



CITY COUNCIL MEETING

Monday, August 04, 2025 at 6:00 PM

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

AGENDA

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

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL BY CITY CLERK

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

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

5. PUBLIC HEARING

- A. 25-149** Public Hearing to Amend a Conditional Use Permit for Ross Auto & Transmission Service Located at 2005 Hawthorne Avenue, in the Business District (B-2), submitted by TR Storage LLC (applicant and owner)

Recommended Action:

Motion to approve the amended conditional use permit as recommended by the Plan Commission

- B. 25-150** Public Hearing to Amend a Conditional Use Permit for Green Acres Landscaping Located at 2005 Hawthorne Avenue, in the Business District (B-2), submitted by TR Storage LLC (applicant and owner)

Recommended Action:

Motion to approve the amended conditional use permit as recommended by the Plan Commission

6. INPUT FROM THE PUBLIC

7. COUNCIL COMMUNICATIONS

Letters and other communications from citizens

8. COUNCIL REPORTS FROM BOARDS/COMMISSIONS/COMMITTEES

9. CITY MANAGER'S REPORT

A. Invited Guests

- Kyle Kordell, New Two Rivers City Manager
- Nolan Zarn, New Part-Time Firefighter-Paramedic

B. Status Update/Reports

1. Staffing Updates
2. City Council Listening Session Scheduled for Saturday, August 16, 9:00AM-11:00AM, at the Community House, Koska Room
3. Monroe Street Closure to Through Traffic, 16th Street to 22nd Street, July 7 - August 15
4. Madison Street Bridge Work, August 4-6
5. Sandy Bay Highlands Subdivision Phase 3
6. Lead Service Laterals Replacement - 2024 and 2025 Contracts
7. Neshotah Park Improvements
8. 2025 Street Project: Harbor, Emmet, 16th
9. Parks and Recreation New Program: Girls Youth Flag Football
10. City Hall Photo Contest
11. Upcoming Events
 - a. National Night Out, Tuesday, August 5, 5:00PM-8:00PM at Walsh Field
 - b. Art Splash & Brat Fry, Wednesday, August 6, 12:00PM-3:00PM at Lester Public Library
 - c. Coffee with a Cop, Wednesday, August 6, 10:00AM-11:00AM, at Two Rivers Senior Center
 - d. Back-To-School Carnival, Wednesday, August 6, 4:00PM-7:00PM, at the Community House
 - e. Countywide Flag Retirement, Wednesday, August 6, 5:00PM, at Paddler's Park
 - f. Concerts in the Park, (Central Park West)
Thursday, August 7, TR Community Band, 6:30PM-8:00PM
Thursday, August 14, Dr. Bombay, 6:00PM-8:00PM
 - g. Rogers Street Days, Friday, August 8, 5:00PM-11:00PM &
Saturday, August 9, 12:00PM-10:00PM at Rogers Street Fishing Village
 - h. Beekeeping: From Hive to Honey, Thursday, August 14, 6:00PM at Lester Public Library
 - i. Downtown Friday Night Live, Friday, August 15, Charlie Bucket Band, 7:00PM-9:00PM in Central Park West
 - j. Bands on the Beach, Sunday, August 17, Conscious Pilot, 2:00PM-5:30PM on the Rotary Pavilion
 - k. Visit exploretworivers.com for future events
12. Other

C. Supplemental Report by City Manager: A Quick Look Back on 30 Years

10. CONSENT AGENDA

A. 25-151 Presentation of Minutes

1. City Council Regular Meeting, July 21, 2025
2. City Council Special Meeting, July 23, 2025
3. City Council, Plan Commission, Environmental Advisory Board, Advisory Recreation Board Joint Meeting, July 23, 2025
4. City Council Work Session, July 28, 2025

Recommended Action:

Motion to waive reading and adopt the minutes

B. 25-152 Minutes of Meetings

1. Board of Review, June, 24 and July 21, 2025
2. Personnel and Finance Committee, July 1, 10, and 25, 2025
3. Public Utilities Committee, July 7, 2025
4. Business and Industrial Development Committee and
Community Development Authority, July 22, 2025

Recommended Action:
Motion to receive and file

- C. 25-153** Finance Reports, April, May, & June 2025
1. Debt Service
 2. General Fund
 3. Lester Library
 4. Utilities Report

Recommended Action:
Motion to receive and file

- D. 25-154** Applications and Petitions
1. Change of Agent – Walgreen Co. dba Walgreens #09166, Eric Smith, 2206 Washington Street ("Class A" License and Tobacco License)
 2. Street Closure Request from Andre St. Pierre for Park Road, on June 27, 2026, for wedding

Recommended Action:
Motion to approve the application and authorize issuance of the license and request

RECOMMENDED ACTION FOR CONSENT AGENDA
Motion to approve the Consent Agenda with the various actions recommended

11. CITY COUNCIL - FORMAL ITEMS

- A. 25-155** Discuss Status of Sewer Utility Rate Adjustment Necessary for Funding Ongoing Capital Improvements

Recommended Action:
No action at this time; discussion only

- B. 25-156** Consider Action Relative to Cooperative Agreement with Wine Not LLC Dated October 6, 2022

Recommended Action:
Council discretion

- C. 25-157** Consider Amendment to 2025 City Budget Related to Inspection Services

Recommended Action:
Motion to waive reading and adopt the resolution

- D. 25-158** Resolution Adopting Amendment to Personnel Policy Manual, Regarding Employee Residency Requirements

Recommended Action:
Motion to waive reading and adopt the resolution

12. SWEARING-IN OF NEW CITY MANAGER KYLE KORDELL

13. FOR INFORMATION ONLY

- City Council Listening Session, Saturday, August 16, 2025, 9:00AM
- City Council Regular Meeting, Monday August 18, 2025, 6:00PM
- City Council Work Session, Monday August 25, 2025, 6:00PM

14. CLOSED SESSION

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

-- Discuss matters pertaining to collective bargaining with police and fire unions

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 at least 48 hours prior to the scheduled meeting or event to request an accommodation. For additional assistance, individuals with hearing or speech disabilities can call 711 and be connected to a telephone relay system.

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

CONDITIONAL USE
PERMIT
City of Two Rivers

Document Number

Permit No. 2025-03

Before the City Council of the City of Two Rivers, Manitowoc County, Wisconsin, regarding the premises at 2005 Hawthorne Avenue in the City of Two Rivers, Manitowoc County, State of Wisconsin, further described as:

Parcel 1: NE 1/4 NE 1/4 S2 T19N R24E PARCEL DESC V 262 P 517 EXC V 269 P 544
Parcel 2: NE 1/4 NE 1/4 S2 T19N R24E COM SE COR TH W 390` TH NW`LY 89049` TO POB TH NE`LY 1947` TH W 127` TH S 150` TH SE`LY 20` TO POB

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

Parcel ID Number: 053-202-101-050.01

053-202-101-070.07

Zoning Classification of the Premises is: B-2 Business District/Conditional Use for an Automobile Service Establishment.
Mailing Address of the Premises Operator: Ross Auto & Transmission Service, LLC, c/o Jake Ross, 247 Baker Lane, Mishicot, WI 54228

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

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

Now, therefore, it is permitted, subject to compliance with the terms and conditions hereinafter stated, that the Premises may be used for the purpose of the automobile service establishment.

Permitted by action of the City Council of the City of Two Rivers on August 4, 2025. Original filed in the office of the City Clerk of the City of Two Rivers, Wisconsin

The Conditions of this Permit are:

1. This Permit shall become effective upon the execution and recording by the Owner of the Premises as acceptance hereof.
2. This Permit shall be void unless proper application, pursuant to the Building and Zoning Codes of this Municipality, for appropriate Building and Zoning Use Permits in conformity to this Permit, is made within twelve (12) months of the date hereof.
3. This Permit is subject to amendment and termination in accordance with the provisions of the Zoning Code of this Municipality.
4. Construction and operation of the use permitted shall be in strict conformity to the approved Site and Operation Plans filed in connection with the Petition for this Permit and such plans are incorporated herein by reference as if set forth in detail herein.
5. Any substantial change or expansion of the facilities permitted by the initial issuance of this Permit would require approval by the Plan Commission and City Council as an amendment to this Permit.
6. This Permit is specifically issued to Jake Ross d/b/a Ross Auto & Transmission Service, LLC and shall lapse upon a change in business ownership or tenancy of the subject premises; or if the land uses ceases operation for more than 12 months.
7. Conditions of Operations:
 - a. Hours of operation: 8AM - 5PM, Monday - Saturday. No Sunday operations.
 - b. No outdoor operations. Vehicle service and repairs shall be provided within the building.
 - c. Outdoor storage shall be located in the designated locations shown on the approved site plan.

- d. Dumpster(s) shall be located behind the building and screened from adjacent properties.
- e. This permit shall allow for retail operations related to the Auto & Transmission Service business.
- e. Provide make-up air or any other alterations necessary in accord with commercial building code.
- f. Signage in accord with the City's Sign Code.

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

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

Printed Name: _____

Printed Name: _____

STATE OF WISCONSIN
MANITOWOC COUNTY

Personally came before me this _____ day of _____, 2025, the above named _____ and to be the person(s) who executed the foregoing instrument and acknowledge the same.

Notary Public

Printed Name

County, Wisconsin

My commission expires:

SIGNATURES - CITY OF TWO RIVERS

Greg Buckley, City Manager

Amanda Baryenbruch, City Clerk

STATE OF WISCONSIN
MANITOWOC COUNTY
Personally, came before me this _____ day of _____ 2025, the above-named Greg Buckley and Amanda Baryenbruch known to be the person(s) who executed the foregoing instrument and acknowledge the same.

Printed Name: _____

Notary Public, Manitowoc County, Wisconsin

My commission expires:

THIS INSTRUMENT WAS DRAFTED BY:
Adam Taylor, Zoning Administrator

CONDITIONAL USE
PERMIT
City of Two Rivers

Document Number

Permit No. 2025-04

Before the City Council of the City of Two Rivers, Manitowoc County, Wisconsin, regarding the premises at 2005 Hawthorne Avenue in the City of Two Rivers, Manitowoc County, State of Wisconsin, further described as:

Parcel 1: NE 1/4 NE 1/4 S2 T19N R24E PARCEL DESC V 262 P 517 EXC V 269 P 544

Parcel 2: NE 1/4 NE 1/4 S2 T19N R24E COM SE COR TH W 390` TH NW`LY 89049` TO POB TH NE`LY 1947` TH W 127` TH S 150` TH SE`LY 20` TO POB

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

Parcel ID Number: 053-202-101-050.01

053-202-101-070.07

Zoning Classification of the Premises is: B-2 Business District/Conditional Use for a Landscape Contractor.

Mailing Address of the Premises Operator: Green Acres Landscaping, Inc., c/o Ryan Ross, 247 Baker Lane, Mishicot, WI 54228

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

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

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

Permitted by action of the City Council of the City of Two Rivers on August 4, 2025. Original filed in the office of the City Clerk of the City of Two Rivers, Wisconsin

The Conditions of this Permit are:

1. This Permit shall become effective upon the execution and recording by the Owner of the Premises as acceptance hereof.
2. This Permit shall be void unless proper application, pursuant to the Building and Zoning Codes of this Municipality, for appropriate Building and Zoning Use Permits in conformity to this Permit, is made within twelve (12) months of the date hereof.
3. This Permit is subject to amendment and termination in accordance with the provisions of the Zoning Code of this Municipality.
4. Construction and operation of the use permitted shall be in strict conformity to the approved Site and Operation Plans filed in connection with the Petition for this Permit and such plans are incorporated herein by reference as if set forth in detail herein.
5. Any substantial change or expansion of the facilities permitted by the initial issuance of this Permit would require approval by the Plan Commission and City Council as an amendment to this Permit.
6. This Permit is specifically issued to Ryan Ross, d/b/a Green Acres Landscaping, Inc., and shall lapse upon a change in business ownership or tenancy of the subject premises; or if the land uses ceases operation for more than 12 months.
7. Conditions of Operations:
 - a. Hours of operation: 24 hours per day, 365 days per year to allow employees to access vehicles to provide lawn care and snow removal services.
 - b. No vehicle maintenance or repairs in the designated area shown on the approved Site Plan, except for emergency repairs

- get said vehicles to a service garage.
- c. Outdoor storage of vehicles, trailers and equipment limited to designated areas shown on the approved Site Plan.
- d. Storage of landscape materials such as mulch, stone, dirt, plants, and trees shall be located in the designated locations on the approved site plan.
- e. This permit shall allow for retail operations related to the landscaping business.
- f. Should the existing tree buffers be removed or diminished, the Permittee shall install a six-foot high privacy fence or plantings along the property lines adjacent to any residential use.
- g. Signage in accord with the City's Sign Code.
- h. Dumpster(s) shall be located behind the building and screened from adjacent properties.
- i. Provide make-up air or any other alterations necessary in accord with commercial building code.
- j. Signage in accord with the City's Sign Code.

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

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

Printed Name: _____

Printed Name: _____

STATE OF WISCONSIN
MANITOWOC COUNTY

Personally came before me this _____ day of _____, 2025, the above named _____ and to be the person(s) who executed the foregoing instrument and acknowledge the same.

Notary Public

Printed Name

County, Wisconsin

My commission expires:

SIGNATURES - CITY OF TWO RIVERS

Greg Buckley, City Manager

Amanda Baryenbruch, City Clerk

STATE OF WISCONSIN
MANITOWOC COUNTY
Personally, came before me this _____ day of _____ 2025, the above-named Greg Buckley and Amanda Baryenbruch known to be the person(s) who executed the foregoing instrument and acknowledge the same.

Printed Name: _____

Notary Public, Manitowoc County, Wisconsin

My commission expires:

THIS INSTRUMENT WAS DRAFTED BY:
Adam Taylor, Zoning Administrator

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PROPOSED BUILDINGS FOR:

TR STORAGE

2005 HAWTHORNE AVENUE,
TWO RIVERS,

IED JOB NUMBER:

24244

JOB NUMBER _____

IED PROJECT MANAGER

C. DUESCHER

DRAWN BY:

A. WOLF

DATE: _____

7-03-2025

[illegible]

ISSUED FOR:

X PRELIMINARY

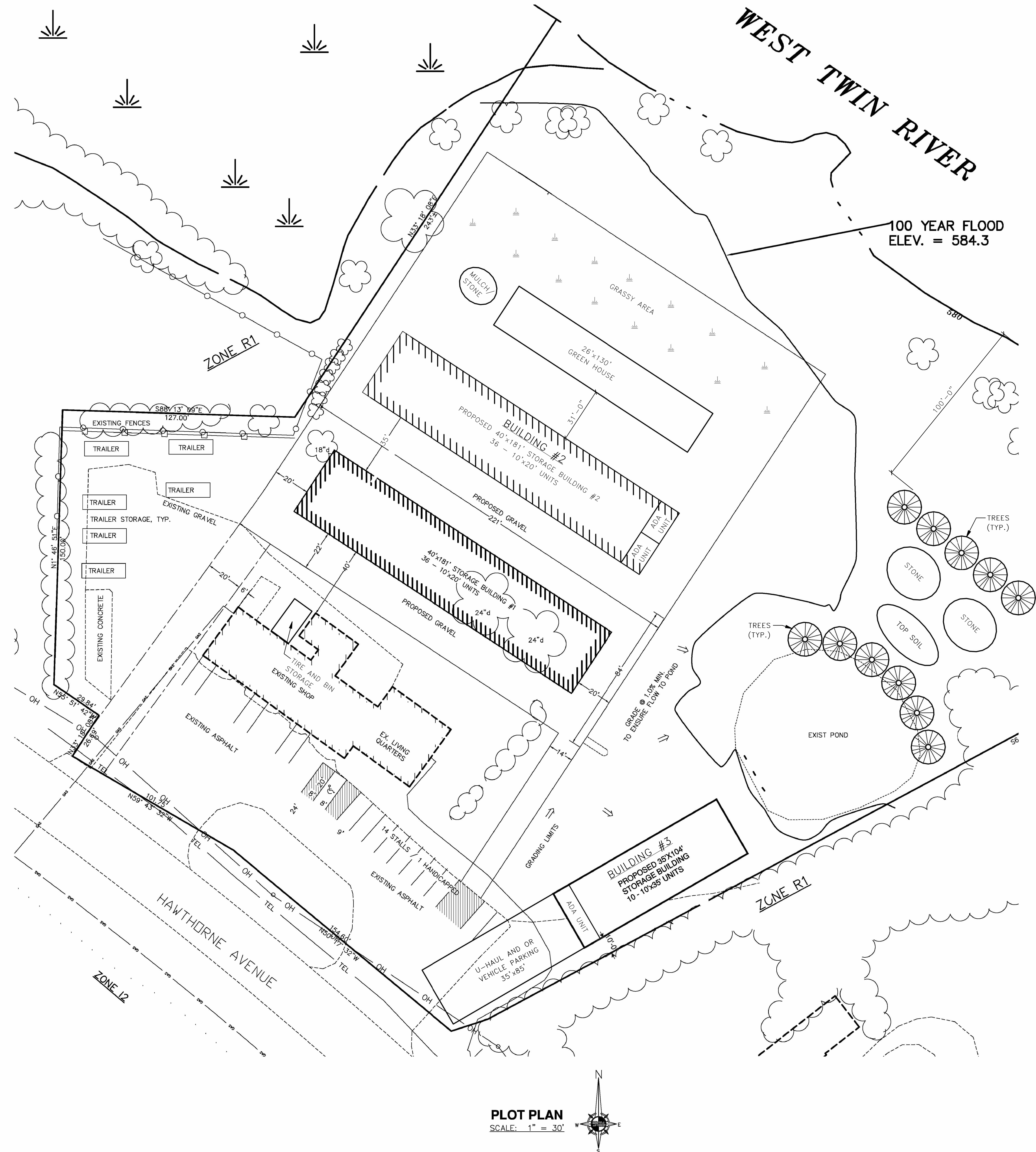
	DESIGN REVIEW
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CONSTRUCT

SITE PLAN

SHEET:

C1.0





**TWO
RIVERS**
WISCONSIN

CITY COUNCIL MEETING

Monday, July 21, 2025 at 6:00 PM

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

MINUTES

1. CALL TO ORDER

Vice President Wachowski called the meeting to order at 6:00 PM

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL BY CITY CLERK

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

ABSENT: Scott Stechmesser

ALSO PRESENT: Kassie Paider, Finance Director; Jeff Dawson, Library Director; Mike Mathis, Parks & Recreation Director; Matt Heckenlaible, Public Works Director; Joe Metzen, Tourism Director; Dave Murack, Fire Chief; Rick Powell, IT Supervisor; Andrew Sukowaty, Water Utility Director; Brian Dellemann, Electric Utility Director; Ben Meinnert, Police Chief; Sean Griffin, City Attorney (via Phone); and Greg Buckley, City Manager

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

None.

5. PUBLIC HEARING

None.

6. INPUT FROM THE PUBLIC

None.

7. COUNCIL COMMUNICATIONS

Letters and other communications from citizens

Councilmember Bittner stated that he received a citizen concern regarding the Bands on the Beach at the Rotary Pavilion stating there is not an adequate handicap zone for viewing or accessing the pavilion.

City Manager Buckley stated that he had received via email comments regarding noise issues from an event that was recently held. The comments were forwarded to the Council.

Vice President Wachowski stated that he received a concern regarding behavior issues at the beach. Chief Meinnert stated that is being taken care of.

8. COUNCIL REPORTS FROM BOARDS/COMMISSIONS/COMMITTEES

None.

9. CITY MANAGER'S REPORT

A. Invited Guests

1. Two Rivers SnowFest Representatives

Representatives from Two Rivers SnowFest spoke and provided the history of the event.

B. 25-137 Resolution Commemorating the 50th Edition of Two Rivers SnowFest and, in Keeping With History, Directing the City Manager to Share the News With Our Neighbors in Manitowoc

Recommended Action:

Motion to read and adopt the resolution

Motion carried with a roll call vote.

Motion made by Derby, seconded by Bittner

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

C. Status Update/Reports

1. Staffing Updates

Mr. Buckley reported on the ongoing recruitments: Community Development Director – accepting applications.

2. Welcome Caden Sawall, Engineering Youth Apprentice

Mr. Buckley reported Caden joined the Engineering team on July 9, 2025. He will be a junior at Two Rivers High School this fall. He enjoys the outdoors, especially kayaking. Upon graduating, Caden is looking to do something in the STEM (science, technology, engineering, mathematics) fields, leaning towards engineering.

3. Council Chambers Audio/Video System Update

Mr. Buckley reported the Audio/Video System upgrade project is nearly complete. Aside from finalizing the ability to project additional documents on-screen, the system is fully operational again. City Council meetings will once again be broadcast on Spectrum Cable, channel 993, and can also be viewed live—or on demand—via the City Hall Facebook page or the City of Two Rivers YouTube channel

4. Public Meeting on "Planning a Resilient Shoreline," Wednesday, July 23, 6:00 PM, City Council Chambers

5. City Discussions with CN Railroad Regarding Right-of-Way Purchase

Mr. Buckley reported The Right-of-Way, which is 100 feet in width for most of its length, extends from Woodland Drive to Madison Street. It also includes the rail bridge on the West Twin River near downtown.

6. Monroe Street Closure to Through Traffic, 16th Street to 22nd Street, July 7 - August 15

Mr. Buckley reported Laterals going in this week, with pavement restoration estimated in the next two weeks.

7. Public Works Garage Improvements

Mr. Buckley reported that staff is working with a vendor to install exterior cameras and service door access controls. New service doors will be installed next week.

8. Sandy Bay Highlands Subdivision Phase 3

Mr. Buckley reported Sandy Ridge Drive, Rawley Court, Orchard Lane are all graded and

graveled. Rawley Point Trail on the east side of Orchard Lane is completed. Electric a utility installation is ongoing and final restoration ongoing

9. Lead Service Laterals Replacement - 2024 and 2025 Contracts

Mr. Buckley reported as of July 18, 2025 the following lead service laterals have been replaced: public side water services – 279; public side sanitary laterals – 179; private side water services – 120; private side sanitary laterals – 41.

10. WPPI Energy Awards Energized Education Grant to Two Rivers Schools

Mr. Buckley reported Two Rivers Public Schools have proposed a project to develop an outdoor classroom, which will be powered by renewable energy sources such as solar or wind. As part of the initiative, a student advisory board will be established to support and guide the project.

11. State Highway 42/Memorial Drive Project

Mr. Buckley reported traffic in both directions has fully reopened. Aside from a few small details, the project is completed.

12. Neshotah Park - Pierce Street Resurfacing and Parking Improvements

Mr. Buckley reported Northeast Asphalt was applying base course June 10, 2025 and has since been completed with the top course and striping.

13. Upcoming Events

- a. Kid's Night: Chalk it Up! Tuesday, July 22, 6:00PM-7:30PM, at Washington Park
- b. SnowFest, Friday, Saturday, & Sunday, July 25, 26, & 27 at Neshotah Park
- c. Concerts in the Park, (Central Park West)
 - Thursday, July 24, TR Community Band, 6:30PM-8:00PM
 - Thursday, July 31, TR Community Band, 6:30PM-8:00PM
- d. Nature is an Artist @ Zander Park, Wednesday, July 30, 2:00PM-4:00PM
- e. Optimist Club Great Bike Give-Away, Wednesday, July 30, 6:00PM at Walsh Field
- f. T'ivers Trap Out Regatta, Friday & Saturday, August 1 & 2, 10:30AM-5:00PM, Sunday, August 3, 10:00AM-2:00PM, Neshotah Beach
- g. Downtown Friday Night Live, Friday, August 1, Nettle Hill, 7:00PM-9:00PM in Central Park West
- h. Bands on the Beach, Sunday, August 3, Spicy Tie Band, 2:00PM-5:30PM on the Rotary Pavilion at Neshotah Beach
- i. National Night Out, Tuesday, August 5, 5:00PM-8:00PM at Walsh Field
- j. Brat Fry, Wednesday, August 6, 12:00PM-3:00PM at Lester Public Library
- k. Back-To-School Carnival, Wednesday, August 6, 4:00PM-7:00PM at Two Rivers Senior Center
- l. Two Rivers Senior Center Lambeau Field Trip, Thursday, August 7, 8:00AM
- m. Rogers Street Days, Friday, August 8, 5:00PM-11:00PM & Saturday, August 9, 12:00PM-10:00PM at Rogers Street Fishing Village
- n. Visit exploretworivers.com for future events

14. Other

D. Legislative/Intergovernmental Update

- 1. State Budget Exempted Electric and Gas Service from Sales Tax
- 2. Other

Mr. Buckley reported the legislature is discussing removing sales tax from gas and electric utility bills. Also, when the new budget that was passed, it did not include the Stewardship Program.

10. CONSENT AGENDA

A. 25-138 Presentation of Minutes

1. City Council Listening Session, May 28, 2025
2. City Council Regular Meeting, June 16, 2025
3. City Council Work Session, June 30, 2025
4. City Council Special Meeting, July 1, 2025
5. City Council Regular Meeting, July 7, 2025
6. City Council Special Meeting, July 9, 2025

Recommended Action:

Motion to waive reading and adopt the minutes

B. 25-139 Minutes of Meetings

1. Library Board, June 10, 2025
2. Committee On Aging, July 7, 2025
3. Advisory Recreation Board, July 8, 2025
4. Plan Commission, July 14, 2025

Recommended Action:

Motion to receive and file

C. 25-140 Department Reports, July 2025

1. City Clerk
2. Electric
3. Fire
4. Inspections
5. Library
6. Public Works
7. Safety
8. Water
9. Tourism

Recommended Action:

Motion to receive and file

D. 25-141 Applications and Petitions

1. The Friends of Two Rivers SnowFest Request for Road Closure of Columbus Street Between Memorial Drive/STH 42 and Highway 310, Saturday July 26, 2025, 8:00 AM-1:00 PM for SnowFest Parade.
2. Temporary Class "B" License for Rotary Club of Two Rivers for Friday Night Concert Series on September 26, 2025 at 1717 W Park Street
3. Temporary Class "B" License for Rotary Club of Two Rivers for Friday Night Concert Series on September 12, 2025 at 1717 W Park Street
4. Temporary Class "B" License for Rotary Club of Two Rivers for Friday Night Concert Series on September 5, 2025 at 1717 W Park Street
5. Temporary Class "B" License for Rotary Club of Two Rivers for Friday Night Concert Series on August 29, 2025 at 1717 W Park Street
6. Temporary Class "B" License for Rotary Club of Two Rivers for Friday Night Concert Series on August 22, 2025 at 1717 W Park Street
7. Temporary Class "B" License for Rotary Club of Two Rivers for Friday Night Concert Series on August 15, 2025 at 1717 W Park Street
8. Temporary Class "B" License for Rotary Club of Two Rivers for Bands on the Beach on August 17, 2025 at 2111 Pierce St
9. Temporary Class "B" License for Rotary Club of Two Rivers for Bands on the Beach on August 24, 2025 at 2111 Pierce St
10. Temporary Class "B" License for Rotary Club of Two Rivers for Bands on the Beach on

August 30, 2025 at 2111 Pierce St

11. Consideration of a Request for Noise Ordinance Waiver for Tannery Club LLC, 4317 Tannery Road, for Live Music on September 13, 2025 from 4:00 PM to 10:00 PM -- Waive the Provisions of Sections 9-2-5B(2)(b) Regarding Noise Audible Within an Enclosed Structure Used for Residential Purposes and Section 9-2-5D, Pertaining to Vibration

Recommended Action:

Motion to approve the applications and authorize road closure, waiver, and issuance of the licenses

- E. 25-142** Summary of Verified Bills for the Month of May 2025 for \$2,000,783.47; Summary of Verified Bills for the Month of June 2025 for \$1,666,850.51

Recommended Action:

Motion to receive and file

RECOMMENDED ACTION FOR CONSENT AGENDA

Motion to approve the Consent Agenda with the various actions recommended

Motion carried with a voice vote.

Motion made by Shimulunas, seconded by Bittner

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

11. CITY COUNCIL - FORMAL ITEMS

- A. 25-143** Minutes from Boards and Committees with Recommendations Requiring City Council Action

1. Plan Commission Meeting of July 14, 2025

a. Set a Public Hearing to Amend a Conditional Use Permit for Ross Auto & Transmission Service Located at 2005 Hawthorne Avenue, in the Business District (B-2), submitted by TR Storage LLC (applicant and owner)

Recommended Action:

Motion to set the public hearing for 6:00 PM on Monday, August 4, 2025

b. Set a Public Hearing to Amend a Conditional Use Permit for Green Acres Landscaping Located at 2005 Hawthorne Avenue, in the Business District (B-2), submitted by TR Storage LLC (applicant and owner)

Recommended Action:

Motion to set the public hearing for 6:00 PM on Monday, August 4, 2025

Motion carried with a voice vote.

Motion made by B. LeClair, seconded by D. LeClair to set the public hearing for 6:00 PM on Monday, August 4, 2025 for items A and B.

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

- B. 25-144** Policy Regarding Special Needs Child Signs and Children at Play Signs

Recommended Action:

Motion to adopt the policy as recommended by the City Engineer/Public Works Director

Motion carried with a roll call vote.

Motion made by D. LeClair, seconded by Derby to adopt the policy as recommended by the City Engineer/Public Works Director with the addition of a requirement of a doctors note and the change from "Special Needs Children" to "Special Needs Child"

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

- C. 25-145** Resolution Amending 2025 Budget to Create a Separate Capital Projects Fund to Account for Revenues and Expenses Associated With the "Planning for a Resilient Shoreline" Project

Recommended Action:

Motion to waive reading and adopt the resolution

Motion carried with a roll call vote.

Motion made by Brandt, seconded by B. LeClair

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

- D. 25-146** Extension of Facade Grant Timelines for Violet Inn Project, 1415 16th Street

Recommended Action:

Motion to extend project completion deadline from August 1, 2025 to October 31, 2025 and to extend the financial documentation deadline from September 2, 2025 to November 30, 2025

Motion carried with a roll call vote.

Motion made by Bittner, seconded by Shimulunas

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

12. FOR INFORMATION ONLY

- SnowFest Parade, 11:00AM on Saturday, July 26 -- Council Members Planning to Participate?
- Special Joint Meeting on "Planning a Resilient Waterfront," Plan Commission, Environmental Advisory Board, Advisory Recreation Board, & City Council, Wednesday, July 23, 2025 at 6:00PM
- City Council Work Session, Monday, July 28, 2025 at 6:00PM
- City Council Meeting Regular Meeting, Monday, August 4, 2025 at 6:00PM

13. CLOSED SESSION

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

14. RECONVENE IN OPEN SESSION

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

15. ADJOURNMENT

Motion to dispense with the reading of the minutes of this meeting and adjourn this meeting at 7:29 PM.

Motion carried with a voice vote.

Motion made by D. LeClair, seconded by Derby

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

Respectfully submitted,

Amanda Baryenbruch
City Clerk



**TWO
RIVERS**
WISCONSIN

Section 10, ItemA.

CITY COUNCIL SPECIAL MEETING

Wednesday, July 23, 2025 at 5:30 PM

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

MINUTES

1. CALL TO ORDER

Council President Stechmesser called the meeting to order at 5:30 PM

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL BY CITY CLERK

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

Absent: Bonnie Shimulunas

4. ACTION ITEMS

- A. 25-147** Consider Proposed Parks and Recreation Rule, Promulgated by the Parks and Recreation Director Per Section 7-1-12 of City Ordinances, Pertaining to Operation of Mobile Refreshment Carts in City Parks

Recommended Action:

Motion to approve the proposed rule

Motion carried with a roll call vote.

Motion made by Wachowski, seconded by Brandt to approve the proposed rule and pro-rate the fee for 2025.

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

Abstain: Bittner

- B. 25-148** Consider Request from Heroes Venture Arcade & Music Venue, 2022 Washington Street, for Waiver of City Noise Ordinance for Live Music Event on Sunday, July 27 from 6:00 PM to 9:00 PM

Recommended Action:

Council Discretion

Note: Provisions of Sections 9-2-5B(2)(b) Regarding Noise Audible Within an Enclosed Structure Used for Residential Purposes and Section 9-2-5D, Pertaining to Vibration, do not apply until after 10:00 PM, so no waiver is required for this event. Applicant requests waiver of decibel limit applicable to this commercial location, which is otherwise 70 decibels (65 decibels at the property line of any residentially-zoned property) from 6:00 AM to 10:00 PM

Due to the applicant's stated intent to stay within the requirements of the ordinance with regard to decibels, no action was taken by the City Council. The owner, Michael Cleveland, concurred that no action was needed.

5. ADJOURNMENT

Motion to dispense with the reading of the minutes of this meeting and adjourn at 5:59 PM

Motion carried with a voice vote.

Motion made by Wachowski, seconded by Derby

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

Respectfully submitted,

Amanda Baryenbruch
City Clerk



**TWO
RIVERS**
WISCONSIN

**JOINT MEETING OF PLAN
COMMISSION, ENVIRONMENTAL
ADVISORY BOARD,
ADVISORY RECREATION BOARD,
& CITY COUNCIL**

Wednesday, July 23, 2025 at 6:00 PM

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

MINUTES

1. CALL TO ORDER

The meeting was called to order by Council President Stechmesser at 6:00 PM.

2. ROLL CALL

a. Plan Commission

PRESENT: Kay Koach, Kristen Lee, Patricia Klein, Greg Buckley, Matt Heckenlaible

ABSENT: Adam Wachowski, Rick Inman

b. Environmental Advisory Board

PRESENT: Shannon Derby, Doug Brandt, Donald DeBruyn, Heather Gross, Tracey Koach, Corinne Weis

ABSENT: John Tillutson

c. Advisory Recreation Board

PRESENT: Thomas Lawler, Scott Stechmesser

ABSENT: Daniel Cortte, Brian Gallagher, Travis Kadow, Erin Lamal, Robert Reed, Jason Sharping, Adam Wachowski

Clerk Note: A quorum is not present for the Advisory Recreation Board

d. City Council

PRESENT: Mark Bittner, Doug Brandt, Shannon Derby, Darla LeClair, Bill LeClair, Scott Stechmesser

ABSENT: Bonnie Shimulunas, Tim Petri, Adam Wachowski

3. DISCUSSION -- Lake Michigan Coastal Resilience Research and Planning

a. Project presentations from staff and consultants

The meeting began with project presentations from staff and consultants. Representatives from Stantec provided an overview of their research and planning efforts focused on Lake Michigan coastal resilience, highlighting strategies to address erosion, flooding, and long-term shoreline management. Parks and Recreation Director Mike Mathis expanded on the local implications of this work, emphasizing its importance for park facilities and community access along the lakefront. City Manager Greg Buckley also contributed remarks, underscoring the City's commitment to proactive planning and collaboration to protect coastal assets and enhance resilience.

b. Viewing of concept plans

Following the presentations, the group reviewed conceptual plans presented by Stantec. concepts, displayed on idea boards, illustrated potential approaches to shoreline protection, park enhancements, and community access improvements. The visual boards also highlighted proposed enhancements to the waysides along Mariners Trail and Memorial Drive, offering ideas for improved amenities, aesthetics, and visitor experience. The concepts served as a basis for discussion and feedback from attendees.

c. Question and answer

The consultants and engineers opened the floor for questions and discussion. Attendees were invited to ask questions about the presented research and concept plans and to share feedback and suggestions. This session provided an opportunity for constructive dialogue, allowing the project team to address concerns and gather input for consideration in future planning.

d. Discuss next steps

The consultants noted that all feedback gathered during the meeting will be reviewed and incorporated into the ongoing planning process. The next phase will focus on refining the concept plans based on community input and continuing coordination with City staff. Updates will be shared at future meetings to ensure transparency and engagement as the project progresses.

4. NEXT MEETING

- a. Discuss upcoming additional community outreach

5. ADJOURNMENT

This meeting was adjourned at 7:18 PM.

a. City Council

Motion carried with a unanimous voice vote.

Motion made by Bittner, seconded by D. LeClair

b. Plan Commission

Motion carried with a unanimous voice vote.

Motion made by Koach, seconded by Heckenlaible

c. Environmental Advisory Board

Motion carried with a unanimous voice vote.

Motion made by DeBruyn, seconded by Koach

Respectfully submitted,

Amanda Baryenbruch
City Clerk



**TWO
RIVERS**
WISCONSIN

CITY COUNCIL WORK SESSION

Monday, July 28, 2025 at 6:00 PM

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

MINUTES

1. CALL TO ORDER

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

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL BY CITY CLERK

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

ALSO PRESENT: Police Chief, Ben Meinnert; Parks and Recreation Director, Mike Mathis; IT Assistant, Dave Dassey; City Manager, Greg Buckley; City Attorney, Andrew Adams (via phone conference)

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

Motion carried with a roll call vote.

Motion made by Shimulunas, seconded by Brandt, to allow councilmember Bittner to participate from a remote location.

Voting Yea: Stechmesser, Wachowski, D. LeClair, Derby, B. LeClair, Brandt, Shimulunas
(Note: Councilmember Petri arrived during voting, so did not vote)

4. DISCUSSION ITEMS

A. Application to Wisconsin Harbor Assistance Program for Harbor Dredging Funds

Council discussion regarding pursuing an application to the Wisconsin Harbor Assistance Program to fund a maintenance dredging project for the harbor entrance, which is currently in poor condition. The U.S. Army Corps of Engineers is unlikely to perform a full dredge before 2027, if at all, prompting the City to seek proactive measures. The program could cover 80% of the costs, with a 20% local match. Staff are working on a letter of intent and application, due August 1. A council resolution will be needed later if the application advances. Key concerns included funding uncertainty, dredging logistics, potential federal support, and ensuring local match options (previous HAP grant was matched locally with in-kind match of City providing upland disposal). Stakeholders like commercial fishermen and recreational boaters may also be engaged to advocate for the project.

B. Discuss and confirm date and time for next listening session --(Per April 28, 2025 City Council Work Session, the next Listening Session was set for Saturday, August 16, 2025, 9:00AM-11:00AM. Venue was not decided. Doug Brandt and Bonnie Shimulunas offered to attend.)

Council discussed and confirmed the date and time for the next Listening Session to be Saturday August 16, 2025 from 9:00am to 11:00am. Councilmembers Doug Brandt and Bonnie Shimulunas offered to attend along with Council President, Scott Stechmesser. Meeting will be held at the Community House in the Behringer Room, pending confirmation.

C. Personnel and Finance Committee Review of General Fund Budget at Mid-Year, Reconsideration of Full-Time Building Inspector Position

Council discussion regarding the Personnel and Finance Committee review of the general fund budget at mid-year. Spending is at 50.3% of the budget, generally on track. Two areas of concern: police overtime (line item nearly fully used, though partially grant-reimbursed) and inspection services (exceeding budget due to higher permit volume and part-time hours exceeding budget). The committee supports pursuing a full-time building inspector position for improved service and code enforcement. Cost-sharing with nearby municipalities is being explored. The committee meets again Friday at 8:00 AM.

5. ACTION ITEMS

- A. Matters Pertaining to Purchase of Parking Lot Property, Southwest Corner of Adams and 18th Streets**
1. Discuss Report on Results of Phase 1 Environmental Site Assessment
 2. Discussion Regarding Current Cooperative Agreement With Wine Not, LLC, Related to This Property and the City-Owned Community House Parking Lot
 3. Authorization for Staff to Proceed to Closing on the Purchase of the Property, Consistent With the Terms of the Purchase and Sale Agreement That Was Approved by the City Council on July 7, 2025

Council discussed the finalized Phase I Environmental Site Assessment (ESA) for the parking lot at the southwest corner of Adams and 18th Streets, showing no environmental concerns. Purchase is moving forward at \$30,000, minus \$1,500 reimbursement for ESA cost. Closing is expected within two weeks.

Council also reviewed the existing Cooperative Agreement with Why Not LLC, which granted mutual parking rights. Since the city is purchasing the lot, the agreement will no longer be valid. Council discussed removing related signage and addressing the private dumpster on city property—options include charging a standard rental fee or requiring relocation. Final actions to be considered at the August 4 council meeting.

Council voted to authorize city manager to proceed with closing on the property, contingent upon satisfactory title insurance and closing documents.

Motion carried with a roll call vote.

Motion made by Brandt, seconded by B. LeClair, to authorize staff to proceed to closing on the purchase of property.

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

6. CLOSED EXECUTIVE SESSION

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

--Discuss matters pertaining to possible property purchase

Motion carried with a roll call vote.

Motion made by B. LeClair, seconded by Derby, to enter into closed session at 6:44PM.

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

7. RECONVENE IN OPEN SESSION

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

Motion carried with a voice vote.

Motion made by B. LeClair, seconded by Shimulunas, to reconvene in open session at 7:13PM.

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

8. ADJOURNMENT

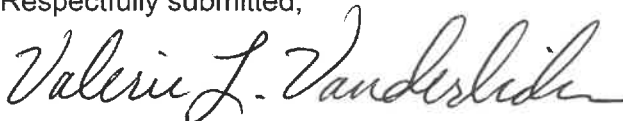
Motion to dispense with the reading of the minutes of this meeting and adjourn at 7:14PM.

Motion carried with a voice vote.

Motion made by Wachowski, seconded by D. LeClair.

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

Respectfully submitted,



Valerie L. Vanderlinden
Deputy City Clerk



BOARD OF REVIEW

Tuesday, June 24, 2025 at 4:00 PM

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

MINUTES

1. CALL BOARD OF REVIEW (BOR) TO ORDER

City Clerk Baryenbruch called the meeting to order at 4:10 PM

2. ROLL CALL BY CITY CLERK

Members Present: Scott Stechmesser, Doug Brandt, Amanda Baryenbruch, Greg Buckley

Members Absent: Bill LeClair

3. ELECT CHAIRPERSON

Brandt nominated Scott Stechmesser to serve as Chairperson of the Board of Review. Nomination was seconded by Buckley. Motion carried.

4. ELECT VICE CHAIRPERSON

Stechmesser nominated Brandt to serve as Vice Chairperson of the Board of Review. Nomination was seconded by Buckley. Motion carried.

5. CONFIRMATION OF APPROPRIATE BOR AND OPEN MEETINGS NOTICES

City Clerk Baryenbruch reported that a joint Open Book and Notice of the Two-Hour Board of Review Meeting was published in the Herald Times Reporter on May 8, 2025 and posted at City Hall, the J.E. Hamilton Community House and the Lester Public Library on May 5, 2025.

