SUPPLIES-PD	100-52100-3100	467666080	57.62
Total 143206:						57.62
05/07/2026	143207	On Wisconsin Outdoors	2026 May/June-Explore TR-1/2 Page Ad	258-56700-2910	2968	810.00
Total 143207:						810.00
05/07/2026	143208	Payment Service Network	Services 4/1/2026 to 4/30/2026	690-59840-3900	324597	7.95
Total 143208:						7.95
05/07/2026	143209	Pier & Waterfront Solutions LLC	2026 Annual Install of /Washington Park -	218-53540-2900	10897	965.00
05/07/2026	143209	Pier & Waterfront Solutions LLC	2026 Annual Install of /Vets Park - Rec	218-53540-2900	10898	1,165.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143209:						2,130.00
05/07/2026	143210	POMP'S TIRE SERIVE INC	TIRES LT265/70R17/10 Transforce AT2 -	100-16120	40092762	693.32
05/07/2026	143210	POMP'S TIRE SERIVE INC	Sublet - Tire Repairs	100-16120	40092803	229.20
Total 143210:						922.52
05/07/2026	143211	R&J Fricke Inc	6 Bag Concrete - 21st/Garfield - 80229-6	100-16120	18486	1,406.00
05/07/2026	143211	R&J Fricke Inc	6 Bag Concrete - 21st/Garfield - 80255-6	100-16120	18487	3,626.00
Total 143211:						5,032.00
05/07/2026	143212	RJSK Properties LLC	TID #12 Facade Improvements/1606-160	241-56700-5950	TID#12	5,000.00
Total 143212:						5,000.00
05/07/2026	143213	Samuel Broeniman	2026 TR Central Park Concert Series - 0	262-55320-2900	06042026	1,900.00
Total 143213:						1,900.00
05/07/2026	143214	Storm the Lawn Pro LLC	2026 Treatment #1 TR Central Park Wes	100-55200-2900	603498	122.04
05/07/2026	143214	Storm the Lawn Pro LLC	2026 Treatment #1 TR City Hall - Rec	100-55200-2900	603499	124.13
Total 143214:						246.17
05/07/2026	143215	Stubbe, Tori	Instructor for Line Dance Class March 2,	100-55300-2900	030226-041326	108.00
Total 143215:						108.00
05/07/2026	143216	Thuermer Law Office	Municipal Prosecuting - April 2026	100-51340-2121	APRIL 2026	1,756.00
Total 143216:						1,756.00
05/07/2026	143217	Tillmann Wholesale Growers	Tree Planting - P&R	263-55210-3900	298323	6,669.00
Total 143217:						6,669.00
05/07/2026	143218	Toys for Trucks-Green Bay	Truck Cap for Veh 29-Elec	660-19392	1487213	7,283.47

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143218:						7,283.47
05/07/2026	143219	TWL Powersports & Marine Sheboygan	2025 Honda SXS10M3P/Asset#606-399	454-55400-8150	15965	20,000.00
Total 143219:						20,000.00
05/07/2026	143220	Uniform Shoppe	Clothing/Ewert - PD	100-52200-3850	15708	1,142.00
Total 143220:						1,142.00
05/07/2026	143221	United Tactical Systems LLC	Less Lethal Supplies-PD	100-52100-3141	0107136-IN	147.00
Total 143221:						147.00
05/07/2026	143222	Wisconsin Public Service	1916 Columbus St - Electric	660-59588-2220	0401271669-10;4/29	247.00
05/07/2026	143222	Wisconsin Public Service	1423 RIVER PL-WARM BLDG	100-55200-2220	0401271669-12; 4/23	42.69
05/07/2026	143222	Wisconsin Public Service	1001 Adams Street - Library	280-55110-2220	0401271669-23;04/22	1,484.91
05/07/2026	143222	Wisconsin Public Service	1717 E PARK STREET	100-51600-2220	0401271669-24;4/27	1,366.78
05/07/2026	143222	Wisconsin Public Service	1221 17TH STREET-BRIDGE BLDG	100-53341-2220	0401271669-30; 04/29	95.04
05/07/2026	143222	Wisconsin Public Service	1401 LAKE STREET/Split	660-49390	0401271669-35; 4/27	8,113.19
Total 143222:						11,349.61
05/07/2026	143223	Zoro Tools Inc.	Hex Bushing, 2"x1"-Wtr	650-59643-3900	INV18877160	53.61
Total 143223:						53.61
05/14/2026	143224	Airgas USA LLC	Cylinder Rental - WWTP	690-59833-2900	5524042230	513.00
05/14/2026	143224	Airgas USA LLC	Yearly Lease Renewal-DPW	100-53200-3900	5524682973	1,183.06
Total 143224:						1,696.06
05/14/2026	143225	Albee, Mary Jo	Pollworker-Elections	100-51440-1270	04072026	120.00
Total 143225:						120.00
05/14/2026	143226	Amazon Business - Debit Memo	Other Supplies-Elec	660-59588-3900	11JC-6FC6-3L9M	107.61
05/14/2026	143226	Amazon Business - Debit Memo	Mop Bucket-City Hall	100-51600-3500	13YR-6NXY-TVK3	79.97
05/14/2026	143226	Amazon Business - Debit Memo	Moving Dolly-Sr Cntr	250-55150-3900	1G9C-KJR3-Q4PY	115.64
05/14/2026	143226	Amazon Business - Debit Memo	External Hard Drives-Eng	100-51200-3900	1G9C-KJR3-QKX3	47.98

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
05/14/2026	143226	Amazon Business - Debit Memo	Ear Plugs-DPW	100-53200-3850	1HHN-R16L-KCJM	1,604.13
05/14/2026	143226	Amazon Business - Debit Memo	Printer Cartridge-WWTP	690-59851-2910	1MYN-KMLK-1QRF	189.75
05/14/2026	143226	Amazon Business - Debit Memo	Office Supplies-City Hall	100-51510-3100	1MYN-KMLK-33LF	616.41
Total 143226:						2,761.49
05/14/2026	143227	Andrews, Jean	Pollworker-Elections	100-51440-1270	04072026	165.00
Total 143227:						165.00
05/14/2026	143228	Ayotte, Kathleen	Mystery Tour Trip Refund-Sr Cntr	250-55150-3300	07152026	169.00
Total 143228:						169.00
05/14/2026	143229	Behr, Sara	Pollworker-Elections	100-51440-1270	04072026	128.00
Total 143229:						128.00
05/14/2026	143230	Bennett, Janeth	Pollworker-Elections	100-51440-1270	04072026	132.00
Total 143230:						132.00
05/14/2026	143231	Blackburn Mfg Co	Locate Flags - Elec	660-59584-3900	IN0031596	284.50
Total 143231:						284.50
05/14/2026	143232	Brandt, Wendy	Pollworker-Elections	100-51440-1270	04072026	165.00
Total 143232:						165.00
05/14/2026	143233	Buelow Vetter Buikema Olson & Vliet LL	Professional Services - April 2026	100-51410-2130	219	552.50
Total 143233:						552.50
05/14/2026	143234	Cawley Company	Carrier Military/Face-plates - FD	100-52200-3850	V1170899	41.16
Total 143234:						41.16
05/14/2026	143235	Cintas Corp	Services Adjustment - Water & Light	100-51600-3500	4268131505	417.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143235:						417.00
05/14/2026	143236	Coban Technologies Inc.	Nexus Cloud Subscription/Command-Re	461-52100-8150	62086	15,837.00
Total 143236:						15,837.00
05/14/2026	143237	Cole, Catherine	Pollworker-Elections	100-51440-1270	100514401270	120.00
Total 143237:						120.00
05/14/2026	143238	Complete Office of Wisconsin	Supplies - Kevin (CH)	100-51600-3500	129126	200.59
05/14/2026	143238	Complete Office of Wisconsin	Toilet Paper-Elec	660-59588-3900	129872	61.10
Total 143238:						261.69
05/14/2026	143239	Core & Main LP	Flouride-Wtr	650-59642-3900	INV0029559	70.77
Total 143239:						70.77
05/14/2026	143240	Cretton Enterprises Inc	Fertilize - Trails	100-55410-2900	13463	198.20
05/14/2026	143240	Cretton Enterprises Inc	Spring Clean-Up / Mulch - Lib	280-55110-3560	13475	4,158.00
Total 143240:						4,356.20
05/14/2026	143241	Envirotech Equipment Co	Filters - DPW	100-16120	26-0027355	628.44
Total 143241:						628.44
05/14/2026	143242	Ferguson Waterworks #1476	Couplers - DPW	100-16120	0471822	235.14
Total 143242:						235.14
05/14/2026	143243	Flock Group Inc.	Year 2 of 24 Month Term, 2026-2027 - P	100-52100-2402	INV-93481	18,000.00
Total 143243:						18,000.00
05/14/2026	143244	Fricke Printing Services Inc	Business Cards - Taddy	690-59820-3900	271837	139.75
05/14/2026	143244	Fricke Printing Services Inc	Envelopes - Cust Serv	650-59903-3900	271838	39.95

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143244:						179.70
05/14/2026	143245	Grainger	Hose Fitting/Gauge - WWTP	419-53600-3900	9906295481	97.43
Total 143245:						97.43
05/14/2026	143246	Hart, Julie	Pollworker-Elections	100-51440-1270	04072026	175.00
Total 143246:						175.00
05/14/2026	143247	Heartland Business Systems LLC	Credit applied per email 05/04/26-IT	100-51450-2130	880465-H	501.87
Total 143247:						501.87
05/14/2026	143248	Hiliker, Dawn	Pollworker-Elections	100-51440-1270	04072026	132.00
Total 143248:						132.00
05/14/2026	143249	Hirvela, Dean R.	Pollworker-Elections	100-51440-1270	04072026	132.00
Total 143249:						132.00
05/14/2026	143250	IDEXX Distribution Inc.	Vessels/Coli P/A Comparator-Wtr	650-59642-3900	3200304269	340.59
Total 143250:						340.59
05/14/2026	143251	James Leasing LLC	2026 May JL-875-DPW	100-53200-5310	27115	1,386.07
05/14/2026	143251	James Leasing LLC	2026 May R15989-01-Sr Cntr	100-54150-2900	27166	179.62
Total 143251:						1,565.69
05/14/2026	143252	John Fabick Tractor Company	Plugs & Seals-DPW	100-16120	PIGB0352361	126.31
05/14/2026	143252	John Fabick Tractor Company	Oil Pan Assy-DPW	100-16120	PIGB0352362	867.14
05/14/2026	143252	John Fabick Tractor Company	Plugs-DPW	100-16120	PIGB0352363	47.33
Total 143252:						1,040.78
05/14/2026	143253	JSM Secure Inc.	Key Fobs-Shop	100-53200-3900	80749	57.04

