



**TWO  
RIVERS**  
WISCONSIN

# CITY COUNCIL MEETING

Monday, January 19, 2026 at 6:00 PM

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

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## AGENDA

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

**1. CALL TO ORDER**

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL BY CITY CLERK**

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

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

**5. INTRODUCTION OF INVITED GUESTS**

- Two Rivers School District Superintendent Diane Johnson and  
Director of Teaching & Learning Kyle Korinek

- City Tourism Director Joe Metzen

**6. INPUT FROM THE PUBLIC**

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

**7. COUNCIL COMMUNICATIONS**

Letters and other communications from residents

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

**9. CONSENT AGENDA**

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

**A. 26-008 Presentation of Minutes**

1. City Council Regular Meeting, January 5, 2026

**B. 26-009 Minutes of Meetings**

1. Public Works Committee, December 3, 2025
2. Library Board, December 9, 2025
3. Committee On Aging, January 5, 2026
4. Plan Commission, January 12, 2026
5. Explore Two Rivers Board of Directors, January 13, 2026
6. Advisory Recreation Board Minutes, January 14, 2026

**C. 26-010 Finance Reports, October and November 2025**

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

**D. 26-011 Summary of Verified Bills for December 2025 of \$3,428,031.48**

**E. 26-012 Applications and Petitions**

1. Temporary Class "B" Beer license for Friends of the Two Rivers Senior Center, for Winter Hangout on January 30, 2026 at Washington Park, 2900 Adams Street.

**F. 26-013 Resolution Authorizing Letter of Support for State Individual Assistance Program**

**Summary:** This resolution supports a bipartisan state legislative proposal to create a new disaster recovery grant program, setting aside \$30 million to assist individuals and businesses impacted by natural disasters when federal aid is unavailable. If enacted into law, this program would be administered by the Wisconsin Department of Military Affairs and provide faster, more accessible relief following a Governor-declared state of emergency.

**RECOMMENDED ACTION FOR CONSENT AGENDA**  
**Motion to approve the Consent Agenda as presented**

**10. CITY COUNCIL - FORMAL ITEMS**

**A. 26-014 Ordinance Adopting a Property Assessment Policy for the City of Two Rivers and Adding Chapter 2-7-16 to the City Code**

**Summary:** This ordinance establishes a formal property assessment policy for the City, adding a new section to the Code that emphasizes regular, fair, and transparent property value assessments consistent with State law and best practices. The policy outlines assessment frequency, assessor selection standards, performance monitoring, and appeal protections to improve accuracy, equity, and public confidence in the property assessment process.

**Recommended Action:**  
Motion to waive reading and adopt the ordinance

**B. 26-015 Resolution Declaring Official Intent to Reimburse Expenditures from Proceeds of Borrowing 2026 Capital Projects**

**Summary:** This resolution formally declares the City of Two Rivers' intent to reimburse eligible 2026 capital project and equipment expenditures with proceeds from future tax-exempt general obligation borrowing, in an amount not-to-exceed \$2,563,818. A portion of this, \$350,000, will be repaid from the Electric Utility, not the Debt Service Fund. Adoption of this resolution preserves the City's ability to issue debt later in 2026 and reimburse costs already incurred.

This Resolution is consistent with the Cities' recently reaffirmed debt cap policy, which includes a self-imposed debt cap of less than 3% of equalized property value and at least 50% of debt being retired within 10 years. Currently, more than 98% of City general obligation debt is required within 10 years.

**Recommended Action:**  
Motion to waive reading and adopt the resolution

## 11. CITY COUNCIL - DISCUSSION ITEMS

### A. Neshotah Beach Concessions Stand Improvement Public Feedback Survey

**Summary:** The City is exploring practical, cost-conscious improvements to the Neshotah Beach concessions area, with a focus on ADA accessibility, functionality, and enhancing the overall beach experience for residents and visitors. To support meaningful resident engagement, the City Council will discuss launching a community-wide public opinion poll to gather input from as many residents as feasible.

To clarify, the Personnel and Finance Committee and City Council approved the 2026 budget with \$255,318 in borrowing anticipated for this project, not over \$500,000. This requires the project to have at least 50% of the funding come from other sources or it can't move forward. After Room Tax contributions, the projected City investment for this project is \$130,318, which could further be reduced with grants and sponsorships.