6. VERIFY THAT AT LEAST ONE BOR MEMBER HAS MET THE MANDATORY TRAINING REQUIREMENTS

City Clerk Baryenbruch reported that she completed the training on April 17, 2025 and a copy of the Board Member Training Affidavit is included in the meeting packet.

7. VERIFY THAT THE CITY HAS AN ORDINANCE FOR THE CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION PROVIDED TO THE ASSESSOR UNDER STATE LAW (WIS. STAT. 70.47(7)(AF))

A copy of the City's ordinance, Municipal Code Section 2-5-4, relating to the confidentiality of income and expense information provided to the Assessor under state law was included in the meeting packet.

8. FILING AND SUMMARY OF ANNUAL ASSESSMENT REPORT BY ASSESSOR'S OFFICE

Assessor Loughrin read the Assessor's Affidavit and filed the Annual Assessment Report with the City Clerk.

9. RECEIPT OF THE ASSESSMENT ROLL BY THE CLERK FROM THE ASSESSOR

City Clerk Baryenbruch acknowledged receipt of the Assessor's Affidavit and Assessment Roll from the Assessor.

10. RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CLERK

The Assessment Roll and Assessor's Affidavit was made available to the other members of the Board of Review.

11. REVIEW THE ASSESSMENT ROLL AND PERFORM STATUTORY DUTIES:

- Examine the roll,
- Correct descriptions or calculation errors,
- Add omitted property, and
- Eliminate double assessed property

The Assessment Roll was available for members of the Board of Review to examine. Per the Assessor, there were no corrections of errors.

12. DISCUSSION/ACTION - CERTIFY ALL CORRECTIONS OF ERROR UNDER STATE LAW (WIS. STAT. 70.43)

No correction of errors.

13. DISCUSSION/ACTION - VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL

Assessor Loughrin indicated that all open book changes are included in the assessment roll.

14. ALLOW TAXPAYERS TO EXAMINE ASSESSMENT DATA

There were no taxpayers present wishing to examine the assessment data.

15. DURING THE FIRST TWO HOURS, CONSIDERATION OF:

- Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
- Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court,
- Requests to testify by telephone or submit a sworn written statement,
- Subpoena requests, and
- Act on any other legally allowed or required BOR matters

16. REVIEW NOTICES OF INTENT TO FILE OBJECTION

There were no taxpayers present wishing to examine the assessment data.

Clerk Note: Bill LeClair arrived at 5:06 PM. Greg Buckley left the meeting at 5:07 PM

City Clerk Baryenbruch administered the oath of office to Bill LeClair.

Greg Buckley rejoined the meeting at 6:15 PM

17. PROCEED TO HEAR OBJECTIONS, IF ANY AND IF PROPER NOTICE/WAIVERS GIVEN, UNLESS SCHEDULED FOR ANOTHER DATE

-- Objection from Joanne H Matik Trust for real property assessment for property located at 211 Park Road, parcel 053-300-001-030.09

City Clerk Baryenbruch reported that the property owner has withdrawn their objection and no longer wishes to appear before the Board

-- Objection from Daniel P & Carol J Wergin for real property assessment for property located at 1726 Blue Heron Drive, parcel 053-317-000-340.07

Motion made by Baryenbruch, seconded by Buckley to determine the Assessor's valuation to be correct.

Motion carries by a unanimous roll call vote.

-- Objection from Anna Monika Chiu for real property assessment for property located at 2317 Jefferson Street, parcel 053-101-005-020.03

Due to an error in providing the Assessor with a copy of the objection, the Assessor requested to review any written evidence.

The Board granted the 48-hour extension and rescheduled the hearing to July 21, 2025, at 5:00 PM.

-- Objection from George L & Mary Lynn Schmidt for real property assessment for property located at 1720 Blue Heron Drive, parcel 053-317-000-310.03

City Clerk Baryenbruch reported that the property owner has withdrawn their objection and no longer wishes to appear before the Board

-- Objection from Cynthia Musial for real property assessment for property located at 1610 Deer Brook Drive, parcel 053-317-000-380.03

Motion made by Baryenbruch, seconded by Brandt to determine the Assessor's valuation to be correct.

Motion carries by a unanimous roll call vote.

-- Objection from Patricia Kiekhaefer for real property assessment for property located at 1501 Blue Heron Drive, parcel 053-317-000-010.09

Due to neither the Assessor nor the City Clerk having spoken directly with the property owner regarding the scheduled hearing, and only a voicemail having been left, the Board has decided to reschedule the hearing to July 21, 2025, at 4:45 PM.

-- Objection from Gerard & Carissa Neuser for real property located at 419 Highland Court, parcel 053-161-011-040.01

Due to an error in providing the Assessor with a copy of the objection, the Assessor requested 48 hours to review any written evidence.

The Board granted the 48-hour extension and rescheduled the hearing to July 21, 2025, at 5:15 PM.

-- Objection from Andre & Kristine LaFond for real property located at 1615 Blue Heron Drive, parcel 053-317-000-150.06

Motion made by LeClair, seconded by Brandt to determine the Assessor's valuation to be correct.

Motion carries by a unanimous roll call vote.

18. CONSIDER/ACT ON SCHEDULING ADDITIONAL BOR DATE(S)

An additional meeting will be scheduled for July 21, 2025 at 4:30 PM at Two Rivers City Hall.

19. ADJOURN (TO FUTURE DATE IF NECESSARY)

Motion made by Buckley, seconded by Baryenbruch to adjourn to July 21, 2025 at 4:30 PM.

Motion carried with a unanimous voice vote.

Respectfully submitted,

Amanda Baryenbruch
City Clerk / Secretary of Board of Review



BOARD OF REVIEW

Monday, July 21, 2025 at 4:30 PM

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

MINUTES

1. CALL BOARD OF REVIEW (BOR) TO ORDER

Vice-Chair Doug Brandt called the meeting to order at 4:40 PM

2. ROLL CALL BY CITY CLERK

Present: Buckley, Baryenbruch, Brandt, LeClair

Absent: Stechmesser

3. PROCEED TO HEAR OBJECTIONS, IF ANY AND IF PROPER NOTICE/WAIVERS GIVEN, UNLESS SCHEDULED FOR ANOTHER DATE

-- Objection from Patricia Kiekhaefer for real property assessment for property located at 1501 Blue Heron Drive, parcel 053-317-000-010.09

Motion made by LeClair, seconded by Buckley to determine the Assessor's valuation of \$457,000 to be correct.

Motion carries by a unanimous roll call vote.

-- Objection from Anna M & Michal Chiu for real property assessment for property located at 2317 Jefferson Street, parcel 053-101-005-020.03

Motion made by LeClair, seconded by Buckley to determine the Assessor's valuation of \$378,100 to be correct.

Motion carries by a unanimous roll call vote.

-- Objection from Gerard & Carissa Neuser for real property assessment for property located at 419 Highland Court, parcel 053-161-011-040.01

Motion made by LeClair, seconded by Buckley to determine the Assessor's valuation of \$499,000 to be correct.

Motion carries by a unanimous roll call vote.

4. CONSIDER/ACT ON SCHEDULING ADDITIONAL BOR DATE(S)

None.

5. ADJOURN (TO FUTURE DATE IF NECESSARY)

Motion made by LeClair, seconded by Baryenbruch to adjourn this meeting.

Motion carried with a unanimous voice vote.

Respectfully submitted,

Amanda Baryenbruch
City Clerk / Secretary of Board of Review



**TWO
RIVERS**
WISCONSIN

PERSONNEL AND FINANCE COMMITTEE MEETING

Tuesday, July 01, 2025 at 8:00 AM

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

MINUTES

1. CALL TO ORDER

The meeting was called to order by Committee Chairman Bittner at 8:05 am.

2. ROLL CALL

Personnel & Finance Committee Members present were Mark Bittner (by phone), Bonnie Shimulunas, and Adam Wachowski. Members of City Staff present were Gregory Buckley, City Manager and Kassie Paider, Finance Director.

3. MAY OVERTIME REPORT

The May Overtime Report was reviewed. Overall overtime expenditures are at 46.4% of budget year-to-date, while 41.67% of the fiscal year has elapsed. The Police Department is driving the overage, currently at 82.1% of budget.

4. GENERAL FUND STATUS YEAR-TO-DATE

The General Fund report was reviewed. Overall expenses are at 41.3% of budget.

5. DISCUSS POSSIBLE AMENDMENTS TO GENERAL FUND BUDGET, PERTAINING TO FUNDING FOR BUILDING INSPECTOR POSITION

City Manager Buckley discussed a possible amendment to the budget to fund a full-time Building Inspector position. There was general support for the change, with additional details to be provided at the next meeting.

6. DISCUSS POSSIBLE AMENDMENTS TO CAPITAL PROJECTS FUNDS BUDGETS

Currently, paving expenditures are over budget by approximately \$144,000. This overage should be able to be covered with ARPA funds. A request has been made to the County to amend contracts to allow unspent portions of previous projects to be applied toward the current 2024–2025 Scattered Lateral Replacement Project.

7. DISCUSS POSSIBLE AMENDMENTS TO PERSONNEL POLICY

City Manager Buckley discussed refining the Residency Requirement policy and reviewing which positions qualify as emergency response personnel.

8. CONSIDER SETTING DATE AND TIME FOR NEXT COMMITTEE MEETING

The next meeting is scheduled for Thursday, July 10, 2025, at 8:00 am

9. ADJOURNMENT

Motion was made by Shimulunas, seconded by Bittner, to adjourn meeting at 9:02 am. Motion carried.

Respectfully Submitted,

Kassie Paider, Finance Director

**CITY OF TWO RIVERS CITY COUNCIL
PERSONNEL AND FINANCE COMMITTEE
Thursday, July 10, 2025
8:00 AM
Committee Room, Two Rivers City Hall**

1. Call to Order

The meeting was called to order by Committee Chair Mark Bittner at 8:15 AM.

2. Roll Call

Personnel & Finance Committee Members present were: Mark Bittner (by phone) and Bonnie Shimulunas. Committee Member Adam Wachowski joined the meeting at 8:20 AM. Also present was City Manager Greg Buckley.

3. Continue Discussion of Funding Options for Full-time Building Inspector Position; Possible Recommendation to City Council

The Committee continued review and discussion of this matter; there was general consensus that the City would be in a better position to address code violations and provide better customer service to property owners and contractors with a full-time position. Mr. Buckley noted that approximately \$50,000 is needed to cover added costs this year with current part-time inspectors; about \$70,000 would be needed to cover a full-time position for the balance of the year. No action was taken.

4. Continue Discussion of Possible Amendment to Personnel Policy Regarding Residency Restrictions; Possible Recommendation to City Council

Mr. Buckley noted that the rights of cities in Wisconsin to set certain residency requirements for employees were significantly reduced by legislation passed in 2013 as part of the State Budget. Since that change in the law, the most restrictive that a local unit can be is to require Police, Fire/EMS and other emergency response personnel to live within 15 miles of its corporate limits. Shortly after the law was passed, the City of Two Rivers adopted a policy, still in effect today, that defined most full-time City employees as “emergency response personnel.”

He noted that, while neither the original legislation nor any subsequent legislation or court rulings have provided a more specific definition of “emergency response personnel,” the City’s current policy includes some positions that might be hard to defend as “emergency responders.” Examples include the department head positions of City Clerk, Library Director, Finance Director, plus Rec programming staff and many clerical support positions. The City Manager suggested that, while this is not an urgent matter, this part of the Personnel Policy should be amended to more clearly identify positions where a rapid response is indeed required in emergency situations.

Following a discussion of draft language presented by the City Manager, there was consensus to continue discussion of this policy at the committee’s next meeting.

5. Update on 2024 Audit

The City Manager noted that he and the Finance Director had recently received a draft copy of the 2024 audit from Clifton Larson Allen. He and Finance Director Paider will be working on the Management Discussion and Analysis to be included in the audit report, with a goal of the audit being presented to City Council in August.

Personnel and Finance Committee
July 10, 2025
Page 2

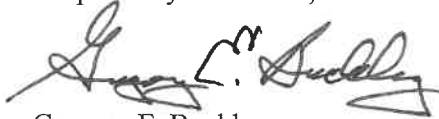
6. Consider Date and Time for Next meeting

There was consensus that City staff will follow up with the committee regarding the next meeting date and time, likely July 17 or 18.

7. Adjournment

Shimulunas moved, supported by Bittner, to adjourn the meeting at 8:59 AM. Motion carried by voice vote, without dissent.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Gregory E. Buckley". The signature is stylized with a large initial "G" and a prominent flourish at the end.

Gregory E. Buckley
City Manager

**CITY OF TWO RIVERS CITY COUNCIL
PERSONNEL AND FINANCE COMMITTEE
Friday, July 25, 2025
8:00 AM
Committee Room, Two Rivers City Hall**

1. Call to Order

The meeting was called to order by Committee Chair Mark Bittner at 8:10 AM.

2. Roll Call

Personnel & Finance Committee Members present were: Mark Bittner (by phone), Bonnie Shimulunas and Adam Wachowski. Also present were Finance Director Kassie Paider and City Manager Greg Buckley.

3. Review Status of 2025 General Fund Budget at Mid-Year; June 30, 2025 Status Report

The City Manager and the Finance Director reviewed the June 30 report. They noted that most budgets are about where they should be at this time of year. Expenditures at the end of June were at 50.3 percent of budget. Areas of concern highlighted were Police Overtime, at 101 percent of budget (\$81,941 expended) at mid-year and part-time wages for Inspections, at 160.5 percent of budget (\$88,756 expended) at mid-year.

He shared an email from Chief Meinnert, regarding some of the causes for Police overtime; it also explained that some of the activities driving overtime will generate some offsetting revenues from grant sources (OWI and seatbelt targeted enforcement, new officer training).

As for Inspections, the City Manager stated that wages for the City's two part-time building inspectors have been under-budgeted in the current and prior years' budgets.

4. Continue Discussion of Funding Options for Full-time Building Inspector Position; Possible Recommendation to City Council

The City Manager reported on further review of the General Fund budget for funding of this position; there is not a great deal of flexibility in the 2025 Budget, and he may need to recommend the transfer-in of some funds from the Economic Development Fund budget, where a position is vacant, to supplement funding in the 2025 General Fund Budget for the Building Inspector position. This is not, however a sustainable approach, and the City should evaluate a possible increase in permit fees and possibilities for sharing the position with other local units—the Town of Two Rivers has shown some interest.

5. Continue Discussion of Possible Amendment to Personnel Policy Regarding Residency Restrictions; Possible Recommendation to City Council

The City Manager noted that he had reviewed a draft policy amendment with the City's labor attorney. He will present an updated draft and proposed adopting resolution at the next meeting for a possible recommendation by the Committee.

6. Update on R.W. Baird Review of City Tax Incremental Districts

Mr. Buckley reported that Baird is working on its analysis and report, which should be ready for staff review by mid-August.

Personnel and Finance Committee
July 25, 2025
Page 2

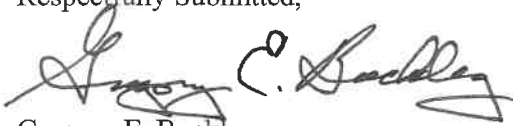
7. Consider Date and Time for Next meeting

It was agreed that the next meeting of the committee will be held on Friday, August 1.

8. Adjournment

Shimulunas moved, supported by Bittner, to adjourn the meeting at 9:25 AM. Motion carried by voice vote, without dissent.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Gregory E. Buckley", is written over a horizontal line.

Gregory E. Buckley
City Manager



**TWO
RIVERS**
WISCONSIN

PUBLIC UTILITIES COMMITTEE MEETING

Monday, July 7, 2025 at 5:00 PM

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

Section 10, ItemB.

MINUTES

1. CALL TO ORDER

2. ROLL CALL

Committee Members: Shannon Derby, Darla LeClair, Tim Petri

Staff & Others: Matthew Heckenlaible, Scott Ahl, Andrew Sukowaty, Brian Dellemann, Dave Casebeer, Greg Droessler

3. REVIEW AND APPROVAL OF MINUTES

Approval of the May 5, 2025, Public Utilities Committee meeting

Tim Petri made a motion to approve the May 5, 2025, Public Utilities Committee meeting minutes, seconded by Darla LeClair. Motion carried.

4. PUBLIC INPUT – N/A

5. CONSTRUCTION PROJECTS

A. Harbor Street, 16th Street, Emmet Street Reconstruction

Starting reconstruction at the end of July with restoration complete prior to October 31, 2025.

B. 2024 Lead Service Lateral Progress Update

Monroe Street closed to replace approximately 30 services. Anticipated closure for six weeks to approximately August 6, 2025.

C. 2025 Lead Service Lateral Replacement Project

No schedule at this time.

D. 2025 Sewer Lining Project – no update at this time

E. Sandy Bay Highlands Subdivision Phase 3

Expect electric completion by July 11. City will perform the as-built survey in advance of the proposed paving contract. City also coordinating with consultant for planting bio filters.

6. WASTEWATER UTILITY: UPDATES AND ACTION**A. Waste Pump Update**

Installed and functioning.

B. Rate Study – Preliminary Presentation

Greg Droessler from Town & Country reviewed the attached memo with the committee and the committee did not have any objections to moving forward with the equivalent meter methodology.

Further information to be discussed at the next meeting in August.

C. CMOM Update

Submitted to DNR. Need to revise to DNR standards, not EPA standards.

D. Riverside Foods – no update at this time**7. ELECTRIC AND TELECOMMUNICATIONS UTILITIES: DIRECTOR UPDATES AND ACTION, IF APPLICABLE****A. Current Projects**

- Finishing electric installation in Sandy Bay Highlands
- Two temporary services set up for Rush Logistics and Growth Garage
- Permanent service installation for Rush Logistics
- Underground mainline upgrade on Martin Lane
- Meter crews have replaced 183 meters as of last month

B. National Night Out Participations

Water and Electric will hold the second annual on August 5, 2025, from 5-8 pm at Walsh Field.

8. WATER UTILITY: DIRECTOR UPDATE, DISCUSSION AND ACTION, AS NEEDED**A. Budget Resolution to address Water Supply Service Area Plan**

Will be presented at Council.

B. 2026 Watermain Relay Projects

Lincoln Avenue and Woodland Drive are slated to be done in 2026. The Committee had no additional questions.

C. Economic Impact Information for Lead Service Replacements to WDNR

Working with finance to determine impacts on rates if continuation of lead services at current rate.

9. STORM WATER UTILITY: UPDATES AND ACTION, AS NEEDED

A. Shoreline Improvement/Protection Grant Update

Review alternatives to be presented at a special joint meeting on July 23, 2025.

- 10. SOLID WASTE UTILITY: UPDATES AND ACTION AS NEEDED** – no update at this time
- 11. ANY OTHER ITEMS OR ISSUES TO COME BEFORE THE COMMITTEE, WITH DISCUSSION AND ACTION** – N/A
- 12. SET DATE, TIME, LOCATION, AND AGENDA ITEMS FOR NEXT COMMITTEE MEETING**
Proposed for Monday, August 4, 2025, at 5:00 pm
- Tim Petri made a motion to adjourn the meeting, seconded by Darla LeClair. Motion carried.
- 13. ADJOURNMENT:** 5:55 pm

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

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

**CITY OF TWO RIVERS
BUSINESS AND INDUSTRIAL DEVELOPMENT COMMITTEE
AND
COMMUNITY DEVELOPMENT AUTHORITY
REGULAR MEETING
Tuesday, July 22, 2025, 5:15 PM
Council Chambers, City Hall**

1. Call to Order

In the absence of BIDC and CDA Chair Greg Coenen, the meeting was called to order by BIDC and CDA Vice Chair Keith Lyons at 5:21 PM.

2. Roll Call

BIDC members present were, Doug Brandt, Thomas Christensen, Dave Kalista, Tracey Koach, Darla LeClair, Keith Lyons . Absent and excused: Betty Bittner and Greg Coenen. The Chair noted that a quorum of six of nine BIDC members were present, with two absent and one vacancy.

CDA members present were Doug Brandt, Dave Kalista, Tracey Koach, Darla LeClair, Keith Lyons and Dan Wettstein. Absent and excused: Greg Coenen. The Chair noted that a quorum of six of seven CDA members were present.

Others present: Gregory Buckley, City Manager and Matthew Heckenlaible, City Engineer/Public Works Director.

3. Approval of Meeting Minutes

For the BIDC, Christensen moved, supported by Koach, to approve the minutes of the June 24, 2025 regular meeting, as presented. The motion was approved by voice vote, without dissent.

For the CDA, Wettstein moved, supported by Kalista, to approve the minutes of the June 24, 2025 regular meeting, as presented. The motion was approved by voice vote, without dissent.

4. CDA Business

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

Mr. Buckley reported that closing on the sale of two lots on Rawley Court in Phase 3, to Lakeshore Residential, had closed on July 9. Two other accepted offers for lots in Phase 3, on Sandy Ridge Drive, are slated to close in late July or early August. Bids on Sandy Bay Phase 3 remaining infrastructure (primarily concrete curb and base course asphalt paving) will be let in August, for Fall 2025 completion.

B. Discuss Status of Lot 16, Block 2 of Phase 2 at Sandy Bay Subdivision

Mr. Buckley reported that he had forwarded a Purchase and Sale Agreement, prepared by the City Attorney, to lot owners Mark and Jessica Liska for their review and signature. The agreement provides for conveying that lot back to the CDA for the original purchase price of \$48,000, due to the current owners not timely completing construction of a new home on the lot in accordance with the subdivision covenants (timetable had been extended by previous actions of the CDA).

The City Manager further stated that the agreement was returned, signed, by the Liskas earlier in the day on July 22; it will be forwarded to First American Title for assistance with title insurance and closing documents.

The Committee then discussed future marketing of this soon-to-be returned parcel, noting that

BIDC and CDA
 July 22, 2025
 Page 2

current pricing for Phase 3 lots would point to a much higher asking price than the current owners paid in 2020.

Mr. Heckenlaible presented a proposed layout that would:

--Add approximately 7,000 SF of area, mostly wetlands, to be taken from adjacent Block 2 Lot 17 to the east to the subject parcel, then

--Divide the parcel into 2 parcels, resulting in a southerly parcel with area of approximately 16,600 SF and a northerly parcel with area of approximately 28,460 SF.

He further suggested, based on pricing for comparable lots in Phase 3, that the southerly parcel be priced at \$64,900 and the northerly parcel at \$74,900.

Following discussion, Kalista moved, supported by Brandt, to direct City staff to proceed with the redivision and pricing as recommended by staff. The motion was approved by voice vote of the CDA, without dissent.

5. BIDC Business

A. Status Report on Loan to Pop-Start Restaurant Group

Mr. Buckley reported that Pop-Start's final loan draw was completed in late May; loan payments will start in August. Pop-Start has also submitted documentation of expenditures required for payment of the City's \$10,000 grant from TID 8; that grant will be disbursed once a lien waiver from the project's general contractor is submitted to the City.

B. Status Report on Loan to Milkweed Properties LLC for Violet Inn Project

The City Manager reported that the project is nearing completion. Loan documents for the City's \$200,000 loan have been provided to the developers for their review; they report that they have already met the requirement for privately-financed match. He also reported that the City loan will have a first mortgage on the business property, versus the second mortgage position that was expected when the loan was approved by the CDA. Other collateral will include a GBSA on the business personal property and a second mortgage on Melissa Nyssen's Two Rivers residence. He expects for the City loan to close in August.

C. Report on Other Outstanding Loans

Mr. Buckley reported that loans to TA Properties LLC (The Hook Lanes and Games), Sleger Holdings (All Energy Management) and Lambo Properties (D & D Woodcrafters) are all current on their payments.

6. BIDC and CDA Business

Review Site Plan for Proposed Use of Property in the Columbus Industrial Park by the City's Public Works Department; Schedule Review With Nearby Property Owners Invited for August or September Meeting

BIDC and CDA
 July 22, 2025
 Page 3

Mr. Heckenlaible presented a proposed site plan for use of the parcel at 2701 18th Street, which currently includes the leased site for a cell tower, for Public Works Department storage of bulk concrete (removed from street and utility projects), ground up concrete, gravel, topsoil, and other materials. He noted that the 18th Street frontage of the site would be fenced/screened.

The City Engineer further reported that “municipal uses” are a permitted in the I-2 zoning district, so no special zoning approval is required. As for the industrial park covenants, the City’s former Planner/Community Development Director had reported in June 2024 that waivers would be needed from the BIDC and CDA for the following covenants:

--Requirement for at least 2,500 SF of building per acre; there would be no building associated with this use

--Requirement for visual screening of outdoor storage and that such storage be limited to the rear Two-thirds of the site and behind building setback lines (Note: screening is proposed along the street frontage of the lot)

Following discussion, Koach moved, supported by Bittner, for the BIDC to grant the requested waiver from the Columbus Industrial Park covenants, and to invite all park businesses to the August BIDC and CDA meeting for a review of this project. The motion was approved by voice vote, without dissent.

Koach moved, supported by Bittner, for the CDA to also approve the requested waiver from the Columbus Industrial Park covenants, and to invite all park businesses to the August BIDC and CDA meeting for a review of this project. The motion was approved by voice vote, without dissent.

7. Next Regularly Scheduled Meeting

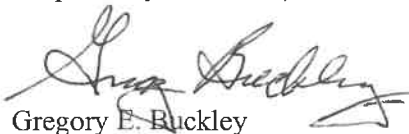
It was noted that the next regular meeting is scheduled for Tuesday, August 26 at 5:15 PM.

8. Adjournment

LeClair moved, supported by Koach, to adjourn the BIDC meeting at 6:15 PM. The motion was approved by voice vote, without dissent.

LeClair moved, supported by Wettstein, to adjourn the CDA meeting at 6:15 PM. The motion was approved by voice vote, without dissent.

Respectfully submitted,



Gregory E. Buckley
 City Manager
 Secretary for the BIDC and CDA

Debt Service Fund Summary Financial Report April 2025

A detailed report can be provided upon request.



**TWO
RIVERS**
WISCONSIN

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

Section 10, Item C.

DEBT SERVICE F 300 REVENUE AND EXPENSE DETAIL

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>DEBT SERVICE</u>						
REVENUES						
<u>REVENUES</u>						
300-41110 GENERAL PROPERTY TAX	0	2,551,538	2,551,538	0	100.00	2,589,571
300-48100 INTEREST ON INVESTMENTS	23,685	153,500	101,252	(52,248)	65.96	98,406
300-49110 PROCEEDS FROM DEBT	2,503	0	2,503	2,503	.00	1,454
300-49417 TRNSFR FROM OTHER FUNDS	0	202,213	192,313	(9,900)	95.10	153,721
TOTAL REVENUES	26,188	2,907,251	2,847,606	(59,645)	97.95	2,843,152
<u>EXPENDITURES</u>						
300-58100-2940 PAYMENT BOND ESCROW AGENT	325	0	325	325	.00	325
300-58100-2950 DEBT ISSUANCE COSTS	61,007	0	61,007	61,007	.00	54,297
300-58100-2960 DEBT PREMIUM	(134,426)	0	(134,426)	(134,426)	.00	(160,597)
300-58100-2970 DEBT UNDERWRITERS DISCOUNT	0	0	0	0	.00	0
300-58100-5970 TRANSFER TO OTHER FUNDS	0	50,534	0	(50,534)	.00	8,624
300-58100-6200 PRINCIPAL PAYMENTS	253	2,246,747	2,244,724	(2,023)	99.91	2,242,246
300-58100-6210 INTEREST PAYMENTS	27	570,075	342,477	(227,598)	60.08	288,328
300-58100-6230 CAPITAL LEASE PAYMENTS	28,506	164,220	56,834	(107,386)	34.61	52,157
300-58100-6240 INTEREST EXP ON CAPITAL LEASES	3,163	32,273	6,504	(25,769)	20.15	8,345
300-58100-6900 OTHER SERVICES	0	4,000	0	(4,000)	.00	0
TOTAL EXPENDITURES	(41,146)	3,067,849	2,577,445	(490,404)	84.01	2,493,724
REVENUE OVER EXPENDITURES - YTD	67,333	(160,598)	270,161	430,759	168.22	349,428

Debt Service Fund Summary Financial Report May 2025

A detailed report can be provided upon request.



**TWO
RIVERS**
WISCONSIN

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

Section 10, Item C.

DEBT SERVICE F 300 REVENUE AND EXPENSE DETAIL

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>DEBT SERVICE</u>						
REVENUES						
<u>REVENUES</u>						
300-41110 GENERAL PROPERTY TAX	0	2,551,538	2,551,538	0	100.00	2,589,571
300-48100 INTEREST ON INVESTMENTS	24,036	153,500	125,288	(28,212)	81.62	126,092
300-49110 PROCEEDS FROM DEBT	0	0	2,503	2,503	.00	1,454
300-49417 TRNSFR FROM OTHER FUNDS	0	202,213	192,313	(9,900)	95.10	228,026
TOTAL REVENUES	24,036	2,907,251	2,871,642	(35,609)	98.78	2,945,143
 <u>EXPENDITURES</u>						
300-58100-2940 PAYMENT BOND ESCROW AGENT	0	0	325	325	.00	325
300-58100-2950 DEBT ISSUANCE COSTS	0	0	61,007	61,007	.00	54,297
300-58100-2960 DEBT PREMIUM	0	0	(134,426)	(134,426)	.00	(160,597)
300-58100-2970 DEBT UNDERWRITERS DISCOUNT	0	0	0	0	.00	0
300-58100-5970 TRANSFER TO OTHER FUNDS	0	50,534	0	(50,534)	.00	8,624
300-58100-6200 PRINCIPAL PAYMENTS	253	2,246,747	2,244,977	(1,770)	99.92	2,242,499
300-58100-6210 INTEREST PAYMENTS	0	570,075	342,477	(227,598)	60.08	288,328
300-58100-6230 CAPITAL LEASE PAYMENTS	14,320	164,220	71,153	(93,067)	43.33	65,303
300-58100-6240 INTEREST EXP ON CAPITAL LEASES	1,515	32,273	8,019	(24,254)	24.85	10,240
300-58100-6900 OTHER SERVICES	950	4,000	950	(3,050)	23.75	475
TOTAL EXPENDITURES	17,037	3,067,849	2,594,482	(473,367)	84.57	2,509,493
 REVENUE OVER EXPENDITURES - YTD	6,998	(160,598)	277,160	437,758	172.58	435,650

Debt Service Fund Summary Financial Report June 2025

A detailed report can be provided upon request.



**TWO
RIVERS**
WISCONSIN

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

Section 10, Item C.

DEBT SERVICE F 300 REVENUE AND EXPENSE DETAIL

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>DEBT SERVICE</u>						
REVENUES						
<u>REVENUES</u>						
300-41110 GENERAL PROPERTY TAX	0	2,551,538	2,551,538	0	100.00	2,589,571
300-48100 INTEREST ON INVESTMENTS	18,537	153,500	143,825	(9,675)	93.70	147,400
300-49110 PROCEEDS FROM DEBT	0	0	2,503	2,503	.00	1,454
300-49417 TRNSFR FROM OTHER FUNDS	0	202,213	192,313	(9,900)	95.10	228,026
TOTAL REVENUES	18,537	2,907,251	2,890,179	(17,072)	99.41	2,966,451
<u>EXPENDITURES</u>						
300-58100-2940 PAYMENT BOND ESCROW AGENT	0	0	325	325	.00	325
300-58100-2950 DEBT ISSUANCE COSTS	0	0	61,007	61,007	.00	54,297
300-58100-2960 DEBT PREMIUM	0	0	(134,426)	(134,426)	.00	(160,597)
300-58100-2970 DEBT UNDERWRITERS DISCOUNT	0	0	0	0	.00	0
300-58100-5970 TRANSFER TO OTHER FUNDS	0	50,534	0	(50,534)	.00	23,995
300-58100-6200 PRINCIPAL PAYMENTS	253	2,246,747	2,245,230	(1,518)	99.93	2,242,752
300-58100-6210 INTEREST PAYMENTS	0	570,075	342,477	(227,598)	60.08	288,328
300-58100-6230 CAPITAL LEASE PAYMENTS	14,364	164,220	85,518	(78,702)	52.08	78,490
300-58100-6240 INTEREST EXP ON CAPITAL LEASES	1,470	32,273	9,489	(22,784)	29.40	12,480
300-58100-6900 OTHER SERVICES	1,425	4,000	2,375	(1,625)	59.38	1,900
TOTAL EXPENDITURES	17,512	3,067,849	2,611,994	(455,855)	85.14	2,541,969
REVENUE OVER EXPENDITURES - YTD	1,025	(160,598)	278,184	438,782	173.22	424,482



**TWO
RIVERS**
WISCONSIN

April 2025

General Fund
Summary
Financial Report

A detailed report can be provided upon request.

CITY OF TWO RIVERS
FUND SUMMARY
FOR THE 4 MONTHS ENDING APRIL 30, 2025

Section 10, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
<u>REVENUE</u>						
TAXES	45,612	3,100,553	2,574,672.41	(525,881)	83.04	2,529,103
SPECIAL ASSESSMENTS	0	280,000	84,490.41	(195,510)	30.18	112,620
INTERGOVERNMENTAL REVENUE	151,872	5,706,104	317,008.52	(5,389,095)	5.56	316,183
LICENSES & PERMITS	22,718	312,200	57,532.17	(254,668)	18.43	49,722
FINES & FORFEITURES	7,742	82,800	29,794.69	(53,005)	35.98	33,880
CHARGES FOR SERVICE	121,854	1,650,000	442,886.31	(1,207,114)	26.84	430,350
INTERDEPARTMENTAL REVENUE	26,412	587,000	60,118.36	(526,882)	10.24	102,677
MISCELLANEOUS REVENUE	10,328	414,000	95,791.33	(318,209)	23.14	233,020
OTHER FINANCING SOURCES	10,762	378,000	163,619.80	(214,380)	43.29	136,968
TOTAL FUND REVENUE	397,301	12,510,657	3,825,914.00	(8,684,743)	30.58	3,944,522
<u>EXPENDITURES</u>						
COUNCIL	1,260	16,147	5,793.22	(10,354)	35.88	3,228
JUDICIAL	4,512	64,876	21,165.00	(43,711)	32.62	18,315
LEGAL COUNSEL	9,206	63,481	18,412.10	(45,069)	29.00	9,905
CITY MANAGER	12,731	214,706	56,506.98	(158,199)	26.32	61,051
CLERK	7,094	92,892	28,049.54	(64,842)	30.20	27,317
ELECTION	3,704	25,275	8,798.20	(16,477)	34.81	6,033
INFORMATION SYSTEMS	8,713	128,873	41,808.97	(87,064)	32.44	47,013
FINANCE DEPARTMENT	15,708	160,792	59,255.85	(101,536)	36.85	48,777
ASSESSING	3,633	128,425	33,955.21	(94,470)	26.44	40,399
CITY HALL	8,432	95,714	29,183.14	(66,531)	30.49	29,674
GENERAL GOVERNMENT	1,754	26,500	13,328.91	(13,171)	50.30	12,844
INSURANCE	34,246	415,264	132,783.38	(282,481)	31.98	122,831
POLICE ADMINISTRATION	128,423	1,614,490	543,081.63	(1,071,408)	33.64	547,901
POLICE PATROL	199,602	2,194,982	743,308.99	(1,451,673)	33.86	730,076
POLICE CROSSING GUARDS	1,761	27,947	10,809.77	(17,137)	38.68	10,773
POLICE & FIRE COMMISSION	389	5,500	2,479.50	(3,021)	45.08	90
FIRE ADMINISTRATION	51,387	646,206	214,113.53	(432,092)	33.13	200,045
FIREFIGHTERS	159,925	1,888,824	619,164.28	(1,269,660)	32.78	607,292
AMBULANCE	27,491	438,592	154,254.44	(284,338)	35.17	163,758
INSPECTION	19,952	126,000	75,222.06	(50,778)	59.70	56,737
HIGHWAY ADMINISTRATION	17,136	187,257	59,655.76	(127,601)	31.86	57,528
PUBLIC WORKS SHOP	58,787	680,223	268,461.03	(411,762)	39.47	243,053
STREET MAINTENANCE	10,364	250,297	65,792.54	(184,504)	26.29	62,221
TRAFFIC CONTROL	9,462	65,646	30,525.58	(35,120)	46.50	36,656
SNOW & ICE	5,640	234,695	100,704.51	(133,990)	42.91	72,003
BRIDGE REPAIR/MAINTENANCE	1,412	46,130	12,273.22	(33,857)	26.61	7,037
TRANSIT	36,047	145,000	36,047.25	(108,953)	24.86	0
WORK DONE FOR OTHER DEPTS	28,898	159,679	43,321.61	(116,357)	27.13	54,470
SENIOR CENTER	17,891	205,077	68,772.98	(136,304)	33.54	64,798
CEMETERIES	15,699	220,822	55,250.95	(165,571)	25.02	52,830
COMMUNITY CENTER	42,220	482,420	140,615.94	(341,804)	29.15	135,181
PARKS	27,245	397,104	82,036.93	(315,067)	20.66	72,200
RECREATION	29,236	340,199	112,327.32	(227,872)	33.02	94,027
SPECIAL EVENTS	2,769	43,115	8,683.17	(34,432)	20.14	8,557
RECREATION FIELDS	8,393	121,966	34,112.52	(87,853)	27.97	28,361
TRAILS/MEDIAN MAINTENANCE	899	38,462	1,044.67	(37,417)	2.72	439
OTHER FINANCING USES	46,928	517,079	207,889.73	(309,189)	40.20	171,254

CITY OF TWO RIVERS
FUND SUMMARY
FOR THE 4 MONTHS ENDING APRIL 30, 2025

Section 10, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
TOTAL FUND EXPENDITURES	1,058,950	12,510,657	4,138,990.41	(8,371,667)	33.08	3,904,676
REVENUE OVER (UNDER) EXPENSES	(661,649)	0	(313,076.41)	(313,076)	.00	39,846

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
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GENERAL FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>TAXES</u>						
100-41110 GENERAL PROPERTY TAX	0	2,288,033	2,288,033	0	100.00	2,250,000
100-41310 LOCAL UTILITY TAX EQUIV	70,472	800,000	281,888	(518,112)	35.24	274,932
100-41320 OTHER TAX EXEMPT ENTITIES	(27,500)	20	15	(5)	77.20	17
100-41800 INTEREST DELINQ. TAXES	2,640	12,500	4,736	(7,764)	37.89	4,154
100-41900 TIF/TID CLOSE REFUND	0	0	0	0	.00	0
TOTAL TAXES	45,612	3,100,553	2,574,672	(525,881)	83.04	2,529,103
<u>SPECIAL ASSESSMENTS</u>						
100-42300 STREET PAVING & CONSTRUCT	0	275,000	82,124	(192,876)	29.86	108,116
100-42401 OTHER SPECIAL ASSESSMENTS	0	5,000	2,367	(2,634)	47.33	4,504
TOTAL SPECIAL ASSESSMENTS	0	280,000	84,490	(195,510)	30.18	112,620
<u>INTERGOVERNMENTAL REVENUE</u>						
100-43310 SHARED ELECTION EXPENSE	0	0	0	0	.00	0
100-43410 STATE SHARED TAXES	0	4,743,623	0	(4,743,623)	.00	0
100-43411 EXPENDITURE RESTRAINT	0	161,197	0	(161,197)	.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	36,000	0	(36,000)	.00	0
100-43520 STATE AID/POLICE TRAINING	1,687	30,000	12,345	(17,655)	41.15	14,661
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	117,712	471,257	235,423	(235,834)	49.96	231,332
100-43711 CONNECTING STREETS	32,473	129,894	64,947	(64,947)	50.00	64,852
TOTAL INTERGOVERNMENTAL REVE	151,872	5,706,104	317,009	(5,389,095)	5.56	316,183

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GENERAL FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>LICENSES & PERMITS</u>						
100-44110 LIQUOR LICENSE	6,125	19,000	7,130 (	11,870)	37.53	1,638
100-44120 BAR OPERATOR LICENSE	690	6,000	1,150 (	4,850)	19.17	1,715
100-44125 CIGARETTE LICENSE	100	200	100 (	100)	50.00	0
100-44130 BUSINESS OR OCCUPATION	285	2,500	520 (	1,980)	20.80	310
100-44140 CABLE TV FRANCHISE	0	100,000	0 (	100,000)	.00	0
100-44200 BICYCLE LIC/GOLF CART PERMIT	325	1,300	450 (	850)	34.62	375
100-44210 DOG LICENSE	2,556	8,000	2,556 (	5,444)	31.95	0
100-44300 BUILDING PERMITS	8,101	105,000	23,263 (	81,737)	22.16	17,993
100-44310 ELECTRICAL PERMITS	851	18,000	6,601 (	11,399)	36.67	5,185
100-44320 PLUMBING PERMITS	1,195	25,000	6,075 (	18,925)	24.30	8,354
100-44330 SIGN PERMIT	700	1,700	700 (	1,000)	41.18	200
100-44340 CONDITIONAL USE PERMIT	350	4,500	1,800 (	2,700)	40.00	2,100
100-44800 SHORT TERM RENTAL PERMIT FEE	150	6,000	1,950 (	4,050)	32.50	4,350
100-44900 OTHER PERMITS	1,290	15,000	5,238 (	9,763)	34.92	7,502
TOTAL LICENSES & PERMITS	22,718	312,200	57,532 (	254,668)	18.43	49,722
<u>FINES & FORFEITURES</u>						
100-45110 MUN. COURT FINES/COSTS	1,668	40,000	10,339 (	29,661)	25.85	12,304
100-45115 POLICE DEPT TRIP PAYMENTS	5,252	30,000	11,051 (	18,949)	36.84	11,873
100-45130 PARKING VIOLATIONS	810	12,000	8,429 (	3,571)	70.24	9,428
100-45131 UNPAID TRAFFIC JUDGEMENTS	12	0	(24) (	24)	.00 (	125)
100-45220 ANIMAL TRANSPORTS	0	800	0 (	800)	.00	400
TOTAL FINES & FORFEITURES	7,742	82,800	29,795 (	53,005)	35.98	33,880
<u>CHARGES FOR SERVICE</u>						
100-46110 GENERAL GOVERNMENT FEES	629	25,000	4,763 (	20,237)	19.05	7,735
100-46111 PUBLICATIONS FEES	0	0	0	0	.00	0
100-46210 LAW ENFORCEMENT FEES	272	3,000	578 (	2,422)	19.25	1,002
100-46220 FIRE DEPARTMENT FEES	4,217	12,000	5,501 (	6,499)	45.84	407
100-46225 FIRE DEPT TRIP PAYMENTS	2,350	70,000	12,768 (	57,232)	18.24	27,749
100-46230 AMBULANCE FEES	92,655	840,000	323,100 (	516,900)	38.46	239,849
100-46240 POLICE LIAISON FEES	0	170,000	0 (	170,000)	.00	75,395
100-46310 PUBLIC WORKS FEES	366	275,000	4,445 (	270,555)	1.62	4,882
100-46540 CEMETERY PLOTS	7,610	110,000	23,540 (	86,460)	21.40	22,455
100-46720 RECREATION FEES	7,816	90,000	41,668 (	48,332)	46.30	32,944
100-46743 COMMUNITY CENTER	4,985	40,000	17,540 (	22,460)	43.85	14,542
100-46745 SENIOR CENTER	855	15,000	4,671 (	10,329)	31.14	3,390
100-46840 MISC COMMUNITY GARDEN REVENU	100	0	4,313	4,313	.00	0
TOTAL CHARGES FOR SERVICE	121,854	1,650,000	442,886 (1,207,114)	26.84	430,350