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143253:						57.04
05/14/2026	143254	Lambrecht, Eian Jay	Unpaid Judgement Fee #7480F51V4L -	100-45131	03152026	58.00
Total 143254:						58.00
05/14/2026	143255	Lincoln Contractors Supply Inc	Conc Saw Blades-DPW	100-53200-3900	J91179	753.96
Total 143255:						753.96
05/14/2026	143256	Malach, Amy	Pollworker-Elections	100-51440-1270	04072026	120.00
Total 143256:						120.00
05/14/2026	143257	Manitowoc Disposal Inc	Refuse Collection 4/26/2026-5/09/2026	640-53620-2900	04262026-05092026	20,334.48
05/14/2026	143257	Manitowoc Disposal Inc	Neshotah/Vietnam Dumpster - P&R	640-53620-2900	105613	320.00
05/14/2026	143257	Manitowoc Disposal Inc	Refuse Collection	640-53620-2900	2026-1Q/JAN-MAR	2,185.37
Total 143257:						22,839.85
05/14/2026	143258	Manitowoc Public Utilities	Standby Water Service - 5000 Memorial	650-59602-2900	425427/118598; 4/30	836.00
Total 143258:						836.00
05/14/2026	143259	Matczynski, Sue	Pollworkers-Elections	100-51440-1270	04072026	128.00
Total 143259:						128.00
05/14/2026	143260	McDonald, James	Pollworker-Elections	100-51440-1270	04072026	132.00
Total 143260:						132.00
05/14/2026	143261	McDonald, Sandra	Pollworker-Elections	100-51440-1270	04072026	132.00
Total 143261:						132.00
05/14/2026	143262	Menards - Manitowoc 3141	Red Locate Paint - Electric	660-59584-3900	69805	80.80
05/14/2026	143262	Menards - Manitowoc 3141	Power Patch Prol- FD	100-52200-3500	69952	19.99

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143262:						100.79
05/14/2026	143263	MSA Professional Services Inc	R10511023.00-GIS System Support - Wt	650-59642-2900	028079	46.00
Total 143263:						46.00
05/14/2026	143264	OpenPoint LLC	OpenPoint Subscription - May 2026	660-59923-2403	1942	1,960.00
Total 143264:						1,960.00
05/14/2026	143265	Oswald, Barbara	SVD-Elections	100-51440-1270	04072026	195.00
Total 143265:						195.00
05/14/2026	143266	Pace Analytical Services LLC	Testing for Landfill Seep	419-53600-2900	2640175494	764.00
Total 143266:						764.00
05/14/2026	143267	Personalized Tours Inc	Holland Tulip Time 2026-Sr Cntr	250-55150-3300	22142	3,196.00
Total 143267:						3,196.00
05/14/2026	143268	POMP'S TIRE SERIVE INC	TIRES 11R22.5/16 CNTNTL HD2+ - EN	100-16120	40092945	504.00
Total 143268:						504.00
05/14/2026	143269	Premium Waters Inc	Lab Water - WWTP	690-59820-2900	391495777	150.99
Total 143269:						150.99
05/14/2026	143270	Psychologie Clinique S.C.	Police Officer Candidate Psych Eval - J.	100-52120-2141	STATEMENT 5/11/2026	650.00
Total 143270:						650.00
05/14/2026	143271	R&J Fricke Inc	6 Bag Concrete - 21st/Garfield - 80309-6	100-16120	18514	3,515.00
05/14/2026	143271	R&J Fricke Inc	6 Bag Concrete - 27th/Jackson - 80355-6	100-16120	18516	1,480.00
Total 143271:						4,995.00
05/14/2026	143272	Rank, Judy	Pollworker-Elections	100-51440-1270	04072026	155.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143272:						155.00
05/14/2026	143273	Renegade Pest Management	Monthly Pest Service - City Hall	100-51600-3500	17506	70.00
Total 143273:						70.00
05/14/2026	143274	RESCO	Main Stock #18966/PO #51214 - Electric	660-19154	3112907	1,821.63
05/14/2026	143274	RESCO	Main Stock #16600/PO #51214 - Electric	660-19154	3112968	1,677.45
05/14/2026	143274	RESCO	Main Stock #16481/PO #51214 - Electric	660-19154	3113141	3,129.14
Total 143274:						6,628.22
05/14/2026	143275	Schrank Management LLC	Portable Restroom Rental 4-48-26 TO 5-	100-55200-2900	3730	98.00
05/14/2026	143275	Schrank Management LLC	Portable Restroom Rental 5-01-26 TO 6-	100-55300-2900	3775	96.00
Total 143275:						194.00
05/14/2026	143276	Schuh, Mary	Mystery Tour Trip Refund-Sr Cntr	250-55150-3300	04152026	169.00
Total 143276:						169.00
05/14/2026	143277	SDP Properties LLC	Overpayment for April 2026 - Jessie Stre	259-41211	05042026	256.08
Total 143277:						256.08
05/14/2026	143278	Shopko Optical	Smongeski Health Fund-Sophia Cedano	816-54100-2100	1760481	150.00
Total 143278:						150.00
05/14/2026	143279	Sibbald, Lori	Pollworker-Elections	100-51440-1270	04072026	120.00
Total 143279:						120.00
05/14/2026	143280	Steinberg, Teresa	Shelter Refund-Jaycee Shelter	100-46720	06272026	66.50
Total 143280:						66.50
05/14/2026	143281	Superior Chemical LLC	Supplies - DPW	100-53200-3500	438215	132.08

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143281:						132.08
05/14/2026	143282	Thompson, Jeffrey	Pollworker-Elections	100-51440-1270	04072026	132.00
Total 143282:						132.00
05/14/2026	143283	Tienor, Elizabeth	SVD-Elections	100-51440-1270	04072026	144.00
Total 143283:						144.00
05/14/2026	143284	Titel, Sharon	Pollworker-Elections	100-51440-1270	04072026	112.00
Total 143284:						112.00
05/14/2026	143285	Town & Country Engineering Inc.	Engineering Consulting Fees	100-53100-2900	29664	600.00
05/14/2026	143285	Town & Country Engineering Inc.	2025 SDW & CWF Loan Assistance - DP	650-19107	29665	2,759.03
Total 143285:						3,359.03
05/14/2026	143286	Two Rivers Polar Bears Baseball Club In	2026 Youth Baseball Clinic-P&R	100-55300-2900	04122026	448.00
Total 143286:						448.00
05/14/2026	143287	Unique Management Services Inc	Placements - April 2026 - Lib	280-55110-2130	6159279	58.25
Total 143287:						58.25
05/14/2026	143288	Visu-Sewer	Payment #2 - 2025 Sanitary Sewer Linin	690-19107	CONTRACT NUMBER 3-2	440,443.75
Total 143288:						440,443.75
05/14/2026	143289	West & Dunn LLC	April 2026 - General Municipal Matters	100-51340-2120	23266	7,135.00
Total 143289:						7,135.00
05/14/2026	143290	Wisc State Laboratory/Hygiene	Flouride Samples - Wtr	650-59642-2900	840776	31.00
Total 143290:						31.00
05/14/2026	143291	Wisconsin Public Service	1520 17th St - P&R	100-55140-2220	0401271669-04;4/29	1,677.20

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
05/14/2026	143291	Wisconsin Public Service	1801 26TH STREET - CEMETERY	100-54910-2220	0401271669-05;04/29	59.82
05/14/2026	143291	Wisconsin Public Service	1300 35TH STREET - Rec	100-55400-2220	0401271669-07;04/28	165.22
05/14/2026	143291	Wisconsin Public Service	2909 Adams Street-Park Shelter	100-55200-2220	0401271669-14;04/29	219.13
05/14/2026	143291	Wisconsin Public Service	2615 13th St - South Twr	650-59661-2220	0401271669-25;04/29	53.65
05/14/2026	143291	Wisconsin Public Service	2318 Picnic Hill Ln - East Twr	650-59661-2220	0401271669-26;04/29	73.04
05/14/2026	143291	Wisconsin Public Service	1401A Lake Street - High Lift	650-59626-2220	0401271669-32;04/29	250.45
05/14/2026	143291	Wisconsin Public Service	1415 Lake St - Filter Plant	650-59643-2220	0401271669-33;04/22	3,532.00
05/14/2026	143291	Wisconsin Public Service	1303 19th Street-Parks	100-55200-2220	0401271669-49;04/27	311.85
Total 143291:						6,342.36
05/21/2026	143292	Aflac Business Services	April 2026 Premiums	100-21590	581938	2,097.28
Total 143292:						2,097.28
05/21/2026	143293	All In Technology LLC	AIT Advantage - Customer Onboarding/O	100-51450-2130	5973	16,500.00
Total 143293:						16,500.00
05/21/2026	143294	Amazon Business - Debit Memo	Office Supplies-PD	100-52100-3100	1HYP-4HJ1-LNXV	112.66
05/21/2026	143294	Amazon Business - Debit Memo	Office Supplies-Tourism	258-56700-3900	1KFY-M6NC-3QWH	26.26
05/21/2026	143294	Amazon Business - Debit Memo	Other Supplies-Rec	100-55300-3900	1XGY-Y7KJ-PX3G	510.86
Total 143294:						649.78
05/21/2026	143295	Associated Trust Company	General Obligation dated 4/1/2024 - 5-01	300-58100-6900	28175	475.00
05/21/2026	143295	Associated Trust Company	General Obligation dated 4/3/2023 - 5-1-	300-58100-6900	28176	475.00
05/21/2026	143295	Associated Trust Company	General Obligation dated 4/7/2025 - 4-30	300-58100-6900	28177	475.00
Total 143295:						1,425.00
05/21/2026	143296	Aurora Health Care	April 2026 Services	100-53200-2900	860010	5,773.00
Total 143296:						5,773.00
05/21/2026	143297	Cathy Hendricks	Shinrin-Yoku Forest Bathing Class - Rec	100-55300-2900	051226-051326	140.00
Total 143297:						140.00
05/21/2026	143298	Cengage Group	ALP - Library	280-55111-3430	999102612076	59.20

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143298:						59.20
05/21/2026	143299	Cengage Learning Inc. / Gale	ALP - Library	280-55111-3430	999102614705	121.60
Total 143299:						121.60
05/21/2026	143300	Center Point Large Print	ALP - Library	280-55111-3430	2245680	47.94
05/21/2026	143300	Center Point Large Print	ALP - Library	280-55111-3430	2248153	116.78
Total 143300:						164.72
05/21/2026	143301	Cintas Corp	Services - Water & Light	100-51600-3500	4268887284	58.00
Total 143301:						58.00
05/21/2026	143302	CliftonLarsonAllen LLP	2025 Progress Billing: City's Audit	258-56700-2100	L261286587	18,480.00
Total 143302:						18,480.00
05/21/2026	143303	Coughlan Companies LLC-171436	JNF - Lib	280-55112-3400	408285	424.31
Total 143303:						424.31
05/21/2026	143304	DNR Accounts Receivable	Gloves-FD	100-52210-2410	370-0000045968	183.86
Total 143304:						183.86
05/21/2026	143305	ENTERPRISE FM TRUST	Monthly Lease Payments - March 2026	690-59828-2410	FBN5591663	24,186.44
Total 143305:						24,186.44
05/21/2026	143306	ENTERPRISE FM TRUST	Monthly Lease Payments - April 2026	690-59828-2410	FBN5611681	24,161.16
Total 143306:						24,161.16
05/21/2026	143307	ENTERPRISE FM TRUST	Monthly Lease Payments - May 2026	690-59828-2410	FBN5633132	25,973.58
Total 143307:						25,973.58
05/21/2026	143308	Erickson Sports LLC	Girls Softball Jerseys - P&R	100-55300-3900	3124	2,070.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143308:						2,070.00
05/21/2026	143309	Fire Dept Petty Cash	Petty Cash Reimbursement-Lifeguard P	270-52300-2920	05182026	109.98
Total 143309:						109.98
05/21/2026	143310	FlutterBee Education Group	JNF-Lib	280-55112-3400	132094	397.06
Total 143310:						397.06
05/21/2026	143311	Friends of Mariners Trail	2027 Mariners Trail Photo Calendar Ad -	258-56700-2910	2027 FOMT CALENDAR	185.00
Total 143311:						185.00
05/21/2026	143312	Gannett Wisconsin LocaliQ	Media Billing/Community Development -	291-56700-2910	0007654482	903.67
Total 143312:						903.67
05/21/2026	143313	Garage Door Specialty LLC	2026 Install 8'2"X9' 2-Sided Steel Insulat	417-56700-8170	30823	3,800.00
Total 143313:						3,800.00
05/21/2026	143314	Grainger	Grind Wheel - WWTP	690-59820-3900	9914169017	90.30
Total 143314:						90.30
05/21/2026	143315	Hawkins Inc	Azone-15, Ortho - WTR	650-59641-3910	7422648	3,031.46
Total 143315:						3,031.46
05/21/2026	143316	Hayden Water Co. LLC	Distilled Water for Lab - Water	650-59642-3900	176864	23.99
Total 143316:						23.99
05/21/2026	143317	Ingram Library Services - Debit Memo	ANF-Lib	280-55111-3400	6057813	10.70
05/21/2026	143317	Ingram Library Services - Debit Memo	AFIC-Lib	280-55111-3420	96040741	85.83
05/21/2026	143317	Ingram Library Services - Debit Memo	AGIFT-Lib	282-55110-7004	96040742	13.62
05/21/2026	143317	Ingram Library Services - Debit Memo	AFIC-Lib	280-55111-3420	96040743	76.50
05/21/2026	143317	Ingram Library Services - Debit Memo	YA-Lib	280-55115-3420	96057811	11.73
05/21/2026	143317	Ingram Library Services - Debit Memo	JF-Lib	280-55112-3420	96057812	9.99