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		PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
	<u>INTERDEPARTMENTAL REVENUE</u>						
100-47430	PUBLIC WORKS CHARGES	26,412	525,000	60,118	(464,882)	11.45	102,677
100-47440	RECREATION CHARGES	0	32,000	0	(32,000)	.00	0
100-47450	ECONOMIC DEVELOPMENT CHRG	0	30,000	0	(30,000)	.00	0
	<u>TOTAL INTERDEPARTMENTAL REVEN</u>	<u>26,412</u>	<u>587,000</u>	<u>60,118</u>	<u>(526,882)</u>	<u>10.24</u>	<u>102,677</u>
	<u>MISCELLANEOUS REVENUE</u>						
100-48100	INTEREST ON INVESTMENTS	8,753	200,000	45,084	(154,916)	22.54	87,939
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	270	40,000	33,768	(6,232)	84.42	29,459
100-48200	RENT-CITY PROPERTY	1,301	70,000	5,254	(64,746)	7.51	7,102
100-48300	SALE OF PROP & EQUIP	0	25,000	10,515	(14,485)	42.06	79,305
100-48400	REFUND FOR PRIOR YEARS	0	35,000	0	(35,000)	.00	0
100-48440	INSURANCE CLAIMS	0	0	0	0	.00	0
100-48500	DONATIONS	0	0	0	0	.00	15,333
100-48900	OTHER REVENUES	4	20,000	1,170	(18,830)	5.85	13,881
	<u>TOTAL MISCELLANEOUS REVENUE</u>	<u>10,328</u>	<u>414,000</u>	<u>95,791</u>	<u>(318,209)</u>	<u>23.14</u>	<u>233,020</u>
	<u>OTHER FINANCING SOURCES</u>						
100-49223	TRANS FROM OTHER FUNDS	10,762	378,000	163,620	(214,380)	43.29	136,968
	<u>TOTAL OTHER FINANCING SOURCES</u>	<u>10,762</u>	<u>378,000</u>	<u>163,620</u>	<u>(214,380)</u>	<u>43.29</u>	<u>136,968</u>
	<u>TOTAL FUND REVENUE</u>	<u>397,301</u>	<u>12,510,657</u>	<u>3,825,914</u>	<u>(8,684,743)</u>	<u>30.58</u>	<u>3,944,522</u>

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 4 MONTHS ENDING APRIL 30, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
GEN GOVT ADMINISTRATION						
CITY COUNCIL						
PERSONNEL SERVICES	1,130	4,521	13,940	(9,419)	32.43	4,019
CONTRACTUAL SERVICES	1,042	1,701	8,800	(7,099)	19.33	1,440
OPERATING SUPPLIES & EXPENSE	0	3,766	5,100	(1,334)	73.85	55
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(912)	(4,195)	(11,693)	7,498	(35.88)	(2,286)
TOTAL CITY COUNCIL	1,260	5,793	16,147	(10,354)	35.88	3,228
JUDICIAL						
PERSONNEL SERVICES	4,512	17,812	58,476	(40,664)	30.46	16,835
CONTRACTUAL SERVICES	0	0	1,450	(1,450)	.00	0
OPERATING SUPPLIES & EXPENSE	0	953	2,550	(1,597)	37.39	1,480
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	0
TOTAL JUDICIAL	4,512	21,165	64,876	(43,711)	32.62	18,315
LEGAL DEPARTMENT						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	15,873	31,745	109,450	(77,705)	29.00	17,078
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(6,667)	(13,333)	(45,969)	32,636	(29.00)	(7,173)
TOTAL LEGAL DEPARTMENT	9,206	18,412	63,481	(45,069)	29.00	9,905
CITY MANAGER						
PERSONNEL SERVICES	22,310	80,480	268,825	(188,345)	29.94	86,164
CONTRACTUAL SERVICES	82	18,693	98,900	(80,207)	18.90	18,136
OPERATING SUPPLIES & EXPENSE	756	3,456	22,650	(19,194)	15.26	6,701
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(10,417)	(46,121)	(175,669)	129,548	(26.25)	(49,951)
TOTAL CITY MANAGER	12,731	56,507	214,706	(158,199)	26.32	61,051

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FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CITY CLERK						
PERSONNEL SERVICES	9,597	36,180	113,100	(76,920)	31.99	35,131
CONTRACTUAL SERVICES	104	1,460	7,200	(5,740)	20.27	719
OPERATING SUPPLIES & EXPENSE	16	766	6,950	(6,184)	11.03	1,571
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(2,624)	(10,356)	(34,358)	24,002	(30.14)	(10,103)
TOTAL CITY CLERK	7,094	28,050	92,892	(64,842)	30.20	27,317
ELECTIONS						
PERSONNEL SERVICES	3,485	7,221	13,875	(6,654)	52.05	4,400
CONTRACTUAL SERVICES	0	415	5,300	(4,885)	7.83	0
OPERATING SUPPLIES & EXPENSE	219	1,162	6,100	(4,938)	19.05	1,633
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL ELECTIONS	3,704	8,798	25,275	(16,477)	34.81	6,033
INFORMATION SYSTEMS						
PERSONNEL SERVICES	19,036	74,516	227,375	(152,859)	32.77	71,770
CONTRACTUAL SERVICES	2,072	26,973	83,800	(56,827)	32.19	41,843
OPERATING SUPPLIES & EXPENSE	144	484	3,150	(2,666)	15.37	1,051
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(12,538)	(60,164)	(185,452)	125,288	(32.44)	(67,652)
TOTAL INFORMATION SYSTEMS	8,713	41,809	128,873	(87,064)	32.44	47,013
TOTAL GEN GOVT ADMIN	47,220	180,534	606,250	(425,716)	29.78	172,861

CITY OF TWO RIVERS

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 4 MONTHS ENDING APRIL 30, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
* * * * * SUMMARY OF GENERAL GOVERNMENT ADMINISTRATION EXPENSES * * * * *						
PERSONNEL SERVICES	60,070	220,730	695,591	(474,861)	31.73	218,319
CONTRACTUAL SERVICES	19,173	80,986	314,900	(233,914)	25.72	79,216
OPERATING SUPPLIES & EXPENSE	1,135	10,587	46,500	(35,913)	22.77	12,490
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	(33,158)	(134,170)	(453,141)	318,971	(29.61)	
TOTAL GEN GOVT ADMINISTRATION	47,220	180,534	606,250	(425,716)	29.78	172,861

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FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
FINANCE ADMINISTRATION						
FINANCE						
PERSONNEL SERVICES	23,837	97,941	335,425	(237,484)	29.20	110,230
CONTRACTUAL SERVICES	17,597	57,832	79,950	(22,118)	72.34	14,876
OPERATING SUPPLIES & EXPENSE	123	988	10,000	(9,012)	9.88	3,935
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(25,848)	(97,505)	(264,583)	167,078	(36.85)	(80,263)
TOTAL FINANCE	15,708	59,256	160,792	(101,536)	36.85	48,777
ASSESSOR						
PERSONNEL SERVICES	3,610	15,978	58,875	(42,897)	27.14	18,178
CONTRACTUAL SERVICES	8	17,919	67,600	(49,681)	26.51	21,455
OPERATING SUPPLIES & EXPENSE	15	58	1,950	(1,892)	2.99	766
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL ASSESSOR	3,633	33,955	128,425	(94,470)	26.44	40,399
TOTAL FINANCE ADMINISTRATION	19,341	93,211	289,217	(196,006)	32.23	89,176

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

PERSONNEL SERVICES	27,447	113,919	394,300	(280,381)	28.89	128,408
CONTRACTUAL SERVICES	17,605	75,751	147,550	(71,799)	51.34	36,331
OPERATING SUPPLIES & EXPENSE	137	1,046	11,950	(10,904)	8.76	4,700
CAPITAL OUTLAY	0	0	0	0	.00	
ALLOCATION	(25,848)	(97,505)	(264,583)	167,078	(36.85)	
TOTAL FINANCE ADMINISTRATION	19,341	93,211	289,217	(196,006)	32.23	89,176

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 4 MONTHS ENDING APRIL 30, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CITY HALL						
CITY HALL (BUILDING MAINTENANCE)						
PERSONNEL SERVICES	8,671	30,265	93,700	(63,435)	32.30	30,104
CONTRACTUAL SERVICES	3,541	13,601	51,325	(37,724)	26.50	14,387
OPERATING SUPPLIES & EXPENSE	2,326	6,449	20,000	(13,551)	32.25	6,672
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(6,106)	(21,133)	(69,311)	48,178	(30.49)	(21,488)
TOTAL CITY HALL	8,432	29,183	95,714	(66,531)	30.49	29,674
OTHER GENERAL GOVERNMENT						
MISC GOVERNMENT						
CONTRACTUAL SERVICES	0	7,715	9,300	(1,585)	82.96	8,192
OPERATING SUPPLIES & EXPENSE	0	936	7,200	(6,264)	13.01	834
FIXED CHARGES	1,754	4,678	10,000	(5,322)	46.78	3,818
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL MISC GOVERNMENT	1,754	13,329	26,500	(13,171)	50.30	12,844
GENERAL INSURANCE						
PERSONNEL SERVICES	0	0	0	0	.00	0
FIXED CHARGES	34,246	132,783	415,264	(282,481)	31.98	122,831
TOTAL GENERAL INSURANCE	34,246	132,783	415,264	(282,481)	31.98	122,831
TOTAL OTHER GEN GOVT	36,000	146,112	441,764	(295,652)	33.07	135,675

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FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF OTHER GENERAL GOVERNMENT EXPENSES *****						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	7,715	9,300	(1,585)	82.96	8,192
OPERATING SUPPLIES & EXPENSE	0	936	7,200	(6,264)	13.01	834
FIXED CHARGES	36,000	137,461	425,264	(287,803)	32.32	126,649
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL OTHER GEN GOVT	36,000	146,112	441,764	(295,652)	33.07	135,675

***** SUMMARY OF ALL GENERAL GOVERNMENT EXPENSES *****						
PERSONNEL SERVICES	96,188	364,914	1,183,591	(818,677)	30.83	376,832
CONTRACTUAL SERVICES	40,319	178,054	523,075	(345,022)	34.04	138,126
OPERATING SUPPLIES & EXPENSE	3,598	19,020	85,650	(66,630)	22.21	24,696
FIXED CHARGES	36,000	137,461	425,264	(287,803)	32.32	126,649
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	(65,112)	(252,808)	(787,035)	534,227	(32.12)	
TOTAL GENERAL GOVERNMENT	110,993	449,041	1,432,945	(983,905)	31.34	427,387

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 4 MONTHS ENDING APRIL 30, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
POLICE DEPARTMENT						
POLICE ADMINISTRATION						
PERSONNEL SERVICES	122,505	472,421	1,449,885	(977,464)	32.58	472,991
CONTRACTUAL SERVICES	1,121	50,041	83,890	(33,849)	59.65	26,876
OPERATING SUPPLIES & EXPENSE	790	4,594	32,100	(27,506)	14.31	23,992
FIXED CHARGES	4,007	16,027	48,615	(32,588)	32.97	13,303
CAPITAL OUTLAY	0	0	0	0	.00	10,738
TOTAL POLICE ADMINISTRATION	128,423	543,082	1,614,490	(1,071,408)	33.64	547,901
POLICE PATROL						
PERSONNEL SERVICES	191,335	711,721	2,064,507	(1,352,786)	34.47	706,812
CONTRACTUAL SERVICES	4,181	15,000	85,700	(70,700)	17.50	11,818
OPERATING SUPPLIES & EXPENSE	4,086	16,589	44,775	(28,186)	37.05	11,446
TOTAL POLICE PATROL	199,602	743,309	2,194,982	(1,451,673)	33.86	730,076
CROSSING GUARDS						
PERSONNEL SERVICES	1,761	10,588	27,647	(17,059)	38.30	10,715
OPERATING SUPPLIES & EXPENSE	0	222	300	(78)	73.92	58
TOTAL CROSSING GUARDS	1,761	10,810	27,947	(17,137)	38.68	10,773
TOTAL POLICE DEPARTMENT	329,786	1,297,200	3,837,419	(2,540,219)	33.80	1,288,750

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 4 MONTHS ENDING APRIL 30, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF POLICE DEPARTMENT EXPENSES *****						
PERSONNEL SERVICES	315,601	1,194,729	3,542,039	(2,347,310)	33.73	1,190,518
CONTRACTUAL SERVICES	5,302	65,041	169,590	(104,549)	38.35	38,695
OPERATING SUPPLIES & EXPENSE	4,877	21,404	77,175	(55,771)	27.73	35,496
FIXED CHARGES	4,007	16,027	48,615	(32,588)	32.97	13,303
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL POLICE DEPARTMENT	329,786	1,297,200	3,837,419	(2,540,219)	33.80	1,288,750

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 4 MONTHS ENDING APRIL 30, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
POLICE & FIRE COMMISSION						
POLICE & FIRE COMMISSION						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	389	2,480	5,500	(3,021)	45.08	90
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
TOTAL POLICE & FIRE COMMISSION	389	2,480	5,500	(3,021)	45.08	90
FIRE DEPARTMENT						
FIRE ADMINISTRATION						
PERSONNEL SERVICES	44,950	178,550	556,871	(378,321)	32.06	174,118
CONTRACTUAL SERVICES	3,124	21,144	60,935	(39,791)	34.70	16,538
OPERATING SUPPLIES & EXPENSE	3,222	14,055	27,200	(13,145)	51.67	9,066
FIXED CHARGES	91	365	1,200	(835)	30.41	323
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL FIRE ADMINISTRATION	51,387	214,114	646,206	(432,092)	33.13	200,045
FIREFIGHTERS						
PERSONNEL SERVICES	157,998	605,747	1,856,824	(1,251,077)	32.62	591,886
CONTRACTUAL SERVICES	814	10,849	22,000	(11,151)	49.31	11,977
OPERATING SUPPLIES & EXPENSE	1,113	2,568	10,000	(7,432)	25.68	3,429
TOTAL FIREFIGHTERS	159,925	619,164	1,888,824	(1,269,660)	32.78	607,292
AMBULANCE SERVICES						
PERSONNEL SERVICES	22,228	137,463	375,992	(238,529)	36.56	148,678
CONTRACTUAL SERVICES	3,272	4,776	19,000	(14,224)	25.14	3,449
OPERATING SUPPLIES & EXPENSE	1,991	12,016	43,600	(31,584)	27.56	11,632
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL AMBULANCE SERVICES	27,491	154,254	438,592	(284,338)	35.17	163,758
TOTAL FIRE DEPARTMENT	238,804	987,532	2,973,622	(1,986,090)	33.21	971,096

CITY OF TWO RIVERS

Section 10, ItemC.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 4 MONTHS ENDING APRIL 30, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF FIRE DEPARTMENT EXPENSES *****						
PERSONNEL SERVICES	225,177	921,759	2,789,687	(1,867,928)	33.04	914,683
CONTRACTUAL SERVICES	7,210	36,769	101,935	(65,166)	36.07	31,964
OPERATING SUPPLIES & EXPENSE	6,326	28,639	80,800	(52,161)	35.44	24,127
FIXED CHARGES	91	365	1,200	(835)	30.41	323
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL FIRE DEPARTMENT	238,804	987,532	2,973,622	(1,986,090)	33.21	971,096

INSPECTION SERVICES

BUILDING INSPECTIONS

PERSONNEL SERVICES	19,283	68,864	113,950	(45,086)	60.43	50,087
CONTRACTUAL SERVICES	289	5,303	7,800	(2,497)	67.99	5,479
OPERATING SUPPLIES & EXPENSE	380	1,055	4,250	(3,195)	24.83	1,172
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL INSPECTION SERVICES	19,952	75,222	126,000	(50,778)	59.70	56,737

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

PERSONNEL SERVICES	560,060	2,185,352	6,445,676	(4,260,324)	33.90	2,155,288
CONTRACTUAL SERVICES	13,190	109,592	284,825	(175,233)	38.48	76,227
OPERATING SUPPLIES & EXPENSE	11,582	51,098	162,225	(111,127)	31.50	60,794
FIXED CHARGES	4,098	16,392	49,815	(33,423)	32.90	13,626
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL PUBLIC SAFETY	588,930	2,362,434	6,942,541	(4,580,107)	34.03	2,316,673

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 4 MONTHS ENDING APRIL 30, 2025

FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
PUBLIC WORKS						
HIGHWAY ADMINISTRATION						
PERSONNEL SERVICES	13,520	52,733	166,557	(113,824)	31.66	50,906
CONTRACTUAL SERVICES	1,931	4,309	11,100	(6,791)	38.82	3,756
OPERATING SUPPLIES & EXPENSE	1,685	2,613	9,600	(6,987)	27.22	2,866
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL HIGHWAY ADMINISTRATION	17,136	59,656	187,257	(127,601)	31.86	57,528
PUBLIC WORKS SHOP						
PERSONNEL SERVICES	46,162	195,173	462,223	(267,050)	42.22	187,207
CONTRACTUAL SERVICES	9,359	50,207	106,600	(56,393)	47.10	28,469
OPERATING SUPPLIES & EXPENSE	3,177	22,721	109,900	(87,179)	20.67	26,987
FIXED CHARGES	90	360	1,500	(1,140)	24.00	390
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL PUBLIC WORKS SHOP	58,787	268,461	680,223	(411,762)	39.47	243,053
STREET MAINTENANCE						
PERSONNEL SERVICES	(2,945)	9,560	77,297	(67,737)	12.37	4,928
CONTRACTUAL SERVICES	12,721	55,332	165,000	(109,668)	33.53	55,308
OPERATING SUPPLIES & EXPENSE	588	901	8,000	(7,099)	11.26	1,985
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL STREET MAINTENANCE	10,364	65,793	250,297	(184,504)	26.29	62,221
TRAFFIC CONTROL						
PERSONNEL SERVICES	6,637	22,568	41,646	(19,078)	54.19	18,732
CONTRACTUAL SERVICES	441	1,858	8,500	(6,642)	21.86	1,796
OPERATING SUPPLIES & EXPENSE	0	22	3,000	(2,978)	.73	471
CAPITAL OUTLAY	2,385	6,077	12,500	(6,423)	48.62	15,658
TOTAL TRAFFIC CONTROL	9,462	30,526	65,646	(35,120)	46.50	36,656

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 4 MONTHS ENDING APRIL 30, 2025

FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
SNOW & ICE REMOVAL						
PERSONNEL SERVICES	5,343	48,504	171,945	(123,441)	28.21	44,159
CONTRACTUAL SERVICES	0	870	2,750	(1,880)	31.65	2,894
OPERATING SUPPLIES & EXPENSE	298	51,330	60,000	(8,670)	85.55	24,951
TOTAL SNOW & ICE REMOVAL	5,640	100,705	234,695	(133,990)	42.91	72,003
BRIDGE REPAIR & MAINTENANCE						
PERSONNEL SERVICES	729	4,729	35,630	(30,901)	13.27	4,166
CONTRACTUAL SERVICES	683	7,545	8,500	(955)	88.76	1,576
OPERATING SUPPLIES & EXPENSE	0	0	2,000	(2,000)	.00	1,294
CAPITAL OUTLAY						
TOTAL BRIDGE REPAIR & MAINTENANCE	1,412	12,273	46,130	(33,857)	26.61	7,037
STORM SEWER						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL STORM SEWER	0	0	0	0	.00	0
PUBLIC TRANSPORTATION						
CONTRACTUAL SERVICES	36,047	36,047	145,000	(108,953)	24.86	0
TOTAL PUBLIC TRANSPORTATION	36,047	36,047	145,000	(108,953)	24.86	0

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 4 MONTHS ENDING APRIL 30, 2025

FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
WORK FOR OTHER DEPARTMENTS						
PERSONNEL SERVICES	28,898	43,322	159,679	(116,357)	27.13	54,470
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL WORK FOR OTHER DEPTS	28,898	43,322	159,679	(116,357)	27.13	54,470
TOTAL PUBLIC WORKS	167,748	616,782	1,768,927	(1,152,146)	34.87	532,969

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

PERSONNEL SERVICES	98,343	376,589	1,114,977	(738,388)	33.78	364,567
CONTRACTUAL SERVICES	61,183	156,168	447,450	(291,282)	34.90	93,799
OPERATING SUPPLIES & EXPENSE	5,747	77,587	192,500	(114,913)	40.30	58,555
FIXED CHARGES	90	360	1,500	(1,140)	24.00	390
CAPITAL OUTLAY	2,385	6,077	12,500	(6,423)	48.62	
TOTAL PUBLIC WORKS	167,748	616,782	1,768,927	(1,152,146)	34.87	532,969

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 4 MONTHS ENDING APRIL 30, 2025

FUND 100 - GENERAL FUND - HEALTH & HUMAN SERVICES

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
HEALTH & HUMAN SERVICES						
SENIOR CENTER						
PERSONNEL SERVICES	16,389	61,022	177,267	(116,245)	34.42	55,272
CONTRACTUAL SERVICES	940	6,195	15,890	(9,695)	38.98	7,143
OPERATING SUPPLIES & EXPENSE	562	1,556	11,920	(10,364)	13.05	2,383
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL SENIOR CENTER	17,891	68,773	205,077	(136,304)	33.54	64,798
CEMETERIES						
PERSONNEL SERVICES	11,128	37,810	155,507	(117,697)	24.31	37,617
CONTRACTUAL SERVICES	3,936	14,775	45,765	(30,990)	32.28	11,423
OPERATING SUPPLIES & EXPENSE	635	2,666	19,550	(16,884)	13.64	3,791
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL CEMETERIES	15,699	55,251	220,822	(165,571)	25.02	52,830
TOTAL HEALTH & HUMAN SERVICES	33,590	124,024	425,899	(301,875)	29.12	117,629

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 4 MONTHS ENDING APRIL 30, 2025

FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CULTURE, REC & EDUCATION						
COMMUNITY CENTER						
PERSONNEL SERVICES	29,499	107,494	384,770	(277,276)	27.94	104,337
CONTRACTUAL SERVICES	7,554	23,876	75,750	(51,874)	31.52	26,412
OPERATING SUPPLIES & EXPENSE	5,167	9,246	21,900	(12,654)	42.22	4,431
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL COMMUNITY CENTER	42,220	140,616	482,420	(341,804)	29.15	135,181
PARKS						
PERSONNEL SERVICES	22,227	62,713	258,789	(196,076)	24.23	51,397
CONTRACTUAL SERVICES	3,925	14,715	98,365	(83,650)	14.96	18,816
OPERATING SUPPLIES & EXPENSE	1,093	4,609	39,950	(35,341)	11.54	1,988
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL PARKS	27,245	82,037	397,104	(315,067)	20.66	72,200
RECREATION						
PERSONNEL SERVICES	24,186	88,433	284,144	(195,711)	31.12	76,948
CONTRACTUAL SERVICES	4,002	19,557	32,305	(12,748)	60.54	12,546
OPERATING SUPPLIES & EXPENSE	1,049	4,337	23,750	(19,413)	18.26	4,534
FIXED CHARGES	0	0	0	0	.00	0
TOTAL RECREATION	29,236	112,327	340,199	(227,872)	33.02	94,027
SPECIAL EVENTS						
PERSONNEL SERVICES	2,710	8,294	42,465	(34,171)	19.53	7,924
CONTRACTUAL SERVICES	59	389	440	(51)	88.47	152
OPERATING SUPPLIES & EXPENSE	0	0	210	(210)	.00	481
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL SPECIAL EVENTS	2,769	8,683	43,115	(34,432)	20.14	8,557

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 4 MONTHS ENDING APRIL 30, 2025

FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
RECREATION FIELDS						
PERSONNEL SERVICES	4,957	18,572	60,116	(41,544)	30.89	16,673
CONTRACTUAL SERVICES	2,775	9,734	32,850	(23,116)	29.63	8,293
OPERATING SUPPLIES & EXPENSE	661	5,807	29,000	(23,193)	20.02	3,395
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL RECREATION FIELDS	8,393	34,113	121,966	(87,853)	27.97	28,361
TRAILS & MEDIAN MAINTENANCE						
PERSONNEL SERVICES	863	863	17,762	(16,899)	4.86	0
CONTRACTUAL SERVICES	36	182	20,700	(20,518)	.88	439
OPERATING SUPPLIES & EXPENSE						
CAPITAL OUTLAY						
TOTAL TRAIL & MEDIAN MAINTENANCE	899	1,045	38,462	(37,417)	2.72	439
TOTAL CULTURE, REC, EDUCATION	110,762	378,821	1,423,266	(1,044,445)	26.62	338,764

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

PERSONNEL SERVICES	84,442	286,368	1,048,046	(761,678)	27.32	257,280
CONTRACTUAL SERVICES	18,351	68,454	260,410	(191,956)	26.29	66,656
OPERATING SUPPLIES & EXPENSE	7,970	23,998	114,810	(90,812)	20.90	14,829
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL CULTURE, REC, EDUCATION	110,762	378,821	1,423,266	(1,044,445)	26.62	338,764

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 4 MONTHS ENDING APRIL 30, 2025

FUND 100 - GENERAL FUND - CONSERVATION & DEVELOPMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CONSERVATION & DEV						
PLANNING						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL PLANNING	0	0	0	0	.00	0
ECONOMIC DEVELOPMENT						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL ECONOMIC DEVELOPMENT	0	0	0	0	.00	0

* * * * * SUMMARY OF CONSERVATION & DEVELOPMENT EXPENSES * * * * *

PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL CONSERVATION & DEV	0	0	0	0	.00	0
TOTAL OTHER FINANCING USES	46,928	207,890	517,079	(309,189)	40.20	171,254

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 4 MONTHS ENDING APRIL 30, 2025

FUND 100 - GENERAL FUND - SUMMARY TOTALS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF GENERAL FUND EXPENSES *****						
PERSONNEL SERVICES	866,550	3,312,056	10,125,064	(6,813,008)	32.71	3,246,855
CONTRACTUAL SERVICES	137,918	533,237	1,577,415	(1,044,178)	33.80	393,374
OPERATING SUPPLIES & EXPENSE	30,093	175,925	586,655	(410,730)	29.99	165,048
FIXED CHARGES	87,116	362,102	993,658	(631,556)	36.44	311,918
CAPITAL OUTLAY	2,385	8,477	14,900	(6,423)	56.90	26,396
ALLOCATIONS	(65,112)	(252,808)	(787,035)	534,227	(32.12)	(238,916)
GRAND TOTAL	1,058,950	4,138,990	12,510,657	(8,371,667)	33.08	3,904,676



**TWO
RIVERS**
WISCONSIN

May 2025

General Fund
Summary
Financial Report

A detailed report can be provided upon request.

CITY OF TWO RIVERS
FUND SUMMARY
FOR THE 5 MONTHS ENDING MAY 31, 2025

Section 10, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
<u>REVENUE</u>						
TAXES	72,109	3,100,553	2,646,781.72	(453,771)	85.36	2,599,504
SPECIAL ASSESSMENTS	0	280,000	84,490.41	(195,510)	30.18	114,067
INTERGOVERNMENTAL REVENUE	56,565	5,706,104	373,573.79	(5,332,530)	6.55	338,870
LICENSES & PERMITS	46,756	312,200	104,288.57	(207,911)	33.40	103,821
FINES & FORFEITURES	7,022	82,800	36,816.91	(45,983)	44.46	40,082
CHARGES FOR SERVICE	97,679	1,650,000	540,565.11	(1,109,435)	32.76	534,953
INTERDEPARTMENTAL REVENUE	34,120	587,000	94,238.34	(492,762)	16.05	137,417
MISCELLANEOUS REVENUE	61,688	414,000	157,479.69	(256,520)	38.04	300,280
OTHER FINANCING SOURCES	2,545	378,000	166,164.44	(211,836)	43.96	142,388
TOTAL FUND REVENUE	378,485	12,510,657	4,204,398.98	(8,306,258)	33.61	4,311,383
<u>EXPENDITURES</u>						
COUNCIL	834	16,147	6,627.52	(9,519)	41.04	4,160
JUDICIAL	4,593	64,876	25,757.69	(39,118)	39.70	22,695
LEGAL COUNSEL	5,060	63,481	23,472.26	(40,009)	36.98	21,547
CITY MANAGER	13,135	214,706	69,641.94	(145,064)	32.44	74,015
CLERK	7,483	92,892	35,532.86	(57,359)	38.25	34,356
ELECTION	1,179	25,275	9,977.57	(15,297)	39.48	6,142
INFORMATION SYSTEMS	11,544	128,873	53,352.86	(75,520)	41.40	61,898
FINANCE DEPARTMENT	9,652	160,792	68,908.11	(91,884)	42.86	63,856
ASSESSING	9,420	128,425	43,375.67	(85,049)	33.78	50,430
CITY HALL	8,631	95,714	37,814.61	(57,899)	39.51	38,547
GENERAL GOVERNMENT	1,499	26,500	14,828.30	(11,672)	55.96	14,432
INSURANCE	33,942	415,264	166,725.60	(248,538)	40.15	154,467
POLICE ADMINISTRATION	139,229	1,614,490	682,310.32	(932,180)	42.26	714,790
POLICE PATROL	186,625	2,194,982	929,933.55	(1,265,048)	42.37	922,966
POLICE CROSSING GUARDS	3,027	27,947	13,836.79	(14,110)	49.51	13,767
POLICE & FIRE COMMISSION	50	5,500	2,529.50	(2,971)	45.99	6,350
FIRE ADMINISTRATION	55,351	646,206	269,464.41	(376,742)	41.70	256,403
FIREFIGHTERS	157,580	1,888,824	776,744.59	(1,112,079)	41.12	752,086
AMBULANCE	33,595	438,592	187,849.38	(250,743)	42.83	207,380
INSPECTION	15,357	126,000	90,579.18	(35,421)	71.89	72,350
HIGHWAY ADMINISTRATION	13,892	187,257	73,547.69	(113,709)	39.28	71,293
PUBLIC WORKS SHOP	61,063	680,223	329,524.36	(350,699)	48.44	301,153
STREET MAINTENANCE	15,233	250,297	81,025.40	(169,272)	32.37	77,819
TRAFFIC CONTROL	5,682	65,646	36,207.68	(29,438)	55.16	40,596
SNOW & ICE	1,563	234,695	102,267.26	(132,428)	43.57	72,295
BRIDGE REPAIR/MAINTENANCE	1,438	46,130	13,711.48	(32,419)	29.72	13,851
TRANSIT	0	145,000	36,047.25	(108,953)	24.86	0
WORK DONE FOR OTHER DEPTS	24,810	159,679	68,131.34	(91,548)	42.67	75,332
SENIOR CENTER	17,511	205,077	86,283.67	(118,793)	42.07	81,620
CEMETERIES	25,611	220,822	80,862.36	(139,960)	36.62	81,258
COMMUNITY CENTER	36,933	482,420	177,548.94	(304,871)	36.80	173,666
PARKS	38,233	397,104	120,269.77	(276,834)	30.29	106,756
RECREATION	29,304	340,199	141,631.52	(198,567)	41.63	123,592
SPECIAL EVENTS	4,176	43,115	12,859.26	(30,256)	29.83	11,563
RECREATION FIELDS	9,574	121,966	43,687.01	(78,279)	35.82	42,322
TRAILS/MEDIAN MAINTENANCE	2,328	38,462	3,373.13	(35,089)	8.77	6,456
OTHER FINANCING USES	46,423	517,079	254,312.71	(262,766)	49.18	283,214

CITY OF TWO RIVERS
 FUND SUMMARY
 FOR THE 5 MONTHS ENDING MAY 31, 2025

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GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
TOTAL FUND EXPENDITURES	1,031,563	12,510,657	5,170,553.54	(7,340,103)	41.33	5,055,425
REVENUE OVER (UNDER) EXPENSES	(653,078)	0	(966,154.56)	(966,155)	.00	(744,042)

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

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GENERAL FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>TAXES</u>						
100-41110 GENERAL PROPERTY TAX	0	2,288,033	2,288,033	0	100.00	2,250,000
100-41310 LOCAL UTILITY TAX EQUIV	70,472	800,000	352,360	(447,640)	44.05	343,665
100-41320 OTHER TAX EXEMPT ENTITIES	0	20	15	(5)	77.20	17
100-41800 INTEREST DELINQ. TAXES	1,637	12,500	6,374	(6,126)	50.99	5,823
100-41900 TIF/TID CLOSE REFUND	0	0	0	0	.00	0
TOTAL TAXES	72,109	3,100,553	2,646,782	(453,771)	85.36	2,599,504
<u>SPECIAL ASSESSMENTS</u>						
100-42300 STREET PAVING & CONSTRUCT	0	275,000	82,124	(192,876)	29.86	109,563
100-42401 OTHER SPECIAL ASSESSMENTS	0	5,000	2,367	(2,634)	47.33	4,504
TOTAL SPECIAL ASSESSMENTS	0	280,000	84,490	(195,510)	30.18	114,067
<u>INTERGOVERNMENTAL REVENUE</u>						
100-43310 SHARED ELECTION EXPENSE	0	0	0	0	.00	0
100-43410 STATE SHARED TAXES	0	4,743,623	0	(4,743,623)	.00	0
100-43411 EXPENDITURE RESTRAINT	0	161,197	0	(161,197)	.00	0
100-43412 EXEMPT COMPUTER STATE AID	0	20,753	0	(20,753)	.00	0
100-43413 PERSONAL PROPERTY AID	55,300	55,300	55,300	0	100.00	19,863
100-43415 VIDEO SERVICE PROVIDER AID	0	26,680	0	(26,680)	.00	0
100-43420 STATE FIRE INS TAX	0	36,000	0	(36,000)	.00	0
100-43520 STATE AID/POLICE TRAINING	1,265	30,000	13,610	(16,390)	45.37	17,485
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	235,423	(235,834)	49.96	231,332
100-43711 CONNECTING STREETS	0	129,894	64,947	(64,947)	50.00	64,852
TOTAL INTERGOVERNMENTAL REVE	56,565	5,706,104	373,574	(5,332,530)	6.55	338,870

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

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GENERAL FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>LICENSES & PERMITS</u>						
100-44110 LIQUOR LICENSE	7,955	19,000	15,085 (	3,915)	79.39	13,766
100-44120 BAR OPERATOR LICENSE	1,680	6,000	2,830 (	3,170)	47.17	3,145
100-44125 CIGARETTE LICENSE	0	200	100 (	100)	50.00	100
100-44130 BUSINESS OR OCCUPATION	255	2,500	775 (	1,725)	31.00	600
100-44140 CABLE TV FRANCHISE	21,285	100,000	21,285 (	78,715)	21.28	23,830
100-44200 BICYCLE LIC/GOLF CART PERMIT	250	1,300	700 (	600)	53.85	600
100-44210 DOG LICENSE	0	8,000	2,556 (	5,444)	31.95	3,327
100-44300 BUILDING PERMITS	9,667	105,000	32,930 (	72,071)	31.36	24,006
100-44310 ELECTRICAL PERMITS	2,820	18,000	9,421 (	8,579)	52.34	7,950
100-44320 PLUMBING PERMITS	970	25,000	7,045 (	17,955)	28.18	9,649
100-44330 SIGN PERMIT	50	1,700	750 (	950)	44.12	650
100-44340 CONDITIONAL USE PERMIT	350	4,500	2,150 (	2,350)	47.78	2,450
100-44800 SHORT TERM RENTAL PERMIT FEE	150	6,000	2,100 (	3,900)	35.00	4,650
100-44900 OTHER PERMITS	1,325	15,000	6,563 (	8,438)	43.75	9,097
TOTAL LICENSES & PERMITS	46,756	312,200	104,289 (	207,911)	33.40	103,821
<u>FINES & FORFEITURES</u>						
100-45110 MUN. COURT FINES/COSTS	2,691	40,000	13,030 (	26,970)	32.58	14,967
100-45115 POLICE DEPT TRIP PAYMENTS	3,904	30,000	14,955 (	15,045)	49.85	14,549
100-45130 PARKING VIOLATIONS	415	12,000	8,844 (	3,156)	73.70	10,133
100-45131 UNPAID TRAFFIC JUDGEMENTS	12	0	(12) (	12)	.00 (	117)
100-45220 ANIMAL TRANSPORTS	0	800	0 (	800)	.00	550
TOTAL FINES & FORFEITURES	7,022	82,800	36,817 (	45,983)	44.46	40,082
<u>CHARGES FOR SERVICE</u>						
100-46110 GENERAL GOVERNMENT FEES	4,571	25,000	9,334 (	15,666)	37.34	11,782
100-46111 PUBLICATIONS FEES	0	0	0	0	.00	0
100-46210 LAW ENFORCEMENT FEES	366	3,000	943 (	2,057)	31.44	1,563
100-46220 FIRE DEPARTMENT FEES	2,474	12,000	7,975 (	4,025)	66.45	478
100-46225 FIRE DEPT TRIP PAYMENTS	3,978	70,000	16,745 (	53,255)	23.92	39,483
100-46230 AMBULANCE FEES	70,788	840,000	393,888 (	446,112)	46.89	306,026
100-46240 POLICE LIAISON FEES	0	170,000	0 (	170,000)	.00	75,395
100-46310 PUBLIC WORKS FEES	1,366	275,000	5,811 (	269,189)	2.11	4,957
100-46540 CEMETERY PLOTS	3,900	110,000	27,440 (	82,560)	24.95	28,455
100-46720 RECREATION FEES	6,547	90,000	48,214 (	41,786)	53.57	41,041
100-46743 COMMUNITY CENTER	2,531	40,000	20,071 (	19,929)	50.18	21,139
100-46745 SENIOR CENTER	1,150	15,000	5,821 (	9,179)	38.81	4,635
100-46840 MISC COMMUNITY GARDEN REVENU	10	0	4,323	4,323	.00	0
TOTAL CHARGES FOR SERVICE	97,679	1,650,000	540,565 (1,109,435)	32.76	534,953

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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	34,120	525,000	94,238	(430,762)	17.95	137,417
100-47440	RECREATION CHARGES	0	32,000	0	(32,000)	.00	0
100-47450	ECONOMIC DEVELOPMENT CHRG	0	30,000	0	(30,000)	.00	0
	TOTAL INTERDEPARTMENTAL REVEN	34,120	587,000	94,238	(492,762)	16.05	137,417
<u>MISCELLANEOUS REVENUE</u>							
100-48100	INTEREST ON INVESTMENTS	7,050	200,000	52,134	(147,866)	26.07	102,025
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	274	40,000	34,043	(5,957)	85.11	29,559
100-48200	RENT-CITY PROPERTY	50,595	70,000	55,849	(14,151)	79.78	56,263
100-48300	SALE OF PROP & EQUIP	3,000	25,000	13,515	(11,485)	54.06	82,355
100-48400	REFUND FOR PRIOR YEARS	0	35,000	0	(35,000)	.00	0
100-48440	INSURANCE CLAIMS	0	0	0	0	.00	0
100-48500	DONATIONS	0	0	0	0	.00	15,443
100-48900	OTHER REVENUES	769	20,000	1,940	(18,060)	9.70	14,634
	TOTAL MISCELLANEOUS REVENUE	61,688	414,000	157,480	(256,520)	38.04	300,280
<u>OTHER FINANCING SOURCES</u>							
100-49223	TRANS FROM OTHER FUNDS	2,545	378,000	166,164	(211,836)	43.96	142,388
	TOTAL OTHER FINANCING SOURCES	2,545	378,000	166,164	(211,836)	43.96	142,388
	TOTAL FUND REVENUE	378,485	12,510,657	4,204,399	(8,306,258)	33.61	4,311,383

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
GEN GOVT ADMINISTRATION						
CITY COUNCIL						
PERSONNEL SERVICES	1,130	5,652	13,940	(8,288)	40.54	5,149
CONTRACTUAL SERVICES	295	1,996	8,800	(6,804)	22.68	1,916
OPERATING SUPPLIES & EXPENSE	13	3,779	5,100	(1,321)	74.10	55
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(604)	(4,799)	(11,693)	6,894	(41.04)	(2,961)
TOTAL CITY COUNCIL	834	6,628	16,147	(9,519)	41.04	4,160
JUDICIAL						
PERSONNEL SERVICES	4,593	22,404	58,476	(36,072)	38.31	21,163
CONTRACTUAL SERVICES	0	0	1,450	(1,450)	.00	0
OPERATING SUPPLIES & EXPENSE	0	953	2,550	(1,597)	37.39	1,532
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	0
TOTAL JUDICIAL	4,593	25,758	64,876	(39,118)	39.70	22,695
LEGAL DEPARTMENT						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	8,724	40,469	109,450	(68,981)	36.98	37,151
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(3,664)	(16,997)	(45,969)	28,972	(36.98)	(15,603)
TOTAL LEGAL DEPARTMENT	5,060	23,472	63,481	(40,009)	36.98	21,547
CITY MANAGER						
PERSONNEL SERVICES	20,976	101,457	268,825	(167,368)	37.74	107,335
CONTRACTUAL SERVICES	2,024	20,717	98,900	(78,183)	20.95	18,183
OPERATING SUPPLIES & EXPENSE	881	4,336	22,650	(18,314)	19.15	9,055
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(10,747)	(56,868)	(175,669)	118,801	(32.37)	(60,558)
TOTAL CITY MANAGER	13,135	69,642	214,706	(145,064)	32.44	74,015