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
05/21/2026	143317	Ingram Library Services - Debit Memo	AFIC-Lib	280-55111-3420	96057814	28.15
05/21/2026	143317	Ingram Library Services - Debit Memo	AFIC-Lib	280-55111-3420	96057815	12.14
05/21/2026	143317	Ingram Library Services - Debit Memo	ALP-Lib	280-55111-3430	96057816	17.01
05/21/2026	143317	Ingram Library Services - Debit Memo	AFIC-Lib	280-55111-3420	96057817	16.16
05/21/2026	143317	Ingram Library Services - Debit Memo	AFIC-Lib	280-55111-3420	96057818	115.48
05/21/2026	143317	Ingram Library Services - Debit Memo	AFIC-Lib	280-55111-3420	96247966	6.03
05/21/2026	143317	Ingram Library Services - Debit Memo	AFIC-Lib	280-55111-3420	96247967	16.68
05/21/2026	143317	Ingram Library Services - Debit Memo	ALP-Lib	280-55111-3430	96247968	36.32
05/21/2026	143317	Ingram Library Services - Debit Memo	AGIFT-Lib	282-55110-7004	96247969	22.33
05/21/2026	143317	Ingram Library Services - Debit Memo	AFIC-Lib	280-55111-3420	96247970	51.67
05/21/2026	143317	Ingram Library Services - Debit Memo	ALP-Lib	280-55111-3430	96247971	21.85
05/21/2026	143317	Ingram Library Services - Debit Memo	AFIC-Lib	280-55111-3420	96247972	106.00
05/21/2026	143317	Ingram Library Services - Debit Memo	ALP-Lib	280-55111-3430	96364751	39.75
05/21/2026	143317	Ingram Library Services - Debit Memo	ANF-Lib	280-55111-3400	96364752	403.45
05/21/2026	143317	Ingram Library Services - Debit Memo	AFIC-Lib	280-55111-3420	96364753	134.18
05/21/2026	143317	Ingram Library Services - Debit Memo	JF-Lib	280-55112-3420	96421902	9.92
05/21/2026	143317	Ingram Library Services - Debit Memo	ANF-Lib	280-55111-3400	96421903	11.99
05/21/2026	143317	Ingram Library Services - Debit Memo	AFIC-Lib	280-55111-3420	96421904	111.28
05/21/2026	143317	Ingram Library Services - Debit Memo	ALP-Lib	280-55111-3430	96421905	42.08
05/21/2026	143317	Ingram Library Services - Debit Memo	YA-Lib	280-55115-3420	96421906	324.00
05/21/2026	143317	Ingram Library Services - Debit Memo	JF-Lib	280-55112-3420	96421907	309.33
05/21/2026	143317	Ingram Library Services - Debit Memo	JEF-Lib	280-55112-3530	96421908	91.75
05/21/2026	143317	Ingram Library Services - Debit Memo	JNF-Lib	280-55112-3400	96421909	59.51
05/21/2026	143317	Ingram Library Services - Debit Memo	AFIC-Lib	280-55111-3420	96421910	50.79
Total 143317:						2,246.22
05/21/2026	143318	Jefferson Fire & Safety Inc	Water/Foam Pick-Up Hose-FD	100-52210-2410	IN339205	126.26
Total 143318:						126.26
05/21/2026	143319	Klein's Hardware Hank	Supplies - Parks	100-55200-3900	101392	34.47
05/21/2026	143319	Klein's Hardware Hank	Supplies-Cem	100-54910-3900	102102	15.99
05/21/2026	143319	Klein's Hardware Hank	Supplies - Parks	100-55200-3900	102499	6.99
05/21/2026	143319	Klein's Hardware Hank	Supplies - Parks	100-55200-3900	103757	45.98
05/21/2026	143319	Klein's Hardware Hank	Supplies-Cem	100-54910-3900	99435	9.99
Total 143319:						113.42
05/21/2026	143320	Kwik Trip	Fuel Usage Gas Can#599 - April 2026	100-55400-3410	8257719/APRIL 2026	8,821.83

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143320:						8,821.83
05/21/2026	143321	Lakeshore College	Pursuit Biennial In-Service - Lade, Andre	100-52115-2920	LTC--SF-0000685387	40.00
Total 143321:						40.00
05/21/2026	143322	Lerner Publishing Group	Jnf-Lib	280-55112-3400	1568971	232.90
Total 143322:						232.90
05/21/2026	143323	Lucky Signs & Graphics	Decals - CHall	100-51420-2910	2576	80.00
Total 143323:						80.00
05/21/2026	143324	M.A.S. Industries Inc	2026 National Police Week Banners-PD	100-52115-2902	055746	887.60
Total 143324:						887.60
05/21/2026	143325	Manitowoc Co Health Department	Permit Renewal 138 BHEP-8CRLRU for	100-55140-2900	138 BHEP-8CRLRU; 0519	315.00
05/21/2026	143325	Manitowoc Co Health Department	Permit Renewal 138 JWAI-CFJ2RH for C	262-55320-2900	138 JWAI-CFJ2RH	315.00
Total 143325:						630.00
05/21/2026	143326	Manitowoc Co Public Works	2Q Billing/April-June 2026 BadgerNet Cir	100-52100-2203	455TIME-19877-T	465.00
Total 143326:						465.00
05/21/2026	143327	Manitowoc Co Treasurer	2024 Real Estate Tax Payment	100-16000	053-143-000-550.02	2,793.15
Total 143327:						2,793.15
05/21/2026	143328	Manitowoc County Historical Society	Summer Reading Program-19th Century	282-55110-7008	10382686	100.00
05/21/2026	143328	Manitowoc County Historical Society	Summer Reading Program-Cabinet of C	282-55110-7008	10382687	100.00
Total 143328:						200.00
05/21/2026	143329	Menards - Manitowoc 3141	Parts for Plant - Wtr	650-59643-3900	70107	392.70
05/21/2026	143329	Menards - Manitowoc 3141	Recip Blades-Wtr	650-59643-3900	70126	37.45

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143329:						430.15
05/21/2026	143330	Midwest Tape LLC	ADVD-Lib	280-55111-3450	508694466	69.72
05/21/2026	143330	Midwest Tape LLC	ADVD-Lib	280-55111-3450	508694467	26.99
Total 143330:						96.71
05/21/2026	143331	Minnesota Life Insurance Co	Life Insurance Premium Employee - Jun	100-21531	JUNE 2026	3,762.48
Total 143331:						3,762.48
05/21/2026	143332	MSA Professional Services Inc	TR Utility GIS Services-12/14/25-03/14/2	260-55210-2900	027235	382.50
Total 143332:						382.50
05/21/2026	143333	ODP Business Solutions LLC	SUPPLIES-PD	100-52100-3100	467666080001	57.62
Total 143333:						57.62
05/21/2026	143334	Payment Service Network Inc-DEBIT ME	Credit Card Swipe Machines (2)	690-59840-3900	PAX A920 PRO	1,150.00
Total 143334:						1,150.00
05/21/2026	143335	Pease, Thomas A	Summer Reading Performer-Peasebloss	282-55110-7008	06242026	450.00
Total 143335:						450.00
05/21/2026	143336	Personalized Coaches Inc.	04/21/26 Stone Harbor Resort-Sr Cntr	250-55150-3300	10796	2,100.00
Total 143336:						2,100.00
05/21/2026	143337	Personnel Evaluation Inc	Unsequestered PEP Test/Roehr, Miles-P	100-52120-2154	57674	25.00
Total 143337:						25.00
05/21/2026	143338	Quadient Finance USA Inc.	Lease N24113268 Coverage 6/10/26 to 0	690-59840-3900	Q2361024	1,090.80
Total 143338:						1,090.80
05/21/2026	143339	Red Power Diesel Service Inc.	Coolant Probe-FD	100-52210-2410	6976	59.45

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143339:						59.45
05/21/2026	143340	Reliant Fire Apparatus Inc	3-Point Seat Belt-FD	100-52210-2410	INV-WI-4562	294.36
Total 143340:						294.36
05/21/2026	143341	Riesterer & Schnell Inc.	John Deere X370 Lawn Tractor - Rec	454-55400-8150	9295259	4,527.70
Total 143341:						4,527.70
05/21/2026	143342	Salutz & Salutz LLP	Easement Legal Fees-Kozlowski 2532 4	410-55410-8200	2587	900.00
Total 143342:						900.00
05/21/2026	143343	Schaus Mechanical	Boiler #2 Repair - WWTP	690-59834-2900	SD16928	2,688.49
Total 143343:						2,688.49
05/21/2026	143344	Schrank Management LLC	Portable Restroom Rental Monthly/Vietn	100-55300-2900	3905	98.00
Total 143344:						98.00
05/21/2026	143345	Scism, Rex	FLIY Leadership Training April 20-23, 20	100-52115-2920	2026 330	399.00
Total 143345:						399.00
05/21/2026	143346	SEERA Focus on Energy	Focus Program - Month ending 4/30/202	660-29253	APRIL 2026	4,876.02
Total 143346:						4,876.02
05/21/2026	143347	Sonnenburg Builders	Water Plant Soffit Project-Wtr	650-19331	1608	29,680.00
Total 143347:						29,680.00
05/21/2026	143348	TAPCO	Signal Pole Collar Assembly-DPW	100-16120	I825253	405.90
Total 143348:						405.90
05/21/2026	143349	Tisler Trucking LLC	Topsoil-#18158-050526-CEM	100-54910-3900	CTR051426	920.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143349:						920.00
05/21/2026	143350	TRI-TECH FORENSICS INC	Testing Kits - PD	100-52115-3120	01268808	1,119.98
Total 143350:						1,119.98
05/21/2026	143351	USA Blue Book	Pump Tube Assembly - WWTP	690-59833-3900	INV01046472	450.25
Total 143351:						450.25
05/21/2026	143352	WCA/Group Health Trust	2026 June Health Premiums-Retirees	100-16300	0019861274	206,263.26
Total 143352:						206,263.26
05/21/2026	143353	White Cap L.P.	Form Supplies - DPW	100-53200-3900	50036824011	1,170.70
Total 143353:						1,170.70
05/21/2026	143354	WHPC-Edgewater Terrace-Two Rivers L	Annual Guaranteed TIF Rev Pymnt (202	239-56700-5950	05192026	20,000.00
Total 143354:						20,000.00
05/21/2026	143355	WIN IT Services LLC	Cloud Email Security 04/01/26-03/31/27	100-51450-2400	218055	201.00
Total 143355:						201.00
05/21/2026	143356	Wisc Dept Of Revenue-DEBITMEMO	Sales Tax April 2026	640-29410	0-623-076-832	9,846.35
Total 143356:						9,846.35
05/21/2026	143357	Wisc Dept Of Revenue-DEBITMEMO	2026 Gross Revenue May Assessment &	660-59408-9702	L1153051568; 052026	941.22
Total 143357:						941.22
05/21/2026	143358	Wisc Dept Of Revenue-DEBITMEMO	2026 TID Fees	246-56700-2900	L1452260784; 052026	1,500.00
Total 143358:						1,500.00
05/21/2026	143359	Wisc Dept of Transportation	TVRP-2 Suspensions 05-20-26	100-45131	052026	6.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143359:						6.00
05/21/2026	143360	Wisconsin Retirement System	2026 Contributions-April	100-21520	APRIL 2026	148,216.10
Total 143360:						148,216.10
05/21/2026	143361	WPPI - Debit Memo	April 2026 Purchased Power/BF Ref# 39	660-59902-2900	25-42026	479,884.88
Total 143361:						479,884.88
05/21/2026	143362	WPPI - Debit Memo	May 2026 Purchased Power/BF Ref# 39	650-59930-2900	INV24693	9,106.09
Total 143362:						9,106.09
05/21/2026	143363	Zoro Tools Inc.	3/4" T-557 Self Draining VB - Wtr	650-59664-2900	INV19047836	124.80
Total 143363:						124.80
05/28/2026	143364	A&E Lawn Snow and Tree LLC	Forestry Removals-P&R	260-55210-2900	3523	7,075.00
Total 143364:						7,075.00
05/28/2026	143365	Accurate Appraisal LLC	May 2026 Services	100-51530-2130	6229	5,350.00
Total 143365:						5,350.00
05/28/2026	143366	Ascent Consulting LLC	Wellness/Night Shift Sessions & Travel -	100-52100-2100	26-029	4,850.00
05/28/2026	143366	Ascent Consulting LLC	Wellness Session - PD	100-52100-2100	26-037	150.00
Total 143366:						5,000.00
05/28/2026	143367	Bearded Properties LLC	Refund of credit balance due for 1105 20t	660-21130	1265-05	76.30
Total 143367:						76.30
05/28/2026	143368	Boardman & Clark LLP	TDS Pole Contact Agreement - Elec	660-59923-2120	318165	2,061.00
Total 143368:						2,061.00
05/28/2026	143369	Brooks tractor Inc	Sublet/Reseal Stick Cylinder - Cemetary	100-16120	393954	699.67

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143369:						699.67
05/28/2026	143370	Crafts Inc	Repair Roof Leak on Elec Garage - ELE	660-59598-2900	13099	449.86
Total 143370:						449.86
05/28/2026	143371	Erickson Sports LLC	Hats & Shirts - P&R	100-55300-3900	3133	1,316.00
Total 143371:						1,316.00
05/28/2026	143372	Frontier	Telephone - Water 920-793-3381	650-59661-2200	1220992-5; 5741; 05/13	107.29
Total 143372:						107.29
05/28/2026	143373	GFL Environmental	Grit Dump - WWTP	690-59820-2900	U30000226025	374.56
Total 143373:						374.56
05/28/2026	143374	Green Acres Landscaping Inc.	Perpetual Care-CEM	100-54910-2900	42718	3,500.00
Total 143374:						3,500.00
05/28/2026	143375	InfoSend Inc. - Debit Memo	Newsletter Insert (May 2026)	100-55300-2910	309462	5,854.74
Total 143375:						5,854.74
05/28/2026	143376	Koch, Greg	Facility Refund for 07/25/26-P&R	100-46743	105375839	282.51
Total 143376:						282.51
05/28/2026	143377	Lakeshore Residential LLC	Refund Of Credit Balance for 330 Rawle	660-21130	8624-0	104.62
Total 143377:						104.62
05/28/2026	143378	Linderud, Aydan	Instructor for Golf Lessons-P&R	264-55140-2900	032326-043026	192.00
Total 143378:						192.00
05/28/2026	143379	Making Our Waves, LLC	Security Deposit Refund	660-21130	2872-12	218.04

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143379:						218.04
05/28/2026	143380	Manitowoc Apts LLC	Refund of Credit Balace for 1523 16th St	660-21130	2962-10	20.22
Total 143380:						20.22
05/28/2026	143381	Manitowoc Co Treasurer	April 2026 Jail & Driver Improvement Sur	100-21125	APRIL 2026	1,459.90
Total 143381:						1,459.90
05/28/2026	143382	Manitowoc County	2026 April Services	640-53620-2900	30481	11,114.42
05/28/2026	143382	Manitowoc County	04/29/26 Sweepings Services	680-59710-2900	30484	11,876.95
Total 143382:						22,991.37
05/28/2026	143383	Manitowoc Disposal Inc	Refuse Collection 5/10/2026-5/23/2026	640-53620-2900	05102026-05232026	20,334.48
05/28/2026	143383	Manitowoc Disposal Inc	Neshotah/Vietnam/Cem Dumpster - P&R	640-53620-2900	105782	250.00
Total 143383:						20,584.48
05/28/2026	143384	Manitowoc Trophy	Bench Plaque-Lazansky-Webster Family	100-23158	50574	40.00
Total 143384:						40.00
05/28/2026	143385	Meunier, Gary L	TRPD Citation 74808HJND0/Incident #2	100-21125	25-03674	5.40
Total 143385:						5.40
05/28/2026	143386	Meunier, Gregory A	TRPD Citation 74808HJND0/Incident #2	100-21125	25-03674	5.40
Total 143386:						5.40
05/28/2026	143387	Meunier, Zachary A	TRPD Citation 74808HJND0/Incident #2	100-21125	25-03674	5.40
Total 143387:						5.40
05/28/2026	143388	MSA Professional Services Inc	Sanitary Mtnc/TR Utility GIS Services-04/	690-59831-2900	028978	230.00
Total 143388:						230.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
05/28/2026	143389	Parkitecture & Planning LLC	TR Riverside Park CD's/5%-REC	454-55400-8940	2 - PROJECT 26.003	1,714.40
05/28/2026	143389	Parkitecture & Planning LLC	TR Neshotah Wayfinding/10%-Rec	454-55400-8860	5 - PROJECT 25.040	1,700.00
Total 143389:						3,414.40
05/28/2026	143390	Recreation Dept - Petty Cash	Manure from Pagels Ponderosa-P&R	100-55300-3600	05272026	100.00
Total 143390:						100.00
05/28/2026	143391	Reyes, Jorge & Josefina Ferro	Refund of Credit Balance for 815 Buchho	660-21130	5384-09	85.41
Total 143391:						85.41
05/28/2026	143392	Rohrer, Jared A.	Facility Refund for 05/17/26	100-46743	104891201	81.24
Total 143392:						81.24
05/28/2026	143393	Samz, Courtney	Refund of Credit Balance for 2324 Forest	660-21130	4251-09	32.90
Total 143393:						32.90
05/28/2026	143394	Schrank Management LLC	Portable Restroom Rental 5 Regular & 1	100-55200-2900	4026	665.00
Total 143394:						665.00
05/28/2026	143395	Sleger, Donald	Refund of Credit Balance for 3107 45th S	660-21130	7152-0	125.74
Total 143395:						125.74
05/28/2026	143396	Stantec Consulting Inc (SCSI)	PO#193710957/TR-Phase 1-30% Desig	404-53540-2900	2559534	18,041.07
Total 143396:						18,041.07
05/28/2026	143397	State of Wisconsin	April 2026 Penalty Surcharges & Costs	100-21125	APRIL 2026	3,541.62
Total 143397:						3,541.62
05/28/2026	143398	Strand Associates Inc	April 2026/#1908.013/North Reservoir O	650-59923-2900	0238524	631.43
05/28/2026	143398	Strand Associates Inc	April 2026/#1908.006/North Reservoir O	650-19107	0238773	744.60

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 143398:						1,376.03
05/28/2026	143399	Twin Rivers Partners	Refund of Credit Balance for 2711 31st S	660-21130	6802-18	79.84
Total 143399:						79.84
05/28/2026	143400	USBank - Debit Memo	CREDIT CARD USAGE - APRIL 2026 /	100-16000	STATEMENT DATED 5/6/2	48,409.29
Total 143400:						48,409.29
05/28/2026	143401	Vacuum Pump & Compressor Inc	Oil Filter Elements - WWTP	650-59643-3900	152944.1-1	217.52
Total 143401:						217.52
05/28/2026	143402	Village of Mishicot Treasurer	April 2026 Municipal Court Forfeitures	100-21125	APRIL 2026	537.00
Total 143402:						537.00
05/28/2026	143403	Wisconsin Public Service	1001 Adams Street - Library	280-55110-2220	0401271669-23;05/20	613.77
Total 143403:						613.77
05/28/2026	143404	Xavus Solutions	Green/White Tags - Snr Cntr	100-54150-3900	29341	370.00
Total 143404:						370.00
Grand Totals:						1,896,021.95

# Agreement for Assessment Maintenance & Revaluation Services

## FOR ASSESSMENT SERVICES BETWEEN

City of Two Rivers, Manitowoc County, WI and Municipal Group, LLC

Purpose: The purpose of this Assessment Services Agreement (“Agreement”) is for Municipal Group, LLC to provide annual assessment services for the City of Two Rivers for the years 2027 to 2029 and for a revaluation. Pursuant to the Agreement, Municipal Group, LLC shall serve as the City of Two Rivers’ statutory assessor and provide annual maintenance work in a competent, timely, efficient, and cost effective and customer service-oriented manner.

IT IS AGREED BY AND BETWEEN City of Two Rivers, a municipal corporation (hereafter “Municipality”) and Municipal Group, LLC (hereafter “Assessor”) with their principal address of 717 Ridge Road, Stevens Point, WI 54481 as follows:

### 1. SCOPE OF SERVICES

A. Inspections. The following inspection cycle will be completed by the Assessor or Assessor’s authorized representative annually, namely:

1. Annexed properties, parcels with new construction, and exempt status changes shall be physically inspected, and electronic property record prepared or updated accordingly.
2. Properties affected by building removal, fire, significant remodeling, or demolition (those requiring a building permit), or other major condition changes that typically trigger a change in the assessed value shall be physically inspected.
3. Improved properties under construction over the term of the contract years shall be re-inspected.
4. All properties with legal description changes and zoning changes shall be reviewed and inspected, if the Municipality or the Assessor deem necessary, to ensure an accurate and fair assessment.
5. Requests for review by property owners, shall be physically inspected during the current assessment cycle.
6. A classification review shall be conducted annually to determine eligibility for agricultural use value assessment and the assessment of agricultural Manitowoc land and undeveloped land.