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CITY CLERK						
PERSONNEL SERVICES	10,035	46,215	113,100	(66,885)	40.86	44,113
CONTRACTUAL SERVICES	(577)	883	7,200	(6,317)	12.26	756
OPERATING SUPPLIES & EXPENSE	793	1,559	6,950	(5,391)	22.43	2,195
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(2,768)	(13,124)	(34,358)	21,234	(38.20)	(12,707)
TOTAL CITY CLERK	7,483	35,533	92,892	(57,359)	38.25	34,356
ELECTIONS						
PERSONNEL SERVICES	1,004	8,226	13,875	(5,649)	59.29	4,400
CONTRACTUAL SERVICES	110	525	5,300	(4,775)	9.91	0
OPERATING SUPPLIES & EXPENSE	65	1,226	6,100	(4,874)	20.10	1,742
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL ELECTIONS	1,179	9,978	25,275	(15,297)	39.48	6,142
INFORMATION SYSTEMS						
PERSONNEL SERVICES	18,563	93,080	227,375	(134,295)	40.94	89,535
CONTRACTUAL SERVICES	9,592	36,565	83,800	(47,235)	43.63	60,370
OPERATING SUPPLIES & EXPENSE	0	484	3,150	(2,666)	15.37	1,065
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(16,612)	(76,776)	(185,452)	108,676	(41.40)	(89,073)
TOTAL INFORMATION SYSTEMS	11,544	53,353	128,873	(75,520)	41.40	61,898
TOTAL GEN GOVT ADMIN	43,829	224,363	606,250	(381,887)	37.01	224,813

CITY OF TWO RIVERS

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
* * * * * SUMMARY OF GENERAL GOVERNMENT ADMINISTRATION EXPENSES * * * * *						
PERSONNEL SERVICES	56,303	277,033	695,591	(418,558)	39.83	271,694
CONTRACTUAL SERVICES	20,170	101,156	314,900	(213,744)	32.12	118,376
OPERATING SUPPLIES & EXPENSE	1,751	12,338	46,500	(34,162)	26.53	15,644
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	(34,395)	(168,565)	(453,141)	284,576	(37.20)	
TOTAL GEN GOVT ADMINISTRATION	43,829	224,363	606,250	(381,887)	37.01	224,813

CITY OF TWO RIVERS

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
FINANCE ADMINISTRATION						
FINANCE						
PERSONNEL SERVICES	25,030	122,971	335,425	(212,454)	36.66	137,786
CONTRACTUAL SERVICES	51	57,883	79,950	(22,067)	72.40	26,514
OPERATING SUPPLIES & EXPENSE	454	1,442	10,000	(8,558)	14.42	4,631
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(15,883)	(113,388)	(264,583)	151,195	(42.86)	(105,075)
TOTAL FINANCE	9,652	68,908	160,792	(91,884)	42.86	63,856
ASSESSOR						
PERSONNEL SERVICES	4,007	19,985	58,875	(38,890)	33.94	22,827
CONTRACTUAL SERVICES	5,358	23,277	67,600	(44,323)	34.43	26,813
OPERATING SUPPLIES & EXPENSE	56	114	1,950	(1,836)	5.84	790
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL ASSESSOR	9,420	43,376	128,425	(85,049)	33.78	50,430
TOTAL FINANCE ADMINISTRATION	19,073	112,284	289,217	(176,933)	38.82	114,286

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

PERSONNEL SERVICES	29,037	142,956	394,300	(251,344)	36.26	160,613
CONTRACTUAL SERVICES	5,409	81,160	147,550	(66,390)	55.01	53,327
OPERATING SUPPLIES & EXPENSE	510	1,556	11,950	(10,394)	13.02	5,421
CAPITAL OUTLAY	0	0	0	0	.00	
ALLOCATION	(15,883)	(113,388)	(264,583)	151,195	(42.86)	
TOTAL FINANCE ADMINISTRATION	19,073	112,284	289,217	(176,933)	38.82	114,286

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CITY HALL						
CITY HALL (BUILDING MAINTENANCE)						
PERSONNEL SERVICES	8,043	38,308	93,700	(55,392)	40.88	37,628
CONTRACTUAL SERVICES	3,579	17,180	51,325	(34,145)	33.47	17,690
OPERATING SUPPLIES & EXPENSE	3,260	9,709	20,000	(10,291)	48.55	11,143
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(6,250)	(27,383)	(69,311)	41,928	(39.51)	(27,913)
TOTAL CITY HALL	8,631	37,815	95,714	(57,899)	39.51	38,547
OTHER GENERAL GOVERNMENT						
MISC GOVERNMENT						
CONTRACTUAL SERVICES	0	7,715	9,300	(1,585)	82.96	8,192
OPERATING SUPPLIES & EXPENSE	0	936	7,200	(6,264)	13.01	898
FIXED CHARGES	1,499	6,177	10,000	(3,823)	61.77	5,342
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL MISC GOVERNMENT	1,499	14,828	26,500	(11,672)	55.96	14,432
GENERAL INSURANCE						
PERSONNEL SERVICES	0	0	0	0	.00	0
FIXED CHARGES	33,942	166,726	415,264	(248,538)	40.15	154,467
TOTAL GENERAL INSURANCE	33,942	166,726	415,264	(248,538)	40.15	154,467
TOTAL OTHER GEN GOVT	35,442	181,554	441,764	(260,210)	41.10	168,900

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF OTHER GENERAL GOVERNMENT EXPENSES *****						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	7,715	9,300	(1,585)	82.96	8,192
OPERATING SUPPLIES & EXPENSE	0	936	7,200	(6,264)	13.01	898
FIXED CHARGES	35,442	172,903	425,264	(252,362)	40.66	159,809
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL OTHER GEN GOVT	35,442	181,554	441,764	(260,210)	41.10	168,900

***** SUMMARY OF ALL GENERAL GOVERNMENT EXPENSES *****						
PERSONNEL SERVICES	93,383	458,297	1,183,591	(725,294)	38.72	469,935
CONTRACTUAL SERVICES	29,157	207,211	523,075	(315,864)	39.61	197,585
OPERATING SUPPLIES & EXPENSE	5,521	24,540	85,650	(61,110)	28.65	33,105
FIXED CHARGES	35,442	172,903	425,264	(252,362)	40.66	159,809
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	(56,528)	(309,336)	(787,035)	477,699	(39.30)	
TOTAL GENERAL GOVERNMENT	106,974	556,015	1,432,945	(876,930)	38.80	546,545

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FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
POLICE DEPARTMENT						
POLICE ADMINISTRATION						
PERSONNEL SERVICES	127,215	599,635	1,449,885	(850,250)	41.36	600,414
CONTRACTUAL SERVICES	5,473	55,514	83,890	(28,376)	66.17	34,752
OPERATING SUPPLIES & EXPENSE	2,535	7,128	32,100	(24,972)	22.21	51,980
FIXED CHARGES	4,007	20,033	48,615	(28,582)	41.21	16,906
CAPITAL OUTLAY	0	0	0	0	.00	10,738
TOTAL POLICE ADMINISTRATION	139,229	682,310	1,614,490	(932,180)	42.26	714,790
POLICE PATROL						
PERSONNEL SERVICES	176,196	887,916	2,064,507	(1,176,591)	43.01	886,565
CONTRACTUAL SERVICES	6,451	21,451	85,700	(64,249)	25.03	17,610
OPERATING SUPPLIES & EXPENSE	3,978	20,566	44,775	(24,209)	45.93	18,791
TOTAL POLICE PATROL	186,625	929,934	2,194,982	(1,265,048)	42.37	922,966
CROSSING GUARDS						
PERSONNEL SERVICES	3,027	13,615	27,647	(14,032)	49.25	13,709
OPERATING SUPPLIES & EXPENSE	0	222	300	(78)	73.92	58
TOTAL CROSSING GUARDS	3,027	13,837	27,947	(14,110)	49.51	13,767
TOTAL POLICE DEPARTMENT	328,880	1,626,081	3,837,419	(2,211,338)	42.37	1,651,523

CITY OF TWO RIVERS

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF POLICE DEPARTMENT EXPENSES *****						
PERSONNEL SERVICES	306,437	1,501,166	3,542,039	(2,040,873)	42.38	1,500,688
CONTRACTUAL SERVICES	11,924	76,965	169,590	(92,625)	45.38	52,362
OPERATING SUPPLIES & EXPENSE	6,512	27,916	77,175	(49,259)	36.17	70,829
FIXED CHARGES	4,007	20,033	48,615	(28,582)	41.21	16,906
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL POLICE DEPARTMENT	328,880	1,626,081	3,837,419	(2,211,338)	42.37	1,651,523

CITY OF TWO RIVERS

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
POLICE & FIRE COMMISSION						
POLICE & FIRE COMMISSION						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	50	2,530	5,500	(2,971)	45.99	6,350
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
TOTAL POLICE & FIRE COMMISSION	50	2,530	5,500	(2,971)	45.99	6,350
FIRE DEPARTMENT						
FIRE ADMINISTRATION						
PERSONNEL SERVICES	45,656	224,206	556,871	(332,665)	40.26	217,413
CONTRACTUAL SERVICES	8,607	29,751	60,935	(31,184)	48.82	28,018
OPERATING SUPPLIES & EXPENSE	996	15,051	27,200	(12,149)	55.33	10,569
FIXED CHARGES	91	456	1,200	(744)	38.01	403
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL FIRE ADMINISTRATION	55,351	269,464	646,206	(376,742)	41.70	256,403
FIREFIGHTERS						
PERSONNEL SERVICES	155,664	761,411	1,856,824	(1,095,413)	41.01	735,233
CONTRACTUAL SERVICES	755	11,604	22,000	(10,396)	52.75	12,374
OPERATING SUPPLIES & EXPENSE	1,161	3,730	10,000	(6,270)	37.30	4,478
TOTAL FIREFIGHTERS	157,580	776,745	1,888,824	(1,112,079)	41.12	752,086
AMBULANCE SERVICES						
PERSONNEL SERVICES	28,880	166,342	375,992	(209,650)	44.24	187,714
CONTRACTUAL SERVICES	686	5,462	19,000	(13,538)	28.75	4,428
OPERATING SUPPLIES & EXPENSE	4,029	16,045	43,600	(27,555)	36.80	15,238
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL AMBULANCE SERVICES	33,595	187,849	438,592	(250,743)	42.83	207,380
TOTAL FIRE DEPARTMENT	246,526	1,234,058	2,973,622	(1,739,564)	41.50	1,215,870

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF FIRE DEPARTMENT EXPENSES *****						
PERSONNEL SERVICES	230,200	1,151,959	2,789,687	(1,637,728)	41.29	1,140,360
CONTRACTUAL SERVICES	10,048	46,817	101,935	(55,118)	45.93	44,821
OPERATING SUPPLIES & EXPENSE	6,187	34,826	80,800	(45,974)	43.10	30,286
FIXED CHARGES	91	456	1,200	(744)	38.01	403
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL FIRE DEPARTMENT	246,526	1,234,058	2,973,622	(1,739,564)	41.50	1,215,870

INSPECTION SERVICES

BUILDING INSPECTIONS

PERSONNEL SERVICES	14,924	83,788	113,950	(30,162)	73.53	64,656
CONTRACTUAL SERVICES	276	5,579	7,800	(2,221)	71.53	6,342
OPERATING SUPPLIES & EXPENSE	157	1,212	4,250	(3,038)	28.51	1,352
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL INSPECTION SERVICES	15,357	90,579	126,000	(35,421)	71.89	72,350

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

PERSONNEL SERVICES	551,561	2,736,914	6,445,676	(3,708,762)	42.46	2,705,704
CONTRACTUAL SERVICES	22,299	131,891	284,825	(152,934)	46.31	109,875
OPERATING SUPPLIES & EXPENSE	12,855	63,954	162,225	(98,271)	39.42	102,467
FIXED CHARGES	4,098	20,490	49,815	(29,326)	41.13	17,309
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL PUBLIC SAFETY	590,814	2,953,248	6,942,541	(3,989,293)	42.54	2,946,093

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
PUBLIC WORKS						
HIGHWAY ADMINISTRATION						
PERSONNEL SERVICES	13,269	66,002	166,557	(100,555)	39.63	63,654
CONTRACTUAL SERVICES	204	4,513	11,100	(6,587)	40.66	4,213
OPERATING SUPPLIES & EXPENSE	419	3,032	9,600	(6,568)	31.59	3,426
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL HIGHWAY ADMINISTRATION	13,892	73,548	187,257	(113,709)	39.28	71,293
PUBLIC WORKS SHOP						
PERSONNEL SERVICES	48,012	243,185	462,223	(219,038)	52.61	234,785
CONTRACTUAL SERVICES	6,519	56,726	106,600	(49,874)	53.21	33,422
OPERATING SUPPLIES & EXPENSE	6,443	29,163	109,900	(80,737)	26.54	32,376
FIXED CHARGES	90	450	1,500	(1,050)	30.00	570
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL PUBLIC WORKS SHOP	61,063	329,524	680,223	(350,699)	48.44	301,153
STREET MAINTENANCE						
PERSONNEL SERVICES	1,523	11,083	77,297	(66,214)	14.34	7,762
CONTRACTUAL SERVICES	12,536	67,868	165,000	(97,132)	41.13	67,789
OPERATING SUPPLIES & EXPENSE	1,173	2,074	8,000	(5,926)	25.93	2,267
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL STREET MAINTENANCE	15,233	81,025	250,297	(169,272)	32.37	77,819
TRAFFIC CONTROL						
PERSONNEL SERVICES	4,451	27,020	41,646	(14,626)	64.88	21,492
CONTRACTUAL SERVICES	444	2,301	8,500	(6,199)	27.08	2,325
OPERATING SUPPLIES & EXPENSE	33	55	3,000	(2,945)	1.84	471
CAPITAL OUTLAY	754	6,831	12,500	(5,669)	54.65	16,309
TOTAL TRAFFIC CONTROL	5,682	36,208	65,646	(29,438)	55.16	40,596

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
SNOW & ICE REMOVAL						
PERSONNEL SERVICES	1,563	50,067	171,945	(121,878)	29.12	44,189
CONTRACTUAL SERVICES	0	870	2,750	(1,880)	31.65	3,155
OPERATING SUPPLIES & EXPENSE	0	51,330	60,000	(8,670)	85.55	24,951
TOTAL SNOW & ICE REMOVAL	1,563	102,267	234,695	(132,428)	43.57	72,295
BRIDGE REPAIR & MAINTENANCE						
PERSONNEL SERVICES	1,171	5,900	35,630	(29,730)	16.56	8,608
CONTRACTUAL SERVICES	267	7,812	8,500	(688)	91.90	3,904
OPERATING SUPPLIES & EXPENSE	0	0	2,000	(2,000)	.00	1,339
CAPITAL OUTLAY						
TOTAL BRIDGE REPAIR & MAINTENANCE	1,438	13,711	46,130	(32,419)	29.72	13,851
STORM SEWER						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL STORM SEWER	0	0	0	0	.00	0
PUBLIC TRANSPORTATION						
CONTRACTUAL SERVICES	0	36,047	145,000	(108,953)	24.86	0
TOTAL PUBLIC TRANSPORTATION	0	36,047	145,000	(108,953)	24.86	0

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
WORK FOR OTHER DEPARTMENTS						
PERSONNEL SERVICES	24,810	68,131	159,679	(91,548)	42.67	75,332
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL WORK FOR OTHER DEPTS	24,810	68,131	159,679	(91,548)	42.67	75,332
TOTAL PUBLIC WORKS	123,681	740,462	1,768,927	(1,028,465)	41.86	652,340

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

PERSONNEL SERVICES	94,799	471,388	1,114,977	(643,589)	42.28	455,823
CONTRACTUAL SERVICES	19,970	176,138	447,450	(271,312)	39.36	114,809
OPERATING SUPPLIES & EXPENSE	8,068	85,655	192,500	(106,845)	44.50	64,830
FIXED CHARGES	90	450	1,500	(1,050)	30.00	570
CAPITAL OUTLAY	754	6,831	12,500	(5,669)	54.65	
TOTAL PUBLIC WORKS	123,681	740,462	1,768,927	(1,028,465)	41.86	652,340

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 100 - GENERAL FUND - HEALTH & HUMAN SERVICES

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
HEALTH & HUMAN SERVICES						
SENIOR CENTER						
PERSONNEL SERVICES	16,240	77,262	177,267	(100,005)	43.59	69,985
CONTRACTUAL SERVICES	785	6,979	15,890	(8,911)	43.92	8,027
OPERATING SUPPLIES & EXPENSE	486	2,042	11,920	(9,878)	17.13	3,608
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL SENIOR CENTER	17,511	86,284	205,077	(118,793)	42.07	81,620
CEMETERIES						
PERSONNEL SERVICES	17,538	55,348	155,507	(100,159)	35.59	54,200
CONTRACTUAL SERVICES	5,610	20,385	45,765	(25,380)	44.54	19,857
OPERATING SUPPLIES & EXPENSE	2,463	5,130	19,550	(14,420)	26.24	7,202
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL CEMETERIES	25,611	80,862	220,822	(139,960)	36.62	81,258
TOTAL HEALTH & HUMAN SERVICES	43,122	167,146	425,899	(258,753)	39.25	162,879

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CULTURE, REC & EDUCATION						
COMMUNITY CENTER						
PERSONNEL SERVICES	30,574	138,068	384,770	(246,702)	35.88	135,298
CONTRACTUAL SERVICES	4,810	28,686	75,750	(47,064)	37.87	32,643
OPERATING SUPPLIES & EXPENSE	1,549	10,795	21,900	(11,105)	49.29	5,726
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL COMMUNITY CENTER	36,933	177,549	482,420	(304,871)	36.80	173,666
PARKS						
PERSONNEL SERVICES	30,229	92,942	258,789	(165,847)	35.91	76,607
CONTRACTUAL SERVICES	4,237	18,952	98,365	(79,413)	19.27	23,057
OPERATING SUPPLIES & EXPENSE	3,767	8,376	39,950	(31,574)	20.97	7,092
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL PARKS	38,233	120,270	397,104	(276,834)	30.29	106,756
RECREATION						
PERSONNEL SERVICES	23,976	112,409	284,144	(171,735)	39.56	99,328
CONTRACTUAL SERVICES	2,259	21,817	32,305	(10,488)	67.53	15,572
OPERATING SUPPLIES & EXPENSE	3,069	7,406	23,750	(16,344)	31.18	8,692
FIXED CHARGES	0	0	0	0	.00	0
TOTAL RECREATION	29,304	141,632	340,199	(198,567)	41.63	123,592
SPECIAL EVENTS						
PERSONNEL SERVICES	4,117	12,411	42,465	(30,054)	29.23	10,837
CONTRACTUAL SERVICES	59	449	440	9	101.94	186
OPERATING SUPPLIES & EXPENSE	0	0	210	(210)	.00	541
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL SPECIAL EVENTS	4,176	12,859	43,115	(30,256)	29.83	11,563

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
RECREATION FIELDS						
PERSONNEL SERVICES	4,662	23,234	60,116	(36,882)	38.65	21,198
CONTRACTUAL SERVICES	2,844	12,578	32,850	(20,272)	38.29	10,334
OPERATING SUPPLIES & EXPENSE	2,068	7,875	29,000	(21,125)	27.15	10,789
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL RECREATION FIELDS	9,574	43,687	121,966	(78,279)	35.82	42,322
TRAILS & MEDIAN MAINTENANCE						
PERSONNEL SERVICES	343	1,206	17,762	(16,556)	6.79	0
CONTRACTUAL SERVICES	1,985	2,167	20,700	(18,533)	10.47	6,456
OPERATING SUPPLIES & EXPENSE						
CAPITAL OUTLAY						
TOTAL TRAIL & MEDIAN MAINTENANCE	2,328	3,373	38,462	(35,089)	8.77	6,456
TOTAL CULTURE, REC, EDUCATION	120,549	499,370	1,423,266	(923,896)	35.09	464,354

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

PERSONNEL SERVICES	93,901	380,269	1,048,046	(667,777)	36.28	343,268
CONTRACTUAL SERVICES	16,194	84,648	260,410	(175,762)	32.51	88,247
OPERATING SUPPLIES & EXPENSE	10,454	34,452	114,810	(80,358)	30.01	32,840
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL CULTURE, REC, EDUCATION	120,549	499,370	1,423,266	(923,896)	35.09	464,354

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 100 - GENERAL FUND - CONSERVATION & DEVELOPMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CONSERVATION & DEV						
PLANNING						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL PLANNING	0	0	0	0	.00	0
ECONOMIC DEVELOPMENT						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL ECONOMIC DEVELOPMENT	0	0	0	0	.00	0

* * * * * SUMMARY OF CONSERVATION & DEVELOPMENT EXPENSES * * * * *

PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL CONSERVATION & DEV	0	0	0	0	.00	0
TOTAL OTHER FINANCING USES	46,423	254,313	517,079	(262,766)	49.18	283,214

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 100 - GENERAL FUND - SUMMARY TOTALS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF GENERAL FUND EXPENSES *****						
PERSONNEL SERVICES	867,422	4,179,478	10,125,064	(5,945,586)	41.28	4,098,915
CONTRACTUAL SERVICES	94,015	627,252	1,577,415	(950,163)	39.76	538,399
OPERATING SUPPLIES & EXPENSE	39,848	215,773	586,655	(370,882)	36.78	244,052
FIXED CHARGES	86,052	448,155	993,658	(545,503)	45.10	460,902
CAPITAL OUTLAY	754	9,231	14,900	(5,669)	61.95	27,047
ALLOCATIONS	(56,528)	(309,336)	(787,035)	477,699	(39.30)	(313,889)
GRAND TOTAL	1,031,563	5,170,554	12,510,657	(7,340,103)	41.33	5,055,425



**TWO
RIVERS**
WISCONSIN

June 2025

General Fund
Summary
Financial Report

A detailed report can be provided upon request.

CITY OF TWO RIVERS
FUND SUMMARY
FOR THE 6 MONTHS ENDING JUNE 30, 2025

Section 10, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
<u>REVENUE</u>						
TAXES	75,138	3,100,553	2,721,919.54	(378,633)	87.79	2,669,237
SPECIAL ASSESSMENTS	0	280,000	84,490.41	(195,510)	30.18	122,090
INTERGOVERNMENTAL REVENUE	1,868	5,706,104	375,442.05	(5,330,662)	6.58	341,839
LICENSES & PERMITS	20,944	312,200	125,232.32	(186,968)	40.11	120,612
FINES & FORFEITURES	6,418	82,800	43,234.43	(39,566)	52.22	45,171
CHARGES FOR SERVICE	94,635	1,650,000	635,199.86	(1,014,800)	38.50	614,873
INTERDEPARTMENTAL REVENUE	36,727	587,000	130,965.01	(456,035)	22.31	171,700
MISCELLANEOUS REVENUE	4,783	414,000	162,262.97	(251,737)	39.19	320,470
OTHER FINANCING SOURCES	5,168	378,000	171,331.97	(206,668)	45.33	146,773
TOTAL FUND REVENUE	245,680	12,510,657	4,450,078.56	(8,060,578)	35.57	4,552,765
<u>EXPENDITURES</u>						
COUNCIL	1,312	16,147	7,939.33	(8,208)	49.17	5,063
JUDICIAL	4,450	64,876	30,207.73	(34,668)	46.56	27,360
LEGAL COUNSEL	5,235	63,481	28,706.92	(34,774)	45.22	26,070
CITY MANAGER	20,106	214,706	89,748.31	(124,958)	41.80	87,489
CLERK	8,204	92,892	43,737.26	(49,155)	47.08	40,966
ELECTION	746	25,275	10,724.05	(14,551)	42.43	8,309
INFORMATION SYSTEMS	15,906	128,873	69,258.38	(59,615)	53.74	70,145
FINANCE DEPARTMENT	17,057	160,792	85,965.20	(74,827)	53.46	85,797
ASSESSING	15,091	128,425	58,466.93	(69,958)	45.53	60,327
CITY HALL	7,268	95,714	45,082.21	(50,632)	47.10	45,172
GENERAL GOVERNMENT	1,228	26,500	16,056.13	(10,444)	60.59	13,303
INSURANCE	32,709	415,264	199,434.82	(215,829)	48.03	183,838
POLICE ADMINISTRATION	133,321	1,614,490	815,630.94	(798,859)	50.52	848,864
POLICE PATROL	189,870	2,194,982	1,119,803.14	(1,075,179)	51.02	1,088,116
POLICE CROSSING GUARDS	669	27,947	14,505.61	(13,441)	51.90	13,210
POLICE & FIRE COMMISSION	0	5,500	2,529.50	(2,971)	45.99	6,350
FIRE ADMINISTRATION	57,802	646,206	327,266.62	(318,939)	50.64	305,678
FIREFIGHTERS	160,875	1,888,824	937,619.40	(951,205)	49.64	901,829
AMBULANCE	31,781	438,592	219,630.15	(218,962)	50.08	244,637
INSPECTION	20,517	126,000	111,096.32	(14,904)	88.17	87,952
HIGHWAY ADMINISTRATION	13,845	187,257	87,393.00	(99,864)	46.67	84,514
PUBLIC WORKS SHOP	81,772	680,223	411,296.21	(268,927)	60.46	360,004
STREET MAINTENANCE	15,153	250,297	96,178.22	(154,119)	38.43	93,588
TRAFFIC CONTROL	6,290	65,646	42,497.65	(23,148)	64.74	46,203
SNOW & ICE	3,192	234,695	105,459.34	(129,236)	44.93	72,833
BRIDGE REPAIR/MAINTENANCE	2,670	46,130	16,381.51	(29,748)	35.51	18,239
TRANSIT	0	145,000	36,047.25	(108,953)	24.86	0
WORK DONE FOR OTHER DEPTS	18,557	159,679	86,688.07	(72,991)	54.29	90,460
SENIOR CENTER	17,296	205,077	103,579.39	(101,498)	50.51	96,346
CEMETERIES	25,665	220,822	106,527.82	(114,294)	48.24	103,364
COMMUNITY CENTER	35,763	482,420	213,312.02	(269,108)	44.22	209,609
PARKS	51,014	397,104	171,283.99	(225,820)	43.13	156,745
RECREATION	36,563	340,199	178,194.33	(162,005)	52.38	160,661
SPECIAL EVENTS	7,928	43,115	20,787.46	(22,328)	48.21	19,180
RECREATION FIELDS	11,581	121,966	55,268.08	(66,698)	45.31	55,115
TRAILS/MEDIAN MAINTENANCE	9,600	38,462	12,973.50	(25,489)	33.73	11,712
OTHER FINANCING USES	41,533	517,079	295,845.56	(221,233)	57.21	320,981

CITY OF TWO RIVERS
 FUND SUMMARY
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GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
TOTAL FUND EXPENDITURES	1,102,569	12,510,657	6,273,122.35	(6,237,535)	50.14	6,050,025
REVENUE OVER (UNDER) EXPENSES	(856,889)	0	(1,823,043.79)	(1,823,044)	.00	(1,497,260)

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

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GENERAL FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>TAXES</u>						
100-41110 GENERAL PROPERTY TAX	0	2,288,033	2,288,033	0	100.00	2,250,000
100-41310 LOCAL UTILITY TAX EQUIV	70,472	800,000	422,832	(377,168)	52.85	412,398
100-41320 OTHER TAX EXEMPT ENTITIES	0	20	15	(5)	77.20	17
100-41800 INTEREST DELINQ. TAXES	4,666	12,500	11,039	(1,461)	88.32	6,822
100-41900 TIF/TID CLOSE REFUND	0	0	0	0	.00	0
TOTAL TAXES	75,138	3,100,553	2,721,920	(378,633)	87.79	2,669,237
<u>SPECIAL ASSESSMENTS</u>						
100-42300 STREET PAVING & CONSTRUCT	0	275,000	82,124	(192,876)	29.86	117,586
100-42401 OTHER SPECIAL ASSESSMENTS	0	5,000	2,367	(2,634)	47.33	4,504
TOTAL SPECIAL ASSESSMENTS	0	280,000	84,490	(195,510)	30.18	122,090
<u>INTERGOVERNMENTAL REVENUE</u>						
100-43310 SHARED ELECTION EXPENSE	0	0	0	0	.00	0
100-43410 STATE SHARED TAXES	0	4,743,623	0	(4,743,623)	.00	0
100-43411 EXPENDITURE RESTRAINT	0	161,197	0	(161,197)	.00	0
100-43412 EXEMPT COMPUTER STATE AID	0	20,753	0	(20,753)	.00	0
100-43413 PERSONAL PROPERTY AID	0	55,300	55,300	0	100.00	19,863
100-43415 VIDEO SERVICE PROVIDER AID	0	26,680	0	(26,680)	.00	0
100-43420 STATE FIRE INS TAX	0	36,000	0	(36,000)	.00	0
100-43520 STATE AID/POLICE TRAINING	1,868	30,000	15,478	(14,522)	51.59	20,453
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	235,423	(235,834)	49.96	231,332
100-43711 CONNECTING STREETS	0	129,894	64,947	(64,947)	50.00	64,852
TOTAL INTERGOVERNMENTAL REVE	1,868	5,706,104	375,442	(5,330,662)	6.58	341,839

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
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GENERAL FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>LICENSES & PERMITS</u>						
100-44110 LIQUOR LICENSE	3,420	19,000	18,505 (	495)	97.39	17,991
100-44120 BAR OPERATOR LICENSE	1,385	6,000	4,215 (	1,785)	70.25	3,995
100-44125 CIGARETTE LICENSE	0	200	100 (	100)	50.00	200
100-44130 BUSINESS OR OCCUPATION	1,300	2,500	2,075 (	425)	83.00	2,040
100-44140 CABLE TV FRANCHISE	0	100,000	21,285 (	78,715)	21.28	23,875
100-44200 BICYCLE LIC/GOLF CART PERMIT	350	1,300	1,050 (	250)	80.77	775
100-44210 DOG LICENSE	0	8,000	2,556 (	5,444)	31.95	3,327
100-44300 BUILDING PERMITS	11,515	105,000	44,445 (	60,556)	42.33	29,892
100-44310 ELECTRICAL PERMITS	1,865	18,000	11,286 (	6,714)	62.70	9,015
100-44320 PLUMBING PERMITS	500	25,000	7,545 (	17,455)	30.18	10,804
100-44330 SIGN PERMIT	0	1,700	750 (	950)	44.12	980
100-44340 CONDITIONAL USE PERMIT	0	4,500	2,150 (	2,350)	47.78	2,450
100-44800 SHORT TERM RENTAL PERMIT FEE	150	6,000	2,250 (	3,750)	37.50	4,650
100-44900 OTHER PERMITS	459	15,000	7,021 (	7,979)	46.81	10,617
TOTAL LICENSES & PERMITS	20,944	312,200	125,232 (	186,968)	40.11	120,612
<u>FINES & FORFEITURES</u>						
100-45110 MUN. COURT FINES/COSTS	2,484	40,000	15,514 (	24,486)	38.78	18,220
100-45115 POLICE DEPT TRIP PAYMENTS	3,551	30,000	18,506 (	11,494)	61.69	16,080
100-45130 PARKING VIOLATIONS	473	12,000	9,317 (	2,683)	77.64	10,338
100-45131 UNPAID TRAFFIC JUDGEMENTS	(90)	0	(102) (	102)	.00 (	117)
100-45220 ANIMAL TRANSPORTS	0	800	0	(800)	.00	650
TOTAL FINES & FORFEITURES	6,418	82,800	43,234 (	39,566)	52.22	45,171
<u>CHARGES FOR SERVICE</u>						
100-46110 GENERAL GOVERNMENT FEES	731	25,000	10,065 (	14,935)	40.26	12,252
100-46111 PUBLICATIONS FEES	0	0	0	0	.00	0
100-46210 LAW ENFORCEMENT FEES	309	3,000	1,252 (	1,748)	41.75	1,663
100-46220 FIRE DEPARTMENT FEES	2,321	12,000	10,295 (	1,705)	85.79	478
100-46225 FIRE DEPT TRIP PAYMENTS	3,135	70,000	19,881 (	50,119)	28.40	47,582
100-46230 AMBULANCE FEES	65,110	840,000	458,998 (	381,002)	54.64	362,919
100-46240 POLICE LIAISON FEES	0	170,000	0	(170,000)	.00	75,395
100-46310 PUBLIC WORKS FEES	0	275,000	5,811 (	269,189)	2.11	7,245
100-46540 CEMETERY PLOTS	16,000	110,000	43,440 (	66,560)	39.49	34,505
100-46720 RECREATION FEES	4,589	90,000	52,803 (	37,197)	58.67	45,240
100-46743 COMMUNITY CENTER	1,465	40,000	21,535 (	18,465)	53.84	22,539
100-46745 SENIOR CENTER	915	15,000	6,736 (	8,264)	44.91	5,055
100-46840 MISC COMMUNITY GARDEN REVENU	60	0	4,383	4,383	.00	0
TOTAL CHARGES FOR SERVICE	94,635	1,650,000	635,200 (1,014,800)	38.50	614,873

CITY OF TWO RIVERS
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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	36,085	525,000	130,323	(394,677)	24.82	171,700
100-47440	RECREATION CHARGES	642	32,000	642	(31,358)	2.01	0
100-47450	ECONOMIC DEVELOPMENT CHRG	0	30,000	0	(30,000)	.00	0
	TOTAL INTERDEPARTMENTAL REVEN	36,727	587,000	130,965	(456,035)	22.31	171,700
<u>MISCELLANEOUS REVENUE</u>							
100-48100	INTEREST ON INVESTMENTS	3,323	200,000	55,456	(144,544)	27.73	120,224
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	44	40,000	34,086	(5,914)	85.22	29,756
100-48200	RENT-CITY PROPERTY	1,301	70,000	57,150	(12,850)	81.64	58,026
100-48300	SALE OF PROP & EQUIP	0	25,000	13,515	(11,485)	54.06	82,355
100-48400	REFUND FOR PRIOR YEARS	0	35,000	0	(35,000)	.00	0
100-48440	INSURANCE CLAIMS	0	0	0	0	.00	0
100-48500	DONATIONS	0	0	0	0	.00	15,443
100-48900	OTHER REVENUES	116	20,000	2,056	(17,944)	10.28	14,665
	TOTAL MISCELLANEOUS REVENUE	4,783	414,000	162,263	(251,737)	39.19	320,470
<u>OTHER FINANCING SOURCES</u>							
100-49223	TRANS FROM OTHER FUNDS	5,168	378,000	171,332	(206,668)	45.33	146,773
	TOTAL OTHER FINANCING SOURCES	5,168	378,000	171,332	(206,668)	45.33	146,773
	TOTAL FUND REVENUE	245,680	12,510,657	4,450,079	(8,060,578)	35.57	4,552,765

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
GEN GOVT ADMINISTRATION						
CITY COUNCIL						
PERSONNEL SERVICES	1,130	6,782	13,940	(7,158)	48.65	6,280
CONTRACTUAL SERVICES	674	2,671	8,800	(6,129)	30.35	2,343
OPERATING SUPPLIES & EXPENSE	457	4,236	5,100	(864)	83.06	55
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(950)	(5,749)	(11,693)	5,944	(49.17)	(3,615)
TOTAL CITY COUNCIL	1,312	7,939	16,147	(8,208)	49.17	5,063
JUDICIAL						
PERSONNEL SERVICES	4,450	26,854	58,476	(31,622)	45.92	25,324
CONTRACTUAL SERVICES	0	0	1,450	(1,450)	.00	0
OPERATING SUPPLIES & EXPENSE	0	953	2,550	(1,597)	37.39	2,036
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	0
TOTAL JUDICIAL	4,450	30,208	64,876	(34,668)	46.56	27,360
LEGAL DEPARTMENT						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	9,025	49,495	109,450	(59,955)	45.22	44,948
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(3,791)	(20,788)	(45,969)	25,181	(45.22)	(18,878)
TOTAL LEGAL DEPARTMENT	5,235	28,707	63,481	(34,774)	45.22	26,070
CITY MANAGER						
PERSONNEL SERVICES	20,232	121,688	268,825	(147,137)	45.27	127,550
CONTRACTUAL SERVICES	15,519	36,236	98,900	(62,664)	36.64	19,427
OPERATING SUPPLIES & EXPENSE	807	5,143	22,650	(17,507)	22.71	12,094
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(16,451)	(73,319)	(175,669)	102,350	(41.74)	(71,582)
TOTAL CITY MANAGER	20,106	89,748	214,706	(124,958)	41.80	87,489

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CITY CLERK						
PERSONNEL SERVICES	9,829	56,044	113,100	(57,056)	49.55	52,710
CONTRACTUAL SERVICES	45	927	7,200	(6,273)	12.88	1,064
OPERATING SUPPLIES & EXPENSE	1,366	2,924	6,950	(4,026)	42.08	2,344
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(3,035)	(16,159)	(34,358)	18,199	(47.03)	(15,152)
TOTAL CITY CLERK	8,204	43,737	92,892	(49,155)	47.08	40,966
ELECTIONS						
PERSONNEL SERVICES	627	8,852	13,875	(5,023)	63.80	5,120
CONTRACTUAL SERVICES	108	634	5,300	(4,666)	11.95	683
OPERATING SUPPLIES & EXPENSE	12	1,238	6,100	(4,862)	20.30	2,506
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL ELECTIONS	746	10,724	25,275	(14,551)	42.43	8,309
INFORMATION SYSTEMS						
PERSONNEL SERVICES	18,045	111,125	227,375	(116,250)	48.87	106,699
CONTRACTUAL SERVICES	20,351	56,916	83,800	(26,884)	67.92	63,032
OPERATING SUPPLIES & EXPENSE	398	882	3,150	(2,268)	28.00	1,354
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(22,889)	(99,665)	(185,452)	85,787	(53.74)	(100,940)
TOTAL INFORMATION SYSTEMS	15,906	69,258	128,873	(59,615)	53.74	70,145
TOTAL GEN GOVT ADMIN	55,959	280,322	606,250	(325,928)	46.24	265,401

CITY OF TWO RIVERS

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
* * * * * SUMMARY OF GENERAL GOVERNMENT ADMINISTRATION EXPENSES * * * * *						
PERSONNEL SERVICES	54,312	331,345	695,591	(364,246)	47.64	323,682
CONTRACTUAL SERVICES	45,723	146,878	314,900	(168,022)	46.64	131,497
OPERATING SUPPLIES & EXPENSE	3,039	15,377	46,500	(31,123)	33.07	20,389
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	(47,114)	(215,679)	(453,141)	237,462	(47.60)	
TOTAL GEN GOVT ADMINISTRATION	55,959	280,322	606,250	(325,928)	46.24	265,401

CITY OF TWO RIVERS

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
FINANCE ADMINISTRATION						
FINANCE						
PERSONNEL SERVICES	26,092	149,063	335,425	(186,362)	44.44	188,752
CONTRACTUAL SERVICES	18,893	76,776	79,950	(3,174)	96.03	33,155
OPERATING SUPPLIES & EXPENSE	140	1,582	10,000	(8,418)	15.82	5,070
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(28,067)	(141,456)	(264,583)	123,127	(53.46)	(141,180)
TOTAL FINANCE	17,057	85,965	160,792	(74,827)	53.46	85,797
ASSESSOR						
PERSONNEL SERVICES	4,384	24,369	58,875	(34,506)	41.39	27,342
CONTRACTUAL SERVICES	10,707	33,985	67,600	(33,615)	50.27	32,172
OPERATING SUPPLIES & EXPENSE	0	114	1,950	(1,836)	5.84	813
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL ASSESSOR	15,091	58,467	128,425	(69,958)	45.53	60,327
TOTAL FINANCE ADMINISTRATION	32,148	144,432	289,217	(144,785)	49.94	146,124

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

PERSONNEL SERVICES	30,476	173,432	394,300	(220,868)	43.98	216,094
CONTRACTUAL SERVICES	29,600	110,760	147,550	(36,790)	75.07	65,327
OPERATING SUPPLIES & EXPENSE	140	1,696	11,950	(10,254)	14.19	5,883
CAPITAL OUTLAY	0	0	0	0	.00	
ALLOCATION	(28,067)	(141,456)	(264,583)	123,127	(53.46)	
TOTAL FINANCE ADMINISTRATION	32,148	144,432	289,217	(144,785)	49.94	146,124

CITY OF TWO RIVERS

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CITY HALL						
CITY HALL (BUILDING MAINTENANCE)						
PERSONNEL SERVICES	7,825	46,133	93,700	(47,567)	49.23	44,943
CONTRACTUAL SERVICES	3,404	20,584	51,325	(30,741)	40.11	19,842
OPERATING SUPPLIES & EXPENSE	1,302	11,011	20,000	(8,989)	55.05	13,097
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	(5,263)	(32,646)	(69,311)	36,665	(47.10)	(32,711)
TOTAL CITY HALL	7,268	45,082	95,714	(50,632)	47.10	45,172
OTHER GENERAL GOVERNMENT						
MISC GOVERNMENT						
CONTRACTUAL SERVICES	0	7,715	9,300	(1,585)	82.96	8,192
OPERATING SUPPLIES & EXPENSE	0	936	7,200	(6,264)	13.01	1,120
FIXED CHARGES	1,228	7,405	10,000	(2,595)	74.05	3,990
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL MISC GOVERNMENT	1,228	16,056	26,500	(10,444)	60.59	13,303
GENERAL INSURANCE						
PERSONNEL SERVICES	0	0	0	0	.00	0
FIXED CHARGES	32,709	199,435	415,264	(215,829)	48.03	183,838
TOTAL GENERAL INSURANCE	32,709	199,435	415,264	(215,829)	48.03	183,838
TOTAL OTHER GEN GOVT	33,937	215,491	441,764	(226,273)	48.78	197,141

CITY OF TWO RIVERS

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF OTHER GENERAL GOVERNMENT EXPENSES *****						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	7,715	9,300	(1,585)	82.96	8,192
OPERATING SUPPLIES & EXPENSE	0	936	7,200	(6,264)	13.01	1,120
FIXED CHARGES	33,937	206,840	425,264	(218,424)	48.64	187,828
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL OTHER GEN GOVT	33,937	215,491	441,764	(226,273)	48.78	197,141

***** SUMMARY OF ALL GENERAL GOVERNMENT EXPENSES *****						
PERSONNEL SERVICES	92,613	550,910	1,183,591	(632,681)	46.55	584,719
CONTRACTUAL SERVICES	78,727	285,938	523,075	(237,137)	54.66	224,859
OPERATING SUPPLIES & EXPENSE	4,480	29,021	85,650	(56,629)	33.88	40,490
FIXED CHARGES	33,937	206,840	425,264	(218,424)	48.64	187,828
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	(80,444)	(389,780)	(787,035)	397,255	(49.53)	
TOTAL GENERAL GOVERNMENT	129,312	685,327	1,432,945	(747,618)	47.83	653,838

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EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
POLICE DEPARTMENT						
POLICE ADMINISTRATION						
PERSONNEL SERVICES	121,086	720,721	1,449,885	(729,164)	49.71	718,981
CONTRACTUAL SERVICES	7,012	62,526	83,890	(21,364)	74.53	39,727
OPERATING SUPPLIES & EXPENSE	1,215	8,344	32,100	(23,756)	25.99	59,559
FIXED CHARGES	4,007	24,040	48,615	(24,575)	49.45	19,858
CAPITAL OUTLAY	0	0	0	0	.00	10,738
TOTAL POLICE ADMINISTRATION	133,321	815,631	1,614,490	(798,859)	50.52	848,864
POLICE PATROL						
PERSONNEL SERVICES	182,134	1,070,050	2,064,507	(994,457)	51.83	1,044,293
CONTRACTUAL SERVICES	4,244	25,696	85,700	(60,004)	29.98	20,076
OPERATING SUPPLIES & EXPENSE	3,491	24,057	44,775	(20,718)	53.73	23,746
TOTAL POLICE PATROL	189,870	1,119,803	2,194,982	(1,075,179)	51.02	1,088,116
CROSSING GUARDS						
PERSONNEL SERVICES	669	14,284	27,647	(13,363)	51.67	13,152
OPERATING SUPPLIES & EXPENSE	0	222	300	(78)	73.92	58
TOTAL CROSSING GUARDS	669	14,506	27,947	(13,441)	51.90	13,210
TOTAL POLICE DEPARTMENT	323,859	1,949,940	3,837,419	(1,887,479)	50.81	1,950,189

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF POLICE DEPARTMENT EXPENSES *****						
PERSONNEL SERVICES	303,889	1,805,055	3,542,039	(1,736,984)	50.96	1,776,426
CONTRACTUAL SERVICES	11,257	88,222	169,590	(81,368)	52.02	59,804
OPERATING SUPPLIES & EXPENSE	4,706	32,622	77,175	(44,553)	42.27	83,363
FIXED CHARGES	4,007	24,040	48,615	(24,575)	49.45	19,858
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL POLICE DEPARTMENT	323,859	1,949,940	3,837,419	(1,887,479)	50.81	1,950,189

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
POLICE & FIRE COMMISSION						
POLICE & FIRE COMMISSION						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	2,530	5,500	(2,971)	45.99	6,350
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
TOTAL POLICE & FIRE COMMISSION	0	2,530	5,500	(2,971)	45.99	6,350
FIRE DEPARTMENT						
FIRE ADMINISTRATION						
PERSONNEL SERVICES	44,149	268,355	556,871	(288,516)	48.19	262,446
CONTRACTUAL SERVICES	11,872	41,624	60,935	(19,311)	68.31	30,208
OPERATING SUPPLIES & EXPENSE	1,690	16,741	27,200	(10,459)	61.55	12,540
FIXED CHARGES	91	547	1,200	(653)	45.61	484
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL FIRE ADMINISTRATION	57,802	327,267	646,206	(318,939)	50.64	305,678
FIREFIGHTERS						
PERSONNEL SERVICES	156,727	918,137	1,856,824	(938,687)	49.45	883,286
CONTRACTUAL SERVICES	3,757	15,361	22,000	(6,639)	69.82	13,058
OPERATING SUPPLIES & EXPENSE	391	4,121	10,000	(5,879)	41.21	5,486
TOTAL FIREFIGHTERS	160,875	937,619	1,888,824	(951,205)	49.64	901,829
AMBULANCE SERVICES						
PERSONNEL SERVICES	29,704	196,046	375,992	(179,946)	52.14	221,813
CONTRACTUAL SERVICES	763	6,225	19,000	(12,775)	32.76	4,466
OPERATING SUPPLIES & EXPENSE	1,314	17,359	43,600	(26,241)	39.81	18,359
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL AMBULANCE SERVICES	31,781	219,630	438,592	(218,962)	50.08	244,637
TOTAL FIRE DEPARTMENT	250,458	1,484,516	2,973,622	(1,489,106)	49.92	1,452,144

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF FIRE DEPARTMENT EXPENSES *****						
PERSONNEL SERVICES	230,579	1,382,538	2,789,687	(1,407,149)	49.56	1,367,544
CONTRACTUAL SERVICES	16,393	63,210	101,935	(38,725)	62.01	47,732
OPERATING SUPPLIES & EXPENSE	3,395	38,221	80,800	(42,580)	47.30	36,384
FIXED CHARGES	91	547	1,200	(653)	45.61	484
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL FIRE DEPARTMENT	250,458	1,484,516	2,973,622	(1,489,106)	49.92	1,452,144

INSPECTION SERVICES

BUILDING INSPECTIONS

PERSONNEL SERVICES	17,214	101,002	113,950	(12,948)	88.64	79,384
CONTRACTUAL SERVICES	3,233	8,812	7,800	1,012	112.98	7,091
OPERATING SUPPLIES & EXPENSE	70	1,282	4,250	(2,968)	30.17	1,477
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL INSPECTION SERVICES	20,517	111,096	126,000	(14,904)	88.17	87,952

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

PERSONNEL SERVICES	551,682	3,288,596	6,445,676	(3,157,080)	51.02	3,223,354
CONTRACTUAL SERVICES	30,883	162,774	284,825	(122,051)	57.15	120,977
OPERATING SUPPLIES & EXPENSE	8,171	72,125	162,225	(90,100)	44.46	121,224
FIXED CHARGES	4,098	24,587	49,815	(25,228)	49.36	20,342
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL PUBLIC SAFETY	594,834	3,548,082	6,942,541	(3,394,459)	51.11	3,496,635

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
PUBLIC WORKS						
HIGHWAY ADMINISTRATION						
PERSONNEL SERVICES	12,801	78,802	166,557	(87,755)	47.31	75,934
CONTRACTUAL SERVICES	382	4,895	11,100	(6,205)	44.10	4,360
OPERATING SUPPLIES & EXPENSE	663	3,695	9,600	(5,905)	38.49	4,220
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL HIGHWAY ADMINISTRATION	13,845	87,393	187,257	(99,864)	46.67	84,514
PUBLIC WORKS SHOP						
PERSONNEL SERVICES	52,118	295,303	462,223	(166,920)	63.89	285,926
CONTRACTUAL SERVICES	10,836	67,563	106,600	(39,037)	63.38	37,808
OPERATING SUPPLIES & EXPENSE	18,727	47,891	109,900	(62,009)	43.58	35,701
FIXED CHARGES	90	540	1,500	(960)	36.00	570
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL PUBLIC WORKS SHOP	81,772	411,296	680,223	(268,927)	60.46	360,004
STREET MAINTENANCE						
PERSONNEL SERVICES	2,514	13,598	77,297	(63,699)	17.59	11,226
CONTRACTUAL SERVICES	12,311	80,179	165,000	(84,821)	48.59	80,017
OPERATING SUPPLIES & EXPENSE	327	2,402	8,000	(5,599)	30.02	2,345
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL STREET MAINTENANCE	15,153	96,178	250,297	(154,119)	38.43	93,588
TRAFFIC CONTROL						
PERSONNEL SERVICES	5,588	32,607	41,646	(9,039)	78.30	26,218
CONTRACTUAL SERVICES	385	2,686	8,500	(5,814)	31.60	2,710
OPERATING SUPPLIES & EXPENSE	0	55	3,000	(2,945)	1.84	471
CAPITAL OUTLAY	318	7,149	12,500	(5,351)	57.19	16,805
TOTAL TRAFFIC CONTROL	6,290	42,498	65,646	(23,148)	64.74	46,203

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
SNOW & ICE REMOVAL						
PERSONNEL SERVICES	1,416	51,483	171,945	(120,462)	29.94	44,727
CONTRACTUAL SERVICES	50	920	2,750	(1,830)	33.47	3,155
OPERATING SUPPLIES & EXPENSE	1,726	53,056	60,000	(6,944)	88.43	24,951
TOTAL SNOW & ICE REMOVAL	3,192	105,459	234,695	(129,236)	44.93	72,833
BRIDGE REPAIR & MAINTENANCE						
PERSONNEL SERVICES	2,296	8,196	35,630	(27,434)	23.00	12,632
CONTRACTUAL SERVICES	321	8,132	8,500	(368)	95.67	4,269
OPERATING SUPPLIES & EXPENSE	53	53	2,000	(1,947)	2.66	1,339
CAPITAL OUTLAY						
TOTAL BRIDGE REPAIR & MAINTENANCE	2,670	16,382	46,130	(29,748)	35.51	18,239
STORM SEWER						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL STORM SEWER	0	0	0	0	.00	0
PUBLIC TRANSPORTATION						
CONTRACTUAL SERVICES	0	36,047	145,000	(108,953)	24.86	0
TOTAL PUBLIC TRANSPORTATION	0	36,047	145,000	(108,953)	24.86	0

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<hr/>						
WORK FOR OTHER DEPARTMENTS						
PERSONNEL SERVICES	18,557	86,688	159,679	(72,991)	54.29	90,460
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
	<hr/>					
TOTAL WORK FOR OTHER DEPTS	18,557	86,688	159,679	(72,991)	54.29	90,460
	<hr/>					
TOTAL PUBLIC WORKS	141,479	881,941	1,768,927	(886,986)	49.86	765,840
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* * * * * SUMMARY OF PUBLIC WORKS EXPENSES * * * * *

PERSONNEL SERVICES	95,289	566,677	1,114,977	(548,300)	50.82	547,122
CONTRACTUAL SERVICES	24,285	200,423	447,450	(247,027)	44.79	132,318
OPERATING SUPPLIES & EXPENSE	21,497	107,152	192,500	(85,348)	55.66	69,025
FIXED CHARGES	90	540	1,500	(960)	36.00	570
CAPITAL OUTLAY	318	7,149	12,500	(5,351)	57.19	
	<hr/>					
TOTAL PUBLIC WORKS	141,479	881,941	1,768,927	(886,986)	49.86	765,840
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CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - HEALTH & HUMAN SERVICES

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
HEALTH & HUMAN SERVICES						
SENIOR CENTER						
PERSONNEL SERVICES	15,549	92,812	177,267	(84,455)	52.36	83,927
CONTRACTUAL SERVICES	453	7,432	15,890	(8,458)	46.77	8,303
OPERATING SUPPLIES & EXPENSE	1,293	3,336	11,920	(8,584)	27.98	4,116
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL SENIOR CENTER	17,296	103,579	205,077	(101,498)	50.51	96,346
CEMETERIES						
PERSONNEL SERVICES	16,357	71,705	155,507	(83,802)	46.11	69,542
CONTRACTUAL SERVICES	5,891	26,276	45,765	(19,489)	57.41	25,604
OPERATING SUPPLIES & EXPENSE	3,418	8,548	19,550	(11,002)	43.72	8,218
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL CEMETERIES	25,665	106,528	220,822	(114,294)	48.24	103,364
TOTAL HEALTH & HUMAN SERVICES	42,961	210,107	425,899	(215,792)	49.33	199,709

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CULTURE, REC & EDUCATION						
COMMUNITY CENTER						
PERSONNEL SERVICES	30,113	168,181	384,770	(216,590)	43.71	167,215
CONTRACTUAL SERVICES	3,418	32,104	75,750	(43,646)	42.38	35,545
OPERATING SUPPLIES & EXPENSE	2,232	13,027	21,900	(8,873)	59.49	6,848
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL COMMUNITY CENTER	35,763	213,312	482,420	(269,108)	44.22	209,609
PARKS						
PERSONNEL SERVICES	35,810	128,752	258,789	(130,037)	49.75	109,059
CONTRACTUAL SERVICES	8,737	27,689	98,365	(70,676)	28.15	31,554
OPERATING SUPPLIES & EXPENSE	6,467	14,843	39,950	(25,107)	37.15	16,132
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL PARKS	51,014	171,284	397,104	(225,820)	43.13	156,745
RECREATION						
PERSONNEL SERVICES	30,471	142,880	284,144	(141,264)	50.28	133,052
CONTRACTUAL SERVICES	1,326	23,143	32,305	(9,162)	71.64	16,347
OPERATING SUPPLIES & EXPENSE	4,766	12,172	23,750	(11,578)	51.25	11,262
FIXED CHARGES	0	0	0	0	.00	0
TOTAL RECREATION	36,563	178,194	340,199	(162,005)	52.38	160,661
SPECIAL EVENTS						
PERSONNEL SERVICES	7,896	20,306	42,465	(22,159)	47.82	18,960
CONTRACTUAL SERVICES	32	481	440	41	109.32	219
OPERATING SUPPLIES & EXPENSE	0	0	210	(210)	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL SPECIAL EVENTS	7,928	20,787	43,115	(22,328)	48.21	19,180

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - CULTURE, RECREATION & EDUCATION

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
RECREATION FIELDS						
PERSONNEL SERVICES	4,630	27,864	60,116	(32,252)	46.35	26,203
CONTRACTUAL SERVICES	2,292	14,870	32,850	(17,980)	45.27	14,077
OPERATING SUPPLIES & EXPENSE	4,659	12,534	29,000	(16,466)	43.22	14,834
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL RECREATION FIELDS	11,581	55,268	121,966	(66,698)	45.31	55,115
TRAILS & MEDIAN MAINTENANCE						
PERSONNEL SERVICES	908	2,114	17,762	(15,648)	11.90	0
CONTRACTUAL SERVICES	8,692	10,859	20,700	(9,841)	52.46	11,712
OPERATING SUPPLIES & EXPENSE						
CAPITAL OUTLAY						
TOTAL TRAIL & MEDIAN MAINTENANCE	9,600	12,974	38,462	(25,489)	33.73	11,712
TOTAL CULTURE, REC, EDUCATION	152,450	651,819	1,423,266	(771,447)	45.80	613,021

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

PERSONNEL SERVICES	109,827	490,097	1,048,046	(557,949)	46.76	454,489
CONTRACTUAL SERVICES	24,498	109,146	260,410	(151,264)	41.91	109,455
OPERATING SUPPLIES & EXPENSE	18,124	52,576	114,810	(62,234)	45.79	49,077
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	
TOTAL CULTURE, REC, EDUCATION	152,450	651,819	1,423,266	(771,447)	45.80	613,021

CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - CONSERVATION & DEVELOPMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CONSERVATION & DEV						
PLANNING						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL PLANNING	0	0	0	0	.00	0
ECONOMIC DEVELOPMENT						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL ECONOMIC DEVELOPMENT	0	0	0	0	.00	0

* * * * * SUMMARY OF CONSERVATION & DEVELOPMENT EXPENSES * * * * *

PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL CONSERVATION & DEV	0	0	0	0	.00	0
TOTAL OTHER FINANCING USES	41,533	295,846	517,079	(221,233)	57.21	320,981

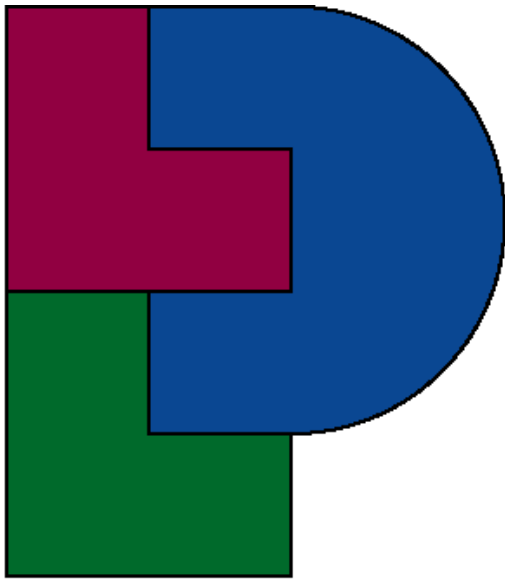
CITY OF TWO RIVERS

Section 10, Item C.

EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 6 MONTHS ENDING JUNE 30, 2025

FUND 100 - GENERAL FUND - SUMMARY TOTALS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
***** SUMMARY OF GENERAL FUND EXPENSES *****						
PERSONNEL SERVICES	881,318	5,060,796	10,125,064	(5,064,268)	49.98	4,963,154
CONTRACTUAL SERVICES	164,736	791,988	1,577,415	(785,427)	50.21	621,514
OPERATING SUPPLIES & EXPENSE	56,984	272,757	586,655	(313,898)	46.49	292,149
FIXED CHARGES	79,658	527,813	993,658	(465,845)	53.12	529,721
CAPITAL OUTLAY	318	9,549	14,900	(5,351)	64.09	27,543
ALLOCATIONS	(80,444)	(389,780)	(787,035)	397,255	(49.53)	(384,057)
GRAND TOTAL	1,102,569	6,273,122	12,510,657	(6,237,535)	50.14	6,050,025



**TWO
RIVERS**
WISCONSIN

Lester Public Library

April 2025

Detail

Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2025

Section 10, Item C.

LIBRARY FUND DETAIL

		PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
	<u>TAXES</u>						
280-41110	GENERAL PROPERTY TAX	0	681,790	681,790	0	100.00	681,790
	TOTAL TAXES	0	681,790	681,790	0	100.00	681,790
	<u>INTERGOVERNMENTAL REVENUE</u>						
280-43720	COUNTY FUNDS	0	226,835	226,835	0	100.00	192,519
	TOTAL INTERGOVERNMENTAL REVE	0	226,835	226,835	0	100.00	192,519
	<u>FINES & FORFEITURES</u>						
280-45300	LIBRARY BOOK FINES	131	3,100	1,112	(1,988)	35.86	1,026
	TOTAL FINES & FORFEITURES	131	3,100	1,112	(1,988)	35.86	1,026
	<u>CHARGES FOR SERVICE</u>						
280-46712	COPIER SERVICE FEES	567	9,000	2,537	(6,463)	28.19	2,603
	TOTAL CHARGES FOR SERVICE	567	9,000	2,537	(6,463)	28.19	2,603
	<u>MISCELLANEOUS REVENUE</u>						
280-48300	SALE OF PROP & EQUIP	699	4,000	1,186	(2,814)	29.65	770
280-48500	DONATIONS	17,519	74,000	17,529	(56,471)	23.69	17,395
280-48900	OTHER REVENUES	1,477	3,000	1,567	(1,433)	52.22	1,262
	TOTAL MISCELLANEOUS REVENUE	19,695	81,000	20,282	(60,718)	25.04	19,427
	<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	20,393	1,001,725	932,556	(69,169)	93.10	897,366

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

Section 10, Item C.

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>LESTER LIBRARY</u>						
LIBRARY ADMINISTRATION						
<u>PERSONNEL SERVICES</u>						
280-55110-1100	FULLTIME ADMINISTRATION	28,838	328,037	108,010 (220,027)	32.93	102,918
280-55110-1200	WAGES - FULLTIME	108	0	630	.00	263
280-55110-1220	WAGES - FULLTIME	2,738	42,224	6,704 (35,520)	15.88	13,582
280-55110-1270	WAGES - PART TIME	14,125	161,838	51,543 (110,296)	31.85	53,497
280-55110-1280	WAGES-LONGEVITY PAY	0	8,139	0 (8,139)	.00	0
280-55110-1290	WAGES-OVERTIME	0	487	0 (487)	.00	0
280-55110-1310	WI RETIREMENT	2,547	29,954	9,299 (20,655)	31.04	9,257
280-55110-1320	FICA	3,335	41,366	12,115 (29,251)	29.29	12,376
280-55110-1330	HEALTH INSURANCE	8,496	112,162	33,983 (78,179)	30.30	31,592
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	0	1,538	.00	1,231
280-55110-1340	LIFE INSURANCE	134	1,679	535 (1,144)	31.89	521
280-55110-1350	OTHER BENEFITS	0	0	0	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	0	1,320	.00	467
TOTAL PERSONNEL SERVICES		60,704	725,886	225,677 (500,209)	31.09	225,703
<u>CONTRACTUAL SERVICES</u>						
280-55110-2100	PROF SERV - CITY SERVICES	4,369	51,900	20,082 (31,818)	38.69	19,496
280-55110-2130	PROFESSIONAL SERVICES	78	6,500	1,517 (4,983)	23.35	478
280-55110-2200	TELEPHONE EXPENSE	85	1,200	335 (865)	27.92	383
280-55110-2210	ELECTRICITY	1,353	25,000	6,237 (18,763)	24.95	5,494
280-55110-2220	NATURAL GAS/HEAT	800	13,500	5,379 (8,121)	39.85	3,982
280-55110-2230	WATER EXPENSE	183	2,160	706 (1,454)	32.67	714
280-55110-2240	SEWER EXPENSE	69	891	243 (648)	27.32	250
280-55110-2250	STORMWATER EXPENSE	80	960	320 (640)	33.30	320
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	1,774	25,000	4,719 (20,281)	18.88	6,809
280-55110-2450	EQUIPMENT NEW	0	7,500	0 (7,500)	.00	320
280-55110-2910	PRINTING/ADVERTISING	0	200	0 (200)	.00	0
280-55110-2930	TECHNOLOGY	559	15,000	2,494 (12,506)	16.63	6,778
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0	.00	0
TOTAL CONTRACTUAL SERVICES		9,350	149,811	42,033 (107,778)	28.06	45,025
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55110-3100	OFFICE SUPPLIES	178	6,000	2,034 (3,966)	33.90	2,359
280-55110-3110	POSTAGE	0	450	52 (398)	11.53	129
280-55110-3300	TRAVEL	335	1,000	852 (148)	85.23	567
280-55110-3560	LANDSCAPING	0	17,000	0 (17,000)	.00	3,545
280-55110-3960	TECH PROC SUPPLIES	0	0	0	.00	52
TOTAL OP SUPPLIES/EXP		513	24,450	2,938 (21,512)	12.02	6,652

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

Section 10, Item C.

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,450	14,400	5,799	(8,601)	40.27	5,079
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	2,706	3,300	594	121.95	1,440
TOTAL FIXED CHARGES	1,450	17,106	9,099	(8,007)	53.19	6,519
TOTAL LIBRARY ADMINISTRATION	72,017	917,253	279,747	(637,506)	30.50	283,898
ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	566	2,900	2,022	(878)	69.72	3,073
280-55111-3400 NON-FICTION BOOKS	844	14,000	3,585	(10,415)	25.61	5,677
280-55111-3420 FICTION BOOKS	1,050	14,000	3,865	(10,135)	27.61	4,662
280-55111-3430 LARGE PRINT BOOKS	1,172	10,000	3,002	(6,998)	30.02	3,043
280-55111-3450 MOVIES	191	1,900	925	(975)	48.69	566
280-55111-3470 AUDIOBOOKS	64	3,200	642	(2,558)	20.05	1,446
280-55111-3480 MUSIC CD'S	0	0	0	0	.00	0
280-55111-3510 PROGRAMS	119	2,000	232	(1,768)	11.59	1,002
TOTAL OP SUPPLIES/EXP	4,008	48,000	14,273	(33,727)	29.74	19,469
TOTAL ADULT SERVICES	4,008	48,000	14,273	(33,727)	29.74	19,469

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

Section 10, ItemC.

LESTER LIBRARY F 280 EXPENSE DETAIL

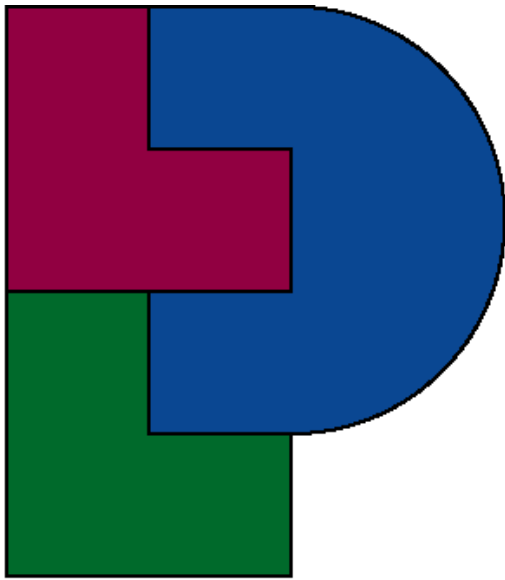
	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CHILDREN'S SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230 PERIODICALS	60	300	214	(86)	71.27	253
280-55112-3400 NON-FICTION BOOKS	1,312	6,138	2,325	(3,813)	37.88	1,736
280-55112-3420 FICTION BOOKS	578	1,000	1,776	776	177.61	1,484
280-55112-3440 PAPERBACKS	99	700	261	(439)	37.22	181
280-55112-3450 MOVIES	13	1,200	107	(1,093)	8.89	149
280-55112-3470 AUDIOBOOKS	11	1,700	11	(1,689)	.63	0
280-55112-3510 PROGRAMS	641	10,000	2,325	(7,675)	23.25	1,593
280-55112-3530 JE BOOKS	626	6,000	1,402	(4,598)	23.36	1,649
TOTAL OP SUPPLIES/EXP	3,339	27,038	8,420	(18,618)	31.14	7,044
TOTAL CHILDREN'S SERVICES	3,339	27,038	8,420	(18,618)	31.14	7,044
REFERENCE						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400 NON-FICTION BOOKS	0	0	0	0	.00	0
280-55114-3490 MICROFILM	0	5,200	1,875	(3,325)	36.06	1,800
TOTAL OP SUPPLIES/EXP	0	5,200	1,875	(3,325)	36.06	1,800
TOTAL REFERENCE	0	5,200	1,875	(3,325)	36.06	1,800

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

Section 10, Item C.

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
YOUNG ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55115-3230 PERIODICALS	0	200	0	(200)	.00	0
280-55115-3420 FICTION BOOKS	624	4,800	1,262	(3,538)	26.28	973
280-55115-3470 AUDIOBOOKS	0	500	0	(500)	.00	0
280-55115-3510 PROGRAMS	0	0	0	0	.00	(500)
<i>TOTAL OP SUPPLIES/EXP</i>	624	5,500	1,262	(4,238)	22.94	473
TOTAL YOUNG ADULT SERVICES	624	5,500	1,262	(4,238)	22.94	473
TOTAL LESTER LIBRARY EXP	79,987	1,002,991	305,577	(697,414)	30.47	312,684
NET REV OVER EXP	(59,595)	(1,266)	626,979	628,245	49,524.44	584,682



**TWO
RIVERS**
WISCONSIN

Lester Public Library

May 2025

Detail
Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

Section 10, Item C.

LIBRARY FUND DETAIL

		PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
	<u>TAXES</u>						
280-41110	GENERAL PROPERTY TAX	0	681,790	681,790	0	100.00	681,790
	TOTAL TAXES	0	681,790	681,790	0	100.00	681,790
	<u>INTERGOVERNMENTAL REVENUE</u>						
280-43720	COUNTY FUNDS	0	226,835	226,835	0	100.00	192,519
	TOTAL INTERGOVERNMENTAL REVE	0	226,835	226,835	0	100.00	192,519
	<u>FINES & FORFEITURES</u>						
280-45300	LIBRARY BOOK FINES	58	3,100	1,170	(1,930)	37.73	1,143
	TOTAL FINES & FORFEITURES	58	3,100	1,170	(1,930)	37.73	1,143
	<u>CHARGES FOR SERVICE</u>						
280-46712	COPIER SERVICE FEES	577	9,000	3,115	(5,885)	34.61	3,134
	TOTAL CHARGES FOR SERVICE	577	9,000	3,115	(5,885)	34.61	3,134
	<u>MISCELLANEOUS REVENUE</u>						
280-48300	SALE OF PROP & EQUIP	6	4,000	1,192	(2,808)	29.80	832
280-48500	DONATIONS	27	74,000	17,556	(56,444)	23.72	17,395
280-48900	OTHER REVENUES	77	3,000	1,644	(1,356)	54.80	1,377
	TOTAL MISCELLANEOUS REVENUE	110	81,000	20,392	(60,608)	25.18	19,604
	<u>OTHER FINANCING SOURCES</u>						
280-49223	TRANS FROM OTHER FUNDS	0	0	0	0	.00	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	.00	0
	TOTAL FUND REVENUE	745	1,001,725	933,301	(68,424)	93.17	898,189

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

Section 10, Item C.

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>LESTER LIBRARY</u>						
LIBRARY ADMINISTRATION						
<u>PERSONNEL SERVICES</u>						
280-55110-1100	FULLTIME ADMINISTRATION	27,937	328,037	135,947 (192,090)	41.44	129,367
280-55110-1200	WAGES - FULLTIME	202	0	832	.00	263
280-55110-1220	WAGES - FULLTIME	3,596	42,224	10,300 (31,924)	24.39	17,073
280-55110-1230	WAGES - PART TIME	1,549	0	1,549	.00	0
280-55110-1270	WAGES - PART TIME	13,019	161,838	64,562 (97,276)	39.89	66,480
280-55110-1280	WAGES-LONGEVITY PAY	0	8,139	0 (8,139)	.00	0
280-55110-1290	WAGES-OVERTIME	0	487	0 (487)	.00	0
280-55110-1310	WI RETIREMENT	2,574	29,954	11,873 (18,081)	39.64	11,595
280-55110-1320	FICA	3,373	41,366	15,488 (25,878)	37.44	15,571
280-55110-1330	HEALTH INSURANCE	8,496	112,162	42,479 (69,683)	37.87	39,863
280-55110-1334	HEALTH INSURANCE OPT-OUT	577	0	2,115	.00	1,577
280-55110-1340	LIFE INSURANCE	134	1,679	669 (1,010)	39.86	652
280-55110-1350	OTHER BENEFITS	0	0	0	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	0	1,320	.00	467
TOTAL PERSONNEL SERVICES		61,456	725,886	287,133 (438,753)	39.56	282,908
<u>CONTRACTUAL SERVICES</u>						
280-55110-2100	PROF SERV - CITY SERVICES	3,968	51,900	24,049 (27,851)	46.34	24,802
280-55110-2130	PROFESSIONAL SERVICES	100	6,500	1,617 (4,883)	24.88	960
280-55110-2200	TELEPHONE EXPENSE	78	1,200	413 (787)	34.43	468
280-55110-2210	ELECTRICITY	1,412	25,000	7,648 (17,352)	30.59	6,904
280-55110-2220	NATURAL GAS/HEAT	0	13,500	5,379 (8,121)	39.85	5,181
280-55110-2230	WATER EXPENSE	183	2,160	889 (1,271)	41.14	902
280-55110-2240	SEWER EXPENSE	69	891	313 (578)	35.09	325
280-55110-2250	STORMWATER EXPENSE	80	960	400 (560)	41.63	400
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	1,669	25,000	6,388 (18,612)	25.55	8,012
280-55110-2450	EQUIPMENT NEW	0	7,500	0 (7,500)	.00	678
280-55110-2910	PRINTING/ADVERTISING	137	200	137 (63)	68.50	0
280-55110-2930	TECHNOLOGY	6,023	15,000	8,517 (6,483)	56.78	6,831
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0	.00	0
TOTAL CONTRACTUAL SERVICES		13,718	149,811	55,751 (94,060)	37.21	55,462

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

Section 10, Item C.

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55110-3100 OFFICE SUPPLIES	919	6,000	2,953	(3,047)	49.22	2,515
280-55110-3110 POSTAGE	0	450	52	(398)	11.53	164
280-55110-3300 TRAVEL	299	1,000	1,151	151	115.15	567
280-55110-3560 LANDSCAPING	4,512	17,000	4,512	(12,488)	26.54	5,767
280-55110-3960 TECH PROC SUPPLIES	0	0	0	0	.00	52
TOTAL OP SUPPLIES/EXP	5,730	24,450	8,668	(15,782)	35.45	9,065
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,450	14,400	7,249	(7,151)	50.34	6,349
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	2,706	3,300	594	121.95	1,440
TOTAL FIXED CHARGES	1,450	17,106	10,549	(6,557)	61.67	7,789
 TOTAL LIBRARY ADMINISTRATION	 82,354	 917,253	 362,101	 (555,152)	 39.48	 355,224
 ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	75	2,900	2,097	(803)	72.30	3,073
280-55111-3400 NON-FICTION BOOKS	2,427	14,000	6,013	(7,987)	42.95	7,819
280-55111-3420 FICTION BOOKS	1,622	14,000	5,487	(8,513)	39.19	5,509
280-55111-3430 LARGE PRINT BOOKS	775	10,000	3,778	(6,222)	37.78	4,256
280-55111-3450 MOVIES	178	1,900	1,103	(797)	58.04	1,366
280-55111-3470 AUDIOBOOKS	0	3,200	642	(2,558)	20.05	1,620
280-55111-3480 MUSIC CD'S	0	0	0	0	.00	0
280-55111-3510 PROGRAMS	181	2,000	413	(1,587)	20.63	1,035
TOTAL OP SUPPLIES/EXP	5,259	48,000	19,531	(28,469)	40.69	24,677
 TOTAL ADULT SERVICES	 5,259	 48,000	 19,531	 (28,469)	 40.69	 24,677

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

Section 10, Item C.

LESTER LIBRARY F 280 EXPENSE DETAIL

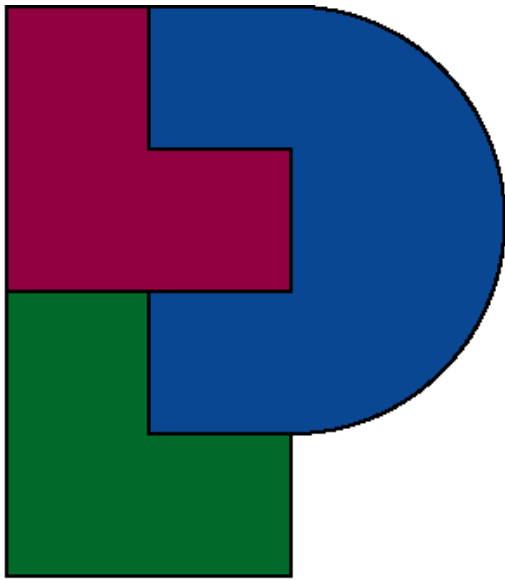
	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
CHILDREN'S SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230 PERIODICALS	0	300	214	(86)	71.27	313
280-55112-3400 NON-FICTION BOOKS	179	6,138	2,504	(3,634)	40.80	3,565
280-55112-3420 FICTION BOOKS	211	1,000	1,987	987	198.72	2,079
280-55112-3440 PAPERBACKS	110	700	370	(330)	52.87	286
280-55112-3450 MOVIES	0	1,200	107	(1,093)	8.89	170
280-55112-3470 AUDIOBOOKS	0	1,700	11	(1,689)	.63	0
280-55112-3510 PROGRAMS	1,374	10,000	3,699	(6,301)	36.99	1,918
280-55112-3530 JE BOOKS	197	6,000	1,598	(4,402)	26.64	2,487
TOTAL OP SUPPLIES/EXP	2,070	27,038	10,490	(16,548)	38.80	10,818
TOTAL CHILDREN'S SERVICES	2,070	27,038	10,490	(16,548)	38.80	10,818
REFERENCE						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400 NON-FICTION BOOKS	0	0	0	0	.00	0
280-55114-3490 MICROFILM	0	5,200	1,875	(3,325)	36.06	1,800
TOTAL OP SUPPLIES/EXP	0	5,200	1,875	(3,325)	36.06	1,800
TOTAL REFERENCE	0	5,200	1,875	(3,325)	36.06	1,800

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

Section 10, Item C.

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
YOUNG ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55115-3230 PERIODICALS	0	200	0	(200)	.00	0
280-55115-3420 FICTION BOOKS	77	4,800	1,339	(3,461)	27.89	1,483
280-55115-3470 AUDIOBOOKS	0	500	0	(500)	.00	0
280-55115-3510 PROGRAMS	0	0	0	0	.00	(500)
<i>TOTAL OP SUPPLIES/EXP</i>	77	5,500	1,339	(4,161)	24.34	983
TOTAL YOUNG ADULT SERVICES	77	5,500	1,339	(4,161)	24.34	983
TOTAL LESTER LIBRARY EXP	89,760	1,002,991	395,336	(607,655)	39.42	393,501
NET REV OVER EXP	(89,015)	(1,266)	537,965	539,231	42,493.27	504,688



**TWO
RIVERS**
WISCONSIN

Lester Public Library

June 2025

Detail

Financial Report

CITY OF TWO RIVERS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

Section 10, Item C.

LIBRARY FUND DETAIL

		PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
	<u>TAXES</u>						
280-41110	GENERAL PROPERTY TAX	0	681,790	681,790	0	100.00	681,790
	TOTAL TAXES	0	681,790	681,790	0	100.00	681,790
	<u>INTERGOVERNMENTAL REVENUE</u>						
280-43720	COUNTY FUNDS	0	226,835	226,835	0	100.00	192,519
	TOTAL INTERGOVERNMENTAL REVE	0	226,835	226,835	0	100.00	192,519
	<u>FINES & FORFEITURES</u>						
280-45300	LIBRARY BOOK FINES	222	3,100	1,392	(1,708)	44.90	1,239
	TOTAL FINES & FORFEITURES	222	3,100	1,392	(1,708)	44.90	1,239
	<u>CHARGES FOR SERVICE</u>						
280-46712	COPIER SERVICE FEES	572	9,000	3,686	(5,314)	40.96	3,617
	TOTAL CHARGES FOR SERVICE	572	9,000	3,686	(5,314)	40.96	3,617
	<u>MISCELLANEOUS REVENUE</u>						
280-48300	SALE OF PROP & EQUIP	133	4,000	1,325	(2,675)	33.12	929
280-48500	DONATIONS	132	74,000	17,688	(56,312)	23.90	17,395
280-48900	OTHER REVENUES	6	3,000	1,650	(1,350)	55.00	1,387
	TOTAL MISCELLANEOUS REVENUE	271	81,000	20,663	(60,337)	25.51	19,711
	<u>OTHER FINANCING SOURCES</u>						
280-49223	TRANS FROM OTHER FUNDS	0	0	0	0	.00	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	.00	0
	TOTAL FUND REVENUE	1,065	1,001,725	934,366	(67,359)	93.28	898,877

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

Section 10, Item C.

LESTER LIBRARY F 280 EXPENSE DETAIL

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

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

Section 10, ItemC.

LESTER LIBRARY F 280 EXPENSE DETAIL

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55110-3100 OFFICE SUPPLIES	482	6,000	3,435	(2,565)	57.25	3,374
280-55110-3110 POSTAGE	0	450	52	(398)	11.53	193
280-55110-3300 TRAVEL	0	1,000	1,151	151	115.15	958
280-55110-3560 LANDSCAPING	1,442	17,000	5,954	(11,046)	35.02	6,966
280-55110-3960 TECH PROC SUPPLIES	0	0	0	0	.00	52
TOTAL OP SUPPLIES/EXP	1,924	24,450	10,592	(13,858)	43.32	11,544
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,450	14,400	8,699	(5,702)	60.41	7,619
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	2,706	3,300	594	121.95	1,440
TOTAL FIXED CHARGES	1,450	17,106	11,999	(5,108)	70.14	9,059
 TOTAL LIBRARY ADMINISTRATION	 79,483	 917,253	 441,584	 (475,669)	 48.14	 427,641
 ADULT SERVICES						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	855	2,900	2,952	52	101.78	3,058
280-55111-3400 NON-FICTION BOOKS	1,346	14,000	7,358	(6,642)	52.56	8,871
280-55111-3420 FICTION BOOKS	1,259	14,000	6,747	(7,253)	48.19	7,091
280-55111-3430 LARGE PRINT BOOKS	779	10,000	4,557	(5,443)	45.57	4,849
280-55111-3450 MOVIES	358	1,900	1,461	(439)	76.87	1,694
280-55111-3470 AUDIOBOOKS	541	3,200	1,182	(2,018)	36.95	1,833
280-55111-3480 MUSIC CD'S	0	0	0	0	.00	0
280-55111-3510 PROGRAMS	198	2,000	611	(1,389)	30.55	1,035
TOTAL OP SUPPLIES/EXP	5,336	48,000	24,867	(23,133)	51.81	28,429
 TOTAL ADULT SERVICES	 5,336	 48,000	 24,867	 (23,133)	 51.81	 28,429

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

Section 10, ItemC.

LESTER LIBRARY F 280 EXPENSE DETAIL

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

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

Section 10, Item C.