B. Parcel Identification. The Assessor or Assessor’s authorized representative shall be responsible for creating and maintaining an accurate, full legal description, a copy of or a link to the County or Municipal digital parcel maps with measurements of each land parcel, and a digital sketch of all building improvements shall be contained in the existing property records. Digital photos will also be attached to existing real property records. Digital parcel maps shall be made for all new records. In the event of a discrepancy, Assessor or Assessor’s authorized representative shall investigate and correct the record. Assessor shall maintain Market Drive assessment data. Municipality recognizes that the annual software

fee associated with Market Drive is built into the annual assessment fee and the Municipality will not be billed separately for the software.

C. Record. Assessor or the Assessor's authorized representative shall use the appropriate record in the evaluation and collection of data for residential improvements, commercial improvements, and agricultural improvements. If the Municipality uses a computer valuation system, Assessor or Assessor's authorized representative shall provide to the Municipality, a complete set of electronic property records in a computer readable format compatible with the Municipality's computer system. Assessor or Assessor's authorized representative shall update the records within fourteen (14) days of final adjournment of the Municipal Board of Review. Assessor or Assessor's authorized representative shall update the records prior to the open book period and again to reflect any changes made at the Municipal Board of Review. Assessor or Assessor's authorized representative shall maintain and provide the personal property and real estate property records in the format prescribed in Chapter 5 of the *Wisconsin Property Assessment Manual*, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

D. Open Book Conference. Upon completion of Assessor's review of assessments and prior to completion of the assessment rolls, Assessor or Assessor's authorized representative shall hold open book conferences for the purpose of enabling property owners or their agents to review and compare the assessed values.

Assessor or Assessor's authorized representative shall prepare and send all assessment notices using the forms prescribed by the Wisconsin Department of Revenue. Such notices must clearly state the specific dates, times and locations the open book conference(s) will be held. The Assessor shall mail all required assessment notices at the Assessor's sole expense. In a maintenance assessment year, these notices shall be postmarked no later than fifteen (15) days prior to the first day of the open book conference(s). In a revaluation year, these notices shall be postmarked no later than thirty (30) days prior to the first day of the open book conference(s).

Assessor or Assessor's authorized representative shall be present at the open book conference for a time sufficient to meet with all property owners or their agents who wish to be heard. At a minimum, the Assessor or Assessor's authorized representative shall be present for at least two (2) hours. The Assessor or Assessor's authorized representative shall provide and verify that all statutorily required instructional materials are available at the open book conference. Assessor or Assessor's authorized representative shall arrange and provide the personal property and real estate rolls for viewing by the public as prescribed in Chapter 5 of the *Wisconsin Property Assessment Manual*, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

E. Assessment Roll and Reports. Assessor or Assessor's authorized representative shall be responsible for the proper completion of the assessment roll in accordance with Chapter 70 of the Wisconsin Statutes and the *Wisconsin Property Assessment Manual*, as amended each year. Roll transmittal and reception must be made and maintained in accordance with Chapter 5 of the *Wisconsin Property Assessment Manual*, as amended each year, and follow any County or Municipality prescribed business formats as provided under sec. 70.09(3)(c), Wis. Stats. Assessor or Assessor's authorized representative shall provide the final assessment figures for each property to the Municipality, and the Roll shall be totaled to an exact balance. Assessor shall prepare and electronically submit the Municipal Assessment Report (MAR), all TID Reports, all Exempt Computer Reports (ECR) by the 2<sup>nd</sup> Monday in June filing deadline, and the Annual Assessment Report (AAR) 30 days after the close of the annual Board of

Review to the Wisconsin Department of Revenue (DOR) via the prescribed electronic submittal format listed on the DOR website. Assessor shall prepare and submit the Agricultural Land Conversion Charge form to the County as required.

**F. Board of Review Attendance.** Assessor or Assessor's authorized representative shall be present at the first meeting of the Municipal Board of Review as prescribed under sec. 70.47(3)(ag), Wis.

Stats. Assessor or Assessor's authorized representative shall attend all hearings of the Municipal Board of Review to explain and defend the assessed value and be prepared to testify under oath in regard to the values determined. Assessor or Assessor's authorized representative shall attend other meetings of the Municipal Board of Review, only if specifically requested to do so by the Municipality. In the event of appeal to the Wisconsin Department of Revenue or a Circuit Court, Assessor or Assessor's authorized representative shall be available upon request of the Municipality to furnish testimony in defense of the values determined. Assessor or Assessor's authorized representative shall arrange and provide the Personal Property and Real Estate Assessment Roll for viewing by the public as prescribed in Chapter 5 of the Wisconsin Property Assessment Manual, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

**G. Personal Property Assessments.** Assessor or Assessor's authorized representative shall exercise particular care so that personal property as a class on the assessment roll bears the same relation to statutory value as real property as a class. Assessor or Assessor's authorized representative shall maintain the Personal Property Roll in a format compliant with Chapter 5 of the Wisconsin Property Assessment Manual, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

**H. Public Requests and Availability.**

1. Assessor or Assessor's authorized representative shall timely respond to all open records requests received by Assessor. In so doing, Assessor shall comply with the confidentiality provisions of the Wisconsin Statutes, including but not limited to sec. 70.35(3), Wis. Stats., regarding the personal property return, sec. 70.47(7)(af), Wis. Stats., regarding income and expense information, and sec. 77.265, Wis. Stats., regarding the real estate transfer return. Assessor or Assessor's authorized representative shall maintain a phone with voicemail to receive calls from the Municipality or property owners. Assessor or Assessor's authorized representative shall timely respond to all telephone inquiries or issues within four (4) business days, whether said inquiry or issue is made directly to Assessor by a property owner or said inquiry or issue is raised to the Municipality, the Municipal Clerk or the Municipal Board of Review and subsequently passed to Assessor. Assessor or Assessor's authorized representative shall timely communicate to the Municipality any open records inquiries or issues raised by a property owner directly to Assessor which may require additional follow-up by the Municipality.

2. Upon request by the Municipality and at any time during this Agreement, Assessor or Assessor's authorized representative shall allow access and make available to the Municipality the following items at no cost : (a) any property records, maps, and other schedules and forms created for the performance of assessment work for the Municipality, (b) all records and material obtained from the Municipality and not previously returned to include maps, plans, and Assessor's records, (c) material specifically obtained and/or used for performance of assessment work for the Municipality, to include correspondence with property owners, sales data, and operating statements of income property, and (d) any exportable text files of the data created for the performance of assessment work for the Municipality.

The Municipality shall allow access and make available to Assessor or Assessor’s authorized representative certain municipal records relevant to Assessor’s duties under this Agreement including, but not limited to, previous assessment rolls and records, sewer and water layouts, permits, tax records, records of special assessments, plats, and any other maps currently in the possession of the Municipality at no cost. The Municipality shall maintain the personal property and real estate roll in a viewable format as prescribed in Chapter 5 of the Wisconsin Property Assessment Manual, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

3. The Municipality and the Assessor or Assessor’s authorized representative understand that certain responsibilities of the Assessor can be performed in a remote environment and that no regular in-person office hours are a requirement of the contract. The Assessor or Assessor’s authorized representative shall be available during regular business hours (Monday-Friday 7:30 am to 4:00 pm) via phone and email to the Municipality and its residents. Additional hours required after assessment notices are sent, during Open Book review, and prior to Board of Review will be agreed upon between the Municipality and the Assessor. Attendance at Municipal Board meetings will be on an as requested basis.

I. Municipality Responsibility. The Municipality agrees to support Assessor or Assessor’s authorized representative in the assessment process. The Municipality agrees to:

1. Participate in the administration of the assessment process and assessment roll.
2. Assist the Assessor or Assessor’s authorized representative with the preparation of materials associated with mandatory reporting requirements.
3. Respond to normal and customary internal and external requests for assessment information and correspondence.
4. Conduct residential Open Book session in cooperation with the Assessor or Assessor’s authorized representative.
5. Assist the Assessor or Assessor’s authorized representative with preparing necessary documentation needed to defend assessment roll valuations before the Board of Review.
6. Provide the Assessor or Assessor’s authorized representative with suitable office space and tools necessary to perform the functions related to property assessment.

2. GENERAL REQUIREMENTS

A. Conformance to Statutes. All work of Assessor or Assessor’s authorized representative shall be accomplished in accordance with the provisions of the laws of the State of Wisconsin and with all the rules and regulations officially adopted and promulgated by the Wisconsin Department of Revenue and the Municipality. Assessor or Assessor’s authorized representative shall value all agricultural land at its use value, adjusted to the overall level of assessment. All Agricultural Manitowoc and undeveloped land shall be assessed at 50% of its full value, and adjusted to the level of assessment.

B. Oath of office. Assessor shall be required to take and subscribe to an oath or affirmation supporting the Constitution of the United States and to the State of Wisconsin and to faithfully perform the duties of Assessor. If Assessor is a corporation, limited liability company or partnership, the person designated

as responsible for the assessment duties shall take and subscribe to an oath or affirmation supporting the Constitution of the United States and to the State of Wisconsin and to faithfully perform the duties of Assessor. The oath shall conform to sec. 19.01, Wis. Stats., and filed with the Municipal Clerk prior to commencing duties. Under Wisconsin law, the statutory Assessor for the Municipality, whether contracted or on-staff is considered to be a public officer of the Municipality.

C. Qualifications and conduct of personnel. Assessor shall provide at their expense any personnel necessary and comply with the following:

1. All personnel providing services shall be currently certified in compliance with secs. 70.05, 70.055 and 73.09, Wis. Stats., and the administrative rules prescribed by the Wisconsin Department of Revenue.
2. If Assessor is a corporation, limited liability company or partnership, Assessor shall submit to the Municipality a resume containing the name, address, education and prior experience of each employee anticipated to provide assessing services to the Municipality. Employees of Assessor who are later hired or were not anticipated to provide such services at the time of this Agreement, shall submit appropriate information for approval of the Municipality before field inspection work is started by the employee.
3. Assessor shall review any complaint relative to the conduct of Assessor's employees and take appropriate corrective action. If the Municipality deems the performance of any of Assessor's employees, agents, or representatives unsatisfactory, Assessor shall, for good cause, remove such employees, agents, or representatives from work upon written request by the Municipality, such request stating reasons for removal.
4. In connection with the performance of work under this Agreement, Assessor shall not discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in sec. 51.01(5)(a), Wis. Stats. or national origin. This provision shall include, but is not limited to, the following: employment, upgrading, demotion or transfer, recruitment or recruiting advertising, lay-off or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship. Assessor agrees to post in a conspicuous place available for employees and applications for employment notices to be provided by the contracting officer setting forth provisions of the nondiscrimination clause.

D. Ownership of records.

1. Within fourteen (14) days of the final adjournment of the Board of Review, Assessor shall transfer to the Municipality any and all records prepared or maintained in accordance with the standards of Chapter 5 of the Wisconsin Property Assessment Manual, as amended each year, and any and all records prepared or maintained in connection with the assessments made for the Municipality.
2. Assessor must provide all of the assessment data to the Municipal Clerk within thirty (30) days of vacating the office of assessor or at the final adjournment of the Board of Review, whichever is later.
3. Assessor must turn over all assessment records, paper and electronic, in Assessor's custody to the Municipality within thirty (30) days of vacating the office of assessor or at the final adjournment of the Board of Review, whichever is later.

4. Upon conversion of the paper records to an electronic form, as part of the contract, Assessor shall not destroy the original paper record; rather Assessor shall return the original paper record to the Municipality. As of the close of the 2013 Assessment Roll by the Municipal Board of Review, all assessment records are required to be stored in an electronic format. Maintaining electronic assessment data does not relieve Assessor from the responsibility of being able to provide the Municipality with a paper copy of each property record upon request.

5. The Municipality owns any and all assessment data regardless of the terms of the licensing of the software. All assessment data, such as parcel attributes, sketches, and photographs, must be stored in an electronic format. Assessor is responsible for extracting raw data in the public domain if contained in a copyrighted software database. Assessor shall not charge or transfer to the Municipality any associated third-party vendor costs for the transfer of the electronically stored data to the Municipality. Electronic data created in other systems must be maintained transferred and reside in the original format.

E. Status, change of ownership or operations. Assessor acknowledges and agrees:

1. The Assessor shall be considered a public officer and afforded the protection from civil liability under sec. 895.46(1), Wis. Stats. for carrying out duties as an officer of the Municipality. Assessor is an independent contractor to the Municipality, and that Assessor's business is independently owned and operated and that nothing in this Agreement shall be interpreted to cause or result in, directly or indirectly, any principal-agent or employer-employee relationship between Assessor and the Municipality and that nothing in this Agreement shall in any way be construed as an agreement of partnership, general or limited, joint venture, or as an agency relationship whatsoever between Assessor and the Municipality. Assessor shall not represent or advertise in any way that Assessor's relationship with the Municipality is other than stated herein.

2. Assessor shall not assign, transfer, convey, or sub-contract all or any part of any rights or obligations under this Agreement without the prior written consent of the Municipality, which consent shall be at the sole discretion of the Municipality.

3. Assessor shall notify the Municipality within five (5) days of any change in majority ownership or chief operating officer.

F. Assessor provided insurance. Assessor agrees as follows:

1. Assessor shall obtain and maintain during the term of this Agreement full coverage insurance, with the Municipality as a named insured, which insurance shall include: (a) workers compensation in compliance with Wisconsin State laws, (b) comprehensive general and public liability coverage, and (c) comprehensive automobile liability and property damage with coverage to include owned, hired, and non-hired motor vehicles used by Assessor with the following minimum limits: Bodily injury \$500,000/person, \$1,000,000/occurrence, and Property damage \$250,000/occurrence.

2. Prior to commencing services, Assessor shall provide the Municipality with certificates for all required insurance, with the Municipality as a named insured. All insurance coverage shall contain a 10-day advance notice of cancellation to the Municipality.

G. Notices. All notices required to be sent to the Municipal Group shall be sent to the following address:

Municipal Group, LLC  
Attn: Ryan Kernosky  
717 Ridge Road  
Stevens Point, WI 54481

All notices required to be sent to the City shall be sent to the following address:

City of Two Rivers  
PO BOX 87  
Two Rivers, WI 54241

3. TERM AND TERMINATION

A. Term. The term of this Agreement shall be from Effective Date through December 31, 2029. The Assessor shall provide services for the 2027, 2028, and 2029 assessment years. The Assessor shall have completed all work under this Agreement on or before the last Monday in April or 45 days thereafter, excluding appearances beyond the Board of Review. The date of completion may be extended only by written consent of both parties.

B. Termination for Cause. Either party may terminate this Agreement for cause, cause being defined as a default by the other party under the terms of this Agreement upon sixty (60) days written notice to the other party. Upon termination by either party, Assessor shall deliver to the Municipality all records and materials in Assessor’s possession used or created during this Agreement. During the 60-day period, both Assessor and the Municipality shall act in good faith with each other and cooperate in the orderly transfer of records.

C. Termination for Convenience. The Municipality may terminate this Agreement at any time for convenience, by providing the Assessor with at least ninety (90) days’ prior written notice. In the event of termination for convenience, the Municipality shall pay the Assessor for all services satisfactorily performed through the effective date of termination.

4. COMPENSATION.

For the duties and scope of services performed under this Agreement, the City shall pay monthly installments to Municipal Group, LLC. Municipal Group, LLC agrees to invoice the City monthly. Total contract price is included below.

Maintenance Assessment Year 2027 (January 1, 2027 – December 31, 2027):	\$55,200
Maintenance Assessment Year 2028 (January 1, 2028 – December 31, 2028):	\$55,200
Maintenance Assessment Year 2029 (January 1, 2029 – December 31, 2029):	\$55,200
2028 or 2029 Revaluation:	\$34,400

\* If a revaluation is required to comply with Wis. Stats. Assessor shall bill Municipality monthly for the costs associated with the Revaluation not to exceed the cost as outlined in this section.

Total Contract Price: \$200,000

This Agreement was approved by the Two Rivers City Council on June 15, 2026 ("Effective Date").

For the City of Two Rivers:

\_\_\_\_\_  
Scott Stechmesser, Council President

\_\_\_\_\_  
Kyle Kordell, City Manager

ATTEST:

\_\_\_\_\_  
Amanda Baryenbruch, City Clerk

For Municipal Group, LLC:

\_\_\_\_\_  
Ryan Kernosky, Owner

THIS LEASE AGREEMENT ("Lease" or "Agreement"), is made and entered into this 5<sup>th</sup> day of (June) June, 2026, by and between the City of Two Rivers, a Wisconsin municipal corporation, hereinafter referred to as "City," and Rosannas Cabanas, LLC a Wisconsin-based limited liability 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 Neshotah Beach 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 area of Neshotah Beach in front of Parking Lots 1 and 2 as depicted 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 Neshotah Beach outside the boundaries of the Leased Premises. The City shall always have access to the Leased Premises, 24 hours a day.

### 2. TERM OF LEASE.

This Lease shall begin on June 19, 2026 ("Commencement Date") and shall terminate on September 1, 2026 ("Termination Date"). The Tenant shall be operating for a total of approximately 30 calendar days during this time. The parties may agree to extend this Lease by one year with the mutual written agreement of both parties. Either party may terminate this Lease at any point in time with 24-hour written notice.

### 3. RENT

The Tenant shall pay the City a one-time flat fee of \$100 for the use of the Leased Premises.

### 4. USE OF PREMISES.

The Leased Premises will be used to operate a LLC for the rental of beach tents as a fee-based public amenity for City park property. No uses of the Leased Premises shall be allowed except as provided herein. No food or beverages of any kind shall be available for sale at this location. No live music shall be permitted at this location.

### 5. HOURS OF OPERATION

Both parties agree the hours of operation for this rental service shall be limited to:

- o Thursday, Friday, Saturday, and Sundays (10 am – 4 pm) from June 19 through September 1.

### 6. INSURANCE TO BE MAINTAINED BY TENANT

Tenant shall purchase at its own expense and keep in force during this Lease a policy or policies for commercial general liability insurance, including personal injury and property damage in the following amounts:

- o **Commercial General Liability:** Not less than \$500,000 combined single limit per occurrence for bodily injury and property damage and \$500,000 per occurrence for personal injury. The Minimum General Aggregate shall be no less than \$1,000,000.

All insurance policies shall specifically name the City of Two Rivers as an additional insured and be issued by an insurance company licensed to do business in the State of Wisconsin. The City has the right to request

copy of this certificate of insurance at any time.

**7. NOTICE OF INJURY OR DAMAGE**

Tenant shall be responsible for notifying the City in writing of any injury to any persons occurring on or damage to the Leased Premises. Tenant shall notify the City in writing of any condition that constitutes a hazard or danger related to the operation of the Leased Premises.

**8. INDEMNIFICATION AND HOLD HARMLESS**

Nothing in this Lease shall serve to impact, waive, or limit any of the legal protections available to the City under Wisconsin law, including but not limited to Wisconsin Statutes §893.80, and all applicable governmental immunities, defenses, and limitations on liability are expressly reserved.

Tenant agrees to indemnify, defend, and hold harmless the City, its officers, officials, employees, agents, and the Leased Premises from and against any and all suits, claims, liens, demands, judgments, damages, losses, and liabilities of any nature whatsoever arising out of or related to 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 the City or those acting on its behalf.

To the extent permitted by law and subject to the limitations set forth in Wisconsin Statutes § 893.80, the City agrees to indemnify, defend, and hold harmless the Tenant, its agents, and representatives from and against claims, damages, liabilities, and expenses arising from the operation of the Leased Premises.

Any obligations of the City under this Section shall be subject to and limited by the insurance requirements set forth elsewhere in this Lease and all applicable statutory limitations on municipal liability.

**9. 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:**

Rosanna's Cabanas LLC

By: Rose Ahrens, sole member, Rosanna's Cabanas LLC

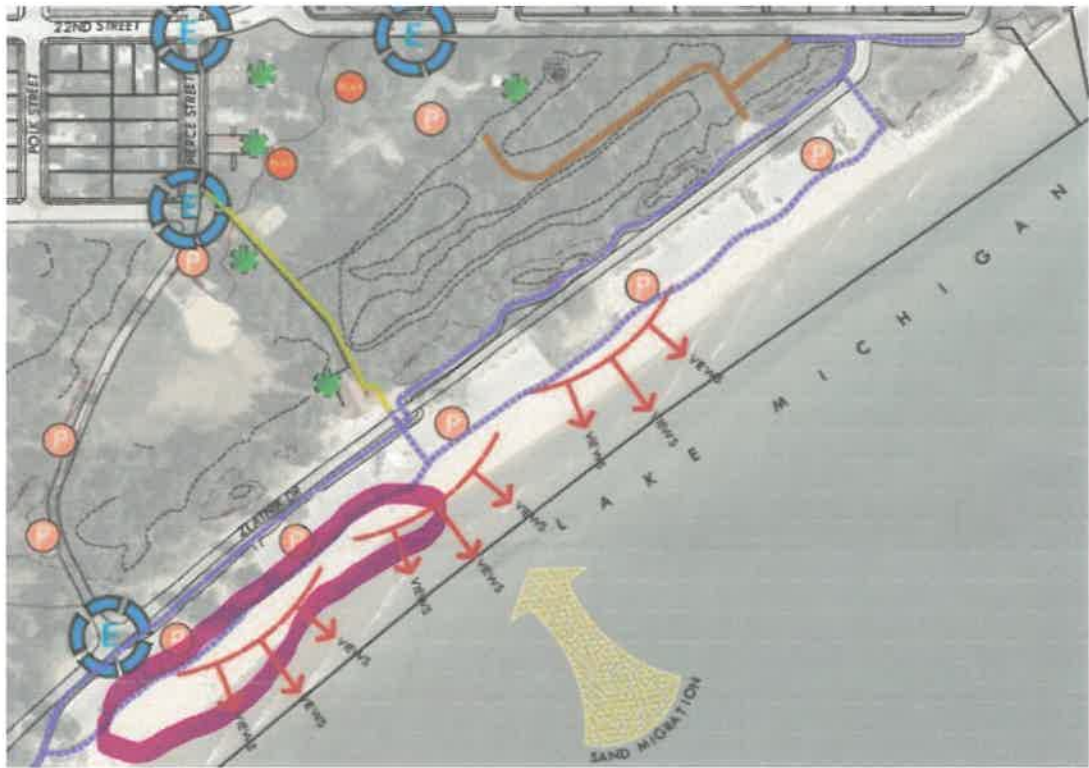
Name: Rose Ahrens

Title: sole member and manager

Date: 6/5/2026

Exhibit A

Section 10, Item B.



- LEGEND**
- Entry Point
  - Parking
  - Structure
  - Natural Surface Trail
  - Concrete Sidewalk
  - Asphalt Multi-Use Trail

	
<b>NESHOTAH PARK MASTER PLAN</b>	
Zabritk Drive Two Rivers, WI 54241	
<b>SITE OPPORTUNITY ANALYSIS - OVERVIEW</b>	



CITY OF TWO RIVERS

PRELIMINARY RESOLUTION UNDER SECTION 66.0703 WISC. STATS.