LESTER LIBRARY F 280 EXPENSE DETAIL

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



**TWO
RIVERS**
WISCONSIN

April 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 4 MONTHS ENDING APRIL 30, 2025

Section 10, Item C.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
OPERATING REVENUES							
43000 INTERGOVERNMENTAL REVENUE	7,000	28,000	81,900	(53,900)	34%	7,000	28,000
46000 CHARGES FOR SERVICE	51,163	167,375	550,000	(382,625)	30%	49,058	179,227
48000 MISCELLANEOUS REVENUE	19,592	78,504	235,500	(156,996)	33%	19,688	78,541
49000 OTHER FINANCING SOURCES	107	702	35,650	(34,948)	2%	131	841
TOTAL OPERATING REVENUES	77,861	274,582	903,050	(628,468)	30%	75,878	286,608

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 4 MONTHS ENDING APRIL 30, 2025

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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
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
OPERATIONS EXPENSES							
51450 INFORMATION SYSTEMS							
53200 WATER & SEWER EXPENSES							
53310 STREET CLEANING	167	167	0	167	%	585	1,188
53620 PW SOLID WASTE REFUSE	28,657	109,025	410,819	(301,794)	27%	19,304	98,128
53625 PW SOLID WASTE RECYCLING	24,759	105,066	484,047	(378,981)	22%	26,782	106,909
TOTAL OPERATIONS EXPENSES	53,583	214,258	894,866	(680,608)	24%	46,671	206,225
CUSTOMER ACCOUNTS EXPENSE							
59904 UNCOLLECTIBLE ACCOUNTS	0	25	300	(275)	8%	0	0
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	722	3,148	13,985	(10,837)	23%	811	884
59999 GASB PENSION EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	722	3,174	14,285	(11,111)	22%	811	884
TOTAL OPS & MAINT EXPENSES	54,305	217,431	909,151	(691,720)	24%	47,482	207,109
TOTAL OPERATING EXPENSES	54,305	217,431	909,151	(691,720)	24%	47,482	207,109
NET OPERATING INCOME (LOSS)	23,557	57,150	(6,101)	63,251	937%	28,396	79,500
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	150,774	150,774				79,264	79,264
BALANCE TRANSFERRED FROM INCOME	23,557	57,150				28,396	79,500

CITY OF TWO RIVERS
 INCOME STATEMENT
 FOR THE 4 MONTHS ENDING APRIL 30, 2025

Section 10, Item C.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	<u>174,331</u>	<u>207,924</u>				<u>107,660</u>	<u>158,763</u>

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 4 MONTHS ENDING APRIL 30, 2025

Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF WATER							
49461 RESIDENTAL SERVICE	138,260	557,555	1,775,300	(1,217,745)	31%	137,728	551,381
49461 COMMERCIAL SERVICE	24,074	97,078	330,400	(233,322)	29%	23,368	97,481
49461 INDUSTRIAL SERVICE	6,178	25,236	73,600	(48,364)	34%	6,559	26,274
49461 MULTIFAMILY SERVICE	7,912	31,725	99,300	(67,575)	32%	7,303	30,183
49461 IRRIGATION SERVICE							
49461 OTHER SERVICES	42	451	0	451	%	100	226
49464 MUNICIPAL SERVICE	2,897	11,698	40,800	(29,102)	29%	3,028	11,985
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	3,146	9,668	25,400	(15,732)	38%	2,594	8,006
49462 PRIVATE FIRE PROTECTION	2,190	8,760	25,700	(16,940)	34%	2,190	8,910
49463 PUBLIC FIRE PROTECTION	63,767	255,401	706,100	(450,699)	36%	63,867	255,230
TOTAL SALES OF WATER	248,466	997,572	3,076,600	(2,079,028)	32%	246,736	989,675
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	559	4,014	9,500	(5,486)	42%	584	4,252
49471 MISCELLANEOUS SERVICE REVENUES	200	640	1,200	(560)	53%	200	280
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	1,877	7,500	16,500	(9,000)	45%	2,000	7,098
TOTAL OTHER OPERATING REVENUES	2,636	12,153	27,200	(15,047)	45%	2,784	11,630
TOTAL OPERATING REVENUES	251,103	1,009,726	3,103,800	(2,094,074)	33%	249,519	1,001,305

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 4 MONTHS ENDING APRIL 30, 2025

Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
SOURCE OF SUPPLY EXPENSES							
56500 OTHER EARNINGS	0	0	0	0	%	0	0
59600 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	1,896	3,568	8,000	(4,432)	45%	836	2,508
59603 MISCELLANEOUS OPERATING EXPENSE	0	0	1,500	(1,500)	%	0	0
59613 MAINT OF LAKE INTAKE	0	0	31,100	(31,100)	%	0	0
TOTAL SOURCE OF SUPPLY EXPENSES	1,896	3,568	40,600	(37,032)	9%	836	2,508
PUMPING EXPENSES							
59620 OPERATION, SUPERVISION & ENGINEERING	5,120	18,885	57,000	(38,115)	33%	4,560	18,379
59623 FUEL PURCHASED FOR PUMPING	2,787	10,658	45,000	(34,342)	24%	2,517	10,546
59624 PUMPING LABOR & EXPENSES	1,348	5,128	22,900	(17,772)	22%	871	4,494
59626 MISCELLANEOUS EXPENSE	544	1,808	4,800	(2,992)	38%	521	1,492
59631 MAINT OF STRUCTURES	0	0	1,000	(1,000)	%	0	0
59633 MAINT OF PUMPING EQUIPMENT							
TOTAL PUMPING EXPENSES	9,799	36,479	130,700	(94,221)	28%	8,468	34,911
WATER TREATMENT EXPENSE							
59640 OPERATION, SUPERVISION & ENGINEERING	5,120	18,885	57,000	(38,115)	33%	4,560	18,379
59641 CHEMICALS	4,450	13,396	65,000	(51,604)	21%	936	12,565
59642 OPERATIONS LABOR & EXPENSE	16,308	59,997	222,250	(162,253)	27%	16,635	59,270
59643 MISCELLANEOUS EXPENSE	13,438	45,442	200,200	(154,758)	23%	9,224	48,716
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	(215)	3,114	3,500	(386)	89%	484	1,993
59652 MAINT OF WATER TREATMENT EQUIPMENT	3,228	12,254	39,900	(27,646)	31%	2,693	10,216
TOTAL WATER TREATMENT EXPENSE	42,329	153,089	587,850	(434,761)	26%	34,531	151,138

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 4 MONTHS ENDING APRIL 30, 2025

Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
TRANSMISSION & DISTRIBUTION EXPENSE							
59660 OPERATION SUPERVISION & ENGINEERING							
59661 OPERATION STORAGE FACILITY	9,706	17,407	38,050	(20,643)	46%	881	14,254
59662 OPERATION MAINS	3,459	9,284	73,400	(64,116)	13%	2,681	15,410
59663 METER EXPENSE	1,498	2,803	37,700	(34,897)	7%	4,173	14,287
59664 CUSTOMER INSTALLATION EXPENSE	1,978	7,414	27,600	(20,186)	27%	3,927	14,567
59665 MISCELLANEOUS EXPENSES	4,418	17,906	64,200	(46,294)	28%	3,589	16,965
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS							
59672 MAINT OF RESEVOIR & STANDPIPE	8,650	8,915	78,600	(69,685)	11%	6,271	24,853
59673 MAINT OF MAINS	624	49,985	94,700	(44,715)	53%	(667)	14,656
59675 MAINT OF SERVICES	9,598	23,640	78,400	(54,760)	30%	8,774	28,850
59676 MAINT OF METERS	355	545	11,200	(10,655)	5%	1,033	2,511
59677 MAINT OF HYDRANTS	490	2,163	37,900	(35,737)	6%	(250)	4,603
59678 MAINT OF MISC PLANT	0	1,709	15,000	(13,292)	11%	0	4,185
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	40,776	141,770	556,750	(414,980)	25%	30,412	155,139
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,811	6,785	20,850	(14,065)	33%	1,553	6,261
59902 METER READING	1,795	6,575	25,950	(19,375)	25%	1,487	6,543
59903 CUSTOMER ACCTG & COLLECTION	5,611	20,477	71,850	(51,373)	28%	5,067	22,298
59904 UNCOLLECTIBLE ACCOUNTS	0	37	2,500	(2,463)	1%	0	0
59906 CUSTOMER SERVICE & INFORMATION	0	0	750	(750)	%	0	0
59910 SALES EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	9,217	33,874	121,900	(88,026)	28%	8,107	35,102
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	9,404	36,135	140,000	(103,865)	26%	9,075	37,150
59921 OFFICE SUPPLIES & EXPENSES	119	725	3,300	(2,575)	22%	647	1,807
59923 OUTSIDE SERVICES EMPLOYED	11,069	44,291	104,350	(60,059)	42%	7,588	34,525
59924 PROPERTY INSURANCE	3,800	15,200	45,105	(29,905)	34%	3,278	13,114
59925 INJURIES & DAMAGES	1,438	5,753	19,000	(13,247)	30%	1,394	5,578
59926 EMPLOYEE PENSIONS & BENEFITS	13,223	51,058	240,200	(189,142)	21%	16,663	67,038

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 4 MONTHS ENDING APRIL 30, 2025

Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
59928 REGULATORY COMMISSION EXPENSE	0	0	3,000	(3,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	2,794	13,256	21,350	(8,094)	62%	4,363	16,723
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	41,847	166,417	576,305	(409,888)	29%	43,009	175,935
TOTAL OPS & MAINT EXPENSES	145,865	535,197	2,014,105	(1,478,908)	27%	125,363	554,734
OTHER OPERATING EXPENSES							
49403 DEPRECIATION EXPENSE	50,350	202,291	560,000	(357,709)	36%	49,571	172,718
49425 AMORTIZATION							
49408 TAXES	31,218	122,517	402,300	(279,783)	30%	29,652	118,870
TOTAL OTHER OPERATING EXPENSES	81,568	324,808	962,300	(637,492)	34%	79,223	291,588
TOTAL OPERATING EXPENSES	227,433	860,005	2,976,405	(2,116,400)	29%	204,585	846,322
NET OPERATING INCOME (LOSS)	23,670	149,721	127,395	22,326	118%	44,934	154,983
OTHER INCOME							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	235	1,824	7,000	(5,176)	26%	308	558
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	(158)	(592)	(7,000)	6,408	(8%)	0	(36)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	0	100,000	(100,000)	%	0	0
43000 GRANT REVENUE	0	19,581	0	19,581	%	0	0
49421 MISCELLANEOUS NON-OPERATING INCOME	0	0	200,000	(200,000)	%	0	0
TOTAL OTHER INCOME	77	20,813	300,000	(279,187)	7%	308	522
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	23,747	170,534	427,395	(256,862)	40%	45,242	155,505

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

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
INTEREST & OTHER CHARGES							
49427 INTEREST ON LONG-TERM DEBT	10,471	42,025	135,000	(92,975)	31%	9,598	39,018
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
TOTAL INTEREST CHARGES	10,471	42,025	135,000	(92,975)	31%	9,598	39,018
NET INCOME (LOSS)	13,276	128,509	292,395	(163,886)	44%	35,644	116,487
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	9,466,011	9,466,011				8,875,451	8,875,451
BALANCE TRANSFERRED FROM INCOME	13,471	129,290				35,644	116,487
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	9,479,482	9,595,301				8,911,095	8,991,938

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 4 MONTHS ENDING APRIL 30, 2025

Section 10, Item C.

ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF ELECTRICITY							
49440 URBAN RESIDENTIAL SALES	313,347	1,382,705	4,425,100	(3,042,395)	31%	300,476	1,285,517
49441 RURAL SALES	2,203	8,988	25,200	(16,212)	36%	1,811	7,848
49442 COMMERCIAL SALES-CS1	80,142	359,681	1,090,100	(730,419)	33%	74,619	314,603
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	81,745	341,296	1,117,100	(775,804)	31%	79,073	334,820
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	153,684	599,946	2,207,300	(1,607,354)	27%	156,914	613,284
49443 INDUSTRIAL SALES-CP3	36,778	144,276	507,800	(363,524)	28%	35,063	141,691
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	0	0	10,400	(10,400)	%	0	1,417
49444 PUBLIC STREET LIGHTING	13,783	56,016	173,900	(117,884)	32%	13,601	53,832
49448 INTERDEPARTMENTAL SALES	2,289	14,703	32,100	(17,397)	46%	2,186	8,952
TOTAL SALES OF ELECTRICITY	683,970	2,907,610	9,589,000	(6,681,390)	30%	663,743	2,761,963
OTHER OPERATING REVENUES							
49450 FORFEITED DISCOUNTS	2,493	11,725	18,500	(6,775)	63%	1,678	10,486
49451 MISCELLANEOUS SERVICE REVENUES	0	0	5,000	(5,000)	%	0	0
49454 RENT FROM ELECTRIC PROPERTY	2,975	2,975	116,000	(113,025)	3%	5,075	5,075
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	54	320	18,500	(18,180)	2%	53	823
TOTAL OTHER OPERATING REVENUES	5,522	15,020	158,000	(142,980)	10%	6,806	16,384
TOTAL OPERATING REVENUES	689,492	2,922,631	9,747,000	(6,824,369)	30%	670,549	2,778,348

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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
POWER PRODUCTION EXPENSES							
59555 PURCHASED POWER	470,990	1,997,076	6,930,000	(4,932,924)	29%	432,064	1,861,425
TOTAL POWER PRODUCTION EXPENSES	470,990	1,997,076	6,930,000	(4,932,924)	29%	432,064	1,861,425

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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
DISTRIBUTION EXPENSES							
59580 OPERATION, SUPERVISION & ENGINEERING							
59582 STATION EXPENSES	(550)	14,871	26,200	(11,329)	57%	2,750	9,217
59583 OVERHEAD LINE EXPENSES	0	0	7,250	(7,250)	%	1,117	1,117
59584 UNDERGROUND LINE EXPENSE	11,648	19,979	54,900	(34,921)	36%	8,978	14,457
59585 STREET LIGHTING EXPENSES	0	0	600	(600)	%	0	0
59586 METER EXPENSES	3,581	14,350	67,400	(53,050)	21%	4,307	11,011
59587 CUSTOMER INSTALLATION EXPENSES	3,263	11,808	19,800	(7,992)	60%	1,687	6,745
59588 OPERATION MISC DISTRIBUTION	24,906	87,141	271,875	(184,734)	32%	17,946	86,734
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	22,057	38,687	38,800	(113)	100%	0	2,385
59593 MAINTENANCE OF OVERHEAD LINES	23,973	126,034	248,600	(122,566)	51%	4,589	98,860
59594 MAINTENANCE OF UNDERGROUND LINES	433	3,156	9,700	(6,544)	33%	804	4,051
59595 MAINTENANCE OF LINE TRANSFORMERS	642	642	5,000	(4,358)	13%	9,695	9,695
59596 MAINTENANCE OF STREET LIGHTING	39	644	8,900	(8,256)	7%	2,235	8,607
59597 MAINT OF ELECTRIC METERS							
59598 MAINT OF MISC DISTRIBUTION PLANT	463	4,485	14,000	(9,515)	32%	3,602	4,209
59828 TRANSPORTATION EXPENSES							
TOTAL DISTRIBUTION EXPENSES	90,455	321,796	773,025	(451,229)	42%	57,711	257,088
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	2,219	8,317	25,500	(17,183)	33%	1,904	7,674
59902 METER READING EXPENSES	3,015	11,194	38,000	(26,806)	29%	2,776	11,429
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	8,600	27,639	108,000	(80,361)	26%	9,098	32,128
59904 UNCOLLECTIBLE ACCOUNTS	(141)	3,471	10,000	(6,529)	35%	1,369	1,009
TOTAL CUSTOMER ACCOUNTS EXPENSE	13,693	50,621	181,500	(130,879)	28%	15,147	52,240
SALES EXPENSE							
59913 ADVERTISING EXPENSE	0	0	500	(500)	%	0	250
TOTAL SALES EXPENSES	0	0	500	(500)	%	0	250

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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	24,412	94,963	278,000	(183,037)	34%	22,734	96,457
59921 OFFICE SUPPLIES & EXPENSES	(34)	4,148	16,650	(12,502)	25%	1,142	7,065
59923 OUTSIDE SERVICES EMPLOYED	9,617	54,989	105,461	(50,472)	52%	6,365	36,741
59924 PROPERTY INSURANCE	3,193	12,773	39,000	(26,227)	33%	2,855	11,377
59925 INJURIES & DAMAGES	1,099	4,394	15,000	(10,606)	29%	1,061	4,242
59926 EMPLOYEE PENSIONS & BENEFITS	25,785	112,090	325,480	(213,390)	34%	16,954	88,289
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	(2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	6,544	60,210	102,200	(41,990)	59%	7,327	55,921
59932 MAINT OFFICE & COMMUNICATIONS	517	1,655	13,100	(11,445)	13%	1,109	4,075
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	71,133	345,222	896,891	(551,669)	38%	59,547	304,169
TOTAL OPS & MAINT EXPENSES	646,272	2,714,716	8,781,916	(6,067,200)	31%	564,469	2,475,173
OTHER OPERATING EXPENSES							
59403 DEPRECIATION & AMORTIZATION EXPENSE	41,277	131,433	450,000	(318,567)	29%	41,304	165,215
59408 TAXES	27,641	107,017	359,500	(252,483)	30%	24,781	100,856
TOTAL OTHER OPERATING EXPENSES	68,918	238,450	809,500	(571,050)	29%	66,085	266,071
TOTAL OPERATING EXPENSES	715,190	2,953,166	9,591,416	(6,638,250)	31%	630,553	2,741,244
NET OPERATING INCOME (LOSS)	(25,698)	(30,535)	155,584	(186,119)	(20%)	39,996	37,103

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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
OTHER INCOME							
49415 REVENUE FROM MDSE & JOBBING	824	57,125	15,000	42,125	381%	2,111	20,319
49416 MERCHANDISING & JOBBING COST	0	0	(15,000)	15,000	%	0	(1,362)
49421 MISCELLANEOUS NONOPERATING INCOME	80	80	2,000	(1,920)	4%	0	1,033
49419 INTEREST & DIVIDEND INCOME							
49439 APPROP OF INCOME TO MUNICIPAL	(1,289)	(5,335)	(18,000)	12,665	(30%)	(1,084)	(4,141)
TOTAL OTHER INCOME	(385)	51,870	(16,000)	67,870	324%	1,027	15,850
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	(26,083)	21,335	139,584	(118,249)	15%	41,022	52,953
OTHER INCOME DEDUCTIONS							
49426 OTHER INCOME DEDUCTIONS	0	2,314	2,500	(186)	93%	(221)	2,189
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	0	2,314	2,500	(186)	93%	(221)	2,189
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	662	2,099	7,100	(5,001)	30%	660	2,963
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
TOTAL INTEREST CHARGES	662	2,099	7,100	(5,001)	30%	660	2,963
NET INCOME (LOSS)	(26,745)	16,922	129,984	(113,062)	13%	40,584	47,801
EARNED SURPLUS							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	10,757,488	10,757,488				10,353,162	10,353,162
BALANCE TRANSFERRED FROM INCOME	(26,745)	16,922				40,584	47,801
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	10,730,743	10,774,410				10,393,746	10,400,963

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TELECOMM DISTRIBUTION DETAIL - FUND 670

		CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
UTILITY OPERATING INCOME								
OPERATING REVENUES								
OPERATING REVENUES								
49000	OPERATING REVENUE	0	0	0	0	%	0	0
49540	RENT FROM CLEC PROPERTY	1,324	5,295	0	5,295	%	1,324	5,295
TOTAL OPERATING REVENUES		1,324	5,295	0	5,295	%	1,324	5,295

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TELECOMM DISTRIBUTION DETAIL - FUND 670

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

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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
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	0	0	0	0	%	0	0
59921 OFFICE SUPPLIES & EXPENSES	0	0	0	0	%	0	0
59922 OVERHEAD CONSTRUCTION LABOR	0	0	0	0	%	0	0
59923 OUTSIDE SERVICES EMPLOYED	0	0	0	0	%	0	0
59924 PROPERTY INSURANCE	0	0	0	0	%	0	0
59925 INJURIES & DAMAGES	0	0	0	0	%	0	0
59926 EMPLOYEE PENSIONS & BENEFITS	0	0	600	(600)	%	0	0
59928 REGULATORY COMMISSION EXPENSE	0	0	0	0	%	0	0
59929 DUPLICATE CHARGES	0	0	0	0	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	498	1,245	5,895	(4,650)	21%	0	498
59931 OPERATION RENTS	0	0	0	0	%	0	0
59932 MAINT OFFICE & COMMUNICATION	0	0	0	0	%	0	0
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	498	1,245	6,495	(5,250)	19%	0	498
TOTAL OPS & MAINT EXPENSES	498	1,245	8,745	(7,500)	14%	0	498
OTHER OPERATING EXPENSES							
49030 DEPRECIATION EXPENSE	1,500	6,001	18,000	(11,999)	33%	1,520	6,080
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
TOTAL OTHER OPERATING EXPENSES	1,500	6,001	18,000	(11,999)	33%	1,520	6,080
TOTAL OPERATING EXPENSES	1,998	7,246	26,745	(19,499)	27%	1,520	6,578
NET OPERATING INCOME (LOSS)	(674)	(1,951)	(26,745)	24,794	(7%)	(196)	(1,283)

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 4 MONTHS ENDING APRIL 30, 2025

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TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
OTHER INCOME							
49034 DEBIT/CREDIT TO SURPLUS	0	0	0	0	%	0	0
49160 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	0	0	0	%	0	0
49190 INTEREST & DIVIDEND INCOME	0	0	0	0	%	0	0
49170 MISCELLANEOUS NON-OPERATING INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM GENERAL FUND	0	0	0	0	%	0	0
49320 INTEREST CONSTRUCTION	0	0	0	0	%	0	0
49330 BALANCE TRANS FROM INCOME	0	0	0	0	%	0	0
TOTAL OTHER INCOME	0	0	0	0	%	0	0
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	(674)	(1,951)	(26,745)	24,794	(7%)	(196)	(1,283)
INTEREST CHARGES							
49270 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49430 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49280 AMORTIZATION OF DEBT DISCOUNT & EXPENSE	0	0	0	0	%	0	0
49390 APPROPRIATIONS-MUNICIPAL	0	0	0	0	%	0	0
48900 OTHER REVENUES	0	0	(15,885)	15,885	%	0	0
TOTAL INTEREST CHARGES	0	0	(15,885)	15,885	%	0	0
NET INCOME (LOSS)	(674)	(1,951)	(10,860)	8,909	(18%)	(196)	(1,283)
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	(228,847)	(228,847)				(220,671)	(220,671)
BALANCE TRANSFERRED FROM INCOME	(674)	(1,951)				(196)	(1,283)
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	(229,521)	(230,797)				(220,867)	(221,954)

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STORMWATER UTILITY - FUND 680

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	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
USER FEES							
46010 RESIDENTIAL SERVICE	29,699	118,908	354,000	(235,092)	34%	29,696	118,517
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	143	400	(257)	36%	36	141
46040 NON RESIDENTIAL	21,269	85,056	262,000	(176,944)	32%	21,850	87,571
46050 INTERDEPARTMENTAL	3,235	12,940	38,700	(25,760)	33%	3,235	12,940
TOTAL USER FEES	54,238	217,047	655,100	(438,053)	33%	54,817	219,169
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	107	717	1,500	(783)	48%	96	708
49010 PERMIT FEES	0	40	0	40	%	0	0
48600 CONTRIBUTIONS IN AID/GRANT REVENUE	0	0	45,000	(45,000)	%	0	(2,274)
48100 INTEREST INCOME	0	0	2,800	(2,800)	%	337	337
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	14,624	(14,624)	%	0	0
TOTAL OTHER OPERATING REVENUES	107	757	63,924	(63,167)	1%	434	(1,229)
TOTAL OPERATING REVENUES	54,346	217,804	719,024	(501,220)	30%	55,251	217,940

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STORMWATER UTILITY - FUND 680

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATION & MAINTENANCE EXPENSES							
59710 STREET DEBRIS MANAGEMENT	6,956	12,882	110,972	(98,090)	12%	(236)	8,879
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	11,233	17,732	114,142	(96,410)	16%	1,479	11,483
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	0	0	37,178	(37,178)	%	0	60
59750 MAINTENANCE OF STORMWATER PONDS	0	0	34,132	(34,132)	%	0	0
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770 REGULATORY COMPLIANCE	4,777	20,158	155,444	(135,286)	13%	4,360	21,271
59790 ADMINISTRATIVE CHARGES	2,181	8,345	24,397	(16,052)	34%	1,742	8,349
59795 EMPLOYEE PENSIONS & BENEFITS	2,472	8,056	65,219	(57,163)	12%	1,420	7,646
TOTAL OPERATING EXPENSES	27,618	67,174	541,484	(474,310)	12%	8,765	57,688
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	11,326	42,180	110,000	(67,820)	38%	9,713	38,850
59408 TAXES	730	2,558	18,542	(15,984)	14%	367	2,424
59427 INTEREST ON LONG-TERM DEBT	2,780	19,994	76,624	(56,630)	26%	6,272	22,138
TOTAL OTHER OPERATING EXPENSES	42,454	131,907	746,650	(614,743)	18%	25,116	121,100
TOTAL OPERATING EXPENSES	42,454	131,907	746,650	(614,743)	18%	25,116	121,100
NET OPERATING INCOME (LOSS)	11,892	85,898	(27,626)	113,524	311%	30,135	96,840
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	4,648,758	4,648,758				4,300,706	4,300,706
BALANCE TRANSFERRED FROM INCOME	11,892	85,898				30,135	96,840
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	4,660,649	4,734,655				4,330,841	4,397,546

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

SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF SEWER							
49221 RESIDENTAL SERVICE	176,670	736,300	2,164,188	(1,427,888)	34%	186,158	739,813
49222 COMMERCIAL SERVICE	46,624	187,715	546,000	(358,285)	34%	45,086	184,515
49224 GOVERNMENT SERVICE	8,951	25,764	88,400	(62,636)	29%	6,967	26,763
49626 INTERDEPARTMENTAL SERVICE	9,470	32,305	101,808	(69,503)	32%	7,482	33,666
49263 INDUSTRIAL SERVICE	9,128	35,796	104,000	(68,204)	34%	8,906	37,098
TOTAL SALES OF SEWER	250,843	1,017,881	3,004,396	(1,986,515)	34%	254,599	1,021,855
OTHER OPERATING REVENUES							
49350 MISCELLANEOUS OPERATING REVENUES	250	70,428	90,000	(19,572)	78%	215	281
49450 CUSTOMER FORFIETED DISCOUNTS	563	4,167	7,800	(3,633)	53%	722	4,648
TOTAL OTHER OPERATING REVENUES	813	74,595	97,800	(23,205)	76%	937	4,929
TOTAL OPERATING REVENUES	251,656	1,092,476	3,102,196	(2,009,720)	35%	255,536	1,026,783

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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
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
OPERATIONS EXPENSES							
59820 OPERATION PLANT & LIFT STATION	42,930	166,645	554,050	(387,405)	30%	39,239	161,433
59823 CHLORINE	0	832	3,000	(2,168)	28%	0	0
59824 PHOSPHORUS REMOVAL CHEMICALS	22,526	33,864	85,000	(51,136)	40%	11,646	23,342
59825 SLUDGE CONDITIONING CHEMICALS	0	36,228	46,000	(9,772)	79%	0	0
59827 OTHER OPERATING SUPPLIES	4,400	12,897	32,000	(19,103)	40%	3,111	8,237
59828 TRANSPORTATION EXPENSES	1,288	6,221	29,000	(22,779)	21%	2,128	6,078
TOTAL OPERATIONS EXPENSES	71,145	256,686	749,050	(492,364)	34%	56,124	199,089
MAINTENANCE EXPENSE							
59831 MAINT OF SEWER COLLECTION SYSTEMS	3,076	96,094	202,547	(106,453)	47%	6,787	58,923
59832 MAINT OF COLLECTION SYSTEMS PUMP EQUIP	0	265	15,000	(14,735)	2%	0	6,132
59833 MAINT OF TREATMENT DIST PLANT EQUIP	5,918	21,858	128,082	(106,224)	17%	7,304	28,791
59834 MAINT OF GENERAL PLANT STRUCTURES & EQUIP	1,531	6,737	32,000	(25,263)	21%	541	8,487
TOTAL MAINTENANCE EXPENSE	10,525	124,954	377,629	(252,675)	33%	14,632	102,333
CUSTOMER ACCOUNTS EXPENSE							
59840 BILLING, COLLECTING & ACCOUNTING	7,383	27,101	91,561	(64,460)	30%	6,624	29,288
59842 METER READING	1,763	6,455	24,963	(18,508)	26%	1,459	6,407
59843 UNCOLLECTIBLE ACCOUNTS	0	0	5,000	(5,000)	%	0	0
TOTAL CUSTOMER ACCOUNTS EXPENSE	9,147	33,556	121,524	(87,968)	28%	8,083	35,695

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 4 MONTHS ENDING APRIL 30, 2025

Section 10, Item C.

SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
ADMINISTRATIVE & GENERAL EXPENSES							
59850 ADMINISTRATIVE & GENERAL SALARIES	16,212	61,998	204,821	(142,823)	30%	15,229	62,837
59851 OFFICE SUPPLIES & EXPENSE	38	175	1,220	(1,045)	14%	42	281
59852 OUTSIDE SERVICES EMPLOYED	6,877	38,279	86,936	(48,657)	44%	4,398	30,760
59853 INSURANCE EXPENSE	5,260	21,039	61,235	(40,196)	34%	4,616	18,463
59854 EMPLOYEE PENSION & BENEFITS	13,321	52,281	161,492	(109,211)	32%	12,292	49,430
59855 REGULATORY COMMISSION EXPENSE	0	0	15,000	(15,000)	%	0	2,168
59856 MISC GENERAL EXPENSES	208	542	4,000	(3,458)	14%	175	666
59857 RENTS	7,210	27,317	108,000	(80,683)	25%	7,486	37,566
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	49,125	201,631	642,704	(441,073)	31%	44,238	202,171
TOTAL OPS & MAINT EXPENSES	139,942	616,826	1,890,907	(1,274,081)	33%	123,077	539,288
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	60,011	240,740	763,500	(522,760)	32%	64,909	259,638
59408 TAX EXPENSE	28,845	114,271	346,635	(232,364)	33%	28,403	113,800
TOTAL OTHER OPERATING EXPENSES	88,857	355,011	1,110,135	(755,124)	32%	93,312	373,437
TOTAL OPERATING EXPENSES	228,799	971,837	3,001,042	(2,029,205)	32%	216,389	912,726
NET OPERATING INCOME (LOSS)	22,857	120,639	101,154	19,485	119%	39,147	114,058

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 4 MONTHS ENDING APRIL 30, 2025

Section 10, Item C.

SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OTHER INCOME							
48600 CONTRIBUTION IN AID							
43000 GRANT REVENUE	0	0	48,465	(48,465)	%	0	48,465
49210 TRANSFERS IN	0	0	63,160	(63,160)	%	0	0
TOTAL OTHER INCOME	0	0	111,625	(111,625)	%	0	48,465
TOTAL INCOME (LOSS) BEFORE INTEREST CHGS	22,857	120,639	212,779	(92,140)	57%	39,147	162,522
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	(17,352)	(68,649)	(200,000)	131,351	(34%)	(17,139)	(69,035)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
TOTAL INTEREST CHARGES	(17,352)	(68,649)	(200,000)	131,351	(34%)	(17,139)	(69,035)
NET INCOME (LOSS)	5,505	51,990	12,779	39,211	407%	22,007	93,487
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	6,360,090	6,360,090				6,226,358	6,226,358
BALANCE TRANSFERRED FROM INCOME	5,505	51,990				22,007	93,487
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	6,365,594	6,412,080				6,248,365	6,319,845



**TWO
RIVERS**
WISCONSIN

May 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 5 MONTHS ENDING MAY 31, 2025

Section 10, Item C.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
OPERATING REVENUES							
43000 INTERGOVERNMENTAL REVENUE	7,000	35,000	81,900	(46,900)	43%	7,000	35,000
46000 CHARGES FOR SERVICE	54,179	221,554	550,000	(328,446)	40%	50,458	229,685
48000 MISCELLANEOUS REVENUE	19,610	98,114	235,500	(137,386)	42%	19,661	98,202
49000 OTHER FINANCING SOURCES	137	839	35,650	(34,811)	2%	154	995
TOTAL OPERATING REVENUES	80,925	355,507	903,050	(547,543)	39%	77,273	363,882

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2025

Section 10, Item C.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
OPERATIONS EXPENSES							
51450 INFORMATION SYSTEMS							
53200 WATER & SEWER EXPENSES							
53310 STREET CLEANING	0	167	0	167	%	49	1,237
53620 PW SOLID WASTE REFUSE	37,342	146,367	410,819	(264,452)	36%	55,400	153,528
53625 PW SOLID WASTE RECYCLING	38,930	143,996	484,047	(340,051)	30%	35,509	142,418
TOTAL OPERATIONS EXPENSES	76,272	290,529	894,866	(604,337)	32%	90,958	297,183
CUSTOMER ACCOUNTS EXPENSE							
59904 UNCOLLECTIBLE ACCOUNTS	0	25	300	(275)	8%	0	0
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	722	3,870	13,985	(10,115)	28%	811	1,695
59999 GASB PENSION EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	722	3,895	14,285	(10,390)	27%	811	1,695
TOTAL OPS & MAINT EXPENSES	76,993	294,424	909,151	(614,727)	32%	91,769	298,878
TOTAL OPERATING EXPENSES	76,993	294,424	909,151	(614,727)	32%	91,769	298,878
NET OPERATING INCOME (LOSS)	3,932	61,083	(6,101)	67,184	1,001%	(14,496)	65,004
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	150,774	150,774				79,264	79,264
BALANCE TRANSFERRED FROM INCOME	3,932	61,083				(14,496)	65,004

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2025

Section 10, Item C.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	154,706	211,857				64,768	144,268

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

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF WATER							
49461 RESIDENTAL SERVICE	137,819	695,374	1,775,300	(1,079,926)	39%	143,512	694,892
49461 COMMERCIAL SERVICE	23,349	120,427	330,400	(209,973)	36%	24,139	121,620
49461 INDUSTRIAL SERVICE	5,603	30,839	73,600	(42,761)	42%	6,266	32,540
49461 MULTIFAMILY SERVICE	7,219	38,945	99,300	(60,355)	39%	7,988	38,172
49461 IRRIGATION SERVICE							
49461 OTHER SERVICES	0	451	0	451	%	0	226
49464 MUNICIPAL SERVICE	3,568	15,267	40,800	(25,533)	37%	3,464	15,449
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	2,737	12,405	25,400	(12,995)	49%	1,960	9,966
49462 PRIVATE FIRE PROTECTION	2,090	10,850	25,700	(14,850)	42%	2,190	11,100
49463 PUBLIC FIRE PROTECTION	63,829	319,230	706,100	(386,870)	45%	63,980	319,210
TOTAL SALES OF WATER	246,214	1,243,786	3,076,600	(1,832,814)	40%	253,500	1,243,175
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	737	4,750	9,500	(4,750)	50%	684	4,935
49471 MISCELLANEOUS SERVICE REVENUES	240	880	1,200	(320)	73%	1,069	1,349
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	2,142	9,642	16,500	(6,858)	58%	1,774	8,872
TOTAL OTHER OPERATING REVENUES	3,119	15,273	27,200	(11,927)	56%	3,527	15,157
TOTAL OPERATING REVENUES	249,333	1,259,059	3,103,800	(1,844,741)	41%	257,027	1,258,332

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2025

Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
SOURCE OF SUPPLY EXPENSES							
56500 OTHER EARNINGS	0	0	0	0	%	0	0
59600 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	836	4,404	8,000	(3,596)	55%	836	3,344
59603 MISCELLANEOUS OPERATING EXPENSE	0	0	1,500	(1,500)	%	0	0
59613 MAINT OF LAKE INTAKE	0	0	31,100	(31,100)	%	0	0
TOTAL SOURCE OF SUPPLY EXPENSES	836	4,404	40,600	(36,196)	11%	836	3,344
PUMPING EXPENSES							
59620 OPERATION, SUPERVISION & ENGINEERING	4,854	23,739	57,000	(33,261)	42%	4,712	23,091
59623 FUEL PURCHASED FOR PUMPING	3,266	13,925	45,000	(31,075)	31%	2,511	13,058
59624 PUMPING LABOR & EXPENSES	1,095	6,223	22,900	(16,677)	27%	1,213	5,707
59626 MISCELLANEOUS EXPENSE	290	2,098	4,800	(2,702)	44%	254	1,747
59631 MAINT OF STRUCTURES	0	0	1,000	(1,000)	%	0	0
59633 MAINT OF PUMPING EQUIPMENT							
TOTAL PUMPING EXPENSES	9,506	45,985	130,700	(84,715)	35%	8,691	43,602
WATER TREATMENT EXPENSE							
59640 OPERATION, SUPERVISION & ENGINEERING	4,854	23,739	57,000	(33,261)	42%	4,712	23,091
59641 CHEMICALS	1,529	14,925	65,000	(50,075)	23%	7,889	20,454
59642 OPERATIONS LABOR & EXPENSE	15,541	75,538	222,250	(146,712)	34%	17,842	77,111
59643 MISCELLANEOUS EXPENSE	10,181	55,623	200,200	(144,577)	28%	9,927	58,643
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	(145)	2,969	3,500	(531)	85%	121	2,114
59652 MAINT OF WATER TREATMENT EQUIPMENT	1,451	13,705	39,900	(26,195)	34%	2,789	13,006
TOTAL WATER TREATMENT EXPENSE	33,411	186,500	587,850	(401,350)	32%	43,280	194,419

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2025

Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
TRANSMISSION & DISTRIBUTION EXPENSE							
59660 OPERATION SUPERVISION & ENGINEERING							
59661 OPERATION STORAGE FACILITY	2,304	19,711	38,050	(18,339)	52%	2,195	16,449
59662 OPERATION MAINS	4,777	14,061	73,400	(59,339)	19%	4,803	20,212
59663 METER EXPENSE	1,654	4,458	37,700	(33,242)	12%	3,002	17,289
59664 CUSTOMER INSTALLATION EXPENSE	2,606	10,020	27,600	(17,580)	36%	1,984	16,550
59665 MISCELLANEOUS EXPENSES	4,478	22,384	64,200	(41,816)	35%	3,943	20,908
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS							
59672 MAINT OF RESEVOIR & STANDPIPE	(12)	8,904	78,600	(69,696)	11%	6,983	31,836
59673 MAINT OF MAINS	359	50,344	94,700	(44,356)	53%	115	14,771
59675 MAINT OF SERVICES	27,533	51,173	78,400	(27,227)	65%	15,348	44,198
59676 MAINT OF METERS	134	679	11,200	(10,521)	6%	3,931	6,442
59677 MAINT OF HYDRANTS	397	2,560	37,900	(35,340)	7%	46	4,649
59678 MAINT OF MISC PLANT	0	1,709	15,000	(13,292)	11%	0	4,185
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	44,231	186,002	556,750	(370,748)	33%	42,350	197,490
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,754	8,539	20,850	(12,311)	41%	1,605	7,866
59902 METER READING	2,017	8,592	25,950	(17,358)	33%	1,841	8,384
59903 CUSTOMER ACCTG & COLLECTION	6,500	26,977	71,850	(44,873)	38%	5,364	27,662
59904 UNCOLLECTIBLE ACCOUNTS	0	37	2,500	(2,463)	1%	0	0
59906 CUSTOMER SERVICE & INFORMATION	0	0	750	(750)	%	0	0
59910 SALES EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	10,271	44,144	121,900	(77,756)	36%	8,810	43,912
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	9,298	45,433	140,000	(94,567)	32%	9,209	46,359
59921 OFFICE SUPPLIES & EXPENSES	193	918	3,300	(2,382)	28%	605	2,412
59923 OUTSIDE SERVICES EMPLOYED	4,939	49,230	104,350	(55,120)	47%	12,970	47,495
59924 PROPERTY INSURANCE	3,800	19,000	45,105	(26,105)	42%	3,278	16,392
59925 INJURIES & DAMAGES	1,438	7,191	19,000	(11,809)	38%	1,394	6,972
59926 EMPLOYEE PENSIONS & BENEFITS	13,959	65,017	240,200	(175,183)	27%	16,674	83,712

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2025

Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
59928 REGULATORY COMMISSION EXPENSE	0	0	3,000	(3,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	2,736	15,992	21,350	(5,358)	75%	3,528	20,251
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	36,364	202,781	576,305	(373,524)	35%	47,658	223,594
TOTAL OPS & MAINT EXPENSES	134,618	669,815	2,014,105	(1,344,290)	33%	151,626	706,360
OTHER OPERATING EXPENSES							
49403 DEPRECIATION EXPENSE	50,107	252,398	560,000	(307,602)	45%	49,777	222,495
49425 AMORTIZATION							
49408 TAXES	30,908	153,425	402,300	(248,875)	38%	29,908	148,779
TOTAL OTHER OPERATING EXPENSES	81,015	405,823	962,300	(556,478)	42%	79,686	371,274
TOTAL OPERATING EXPENSES	215,633	1,075,637	2,976,405	(1,900,767)	36%	231,312	1,077,634
NET OPERATING INCOME (LOSS)	33,701	183,422	127,395	56,026	144%	25,715	180,698
OTHER INCOME							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	71	1,895	7,000	(5,105)	27%	472	1,030
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	(37)	(629)	(7,000)	6,371	(9%)	(56)	(92)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	88,387	88,387	100,000	(11,613)	88%	0	0
43000 GRANT REVENUE	0	19,581	0	19,581	%	0	0
49421 MISCELLANEOUS NON-OPERATING INCOME	0	0	200,000	(200,000)	%	0	0
TOTAL OTHER INCOME	88,421	109,233	300,000	(190,767)	36%	415	937
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	122,121	292,655	427,395	(134,740)	68%	26,130	181,636

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
INTEREST & OTHER CHARGES							
49427 INTEREST ON LONG-TERM DEBT	9,721	51,746	135,000	(83,254)	38%	9,369	48,387
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
TOTAL INTEREST CHARGES	9,721	51,746	135,000	(83,254)	38%	9,369	48,387
NET INCOME (LOSS)	112,400	240,909	292,395	(51,486)	82%	16,761	133,248
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	9,466,011	9,466,011				8,875,451	8,875,451
BALANCE TRANSFERRED FROM INCOME	112,596	241,885				16,761	133,248
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	9,578,607	9,707,896				8,892,212	9,008,699