RESOLVED, by the Council of the City of Two Rivers, Wisconsin:

- 1. The Council hereby declares its intention to exercise its police power under Section 66.0703 Wisc. Stats. to levy special assessments upon the properties fronting on the following streets:

**EMMET STREET: 17<sup>TH</sup> STREET TO 22<sup>ND</sup> STREET**  
**18<sup>TH</sup> STREET: EMMET STREET TO JACKSON STREET**  
**19<sup>TH</sup> STREET: EMMET STREET TO JACKSON STREET**

- 2. Said assessable public improvements shall consist of removing existing pavement, grading of pavement base course, placement of new asphalt pavement, restoration, and miscellaneous related work.
- 3. The total amount assessed against each parcel fronting on said streets shall not exceed the total cost of the City's cost of the improvements and engineering oversight.
- 4. The assessments against any parcel may be paid in full or in ten (10) annual installments, to include interest at a rate to be determined by the City Council.
- 5. The Director of Public Works is directed to prepare a report consisting of:
  - a. Plans and specifications for said improvements
  - b. An estimate of the entire cost of each type of proposed improvements
  - c. A statement that the properties against which the assessments are proposed are benefited and a schedule of proposed assessments

Upon completing such report, the Director of Public Works is directed to file a copy in the Office of the City Clerk for public inspection.

- 6. On receiving the report of the Director of Public Works, the Clerk is directed to give notice of public hearing on such report as specified in Section 66.0703(7) Wisc. Stats. The hearing shall be held at the Council Chambers in the City Hall at a time set by the Clerk in accordance with Section 66.0703(7) Wisc. Stats.

Dated this 15<sup>th</sup> day of June, 2026.

\_\_\_\_\_  
Council Member

\_\_\_\_\_  
Kyle Kordell  
City Manager



1425 Corporate Center Drive Sun Prairie, WI 53590-9109 608.834.4500 [wppienergy.org](http://wppienergy.org)

## MEMORANDUM

TO: WPPI Energy Board of Directors, Alternates, Member Utility Managers

CC: Joe Daggett, Marty Dreischmeier, Tom Hanrahan, Phil Hansen, Jake Oelke

FROM: Mike Peters

DATE: May 28, 2026

SUBJECT: **Member Long-Term Power Supply Contract Extension**

At the April meeting of the WPPI Board of Directors, I introduced our need to extend the “Long-Term Power Supply Contract for Participating Members.” These contracts allow WPPI to invest in the shared resources member utilities need to power their communities while maintaining competitive average wholesale power costs over the long term.

Less than 30 years remain on these contracts today, while many cost-effective long-term resource planning, financing and purchased power arrangements commonly extend 30 years or longer. As we discussed in April, several important opportunities are expected in the near term. Extending member contracts now will help us preserve access to arrangements that support lower costs for members. These include:

- Funding new natural gas peaking units planned for 2027-2028;
- An energy prepay transaction planned for 2027;
- New transmission investments, including the Grid Forward and Project WISE transmission projects and American Transmission Company infrastructure.

Extending the member contract end date before addressing these needs preserves access to beneficial long-term resource and financing opportunities that help keep wholesale power costs down for members. As always, your feedback and insights are very important. Listed below are key facts about this process. Please do not hesitate to contact me with any questions, concerns, or comments.

### 1. Why Long-Term All-Requirements Contracts Matter

All members have entered into substantively identical all-requirements long-term power supply contracts with WPPI. Each member is treated on an equivalent basis under the same contract terms, including the same blended wholesale rate. Having consistent terms, including the same termination date, is important because it keeps the interests of WPPI members aligned and demonstrates the stability of WPPI’s business model to the financial community and other parties with whom WPPI wishes to conduct transactions related to the power supply system. It also provides mutual assurance that

all peer members have made the same commitment to WPPI (and each other) ensuring the unity of purpose that has underpinned the collective success of WPPI and its members for over 45 years.

**2. Why the Contract End Date Matters**

Current member contracts extend through 2055. Many of the most cost-effective long-term resource planning, financing and purchased power arrangements commonly extend 30 years or longer, which is beyond the remaining WPPI member contract terms. Extending member contract end dates before addressing future financing and planning needs preserves the WPPI membership’s access to beneficial long-term resource and financing opportunities that help keep wholesale power costs down for members.

**3. Similar to Previous Extension**

Members have extended their contracts multiple times since forming WPPI. The most recent extension, completed in 2015-2016, extended member agreements by 18 years and brought contract end dates to 2055. The planned extension of 18 years sets a contract end date of 2073 and retains the membership’s longstanding blended wholesale rate structure, which treats all members on an equivalent basis for the life of the agreement. This equity maintains the unity of purpose that has provided the foundation for WPPI members’ shared success over the past 46 years.

**4. What Members Need to Do**

Each member will need to take formal action locally both at the utility governing body (where applicable) and at the municipal governing body (in most cases).<sup>1</sup> This is done by passing resolutions, which WPPI is preparing and will send to each utility by mid-July 2026. Each member will need to obtain a legal opinion from their attorney concerning due authorization, approval, and enforceability of the extension. The contract extensions only become effective with formal execution by two-thirds of the WPPI membership (34 member utilities).

**5. Timeline**

April 2026	Introduce to the WPPI Board of Directors the need to extend long-term power supply contracts.
April - May	Discuss process and timeline at business plan input meetings and regional dinners.

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<sup>1</sup> As in 2015, the process to address the contracts of WPPI’s Iowa members will be slightly different than the process for Wisconsin and Michigan members due to Iowa state constitutional requirements limiting the term of municipal contracts to 40 years. Consequently, the Iowa members will be asked to enter into agreements resulting in 40-year contract terms initially, with the expectation that those contracts will be modified again in approximately seven years to match the Wisconsin and Michigan members’ extended contract terms.

June - November	WPPI CEO, Executive Committee, and leadership team available to attend local governing body meetings.
July	By mid-July, members receive legal documents and amendment packages. Local approvals begin.
September	Status update to the Board; recognize members with completed approvals and documents.  Board provides necessary approvals for adoption of member contract extensions.
December	Target date (December 31, 2026) for members to complete local approvals.
February 2027	Final deadline (February 26, 2027) for contract extension approvals.

## 6. Member Support and Local Discussions

WPPI will provide resources to support your local governing body and community conversations regarding the contract extension process.

- Member communities interested in a local presentation or governing body discussion are encouraged to notify their Energy Services Manager.
- I will personally participate in as many local discussions as possible, with additional support from WPPI staff and representatives as needed.
- WPPI will also help facilitate local conversations for board members and utility managers interested in speaking with fellow board leaders or utility managers who have experience with previous contract extensions.

## 7. If a Member Chooses Not to Extend

The final date for a member to extend the long-term power supply contract is February 26, 2027. If a member chooses not to extend on or before this date, the future “right” to extend the contract is at WPPI’s sole discretion.

A member that does not extend must continue to purchase all requirements at the same rate as other members until 2055, including the costs of projects to serve the other members beyond that date. After 2055, there will be no right to WPPI power supply or support services.

## Enclosures

- **WPPI Energy At-A-Glance.** Overview of WPPI, the public power and joint action models, and the membership’s shared power supply resources.
- **WPPI Energy Support Services for Members.** Summary of 75+ utility services and customer programs available to members.

# AT A GLANCE

Member-owned, not-for-profit WPPI Energy serves 51 locally owned electric utilities.

## The Joint Action Advantage

Together, WPPI members have built a reliable, competitive and responsible power supply. They share modern utility business technologies and forward-thinking services, and they speak with a unified voice for effective energy policy advocacy.

## Diverse. Competitive. Responsible.

WPPI's average wholesale power costs to members are stable and competitive, and together our membership shares a diverse, long-term portfolio of electric generation resources.



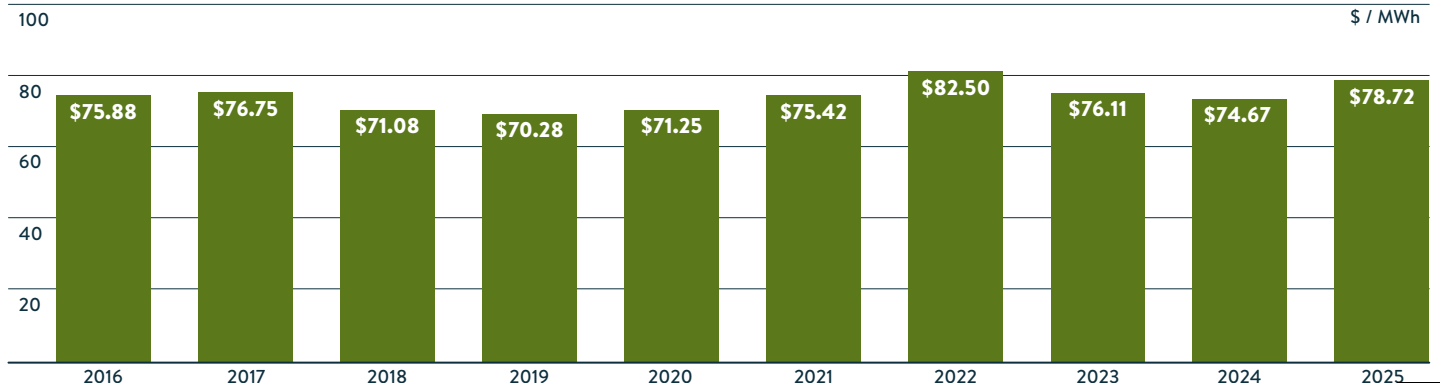
### 2025 FUEL MIX

- **35.0%** Coal
- **19.1%** Natural Gas
- **20.9%** Nuclear
- **14.7%** Renewables: No RECs
- **10.3%** Renewables

## 2025 POWER SUPPLY RESOURCES

Owned Generation	Fuel	Capacity (MW)
South Fond du Lac Units 1 & 4	Gas	154
Boswell Unit 4	Coal	117
Elm Road Generating Station	Coal	106
Island Street Peaking Plant	Gas	52
Worthington Wind Turbines	Wind	2
Power Purchase Agreements	Fuel	Capacity (MW)
Bishop Hill III Wind Energy Center	Wind	132
WPS	System Energy	50
Point Beach Nuclear	Nuclear	117
Point Beach Solar	Solar	99
Nelson Energy Center	Gas	90
Butler Ridge	Wind	54
Top of Iowa II	Wind	50
Member-Owned Generation	Gas, Oil	45.2
Barton I	Wind	30
Forward Wind Energy Center	Wind	27.5
Kimberly Hydro	Hydroelectric	2.1
Richland Center Renewable Energy	Biogas	1.8
Jefferson Solar	Solar	1
Community Solar Gardens	Solar	0.6

## AVERAGE POWER COST TO MEMBERS



# The Power of Joint Action

The not-for-profit utilities that make up WPPI deliver safe, reliable, cost-competitive electric power, and much more. To preserve and enhance this significant local value for the long term, WPPI members share technology, expertise and resources that help their communities thrive.

## Forward-Thinking Services & Technologies

WPPI member utilities cost-effectively serve their customers and communities with forward-thinking programs and services, shared expertise and a suite of modern utility technologies.

- Customer information systems
- Advanced meter data management
- Shared meter technicians
- GIS mapping
- Outage management technologies
- Joint purchasing
- Electric rates studies
- Financial modeling
- Renewable energy options
- Online self-service tools
- Energy efficiency programs
- Marketing/communications
- Key account management
- ...And more

## Effective Advocacy

State and federal policymakers' decisions about energy issues can significantly impact local utilities, their customers and their communities. Together with WPPI's government affairs staff, member local officials work to inform legislators and regulators about constituents' energy policy needs. A few current topics include:

- Preserving access to tax-exempt bonds for utility infrastructure financing
- Streamlining permitting for transmission and energy infrastructure
- Keeping costs down while maintaining robust grid reliability

1 For every megawatt hour of electricity produced by renewable sources, a renewable energy certificate or credit (REC) is created. The person or entity holding that REC is entitled to claim all of the environmental benefits of the associated renewable electricity generation. WPPI holds some, but not all, of the RECs associated with the electricity it receives from renewable sources. WPPI uses RECs (by retiring them within a REC tracking system) in connection with certain WPPI and member programs and to comply with state renewable energy standards. WPPI also sells some RECs, the revenues from which help lower the wholesale costs for WPPI members. The area of the chart labeled "Renewables" represents the portion of electricity received from renewable sources for which WPPI received and has not sold the associated RECs. These RECs may in the future be used by WPPI to comply with regulatory requirements, retired for other purposes or sold to third parties as described above. The portion of the chart labeled "Renewables, No RECs" represents the portion of electricity received from renewable sources for which WPPI did not purchase the associated RECs in the first instance, or for which the associated RECs have been sold.

## QUICK FACTS

Member Utilities <b>51</b>	President & CEO <b>Mike Peters</b>	Established <b>1980</b>
Homes & Businesses Served by WPPI Energy Members: <b>220,000+</b>		
Peak Demand in 2025: <b>1,019 megawatts</b>		
<b>As of December 31, 2025:</b>		
Total Assets: <b>\$764 million</b>	Net Position (Retained Earnings): <b>\$388 million</b>	
Equity Ownership in American Transmission Co.: <b>\$197 million</b>		

### Member Communities

<b>WISCONSIN</b>	Prairie du Sac
Algoma	Reedsburg
Black River Falls	Richland Center
Boscobel	River Falls
Brodhead	Slinger
Cedarburg	Stoughton
Columbus	Sturgeon Bay
Cuba City	Sun Prairie
Eagle River	Two Rivers
Evansville	Waterloo
Florence	Waunakee
Hartford	Waupun
Hustisford	Westby
Jefferson	Whitehall
Juneau	
Kaukauna	<b>MICHIGAN</b>
Lake Mills	Alger Delta CEA
Lodi	Baraga
Menasha	Crystal Falls
Mount Horeb	Gladstone
Muscoda	L'Anse
New Glarus	Negaunee
New Holstein	Norway
New London	
New Richmond	<b>IOWA</b>
Oconomowoc	Independence
Oconto Falls	Maquoketa
Plymouth	Preston



# SUPPORT SERVICES

for members and  
their customers



Eagle River, Wisconsin

Negaunee, Michigan



Maquoketa, Iowa

Brodhead, Wisconsin



**Member-owned, not-for-profit WPPI Energy supplies wholesale electric power to 51 locally owned utilities in Wisconsin, Michigan’s Upper Peninsula, and Iowa. Together, WPPI members have built a diverse, competitive and responsible power supply. They share modern technologies and forward-thinking services, and they speak with a unified voice for effective energy policy advocacy.**

**Services Bring Value**

The utility industry is changing, customer expectations are evolving, and new technologies offer utilities opportunity to gain operational efficiencies. WPPI members are making the most of these changes. Together they have built a cost-effective array of programs and services, shared expertise and a suite of modern utility technologies.

Many of these high-quality services are available at no additional cost to all members as part of WPPI membership while others are available on a pay-for-service basis.

**Member-Focused, Member-Driven**

Member utilities participate in shaping WPPI’s constantly evolving programs and services, which are developed and delivered with oversight from the member-led board of directors, advisory groups, and executive committee. The result: offerings are relevant, robust and responsive to local needs.

**Partnered for Success**

As a result of their joint action partnership, the membership is prepared for success, today and well into the future.

# Support Services

## Utility Services

### Customer Communications

- » Cooperative Advertising
- » Customer Feedback Studies
- » Electric Vehicle Technologies Initiative
- » Energy Assistance Administration
  - Customer Credit
  - Weatherization
- » Energy Assistance Support Emails (EASE)
- » Home Energy Report
- » News Releases
- » Peak Time Usage Communications
- » Program Promotion
  - Marketing Toolkit
  - Customer Publications
- » Social Media
- » Website Development

### Distribution System

- » DER Interconnection Application Support
- » Electric Distribution Maintenance & Construction
- » Electric Service Territory & Customer “Right to Serve” Program
- » GIS Support Service
- » Interim Utility Management
- » Management Support
- » NERC Compliance
- » Outage Management
- » Shared Meter Technicians

### Financial & Accounting

- » Financial Accounting Software (Dynamics)

### Information Technology

- » Cybersecurity
- » Network Assessment & Monitoring
- » Member Network Support
- » Virtual Server Hosting

### Joint Purchasing

- » Electric Materials
- » Field Services

### Metering & Billing

- » Meter Data Collection & Management
  - Annual Optional Time of Day Review
  - Meter Data Validation and Storage
- » Retail Bill Printing
- » Retail Billing
  - Full, Partial or Temporary Billing
- » Utility Billing & Customer Information Software (NorthStar)
  - MyAccount
  - Tariff Compliance Reports
  - Utilization Review

### Rates

- » Benchmarking Studies
- » Electric Rate Applications
- » Energy Information Administration 861 Filing
- » Five-Year Projection of Purchased Power Costs & Sales Revenue
- » Rate Adjustment Planning
- » Rate Comparisons

## Customers Programs

### Business

- » Customer-Sited Distributed Generation
  - Capacity Program
- » Demand Response
  - Curtailable Capacity Program
- » New Construction Design Assistance
- » New Load Market Pricing
- » Retail Power Quality
- » RFP for Energy Efficiency
- » Shared Savings
- » Technical Training & Educational Outreach

### Community

- » Community Leader Education & Outreach
- » Energy Management for Schools and Governments
- » K-12 Energy Education Program
- » Member Loan Program
- » National Theatre for Children
- » Speakers Bureau
- » Value of Local Utility Program
  - Community Contributions
  - Customer Service & Branding
  - Economic Development Partnership
  - School Education & Outreach

### Energy Services Field Staff

- » Key Account Management
- » Retail Customer Program Delivery
- » Community Development Support

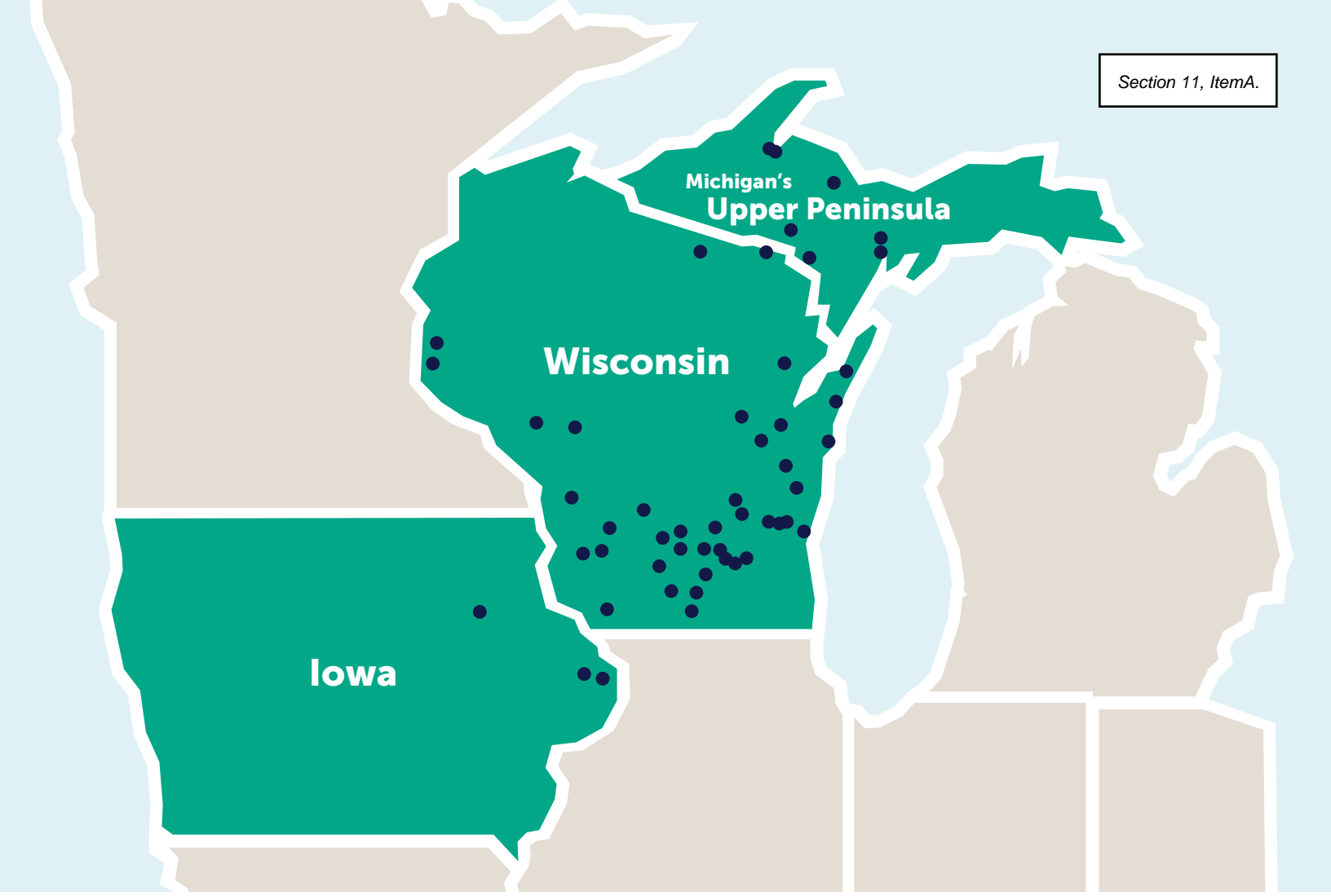
### Renewable Energy

- » Choose Renewable
- » Renewable Energy Certificate Transactions

### Residential

- » Wisconsin Focus on Energy
- » Energy Innovations Collaborative

Please visit our website and log in to access detailed services information, joint purchasing catalog, load data, news, events and more.  
[wppienergy.org](http://wppienergy.org)



**WISCONSIN**

- Algoma
- Black River Falls
- Boscobel
- Brodhead
- Cedarburg
- Columbus
- Cuba City
- Eagle River
- Evansville
- Florence

- Hartford
- Hustisford
- Jefferson
- Juneau
- Kaukauna
- Lake Mills
- Lodi
- Menasha
- Mount Horeb
- Muscoda
- New Glarus

- New Holstein
- New London
- New Richmond
- Oconomowoc
- Oconto Falls
- Plymouth
- Prairie du Sac
- Reedsburg
- Richland Center
- River Falls
- Slinger

- Stoughton
- Sturgeon Bay
- Sun Prairie
- Two Rivers
- Waterloo
- Waunakee
- Waupun
- Westby
- Whitehall
- MICHIGAN**
- Alger Delta CEA

- Baraga
- Crystal Falls
- Gladstone
- L'Anse
- Negaunee
- Norway
- IOWA**
- Independence
- Maquoketa
- Preston



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