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2025

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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF ELECTRICITY							
49440 URBAN RESIDENTIAL SALES	276,144	1,658,849	4,425,100	(2,766,251)	37%	277,575	1,563,091
49441 RURAL SALES	1,796	10,784	25,200	(14,416)	43%	1,681	9,528
49442 COMMERCIAL SALES-CS1	70,794	430,475	1,090,100	(659,625)	39%	70,628	385,232
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	81,548	422,844	1,117,100	(694,256)	38%	76,626	411,445
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	150,084	750,031	2,207,300	(1,457,269)	34%	154,287	767,571
49443 INDUSTRIAL SALES-CP3	36,587	180,863	507,800	(326,937)	36%	35,130	176,820
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	0	0	10,400	(10,400)	%	0	1,417
49444 PUBLIC STREET LIGHTING	13,569	69,585	173,900	(104,315)	40%	13,383	67,215
49448 INTERDEPARTMENTAL SALES	1,738	16,441	32,100	(15,659)	51%	1,789	10,741
TOTAL SALES OF ELECTRICITY	632,260	3,539,871	9,589,000	(6,049,129)	37%	631,097	3,393,061
OTHER OPERATING REVENUES							
49450 FORFEITED DISCOUNTS	3,523	15,248	18,500	(3,252)	82%	1,554	12,041
49451 MISCELLANEOUS SERVICE REVENUES	0	0	5,000	(5,000)	%	0	0
49454 RENT FROM ELECTRIC PROPERTY	0	2,975	116,000	(113,025)	3%	0	5,075
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	107	427	18,500	(18,073)	2%	95	918
TOTAL OTHER OPERATING REVENUES	3,630	18,650	158,000	(139,350)	12%	1,649	18,034
TOTAL OPERATING REVENUES	635,890	3,558,521	9,747,000	(6,188,479)	37%	632,747	3,411,094

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
OPERATING EXPENSES								
OPERATION & MAINTENANCE EXPENSES								
POWER PRODUCTION EXPENSES								
59555	PURCHASED POWER	478,894	2,475,971	6,930,000	(4,454,029)	36%	475,356	2,336,781
TOTAL POWER PRODUCTION EXPENSES		478,894	2,475,971	6,930,000	(4,454,029)	36%	475,356	2,336,781

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
DISTRIBUTION EXPENSES							
59580 OPERATION, SUPERVISION & ENGINEERING							
59582 STATION EXPENSES	2,520	17,390	26,200	(8,810)	66%	4,417	13,634
59583 OVERHEAD LINE EXPENSES	0	0	7,250	(7,250)	%	761	1,879
59584 UNDERGROUND LINE EXPENSE	7,001	26,980	54,900	(27,920)	49%	11,697	26,154
59585 STREET LIGHTING EXPENSES	0	0	600	(600)	%	0	0
59586 METER EXPENSES	4,022	18,372	67,400	(49,028)	27%	6,537	17,548
59587 CUSTOMER INSTALLATION EXPENSES	1,995	13,804	19,800	(5,996)	70%	2,491	9,237
59588 OPERATION MISC DISTRIBUTION	19,628	106,769	271,875	(165,106)	39%	24,707	111,442
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	3,229	41,917	38,800	3,117	108%	328	2,712
59593 MAINTENANCE OF OVERHEAD LINES	8,772	134,806	248,600	(113,794)	54%	14,440	113,299
59594 MAINTENANCE OF UNDERGROUND LINES	984	4,140	9,700	(5,560)	43%	141	4,193
59595 MAINTENANCE OF LINE TRANSFORMERS	1,048	1,690	5,000	(3,310)	34%	0	9,695
59596 MAINTENANCE OF STREET LIGHTING	(3)	641	8,900	(8,259)	7%	793	9,400
59597 MAINT OF ELECTRIC METERS							
59598 MAINT OF MISC DISTRIBUTION PLANT	0	4,485	14,000	(9,515)	32%	184	4,393
59828 TRANSPORTATION EXPENSES							
TOTAL DISTRIBUTION EXPENSES	49,197	370,993	773,025	(402,032)	48%	66,497	323,585
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	2,150	10,467	25,500	(15,033)	41%	1,968	9,642
59902 METER READING EXPENSES	3,314	14,508	38,000	(23,492)	38%	3,202	14,631
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	11,145	38,784	108,000	(69,216)	36%	6,966	39,094
59904 UNCOLLECTIBLE ACCOUNTS	345	3,815	10,000	(6,185)	38%	(58)	951
TOTAL CUSTOMER ACCOUNTS EXPENSE	16,953	67,574	181,500	(113,926)	37%	12,078	64,318
SALES EXPENSE							
59913 ADVERTISING EXPENSE	0	0	500	(500)	%	0	250
TOTAL SALES EXPENSES	0	0	500	(500)	%	0	250

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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	23,837	118,800	278,000	(159,200)	43%	23,323	119,781
59921 OFFICE SUPPLIES & EXPENSES	693	4,841	16,650	(11,809)	29%	1,289	8,354
59923 OUTSIDE SERVICES EMPLOYED	10,615	65,604	105,461	(39,857)	62%	24,789	61,531
59924 PROPERTY INSURANCE	3,193	15,966	39,000	(23,034)	41%	2,855	14,233
59925 INJURIES & DAMAGES	1,099	5,493	15,000	(9,507)	37%	1,061	5,303
59926 EMPLOYEE PENSIONS & BENEFITS	25,190	137,279	325,480	(188,201)	42%	23,698	111,987
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	(2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	10,754	70,965	102,200	(31,235)	69%	8,281	64,203
59932 MAINT OFFICE & COMMUNICATIONS	782	2,436	13,100	(10,664)	19%	984	5,059
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	76,163	421,385	896,891	(475,506)	47%	86,281	390,450
TOTAL OPS & MAINT EXPENSES	621,207	3,335,923	8,781,916	(5,445,993)	38%	640,212	3,115,384
OTHER OPERATING EXPENSES							
59403 DEPRECIATION & AMORTIZATION EXPENSE	41,277	172,710	450,000	(277,290)	38%	41,304	206,518
59408 TAXES	26,515	133,532	359,500	(225,968)	37%	26,423	127,280
TOTAL OTHER OPERATING EXPENSES	67,792	306,242	809,500	(503,258)	38%	67,727	333,798
TOTAL OPERATING EXPENSES	688,999	3,642,165	9,591,416	(5,949,251)	38%	707,938	3,449,182
NET OPERATING INCOME (LOSS)	(53,109)	(83,644)	155,584	(239,228)	(54%)	(75,191)	(38,088)

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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OTHER INCOME							
49415 REVENUE FROM MDSE & JOBBING	0	57,125	15,000	42,125	381%	11,760	32,079
49416 MERCHANDISING & JOBBING COST	0	0	(15,000)	15,000	%	(6,696)	(8,058)
49421 MISCELLANEOUS NONOPERATING INCOME	0	80	2,000	(1,920)	4%	1,442	2,475
49419 INTEREST & DIVIDEND INCOME							
49439 APPROP OF INCOME TO MUNICIPAL	(2,466)	(7,801)	(18,000)	10,199	(43%)	(1,771)	(5,912)
TOTAL OTHER INCOME	(2,466)	49,404	(16,000)	65,404	309%	4,734	20,584
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	(55,575)	(34,240)	139,584	(173,824)	(25%)	(70,457)	(17,504)
OTHER INCOME DEDUCTIONS							
49426 OTHER INCOME DEDUCTIONS	0	2,314	2,500	(186)	93%	(430)	1,759
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	0	2,314	2,500	(186)	93%	(430)	1,759
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	447	2,546	7,100	(4,554)	36%	653	3,616
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
TOTAL INTEREST CHARGES	447	2,546	7,100	(4,554)	36%	653	3,616
NET INCOME (LOSS)	(56,022)	(39,100)	129,984	(169,084)	(30%)	(70,680)	(22,879)
EARNED SURPLUS							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	10,757,488	10,757,488				10,353,162	10,353,162
BALANCE TRANSFERRED FROM INCOME	(56,022)	(39,100)				(70,680)	(22,879)
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	10,701,467	10,718,389				10,282,482	10,330,283

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TELECOMM DISTRIBUTION DETAIL - FUND 670

		CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
UTILITY OPERATING INCOME								
OPERATING REVENUES								
OPERATING REVENUES								
49000	OPERATING REVENUE	0	0	0	0	%	0	0
49540	RENT FROM CLEC PROPERTY	1,324	6,619	0	6,619	%	1,324	6,619
TOTAL OPERATING REVENUES		1,324	6,619	0	6,619	%	1,324	6,619

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TELECOMM DISTRIBUTION DETAIL - FUND 670

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

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TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	0	0	0	0	%	0	0
59921 OFFICE SUPPLIES & EXPENSES	0	0	0	0	%	0	0
59922 OVERHEAD CONSTRUCTION LABOR	0	0	0	0	%	0	0
59923 OUTSIDE SERVICES EMPLOYED	0	0	0	0	%	0	0
59924 PROPERTY INSURANCE	0	0	0	0	%	0	0
59925 INJURIES & DAMAGES	0	0	0	0	%	0	0
59926 EMPLOYEE PENSIONS & BENEFITS	0	0	600	(600)	%	0	0
59928 REGULATORY COMMISSION EXPENSE	0	0	0	0	%	0	0
59929 DUPLICATE CHARGES	0	0	0	0	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	0	1,245	5,895	(4,650)	21%	3,763	4,261
59931 OPERATION RENTS	0	0	0	0	%	0	0
59932 MAINT OFFICE & COMMUNICATION	0	0	0	0	%	0	0
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	0	1,245	6,495	(5,250)	19%	3,763	4,261
TOTAL OPS & MAINT EXPENSES	0	1,245	8,745	(7,500)	14%	3,763	4,261
OTHER OPERATING EXPENSES							
49030 DEPRECIATION EXPENSE	1,500	7,501	18,000	(10,499)	42%	1,520	7,600
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
TOTAL OTHER OPERATING EXPENSES	1,500	7,501	18,000	(10,499)	42%	1,520	7,600
TOTAL OPERATING EXPENSES	1,500	8,746	26,745	(17,999)	33%	5,283	11,861
NET OPERATING INCOME (LOSS)	(176)	(2,127)	(26,745)	24,618	(8%)	(3,959)	(5,242)

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
OTHER INCOME							
49034 DEBIT/CREDIT TO SURPLUS	0	0	0	0	%	0	0
49160 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	0	0	0	%	0	0
49190 INTEREST & DIVIDEND INCOME	0	0	0	0	%	0	0
49170 MISCELLANEOUS NON-OPERATING INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM GENERAL FUND	0	0	0	0	%	0	0
49320 INTEREST CONSTRUCTION	0	0	0	0	%	0	0
49330 BALANCE TRANS FROM INCOME	0	0	0	0	%	0	0
TOTAL OTHER INCOME	0	0	0	0	%	0	0
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	(176)	(2,127)	(26,745)	24,618	(8%)	(3,959)	(5,242)
INTEREST CHARGES							
49270 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49430 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49280 AMORTIZATION OF DEBT DISCOUNT & EXPENSE	0	0	0	0	%	0	0
49390 APPROPRIATIONS-MUNICIPAL	0	0	0	0	%	0	0
48900 OTHER REVENUES	0	0	(15,885)	15,885	%	0	0
TOTAL INTEREST CHARGES	0	0	(15,885)	15,885	%	0	0
NET INCOME (LOSS)	(176)	(2,127)	(10,860)	8,733	(20%)	(3,959)	(5,242)
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	(228,847)	(228,847)				(220,671)	(220,671)
BALANCE TRANSFERRED FROM INCOME	(176)	(2,127)				(3,959)	(5,242)
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	(229,023)	(230,974)				(224,630)	(225,913)

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STORMWATER UTILITY - FUND 680

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	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
USER FEES							
46010 RESIDENTIAL SERVICE	29,727	148,636	354,000	(205,364)	42%	29,752	148,269
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	178	400	(222)	45%	36	176
46040 NON RESIDENTIAL	21,265	106,322	262,000	(155,679)	41%	21,932	109,504
46050 INTERDEPARTMENTAL	3,235	16,175	38,700	(22,525)	42%	3,235	16,175
TOTAL USER FEES	54,264	271,311	655,100	(383,789)	41%	54,955	274,124
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	154	871	1,500	(629)	58%	133	842
49010 PERMIT FEES	30	70	0	70	%	0	0
48600 CONTRIBUTIONS IN AID/GRANT REVENUE	0	0	45,000	(45,000)	%	2,000	(274)
48100 INTEREST INCOME	0	0	2,800	(2,800)	%	0	337
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	14,624	(14,624)	%	0	0
TOTAL OTHER OPERATING REVENUES	184	941	63,924	(62,983)	1%	2,133	904
TOTAL OPERATING REVENUES	54,448	272,252	719,024	(446,772)	38%	57,088	275,028

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STORMWATER UTILITY - FUND 680

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	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATION & MAINTENANCE EXPENSES							
59710 STREET DEBRIS MANAGEMENT	8,499	21,382	110,972	(89,590)	19%	13,671	22,550
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	13,066	30,798	114,142	(83,344)	27%	1,555	13,038
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	0	0	37,178	(37,178)	%	0	60
59750 MAINTENANCE OF STORMWATER PONDS	0	0	34,132	(34,132)	%	0	0
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770 REGULATORY COMPLIANCE	4,699	24,858	155,444	(130,586)	16%	4,568	25,840
59790 ADMINISTRATIVE CHARGES	1,870	10,214	24,397	(14,183)	42%	2,510	10,859
59795 EMPLOYEE PENSIONS & BENEFITS	1,848	9,904	65,219	(55,315)	15%	1,763	9,409
TOTAL OPERATING EXPENSES	29,983	97,156	541,484	(444,328)	18%	24,068	81,756
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	11,326	53,507	110,000	(56,494)	49%	9,713	48,563
59408 TAXES	803	3,361	18,542	(15,181)	18%	732	3,155
59427 INTEREST ON LONG-TERM DEBT	5,761	25,756	76,624	(50,868)	34%	6,029	28,167
TOTAL OTHER OPERATING EXPENSES	47,873	179,780	746,650	(566,870)	24%	40,540	161,640
TOTAL OPERATING EXPENSES	47,873	179,780	746,650	(566,870)	24%	40,540	161,640
NET OPERATING INCOME (LOSS)	6,574	92,472	(27,626)	120,098	335%	16,548	113,388
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	4,648,758	4,648,758				4,300,706	4,300,706
BALANCE TRANSFERRED FROM INCOME	6,574	92,472				16,548	113,388
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	4,655,332	4,741,230				4,317,254	4,414,094

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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
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF SEWER							
49221 RESIDENTAL SERVICE	174,915	911,215	2,164,188	(1,252,973)	42%	179,904	919,717
49222 COMMERCIAL SERVICE	44,245	231,961	546,000	(314,039)	42%	45,994	230,508
49224 GOVERNMENT SERVICE	11,067	36,831	88,400	(51,569)	42%	9,237	36,000
49626 INTERDEPARTMENTAL SERVICE	8,451	40,756	101,808	(61,052)	40%	9,447	43,112
49263 INDUSTRIAL SERVICE	7,991	43,787	104,000	(60,213)	42%	9,001	46,099
TOTAL SALES OF SEWER	246,669	1,264,550	3,004,396	(1,739,846)	42%	253,583	1,275,437
OTHER OPERATING REVENUES							
49350 MISCELLANEOUS OPERATING REVENUES	2,150	72,578	90,000	(17,422)	81%	1,647	1,928
49450 CUSTOMER FORFIETED DISCOUNTS	780	4,947	7,800	(2,853)	63%	815	5,462
TOTAL OTHER OPERATING REVENUES	2,930	77,525	97,800	(20,275)	79%	2,462	7,390
TOTAL OPERATING REVENUES	249,599	1,342,075	3,102,196	(1,760,121)	43%	256,044	1,282,827

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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
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
OPERATIONS EXPENSES							
59820 OPERATION PLANT & LIFT STATION	39,541	206,186	554,050	(347,864)	37%	39,791	201,224
59823 CHLORINE	0	832	3,000	(2,168)	28%	0	0
59824 PHOSPHORUS REMOVAL CHEMICALS	0	33,864	85,000	(51,136)	40%	11,387	34,728
59825 SLUDGE CONDITIONING CHEMICALS	0	36,228	46,000	(9,772)	79%	0	0
59827 OTHER OPERATING SUPPLIES	3,835	16,732	32,000	(15,268)	52%	2,827	11,064
59828 TRANSPORTATION EXPENSES	790	7,010	29,000	(21,990)	24%	188	6,266
TOTAL OPERATIONS EXPENSES	44,166	300,852	749,050	(448,198)	40%	54,194	253,282
MAINTENANCE EXPENSE							
59831 MAINT OF SEWER COLLECTION SYSTEMS	8,949	105,042	202,547	(97,505)	52%	5,832	64,755
59832 MAINT OF COLLECTION SYSTEMS PUMP EQUIP	0	265	15,000	(14,735)	2%	0	6,132
59833 MAINT OF TREATMENT DIST PLANT EQUIP	27,645	49,502	128,082	(78,580)	39%	16,956	45,747
59834 MAINT OF GENERAL PLANT STRUCTURES & EQUIP	334	7,071	32,000	(24,929)	22%	1,193	9,681
TOTAL MAINTENANCE EXPENSE	36,927	161,881	377,629	(215,748)	43%	23,982	126,315
CUSTOMER ACCOUNTS EXPENSE							
59840 BILLING, COLLECTING & ACCOUNTING	8,171	35,272	91,561	(56,289)	39%	6,930	36,219
59842 METER READING	1,985	8,440	24,963	(16,523)	34%	1,816	8,223
59843 UNCOLLECTIBLE ACCOUNTS	0	0	5,000	(5,000)	%	0	0
TOTAL CUSTOMER ACCOUNTS EXPENSE	10,156	43,711	121,524	(77,813)	36%	8,746	44,441

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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
ADMINISTRATIVE & GENERAL EXPENSES							
59850 ADMINISTRATIVE & GENERAL SALARIES	15,985	77,983	204,821	(126,838)	38%	15,685	78,522
59851 OFFICE SUPPLIES & EXPENSE	44	218	1,220	(1,002)	18%	34	315
59852 OUTSIDE SERVICES EMPLOYED	4,926	43,205	86,936	(43,731)	50%	9,705	40,465
59853 INSURANCE EXPENSE	5,260	26,299	61,235	(34,936)	43%	4,616	23,079
59854 EMPLOYEE PENSION & BENEFITS	13,322	65,603	161,492	(95,889)	41%	12,634	62,063
59855 REGULATORY COMMISSION EXPENSE	0	0	15,000	(15,000)	%	11,778	13,945
59856 MISC GENERAL EXPENSES	48	590	4,000	(3,410)	15%	0	666
59857 RENTS	7,826	35,143	108,000	(72,857)	33%	9,639	47,205
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	47,411	249,041	642,704	(393,663)	39%	64,091	266,262
TOTAL OPS & MAINT EXPENSES	138,660	755,486	1,890,907	(1,135,421)	40%	151,012	690,300
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	60,011	300,752	763,500	(462,749)	39%	64,909	324,547
59408 TAX EXPENSE	28,780	143,051	346,635	(203,584)	41%	28,666	142,466
TOTAL OTHER OPERATING EXPENSES	88,791	443,803	1,110,135	(666,332)	40%	93,576	467,013
TOTAL OPERATING EXPENSES	227,451	1,199,288	3,001,042	(1,801,754)	40%	244,587	1,157,313
NET OPERATING INCOME (LOSS)	22,148	142,787	101,154	41,633	141%	11,457	125,515

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2025

Section 10, Item C.

SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OTHER INCOME							
48600 CONTRIBUTION IN AID							
43000 GRANT REVENUE	0	0	48,465	(48,465)	%	0	48,465
49210 TRANSFERS IN	72,692	72,692	63,160	9,532	115%	0	0
TOTAL OTHER INCOME	72,692	72,692	111,625	(38,933)	65%	0	48,465
TOTAL INCOME (LOSS) BEFORE INTEREST CHGS	94,840	215,479	212,779	2,700	101%	11,457	173,979
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	(16,366)	(85,015)	(200,000)	114,985	(43%)	(15,686)	(84,721)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
TOTAL INTEREST CHARGES	(16,366)	(85,015)	(200,000)	114,985	(43%)	(15,686)	(84,721)
NET INCOME (LOSS)	78,474	130,465	12,779	117,686	1,021%	(4,228)	89,259
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	6,360,090	6,360,090				6,226,358	6,226,358
BALANCE TRANSFERRED FROM INCOME	78,474	130,465				(4,228)	89,259
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	6,438,564	6,490,554				6,222,129	6,315,616



**TWO
RIVERS**
WISCONSIN

June 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 6 MONTHS ENDING JUNE 30, 2025

Section 10, Item C.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
OPERATING REVENUES							
43000 INTERGOVERNMENTAL REVENUE	6,954	41,954	81,900	(39,946)	51%	6,998	41,998
46000 CHARGES FOR SERVICE	53,048	274,602	550,000	(275,398)	50%	47,385	277,071
48000 MISCELLANEOUS REVENUE	19,707	117,822	235,500	(117,679)	50%	19,639	117,841
49000 OTHER FINANCING SOURCES	114	953	35,650	(34,697)	3%	131	1,126
TOTAL OPERATING REVENUES	79,824	435,331	903,050	(467,719)	48%	74,154	438,036

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2025

Section 10, Item C.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
OPERATIONS EXPENSES							
51450 INFORMATION SYSTEMS							
53200 WATER & SEWER EXPENSES							
53310 STREET CLEANING	330	497	0	497	%	359	1,595
53620 PW SOLID WASTE REFUSE	33,800	180,167	410,819	(230,652)	44%	22,798	176,326
53625 PW SOLID WASTE RECYCLING	26,650	170,646	484,047	(313,401)	35%	24,752	167,171
TOTAL OPERATIONS EXPENSES	60,781	351,310	894,866	(543,556)	39%	47,909	345,092
CUSTOMER ACCOUNTS EXPENSE							
59904 UNCOLLECTIBLE ACCOUNTS	0	25	300	(275)	8%	0	0
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	722	4,591	13,985	(9,394)	33%	811	2,506
59999 GASB PENSION EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	722	4,617	14,285	(9,668)	32%	811	2,506
TOTAL OPS & MAINT EXPENSES	61,502	355,926	909,151	(553,225)	39%	48,720	347,598
TOTAL OPERATING EXPENSES	61,502	355,926	909,151	(553,225)	39%	48,720	347,598
NET OPERATING INCOME (LOSS)	18,321	79,404	(6,101)	85,505	1,301%	25,434	90,438
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	150,774	150,774				79,264	79,264
BALANCE TRANSFERRED FROM INCOME	18,321	79,404				25,434	90,438

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2025

Section 10, Item C.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	169,095	230,178				104,698	169,702

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2025

Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF WATER							
49461 RESIDENTAL SERVICE	153,258	848,631	1,775,300	(926,669)	48%	146,862	841,755
49461 COMMERCIAL SERVICE	27,159	147,586	330,400	(182,814)	45%	25,576	147,196
49461 INDUSTRIAL SERVICE	6,545	37,384	73,600	(36,216)	51%	6,338	38,878
49461 MULTIFAMILY SERVICE	8,006	46,950	99,300	(52,350)	47%	7,483	45,655
49461 IRRIGATION SERVICE							
49461 OTHER SERVICES	100	551	0	551	%	0	226
49464 MUNICIPAL SERVICE	4,249	19,516	40,800	(21,284)	48%	6,703	22,152
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	1,957	14,362	25,400	(11,038)	57%	1,637	11,603
49462 PRIVATE FIRE PROTECTION	2,090	12,940	25,700	(12,760)	50%	2,190	13,290
49463 PUBLIC FIRE PROTECTION	63,881	383,111	706,100	(322,989)	54%	63,814	383,024
TOTAL SALES OF WATER	267,244	1,511,031	3,076,600	(1,565,569)	49%	260,604	1,503,780
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	635	5,385	9,500	(4,115)	57%	575	5,510
49471 MISCELLANEOUS SERVICE REVENUES	200	1,080	1,200	(120)	90%	80	1,429
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	1,928	11,571	16,500	(4,929)	70%	1,774	10,647
TOTAL OTHER OPERATING REVENUES	2,763	18,036	27,200	(9,164)	66%	2,429	17,586
TOTAL OPERATING REVENUES	270,008	1,529,067	3,103,800	(1,574,733)	49%	263,034	1,521,366

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2025

Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
SOURCE OF SUPPLY EXPENSES							
56500 OTHER EARNINGS							
59600 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	836	5,240	8,000	(2,760)	66%	836	4,180
59603 MISCELLANEOUS OPERATING EXPENSE	0	0	1,500	(1,500)	%	1,240	1,240
59613 MAINT OF LAKE INTAKE	0	0	31,100	(31,100)	%	0	0
TOTAL SOURCE OF SUPPLY EXPENSES	836	5,240	40,600	(35,360)	13%	2,076	5,420
PUMPING EXPENSES							
59620 OPERATION, SUPERVISION & ENGINEERING	4,697	28,436	57,000	(28,564)	50%	4,560	27,651
59623 FUEL PURCHASED FOR PUMPING	2,631	16,556	45,000	(28,444)	37%	2,683	15,741
59624 PUMPING LABOR & EXPENSES	1,768	7,991	22,900	(14,909)	35%	1,275	6,982
59626 MISCELLANEOUS EXPENSE	243	2,341	4,800	(2,459)	49%	84	1,831
59631 MAINT OF STRUCTURES	0	0	1,000	(1,000)	%	0	0
59633 MAINT OF PUMPING EQUIPMENT							
TOTAL PUMPING EXPENSES	9,339	55,324	130,700	(75,376)	42%	8,602	52,204
WATER TREATMENT EXPENSE							
59640 OPERATION, SUPERVISION & ENGINEERING	4,697	28,436	57,000	(28,564)	50%	4,560	27,651
59641 CHEMICALS	7,904	22,829	65,000	(42,171)	35%	4,123	24,577
59642 OPERATIONS LABOR & EXPENSE	14,715	90,254	222,250	(131,996)	41%	15,415	92,526
59643 MISCELLANEOUS EXPENSE	24,096	79,719	200,200	(120,481)	40%	11,060	69,703
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	68	3,038	3,500	(462)	87%	(55)	2,059
59652 MAINT OF WATER TREATMENT EQUIPMENT	1,999	15,704	39,900	(24,196)	39%	1,773	14,779
TOTAL WATER TREATMENT EXPENSE	53,480	239,980	587,850	(347,870)	41%	36,876	231,295

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2025

Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
TRANSMISSION & DISTRIBUTION EXPENSE							
59660 OPERATION SUPERVISION & ENGINEERING							
59661 OPERATION STORAGE FACILITY	2,489	22,200	38,050	(15,850)	58%	1,088	17,537
59662 OPERATION MAINS	2,668	16,729	73,400	(56,671)	23%	4,968	25,181
59663 METER EXPENSE	344	4,802	37,700	(32,898)	13%	(1,861)	15,428
59664 CUSTOMER INSTALLATION EXPENSE	2,217	12,237	27,600	(15,363)	44%	2,774	19,324
59665 MISCELLANEOUS EXPENSES	3,146	25,530	64,200	(38,670)	40%	3,438	24,345
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS							
59672 MAINT OF RESEVOIR & STANDPIPE	1,831	10,734	78,600	(67,866)	14%	6,125	37,961
59673 MAINT OF MAINS	1,772	52,116	94,700	(42,584)	55%	6,709	21,480
59675 MAINT OF SERVICES	12,791	63,964	78,400	(14,436)	82%	5,219	49,417
59676 MAINT OF METERS	1,607	2,286	11,200	(8,914)	20%	(1,791)	4,651
59677 MAINT OF HYDRANTS	1,760	4,320	37,900	(33,580)	11%	429	5,078
59678 MAINT OF MISC PLANT	332	2,041	15,000	(12,959)	14%	216	4,401
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	30,957	216,959	556,750	(339,791)	39%	27,315	224,804
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,697	10,236	20,850	(10,614)	49%	1,553	9,419
59902 METER READING	1,573	10,165	25,950	(15,785)	39%	1,980	10,364
59903 CUSTOMER ACCTG & COLLECTION	5,450	32,427	71,850	(39,423)	45%	4,836	32,498
59904 UNCOLLECTIBLE ACCOUNTS	0	37	2,500	(2,463)	1%	0	0
59906 CUSTOMER SERVICE & INFORMATION	0	0	750	(750)	%	0	0
59910 SALES EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	8,720	52,865	121,900	(69,035)	43%	8,370	52,282
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	9,313	54,746	140,000	(85,254)	39%	12,708	59,067
59921 OFFICE SUPPLIES & EXPENSES	1,114	2,033	3,300	(1,267)	62%	332	2,744
59923 OUTSIDE SERVICES EMPLOYED	12,054	61,283	104,350	(43,066)	59%	5,922	53,417
59924 PROPERTY INSURANCE	3,800	22,800	45,105	(22,305)	51%	3,278	19,671
59925 INJURIES & DAMAGES	1,438	8,629	19,000	(10,371)	45%	1,394	8,367
59926 EMPLOYEE PENSIONS & BENEFITS	13,482	78,499	240,200	(161,701)	33%	16,654	100,366

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2025

Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
59928 REGULATORY COMMISSION EXPENSE	0	0	3,000	(3,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	2,562	18,554	21,350	(2,796)	87%	1,010	21,261
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	43,762	246,543	576,305	(329,762)	43%	41,298	264,892
TOTAL OPS & MAINT EXPENSES	147,095	816,910	2,014,105	(1,197,195)	41%	124,536	830,896
OTHER OPERATING EXPENSES							
49403 DEPRECIATION EXPENSE	50,307	302,705	560,000	(257,295)	54%	49,872	272,367
49425 AMORTIZATION							
49408 TAXES	30,608	184,033	402,300	(218,267)	46%	29,405	178,184
TOTAL OTHER OPERATING EXPENSES	80,915	486,737	962,300	(475,563)	51%	79,277	450,551
TOTAL OPERATING EXPENSES	228,010	1,303,647	2,976,405	(1,672,758)	44%	203,813	1,281,447
NET OPERATING INCOME (LOSS)	41,998	225,420	127,395	98,025	177%	59,221	239,919
OTHER INCOME							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	100	1,995	7,000	(5,005)	28%	634	1,664
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	(35)	(665)	(7,000)	6,335	(9%)	0	(92)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	88,387	100,000	(11,613)	88%	78,193	78,193
43000 GRANT REVENUE	16,548	36,129	0	36,129	%	0	0
49421 MISCELLANEOUS NON-OPERATING INCOME	30	30	200,000	(199,970)	%	0	0
TOTAL OTHER INCOME	16,642	125,876	300,000	(174,124)	42%	78,827	79,764
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	58,640	351,295	427,395	(76,100)	82%	138,048	319,683

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2025

Section 10, Item C.

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
INTEREST & OTHER CHARGES							
49427 INTEREST ON LONG-TERM DEBT	9,296	61,042	135,000	(73,958)	45%	8,873	57,260
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
TOTAL INTEREST CHARGES	9,296	61,042	135,000	(73,958)	45%	8,873	57,260
NET INCOME (LOSS)	49,344	290,253	292,395	(2,142)	99%	129,174	262,423
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	9,466,011	9,466,011				8,875,451	8,875,451
BALANCE TRANSFERRED FROM INCOME	49,539	291,424				129,174	262,423
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	9,515,550	9,757,436				9,004,625	9,137,874

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2025

Section 10, Item C.

ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF ELECTRICITY							
49440 URBAN RESIDENTIAL SALES	318,995	1,977,844	4,425,100	(2,447,256)	45%	309,617	1,872,708
49441 RURAL SALES	1,839	12,623	25,200	(12,577)	50%	1,748	11,276
49442 COMMERCIAL SALES-CS1	80,435	510,910	1,090,100	(579,190)	47%	84,873	470,104
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	89,976	512,820	1,117,100	(604,280)	46%	84,031	495,477
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	183,582	933,613	2,207,300	(1,273,687)	42%	175,276	942,846
49443 INDUSTRIAL SALES-CP3	40,625	221,488	507,800	(286,312)	44%	36,831	213,651
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	0	0	10,400	(10,400)	%	0	1,417
49444 PUBLIC STREET LIGHTING	13,890	83,475	173,900	(90,425)	48%	13,651	80,866
49448 INTERDEPARTMENTAL SALES	1,793	18,234	32,100	(13,866)	57%	1,384	12,125
TOTAL SALES OF ELECTRICITY	731,135	4,271,006	9,589,000	(5,317,994)	45%	707,410	4,100,470
OTHER OPERATING REVENUES							
49450 FORFEITED DISCOUNTS	2,232	17,480	18,500	(1,020)	94%	2,026	14,066
49451 MISCELLANEOUS SERVICE REVENUES	0	0	5,000	(5,000)	%	0	0
49454 RENT FROM ELECTRIC PROPERTY	0	2,975	116,000	(113,025)	3%	0	5,075
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	36,727	37,154	18,500	18,654	201%	155	1,073
TOTAL OTHER OPERATING REVENUES	38,959	57,610	158,000	(100,390)	36%	2,181	20,215
TOTAL OPERATING REVENUES	770,094	4,328,616	9,747,000	(5,418,384)	44%	709,591	4,120,685

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2025

Section 10, Item C.

ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
POWER PRODUCTION EXPENSES							
59555 PURCHASED POWER	610,086	3,086,057	6,930,000	(3,843,943)	45%	568,222	2,905,003
TOTAL POWER PRODUCTION EXPENSES	610,086	3,086,057	6,930,000	(3,843,943)	45%	568,222	2,905,003

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2025

Section 10, Item C.

ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
DISTRIBUTION EXPENSES							
59580 OPERATION, SUPERVISION & ENGINEERING							
59582 STATION EXPENSES	2,210	19,600	26,200	(6,600)	75%	1,496	15,130
59583 OVERHEAD LINE EXPENSES	0	0	7,250	(7,250)	%	672	2,551
59584 UNDERGROUND LINE EXPENSE	5,875	32,855	54,900	(22,045)	60%	9,162	35,317
59585 STREET LIGHTING EXPENSES	0	0	600	(600)	%	0	0
59586 METER EXPENSES	5,028	23,400	67,400	(44,000)	35%	3,978	21,526
59587 CUSTOMER INSTALLATION EXPENSES	2,937	16,741	19,800	(3,059)	85%	2,335	11,572
59588 OPERATION MISC DISTRIBUTION	19,184	125,952	271,875	(145,923)	46%	14,609	126,050
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	36,569	78,486	38,800	39,686	202%	8,613	11,325
59593 MAINTENANCE OF OVERHEAD LINES	18,957	153,763	248,600	(94,837)	62%	12,837	126,137
59594 MAINTENANCE OF UNDERGROUND LINES	870	5,010	9,700	(4,690)	52%	(281)	3,912
59595 MAINTENANCE OF LINE TRANSFORMERS	143	1,833	5,000	(3,167)	37%	0	9,695
59596 MAINTENANCE OF STREET LIGHTING	435	1,076	8,900	(7,824)	12%	(392)	9,008
59597 MAINT OF ELECTRIC METERS							
59598 MAINT OF MISC DISTRIBUTION PLANT	988	5,473	14,000	(8,527)	39%	440	4,833
59828 TRANSPORTATION EXPENSES							
TOTAL DISTRIBUTION EXPENSES	93,196	464,189	773,025	(308,836)	60%	53,469	377,054
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	2,081	12,547	25,500	(12,953)	49%	1,904	11,546
59902 METER READING EXPENSES	2,783	17,291	38,000	(20,709)	46%	2,384	17,015
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	8,914	47,698	108,000	(60,302)	44%	7,635	46,729
59904 UNCOLLECTIBLE ACCOUNTS	(46)	3,769	10,000	(6,231)	38%	(1)	950
TOTAL CUSTOMER ACCOUNTS EXPENSE	13,732	81,306	181,500	(100,194)	45%	11,922	76,240
SALES EXPENSE							
59913 ADVERTISING EXPENSE	0	0	500	(500)	%	0	250
TOTAL SALES EXPENSES	0	0	500	(500)	%	0	250

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2025

Section 10, Item C.

ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	23,382	142,182	278,000	(135,818)	51%	26,371	146,151
59921 OFFICE SUPPLIES & EXPENSES	297	5,138	16,650	(11,512)	31%	(166)	8,188
59923 OUTSIDE SERVICES EMPLOYED	12,576	78,180	105,461	(27,281)	74%	6,283	67,814
59924 PROPERTY INSURANCE	3,193	19,160	39,000	(19,840)	49%	3,077	17,309
59925 INJURIES & DAMAGES	1,099	6,591	15,000	(8,409)	44%	1,061	6,363
59926 EMPLOYEE PENSIONS & BENEFITS	25,719	162,998	325,480	(162,482)	50%	22,252	134,240
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	(2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	5,996	76,961	102,200	(25,239)	75%	3,703	67,906
59932 MAINT OFFICE & COMMUNICATIONS	355	2,792	13,100	(10,308)	21%	569	5,629
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	72,617	494,002	896,891	(402,889)	55%	63,150	453,600
TOTAL OPS & MAINT EXPENSES	789,632	4,125,554	8,781,916	(4,656,362)	47%	696,762	3,812,147
OTHER OPERATING EXPENSES							
59403 DEPRECIATION & AMORTIZATION EXPENSE	41,444	214,154	450,000	(235,846)	48%	41,522	248,040
59408 TAXES	26,361	159,893	359,500	(199,607)	44%	25,332	152,612
TOTAL OTHER OPERATING EXPENSES	67,805	374,047	809,500	(435,453)	46%	66,854	400,652
TOTAL OPERATING EXPENSES	857,437	4,499,602	9,591,416	(5,091,814)	47%	763,616	4,212,799
NET OPERATING INCOME (LOSS)	(87,342)	(170,986)	155,584	(326,570)	(110%)	(54,026)	(92,114)

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INCOME STATEMENT
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Section 10, Item C.

ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OTHER INCOME							
49415 REVENUE FROM MDSE & JOBBING	2,809	59,934	15,000	44,934	400%	136	32,215
49416 MERCHANDISING & JOBBING COST	0	0	(15,000)	15,000	%	0	(8,058)
49421 MISCELLANEOUS NONOPERATING INCOME	0	80	2,000	(1,920)	4%	0	2,475
49419 INTEREST & DIVIDEND INCOME							
49439 APPROP OF INCOME TO MUNICIPAL	(2,033)	(9,835)	(18,000)	8,165	(55%)	(137)	(6,048)
TOTAL OTHER INCOME	775	50,179	(16,000)	66,179	314%	(1)	20,583
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	(86,567)	(120,807)	139,584	(260,391)	(87%)	(54,027)	(71,531)
OTHER INCOME DEDUCTIONS							
49426 OTHER INCOME DEDUCTIONS	0	2,314	2,500	(186)	93%	3,357	5,116
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	0	2,314	2,500	(186)	93%	3,357	5,116
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	439	2,985	7,100	(4,115)	42%	646	4,261
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
TOTAL INTEREST CHARGES	439	2,985	7,100	(4,115)	42%	646	4,261
NET INCOME (LOSS)	(87,006)	(126,106)	129,984	(256,090)	(97%)	(58,029)	(80,908)
EARNED SURPLUS							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	10,757,488	10,757,488				10,353,162	10,353,162
BALANCE TRANSFERRED FROM INCOME	(87,006)	(126,106)				(58,029)	(80,908)
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	10,670,482	10,631,382				10,295,133	10,272,254

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
UTILITY OPERATING INCOME								
OPERATING REVENUES								
OPERATING REVENUES								
49000	OPERATING REVENUE	0	0	0	0	%	0	0
49540	RENT FROM CLEC PROPERTY	1,324	7,943	0	7,943	%	1,324	7,943
TOTAL OPERATING REVENUES		1,324	7,943	0	7,943	%	1,324	7,943

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

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2025

Section 10, 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	547	1,792	5,895	(4,103)	30%	249	4,510
59931 OPERATION RENTS	0	0	0	0	%	0	0
59932 MAINT OFFICE & COMMUNICATION	0	0	0	0	%	0	0
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	547	1,792	6,495	(4,703)	28%	249	4,510
TOTAL OPS & MAINT EXPENSES	547	1,792	8,745	(6,953)	20%	249	4,510
OTHER OPERATING EXPENSES							
49030 DEPRECIATION EXPENSE	1,500	9,001	18,000	(8,999)	50%	1,520	9,120
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
TOTAL OTHER OPERATING EXPENSES	1,500	9,001	18,000	(8,999)	50%	1,520	9,120
TOTAL OPERATING EXPENSES	2,047	10,793	26,745	(15,952)	40%	1,769	13,630
NET OPERATING INCOME (LOSS)	(723)	(2,850)	(26,745)	23,895	(11%)	(445)	(5,687)

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2025

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TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
OTHER INCOME							
49034 DEBIT/CREDIT TO SURPLUS	0	0	0	0	%	0	0
49160 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	0	0	0	%	0	0
49190 INTEREST & DIVIDEND INCOME	0	0	0	0	%	0	0
49170 MISCELLANEOUS NON-OPERATING INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM GENERAL FUND	0	0	0	0	%	0	0
49320 INTEREST CONSTRUCTION	0	0	0	0	%	0	0
49330 BALANCE TRANS FROM INCOME	0	0	0	0	%	0	0
TOTAL OTHER INCOME	0	0	0	0	%	0	0
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	(723)	(2,850)	(26,745)	23,895	(11%)	(445)	(5,687)
INTEREST CHARGES							
49270 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49430 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49280 AMORTIZATION OF DEBT DISCOUNT & EXPENSE	0	0	0	0	%	0	0
49390 APPROPRIATIONS-MUNICIPAL	0	0	0	0	%	0	0
48900 OTHER REVENUES	0	0	(15,885)	15,885	%	0	0
TOTAL INTEREST CHARGES	0	0	(15,885)	15,885	%	0	0
NET INCOME (LOSS)	(723)	(2,850)	(10,860)	8,010	(26%)	(445)	(5,687)
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	(228,847)	(228,847)				(220,671)	(220,671)
BALANCE TRANSFERRED FROM INCOME	(723)	(2,850)				(445)	(5,687)
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	(229,570)	(231,697)				(221,116)	(226,359)

CITY OF TWO RIVERS
INCOME STATEMENT
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STORMWATER UTILITY - FUND 680

Section 10, Item C.

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
USER FEES							
46010 RESIDENTIAL SERVICE	29,758	178,394	354,000	(175,606)	50%	29,623	177,892
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	214	400	(186)	53%	36	212
46040 NON RESIDENTIAL	21,280	127,601	262,000	(134,399)	49%	21,892	131,395
46050 INTERDEPARTMENTAL	3,235	19,410	38,700	(19,290)	50%	3,235	19,410
TOTAL USER FEES	54,308	325,619	655,100	(329,481)	50%	54,786	328,910
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	137	1,008	1,500	(492)	67%	128	970
49010 PERMIT FEES	66	136	0	136	%	80	80
48600 CONTRIBUTIONS IN AID/GRANT REVENUE	0	0	45,000	(45,000)	%	0 (	274)
48100 INTEREST INCOME	0	0	2,800	(2,800)	%	385	723
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	14,624	(14,624)	%	0	0
TOTAL OTHER OPERATING REVENUES	203	1,144	63,924	(62,780)	2%	594	1,498
TOTAL OPERATING REVENUES	54,511	326,763	719,024	(392,261)	45%	55,379	330,408

CITY OF TWO RIVERS
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FOR THE 6 MONTHS ENDING JUNE 30, 2025

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STORMWATER UTILITY - FUND 680

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATION & MAINTENANCE EXPENSES							
59710 STREET DEBRIS MANAGEMENT	5,847	27,228	110,972	(83,744)	25%	3,292	25,842
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	1,522	32,320	114,142	(81,822)	28%	1,361	14,400
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	0	0	37,178	(37,178)	%	0	60
59750 MAINTENANCE OF STORMWATER PONDS	0	0	34,132	(34,132)	%	0	0
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770 REGULATORY COMPLIANCE	5,987	30,844	155,444	(124,600)	20%	3,233	29,073
59790 ADMINISTRATIVE CHARGES	2,731	12,945	24,397	(11,452)	53%	2,186	13,044
59795 EMPLOYEE PENSIONS & BENEFITS	1,811	11,715	65,219	(53,504)	18%	1,541	10,950
TOTAL OPERATING EXPENSES	17,897	115,053	541,484	(426,431)	21%	11,613	93,369
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	11,326	64,833	110,000	(45,167)	59%	9,713	58,275
59408 TAXES	688	4,049	18,542	(14,493)	22%	537	3,692
59427 INTEREST ON LONG-TERM DEBT	5,761	31,517	76,624	(45,107)	41%	6,029	34,195
TOTAL OTHER OPERATING EXPENSES	35,672	215,452	746,650	(531,198)	29%	27,891	189,532
TOTAL OPERATING EXPENSES	35,672	215,452	746,650	(531,198)	29%	27,891	189,532
NET OPERATING INCOME (LOSS)	18,839	111,311	(27,626)	138,937	403%	27,488	140,876
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	4,648,758	4,648,758				4,300,706	4,300,706
BALANCE TRANSFERRED FROM INCOME	18,839	111,311				27,488	140,876
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	4,667,597	4,760,069				4,328,194	4,441,582

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2025

Section 10, Item C.

SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF SEWER							
49221 RESIDENTAL SERVICE	180,443	1,091,658	2,164,188	(1,072,530)	50%	179,720	1,099,437
49222 COMMERCIAL SERVICE	48,447	280,408	546,000	(265,592)	51%	47,556	278,064
49224 GOVERNMENT SERVICE	8,531	45,362	88,400	(43,038)	51%	8,894	44,894
49626 INTERDEPARTMENTAL SERVICE	8,866	49,623	101,808	(52,185)	49%	14,411	57,523
49263 INDUSTRIAL SERVICE	8,820	52,607	104,000	(51,393)	51%	7,730	53,830
TOTAL SALES OF SEWER	255,108	1,519,658	3,004,396	(1,484,738)	51%	258,310	1,533,748
OTHER OPERATING REVENUES							
49350 MISCELLANEOUS OPERATING REVENUES	394	72,972	90,000	(17,028)	81%	0	1,928
49450 CUSTOMER FORFIETED DISCOUNTS	632	5,579	7,800	(2,221)	72%	655	6,118
TOTAL OTHER OPERATING REVENUES	1,026	78,551	97,800	(19,249)	80%	655	8,046
TOTAL OPERATING REVENUES	256,133	1,598,209	3,102,196	(1,503,987)	52%	258,966	1,541,793

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2025

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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
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
OPERATIONS EXPENSES							
59820 OPERATION PLANT & LIFT STATION	44,652	250,837	554,050	(303,213)	45%	32,813	234,036
59823 CHLORINE	1,274	2,106	3,000	(895)	70%	0	0
59824 PHOSPHORUS REMOVAL CHEMICALS	11,448	45,312	85,000	(39,688)	53%	0	34,728
59825 SLUDGE CONDITIONING CHEMICALS	12,459	48,686	46,000	2,686	106%	11,679	11,679
59827 OTHER OPERATING SUPPLIES	1,086	17,819	32,000	(14,181)	56%	0	11,064
59828 TRANSPORTATION EXPENSES	5,699	12,710	29,000	(16,290)	44%	1,012	7,278
TOTAL OPERATIONS EXPENSES	76,618	377,470	749,050	(371,580)	50%	45,503	298,785
MAINTENANCE EXPENSE							
59831 MAINT OF SEWER COLLECTION SYSTEMS	3,470	108,513	202,547	(94,034)	54%	5,716	70,471
59832 MAINT OF COLLECTION SYSTEMS PUMP EQUIP	23	288	15,000	(14,712)	2%	0	6,132
59833 MAINT OF TREATMENT DIST PLANT EQUIP	20,488	69,991	128,082	(58,091)	55%	4,862	50,609
59834 MAINT OF GENERAL PLANT STRUCTURES & EQUIP	4,477	11,549	32,000	(20,451)	36%	113	9,794
TOTAL MAINTENANCE EXPENSE	28,459	190,340	377,629	(187,289)	50%	10,691	137,006
CUSTOMER ACCOUNTS EXPENSE							
59840 BILLING, COLLECTING & ACCOUNTING	7,033	42,304	91,561	(49,257)	46%	4,998	41,216
59842 METER READING	1,543	9,983	24,963	(14,980)	40%	1,463	9,686
59843 UNCOLLECTIBLE ACCOUNTS	0	0	5,000	(5,000)	%	0	0
TOTAL CUSTOMER ACCOUNTS EXPENSE	8,576	52,288	121,524	(69,236)	43%	6,461	50,902

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2025

Section 10, Item C.

SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
ADMINISTRATIVE & GENERAL EXPENSES							
59850 ADMINISTRATIVE & GENERAL SALARIES	15,628	93,612	204,821	(111,209)	46%	16,603	95,125
59851 OFFICE SUPPLIES & EXPENSE	32	250	1,220	(970)	21%	38	353
59852 OUTSIDE SERVICES EMPLOYED	11,383	54,588	86,936	(32,348)	63%	5,127	45,592
59853 INSURANCE EXPENSE	5,260	31,559	61,235	(29,676)	52%	4,310	27,389
59854 EMPLOYEE PENSION & BENEFITS	13,109	78,712	161,492	(82,780)	49%	11,777	73,840
59855 REGULATORY COMMISSION EXPENSE	11,703	11,703	15,000	(3,297)	78%	0	13,945
59856 MISC GENERAL EXPENSES	0	590	4,000	(3,410)	15%	0	666
59857 RENTS	10,095	45,238	108,000	(62,762)	42%	10,414	57,619
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	67,210	316,252	642,704	(326,452)	49%	48,270	314,531
TOTAL OPS & MAINT EXPENSES	180,863	936,349	1,890,907	(954,558)	50%	110,925	801,224
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	60,011	360,763	763,500	(402,737)	47%	64,909	389,457
59408 TAX EXPENSE	28,631	171,682	346,635	(174,953)	50%	27,736	170,202
TOTAL OTHER OPERATING EXPENSES	88,642	532,445	1,110,135	(577,690)	48%	92,645	559,659
TOTAL OPERATING EXPENSES	269,505	1,468,794	3,001,042	(1,532,248)	49%	203,570	1,360,883
NET OPERATING INCOME (LOSS)	(13,372)	129,415	101,154	28,261	128%	55,396	180,910

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

SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OTHER INCOME							
48600 CONTRIBUTION IN AID							
43000 GRANT REVENUE	0	0	48,465	(48,465)	%	0	48,465
49210 TRANSFERS IN	0	72,692	63,160	9,532	115%	63,160	63,160
TOTAL OTHER INCOME	0	72,692	111,625	(38,933)	65%	63,160	111,625
TOTAL INCOME (LOSS) BEFORE INTEREST CHGS	(13,372)	202,107	212,779	(10,672)	95%	118,556	292,535
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	(16,366)	(101,380)	(200,000)	98,620	(51%)	(15,685)	(100,406)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
TOTAL INTEREST CHARGES	(16,366)	(101,380)	(200,000)	98,620	(51%)	(15,685)	(100,406)
NET INCOME (LOSS)	(29,737)	100,727	12,779	87,948	788%	102,871	192,129
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	6,360,090	6,360,090				6,226,358	6,226,358
BALANCE TRANSFERRED FROM INCOME	(29,737)	100,727				102,871	192,129
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	6,330,352	6,460,817				6,329,229	6,418,487

Form
AB-101Alcohol Beverage
Appointment of Agent

Date

7-20-25

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

Part A: Business Information	
1. Legal Business Name (individual name if sole proprietor) WALGREEN CO	
2. Business Trade Name or DBA WALGREENS #09166	
3. Entity Type (check one) <input type="checkbox"/> Limited Liability Company <input checked="" type="checkbox"/> Corporation <input 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. Previous store manager transferred to another store. I have taken over as new store manager.	

Part B: Agent Information				
1. Last Name Smith		2. First Name Eric		3. M.I. L
4. Email taxlicenserenevals@walgreens.com			5. Phone 847-527-2119	
6. Home Address 1706 cedar grove dr LA				
7. City Manitowish	8. State WI	9. Zip Code 54220	10. Age 33	
11. Drivers License/State ID Number 5530-2129-1457-09		12. Drivers License/State ID State of issuance WI		

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

Continued →

Part D: Business Attestation

READ CAREFULLY BEFORE SIGNING: I, the **Undersigned**, 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 BROWN		First Name BRIAN		M.I. R
Title VICE PRESIDENT AND TREASURER		Email taxlicenser renewals@walgreens.com		Phone 847-527-2119
Signature B.R.B.			Date 7/23/25	

Part E: Agent Attestation

READ CAREFULLY BEFORE SIGNING: I, the **Agent**, 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 Smith		First Name Eric		M.I. L
Signature Eric Smith			Date 7-20-25	

Form
AB-100Alcohol Beverage
Individual QuestionnaireDate
7-20-25

All individuals involved in the alcohol beverage business must complete this form, including:

- sole proprietor
- all officers, directors, and agent of a corporation or nonprofit organization
- all partners of a partnership
- members and agent of a limited liability company

Your alcohol beverage application or renewal is not complete until all required Individual Questionnaires are submitted.

Part A: Business Information

1. Legal Business Name (individual name if sole proprietor)

WALGREEN CO

2. Business Trade Name or DBA

WALGREENS #09166

3. Entity Type (check one)

☐ Sole Proprietor☐ Partnership☐ Limited Liability Company☒ Corporation☐ Nonprofit Organization

Part B: Individual Information

1. Last Name

Smith

2. First Name

Eric

3. M.I.

L

4. Relationship to Business (Title)

Store Manager

5. Email

mgr.09166@store.walgreens.com

6. Phone

(920) 793-8352

7. Home Address

1706 cedar grove dr 1A

8. City

Manitowoc

9. State

WI

10. Zip Code

54220

11. Date of Birth

12/11/1991

12. Drivers License/State ID Number

S530-2129-1451-09

13. Drivers License/State ID State of Issuance

Wisconsin

Part C: Address History

1. Do you currently reside in Wisconsin?

☒ Yes ☐ No

If yes to 1 above, how long have you continuously lived in Wisconsin prior to the date of application?

Years

33

Months

7

2. List in chronological order all of your addresses within the last 5 years. Attach additional sheets if necessary.

Previous Address 1

2448 Mirro dr #24

City

Manitowoc

State

WI

Zip Code

54220

Previous Address 2

1400 22nd st #B

City

Two Rivers

State

WI

Zip Code

54241

Previous Address 3

City

State

Zip Code

Previous Address 4

City

State

Zip Code

Previous Address 5

City

State

Zip Code

3. List all states and counties you have lived in as an adult. Attach additional sheets if necessary.

State

County

State

County

State

County

State

County

State

County

State

County

State

County

State

County

Continued →

Part D: Criminal History

1. Have you ever been convicted of any offenses (excluding traffic offenses unless related to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or of any county or municipal ordinances? ☐ Yes ☐ No

If yes to question 1, please list details of each conviction below. Attach additional sheets as needed.

Law/Ordinance Violated BL 250649-0	Location Two Rivers	Conviction Date 4/9/25
Penalty Imposed \$91.50 fine, license suspended, Alcohol document		Was sentence completed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No
Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No

2. Are charges for any offenses currently pending against you (excluding traffic offenses unless related to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or any county or municipal ordinances? ☐ Yes ☒ No

If yes to question 2, describe nature and status of pending charges using the space below. Attach additional sheets as needed.

Part E: Attestation

READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I certify that I am not prohibited from participating in this business due to any involvement in another tier of the alcohol beverage industry as a restricted investor. 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.

Signature 	Date 7-20-25
--	------------------------



TWO
RIVERS
WISCONSIN

INDIVIDUAL BACKGROUND INFORMATION

(This form is required for any person(s) listed on Part C of Form CTY-200)
Municipal Code 6-3

COPY

Date: 7-20-25

SECTION 1 - APPLICANT INFORMATION			
Applicant Name (Last, First, MI) Smith, Eric, L		Maiden or Previous	Date of Birth 12-11-1991
Street Address 1706 cedar grove dr 1A		City	State WI
Driver's License Number/ State Identification Number 8530-2129-1991-09 <small>SUBMIT COPY OF DRIVER'S LICENSE WITH APPLICATION</small>		State License Issued in: Wisconsin	Zip 54220
Phone (920)-255-5685			
Name of Establishment: Walgreens			
Were you previously part of this establishments license? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
SECTION 2 - CONVICTION RECORD - You are required to list each and every violation and/or offense for which you have been convicted in or out of state. Failure to provide complete answers may result in a denial of your application. (More space on back side.)			
Have you EVER been arrested or convicted of a felony? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
If Yes, when, where, and what type of violation? (Please be specific)			
Have you EVER been arrested, charged, or convicted of a misdemeanor, including misdemeanor traffic (Example: OWI)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
If Yes, when, where, and what type of violation? (Please be specific) charged 12-9-24 Two Rivers, convicted 4-9-25 OWI			
Have you been arrested, cited, or convicted of an ordinance violation within the last 5 years? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
If Yes, when, where, and what type of violation? (Example: OWI) OWI charged 12-9-24, convicted 4-9-25 Two Rivers			
SECTION 3 - PENALTY NOTICE			
Under penalty of law, I swear that the information provided in this application is true and correct to the best of my knowledge and belief.			
Signature: Eric Smith		Date: 7-20-25	
FOR OFFICE USE ONLY			
Approved? <input type="checkbox"/> Yes <input type="checkbox"/> No		By Chief of Police	Date

TIME RECEIVED
July 22, 2025 at 8:05:33 AM CDT

REMOTE CSID
+19202555685

DURATION
76

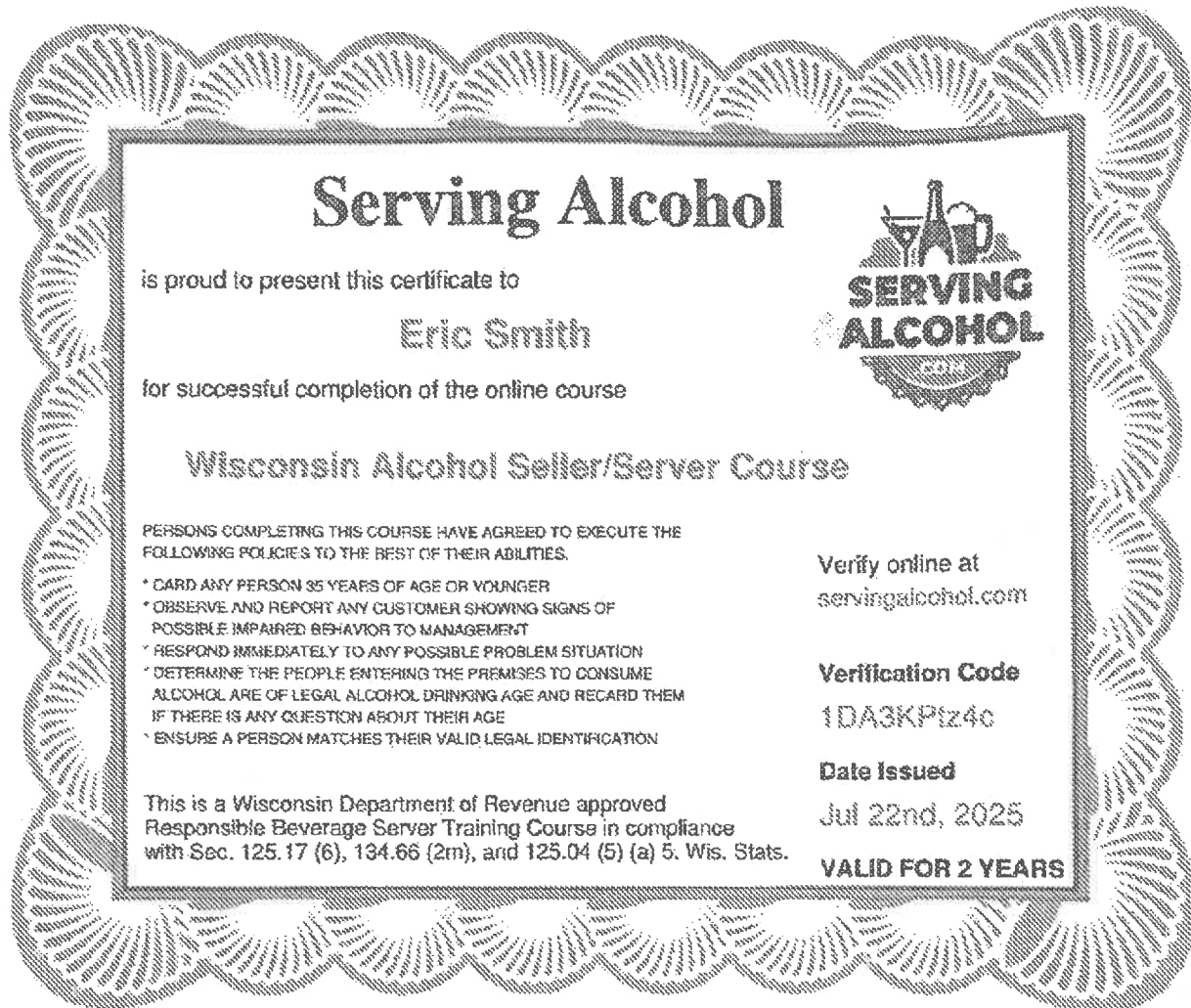
PAGES
1

STATUS
Received

Section 10, ItemD.

2025-07-22 08:04 CDT Eric Smith

+19202555685 PAGE 1/1



This is not a Wisconsin operators/bartenders license.

This certificate will be requested to obtain a Wisconsin operators/bartenders license from the Wisconsin city clerk's office in the municipality where you are working.

Find your city clerk's office here: <https://elections.wi.gov/clerks/directory>

Wisconsin Alcohol Seller/Server Course

Name: Eric Smith

Certification Date: Jul 22nd, 2025

Certificate Code: 1DA3KPtz4c

Verify Online: servingalcohol.com

125.17(6), 134.66 (2m), 125.04(5)(a)5 Wis. Stats.

SERVING ALCOHOL INC

VALID FOR 2 YEARS

Learn more about this wallet card at <http://servingalcohol.com/wallet-card>

----- Forwarded message -----

From: **Andre St. Pierre** <qvtdre@gmail.com>

Date: Wed, Jul 30, 2025 at 5:31 PM

Subject: ST PIERRE Wedding 06-27-26 ---- Road closure permit request

To: <amabar@two-rivers.org>

Hello,

Thank you for your time talking on the phone yesterday. Please accept this as our official request for a street closure permit (Park Road) on 06-27-2026.

We are beginning our planning to hold our wedding ceremony and reception at my parents residence (217 Park Road):

- We are thinking there will be somewhere between 100 and 150 guests (average 3-6 person's per car).
- As we discussed, we would limit parking to only one side (*most useable parking space side*) to ensure emergency vehicle access anywhere on the road and to any residence.
- We plan to send very detailed instructions to all of our guests and parking would be explained including a detailed map to ensure no parking violations take place.
- We plan to deliver an information letter for notification of the event including contact information for all Park Road residences prior to the event date.
- We plan to have someone designated to check on and off that there are no parking issues on the day of our event.

We realize this is the weekend of beach bash and hope the city will help us to ensure a small amount of parking in the area can be specifically utilized by our guests to ensure some of our older folks don't have to walk too far. We realize also that the parking available on Park Road may not accommodate all of our guests and some might need to park further away. We are hoping this 'compromise' can work for the city and us on our special day. As we mentioned above, we are in planning stages and if we are unable to obtain this parking assistance from the city, we most likely will not be able to continue planning the event at my parents. My parents house and that beach are very, very special to my Fiancé and I for so many reasons in so many different ways.

I would be happy to answer any questions / concerns anyone has regarding this. We are willing to work together in any way to have our request approved. Thank you in advance for any consideration the city can give to our request.

Respectfully,
Andre

Andre St. Pierre
qvtdre@gmail.com

MEMORANDUM

Date: July 31, 2025

To: Greg Buckley – Two Rivers City Administrator

From: Greg Droessler, PE – Vice President

Subject: Sewer User Rate Update

Town and Country Engineering is currently working to complete a Sewer User Rate Study for the City of Two Rivers to assist in developing a plan to fund needed improvements at the wastewater treatment facility (WWTF), lift stations, and collection system. The City has incurred an increasing level of debt service due to continued improvements to the system that will require an increase in revenue to support these efforts. Our work on the study is approximately 75% complete and will be ready in draft form next month for the Public Utilities Committee and City Council discussions.

The City typically looks at sewer rates every year and increases rates as needed. The following is a summary of the City's sewer rates over the past 10 years.

Effective Date	Volume Charge	Fixed Charge	Avg Usage (5 CCFs)	Total Bill
1/2014	\$5.25	\$12.20	\$26.25	\$38.45
11/2018	\$5.46	\$12.69	\$27.30	\$39.99
3/2019	\$5.46	\$14.09	\$27.30	\$41.39
1/2020	\$5.60	\$15.00	\$28.00	\$43.00
8/2022	\$5.60	\$17.00	\$28.00	\$45.00
1/2024	\$5.60	\$18.85	\$28.00	\$46.85

The Wisconsin Department of Natural Resources (DNR) and Department of Administration (DOA) have notified the City that they are estimated to have a (\$118,266) shortfall with the City's current sewer revenue to have the 110% debt coverage required for all new Clean Water Fund loans. The following options are being considered as a means to raise additional revenue to cover this increased debt service.

1. Raise Rates: The City may raise the Fixed Fee by about \$1.75 to \$2.00 per month per user to provide the debt coverage required.
2. Modify the Municipal Code to account for the larger meters: The City currently charges a fixed fee of \$18.85 per month for all meters regardless of size. The rate structure would be modified to charge the residential, commercial, industrial, public, and multi-family entities that require larger infrastructure based on the meter size at a higher rate as they place a larger demand for capacity on the WWTF, lift stations, and collection system. This is an "Equivalent Meter" multiplier system that is similar to the system currently used by the Water Department.
3. Utilize the Category B Sewer Service Charge: The City adopted sewer service charges for Category B (commercial or industrial) users in 2023 but has not yet utilized this rate structure to charge a surcharge for users that discharge wastewater with higher concentrations of BOD, TSS, or phosphorus. This surcharge is intended to cover the additional charges that the City realizes due to the higher costs of treatment.

COOPERATIVE AGREEMENT
CITY OF TWO RIVERS AND WINE NOT, LLC

This Agreement is entered into this 6th day of October, 2022 between the City of Two Rivers, a Wisconsin Municipal Corporation having offices located at 1717 East Park Street, Two Rivers, Wisconsin 54241 ("City") and Wine Not, LLC, a Wisconsin Limited Liability Company, having offices located at 1718 West Park Street, Two Rivers, Wisconsin 54241 ("Developer").

WITNESSETH

WHEREAS, Developer is the owner of the property located at 1718 West Park Street, the former Wells Fargo Bank property, and is redeveloping said property as Cool City Brewing Company, a restaurant and microbrewery; this project that represents an investment of more than \$2 million in an important redevelopment property in downtown Two Rivers; and

WHEREAS, Developer is also the owner of surface parking lots located at the northeast corner of Adams and 18th Streets, and on the west side of Adams Street in the 1700 block of that street, as also depicted on the attached Exhibit A; and

WHEREAS, the City of Two Rivers is the owner of properties located immediately adjacent to the Developer's property, within the same block, consisting of City's J.E. Hamilton Community House and Senior Center located at 1520 17th Street and an adjacent surface parking lot, as also depicted on the attached Exhibit A; and

WHEREAS, the City and the Developer have recently engaged in discussions regarding cooperation in the use of their properties for public parking, for parking of City-owned vehicles, placement of a City-owned storage shed and placement of solid waste dumpsters to serve City's and Developer's facilities; and

WHEREAS, the terms for such mutually beneficial use of these properties were approved by action of the Two Rivers City Council at its meeting on April 4, 2022; that action of the City Council further authorized the City Manager to prepare and sign an agreement with Developer, consistent with such terms;

NOW, THEREFORE, the parties hereto agree as follows:

1. **Public Parking in City Parking Lot.** The City shall designate the 10 spaces in the easternmost row of parking spaces in the City parking lot as "Public Parking, Two-Hour Limit," and install appropriate signage at its expense.

The City shall designate the balance of the City parking lot as "Community House Parking Weekdays/Public Parking After 4:30 PM Weekdays and All Day Weekends" and install appropriate signage at its expense.

City shall continue to be responsible for all repair and maintenance of the City parking lot.

2. **City Use of Developer's Adams Street Parking Lot.** Developer shall allow the City the exclusive use of 10 parking spaces along the west side of Developer's Adams Street Parking Lot, on all days and at all times, for the parking of City-owned Parks and Recreation vehicles and equipment. City shall install signs along the fence at the west edge of such parking lot, indicating that the spaces are for "City Vehicles Only." Such parking spaces shall be immediately north of the storage shed location cited in 4. below.

Developer shall allow the City the exclusive use of the southernmost parking space in the row of parking spaces along west side of Developer's Adams Street parking lot, cited in 3. above, for placement of a City-owned storage shed to be used by the City's Parks and Recreation Department.

Developer shall be responsible for all repair and maintenance of the Developer's Adams Street parking lot; provided, however, that the City shall be responsible for snow plowing, snow removal and winter sanding/salting of Developer's Adams Street parking lot.

3. **Developer Placement of Dumpster in City Parking Lot.** Developer shall have the right to have a solid waste hauling contractor licensed to do business in the City of Two Rivers place a 6-yard dumpster for use by contractor's business, Cool City Brewing Company, next to the dumpster used by the City and located at the southeast corner of the City parking lot. Such dumpster shall not extend any further into the City parking lot than the City's dumpster and shall not obstruct the pedestrian access to the City Parking lot at that corner of the City parking lot.

The servicing of the dumpster for use by Cool City Brewing must occur between the hours of midnight and 7:00 AM; Developer will arrange for time and frequency of such servicing based on the volume of solid waste generated by its business. No solid waste from Cool City Brewing Company can be placed at locations on the City parking lot other than inside said dumpster.

4. **Term.** This agreement shall be full force and effect for a term of five years following the date of signing by the parties; provided, however, that either party may terminate this Agreement after first providing a minimum of 365 days advance written notice to the other party.
5. **Notice of Default and Right to Cure.** In the event of any default in or any breach of this Agreement or any of its terms or conditions by either party hereto, the non-defaulting party shall give written notice of the default to the defaulting party. The defaulting party may then cure such default or breach within five (5) business days after receipt of such notice. If the default or breach is not timely cured under this subsection, the non-defaulting party may exercise any right or remedy provided for herein.
6. **Remedies.** Subject to the notice of default and opportunity to cure provisions above, the parties may exercise any rights or remedies provided for by law or equity in the

event of any default in or breach of this Agreement by the other party, including but not limited to termination of this Agreement, an action for specific performance and an action for the recovery of damages. All rights and remedies may be exercised independently or concurrently. The election of one remedy does not preclude the pursuit of other remedies, unless otherwise provided for by law.

7. **Assignment by Developer.** During the term of this Agreement, Developer shall not have the right to assign this Agreement.

8. **Miscellaneous**

- a. **Approvals.** Whenever under this Agreement approvals, authorizations, determinations, satisfactions or waivers are authorized or required, such approvals, authorizations, determinations, satisfactions or waivers shall be effective and valid only when given in writing, signed by the party's duly authorized representative. Except as otherwise set forth herein, wherever any approval is required by the terms of this Agreement and request or application for such approval is duly made, such approval shall not be unreasonably withheld.
- b. **Waiver; Amendment.** No waiver, amendment, or variation in the terms of this Agreement shall be valid unless in writing and signed by the City and Developer, and then only to the extent specifically set forth in writing.
- c. **Entire Agreement.** This Agreement and the documents executed pursuant to this Agreement contain the entire understanding of the parties with respect to the subject matter hereof. There are no restrictions, promises, warranties, covenants or undertakings other than those expressly set forth in this Agreement and the documents executed in connection with this Agreement. This Agreement and the documents executed in connection herewith supersede all prior negotiations, agreements and undertakings between the parties with respect to the subject matter hereof.
- d. **No Third-Party Beneficiaries.** This Agreement is intended solely for the benefit of Developer and the City, and no third party (other than successors and permitted assigns) shall have any rights or interest in any provision of this Agreement. Without limiting the foregoing, no approvals given pursuant to this Agreement by Developer or the City, or any person acting on behalf of any of them, shall be available for use by any contractor or other person in any dispute relating to the Project.
- e. **Severability.** If any provision of this Agreement is held invalid, it shall be considered deleted from this Agreement and shall not invalidate the remaining provisions of this Agreement, which shall continue in full force and effect.
- f. **Successors and Assigns.** The terms and provisions of this Agreement shall be binding upon and inure to the benefit of the parties hereto, as well as their respective successors, transferees and permitted assigns.

- g. **Municipal Approvals; Compliance with Law.** The provisions of this Agreement shall not vest any rights on the Developer to any municipal approvals required under applicable law. Nothing contained in this Agreement is intended to or has the effect of releasing Developer from compliance with all applicable laws, rules, regulations and ordinances in addition to compliance with all terms, conditions and covenants contained in this Agreement.
 - h. **City's Right of Immunity.** Nothing contained in this Agreement constitutes a waiver of the City's ability to assert its rights of immunity to tort claims under applicable law. Under no circumstances shall any alderperson, council member, officer, official, director, attorney, employee or agent of the City have any personal liability arising out of this Agreement, and no party shall seek or claim any such personal liability.
 - i. **Relationship of Parties.** This Agreement does not create the relationship of principal and agent, or of partnership, joint venture, or of any association or relationship between the City and Developer.
 - j. **Governing Law.** This Agreement is governed by, and must be interpreted under, the internal laws of the State of Wisconsin. Any suit arising or relating to this Agreement must be brought in Manitowoc County, Wisconsin.
9. **Notices and Demands.** A notice, demand or other communication under this Agreement by either Party to the other Party shall be sufficiently given or delivered if it is dispatched by registered or certified mail, postage prepaid, return receipt requested, or delivered personally and:


In the case of the Developer: Wine Not, LLC
 1718 West Park Street
 Two Rivers, WI 54241
 Attn: Managing Member

In the case of the City: City of Two Rivers
 1717 East Park Street
 Two Rivers, WI 54241
 Attn: City Clerk

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the Effective Date first written above.


DEVELOPER:

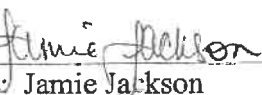
Wine Not, LLC

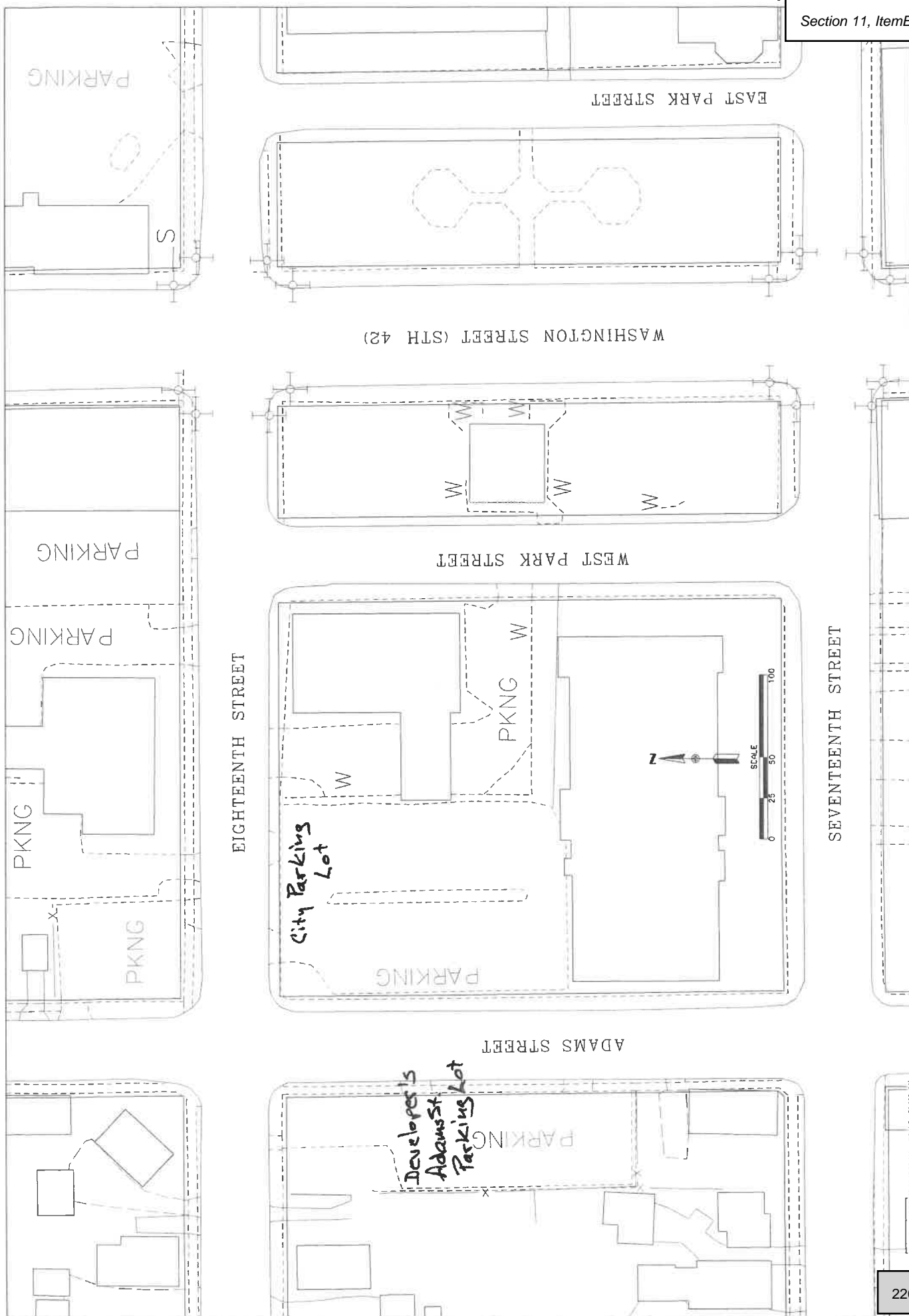
By: 
 Name: CURT ANDREWS
 Title: MEMBER / OWNER

CITY:

THE CITY OF TWO RIVERS, WISCONSIN

By: 
 Name: Gregory E. Buckley
 Title: City Manager

By: 
 Name: Jamie Jackson
 Title: City Clerk



Proposed General Fund Budget Adjustments			1-Aug-25	
	Original Budget	Amended	Net Change	
Revenues				
Interest on Investments	\$ 200,000.00	\$ 100,000.00	\$ (100,000.00)	
Utility Tax Equivalent	\$ 800,000.00	\$ 845,000.00	\$ 45,000.00	
Building Permit Fees	\$ 105,000.00	\$ 115,000.00	\$ 10,000.00	
Ambulance Fees	\$ 840,000.00	\$ 895,000.00	\$ 55,000.00	
Transfers In	\$ 378,000.00	\$ 418,000.00	\$ 40,000.00	
Net			\$ 50,000.00	
Expenditures				
Inspections	\$ 126,000.00	\$ 201,000.00	\$ 75,000.00	
City Manager -- Other Services*	\$ 42,000.00	\$ 17,000.00	\$ (25,000.00) *	
Net			\$ 50,000.00	
*General Fund's 60 percent share of City Manager's Office Budget				
Note: a more detailed, formal budget amendment resolution will be distributed at the				
August 4, 2025 Council meeting				

5.04 Residency Requirement

Full-time emergency response personnel, as a condition of continued employment, must reside within 15 miles of the jurisdictional boundaries of the City of Two Rivers. Residency within that area must be established within six months after satisfactory completion of the employee's probationary period and maintained at all times thereafter.

Police and Fire/EMS employees covered by collective bargaining agreements are subject to residency requirements as set forth in those agreements. Police management employees, other than the Police Chief and Assistant Chief, are subject to residency within 30 minutes' drive of the City limits.

In addition to Police and Fire/EMS employees, the following positions shall be classified as "emergency response personnel" because these positions have significant responsibilities to respond to street, utility and infrastructure emergencies that require a prompt response to prevent private property damage, protect public health and safety, and prevent/minimize damage to municipal buildings and infrastructure:

--City Manager and City Manager's Administrative Assistant

--Information Services Director

--Director of Public Works; PW Street Division Supervisor and all street division employees

--Wastewater Superintendent and all wastewater operators

--Electric Utility Director, all line workers and electricians

--Water utility director and all plant operators and distribution staff

--Parks and Recreation Director, all Parks and Recreation maintenance and facilities staff, and City Hall maintenance staff

(See resolution by City Council adopting this section of the Personnel Policy, dated _____, for further indication of the legislative intent behind these residency requirements.

Note: this proposed change removes the following positions from residency restriction:

City Clerk

Finance Director

Library Director

Tourism Director

Civil Engineer

Engineering Tech

Parks and Rec Programming staff

Fire and Police clerical and office support staff

Already out, per current policy:

Clerical and office support staff in Police, Fire, Public Works, Utilities and Parks & Recreation

Zoning Administrator

IT Assistant

Library staff

Police Community Service Officer

CITY OF TWO RIVERS
 RESOLUTION AMENDING PERSONNEL POLICY PROVISION
 RELATED TO RESIDENCY REQUIREMENT FOR POLICE, FIRE/EMS AND
 OTHER EMERGENCY PERSONNEL

WHEREAS, the Wisconsin Legislature and then-Governor Scott Walker in 2013 significantly reduced the authority of local governmental units to independently establish and enforce residency requirements for municipal employees, by including in the State Budget adopted in that year an amendment to State Statutes that permits, at most, a requirement that police, fire and emergency personnel reside within 15 miles of a municipality's corporate limits; and

WHEREAS, the City of Two Rivers responded to this change in the law by quickly adopting a policy resolution identifying those full-time City positions deemed to be "emergency personnel" and requiring that such the employees holding such positions be required, as a condition of employment, to reside within 15 miles of the City's corporate limit; and

WHEREAS, neither the 2013 law (Wis. Stats. Section 66.-0502) nor any subsequent legislation or court rulings have provided a definition of what positions may be classified as "emergency personnel," the City has maintained, and continues to maintain, that a significant number of City positions in addition to those in police, fire and EMS, are emergency positions that need to be able to respond quickly to locations within the City, for emergent situations that threaten public health and safety, private property, and/or municipal buildings and infrastructure; and

WHEREAS, in recent reviews of the City's current Personnel Policy, the City Manager and staff have recommended that the City Council review the current listing of emergency personnel identified in the Personnel Policy, to evaluate whether employees in all of the identified positions indeed have significant emergency response responsibilities, and to more clearly state the reasons why the City considers such positions to be "emergency positions," should the City ever face a challenge to this policy;

NOW, THEREFORE BE IT RESOLVED, that the City Council, upon recommendation of the City Manager and the Personnel and Finance Committee, does hereby adopt the attached amendment to Section 5.04, "Residency Requirement," of the City's Personnel Policy, and does hereby further state the following reasons for identifying the following positions, in addition to those in police, fire and EMS, as "emergency positions" subject to a 15-mile residency requirement:

--City Manager and City Manager's Administrative Assistant—to direct emergency operations and coordinate communications with elected officials and the public

--Information Services Director—to provide IS support to emergency operations

--Director of Public Works; Public Works Street Division Supervisor and all street division employees, to respond to emergencies including by way of example but not limitation:

- Snow and ice events
- Sanitary sewer blockages/backups
- Storm water backups and street flooding
- Downed limbs and trees in streets and on public properties
- Vehicle and equipment failures during emergency responses
- Need for traffic control measures during emergency situations

--Wastewater Superintendent and all wastewater operators, to respond to emergencies including by way of example but not limitation:

- Collection system emergencies, including lift station failures
- Treatment plant equipment failures or other issues that upset the treatment process and may result in damage to plant equipment and facilities, violation of the plant's discharge permit and/or the release of untreated or inadequately treated wastewater

--Electric Utility Director, all line workers and electricians, to respond to emergencies including by way of example but not limitation:

- Power outages
- Downed poles and/or wires
- Motor vehicle accidents, downed trees and limbs and other situations where there is an emergency need to de-energize circuits
- Assistance to other City departments and agencies in situations where emergency power or lighting is needed

--Water Utility Director and all plant operators and distribution staff, to respond to emergencies including by way of example but not limitation:

- Water main and service breaks, both to isolate leaks and undertake repairs
- Water filtration plant equipment failures or other situations where the utility's ability to provide safe water in sufficient quantities is threatened
- Contamination issues, where emergency communications to utility customers are required

--Parks and Recreation Director, all Parks and Recreation Maintenance and Facilities Staff, and City Hall maintenance staff, to respond to emergencies including by way of example but not limitation:

- Damage to/system failures in parks and public buildings, where there is a need to undertake emergency repairs and/or secure facilities to restrict public use or access
- Downed limbs and trees in streets and on public properties
- Situations that necessitate opening public buildings as emergency shelters

Approved this 4th day of August, 2025.

Council Member

Gregory E. Buckley, City Manager