**Recommended Action:**

This is presented for informational and discussion purposes only and no formal action is requested of the Council

### B. Partnership with Lakeshore Community Foundation for Community Fundraising Efforts

**Summary:** The City is proposing the creation of dedicated investment accounts with the Lakeshore Community Foundation to support the long-term, sustainable funding of perpetual care flowers and the community band. City staff intend to partner with community members to raise funds through established City fundraising and donation systems, with a goal of reducing the amount of general fund property taxes supporting these programs. Once raised, the funds would be transferred away from the City and to the Lakeshore Community Foundation for professional investment and perpetual support of these programs.

**Recommended Action:**

This is presented for informational and discussion purposes only and no formal action is requested of the Council

## 12. CITY MANAGER'S REPORT

## 13. FOR INFORMATION ONLY

- City Council Work Session, Monday, January 26, 2026, 6:00 PM
- City Council Regular Meeting, Monday February 2, 2026, 6:00 PM, will include the following public hearings: 1. Request to rezone, from IPF to R-3, located at 3204 Lincoln Ave, and Parcel No. 053-162-301075.00 (newly created Lots 2 & 3), submitted by applicant and owner Renew Church Inc. 2. Ordinance to amend Section 10-1-15 I (3)(c) to regulate the height of fences.
- City Council Listening Session, February

## 14. ADJOURNMENT

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

*In accordance with the requirements of Title II of the Americans with Disabilities Act (ADA), the City of Two Rivers will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs, or activities. If you need assistance or reasonable accommodations in participating in this meeting or event due to a disability as defined under the ADA, please call the City Clerk's office at 920-793-5526 or email [clerk@two-rivers.org](mailto:clerk@two-rivers.org) at least 48 hours prior to the scheduled meeting or event to request an accommodation. For additional assistance, individuals with hearing or speech disabilities can call 711 and be connected to a telephone relay system. It is possible that members of and possibly a quorum of governmental bodies of the municipality may be in attendance at the above stated meeting to gather information; no other action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.*



**TWO  
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WISCONSIN

# CITY COUNCIL MEETING

Monday, January 05, 2026 at 6:00 PM

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

## MINUTES

### 1. CALL TO ORDER

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

### 2. PLEDGE OF ALLEGIANCE

### 3. ROLL CALL BY DEPUTY CITY CLERK

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

Also Present: Dave Murack, Fire Chief; Brandon Burke, Acting Fire Captain/CC Paramedic; Joseph Ewert, Fire Fighter/Paramedic; Ben Meinnert, Police Chief; Jeff Sachse, Community Development Director; Matt Heckenlaible, Public Works Director; Rick Powell, IS Supervisor; Kyle Kordell, City Manager; Sean Griffin, City Attorney (via telephone)

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

None.

### 5. PUBLIC HEARING

#### A. **26-001 Public hearing for a request for a Conditional Use Permit for the operation of self-storage units, located at Columbus Street, Parcel No. 202-201-010-9, in Industrial District I-2, submitted by Brian Backler**

#### Recommended Action:

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

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

Motion carried with a roll call vote.

Motion made by D. LeClair, seconded by B. LeClair.

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

### 6. INPUT FROM THE PUBLIC

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



given  
None.

## 7. COUNCIL COMMUNICATIONS

Letters and other communications from residents

Councilmember Shimulunas stated she received several concerns from residents. One regarding an alleged home-based business on Parkway Boulevard operating without a conditional use permit. City Manager Kordell noted that the city has issued multiple citations on this property and the matter is currently in municipal court. Councilmember Shimulunas expressed concern about perceived inconsistency and fairness in how conditional use permits are applied and enforced, with a request to discuss this issue further in a work session. Additional complaints included the safety of e-bikes and bicycles on sidewalks, particularly impacting wheelchair users, and ongoing issues with stray cats in neighborhoods, with a request to consider forming a committee and addressing the matter in a future work session.

Council President Stechmesser stated he also received concerns about the Parkway Boulevard property. He also mentioned receiving an email "giving kudos" to the Police and Fire departments on their amazing job responding to the recent fire on 18<sup>th</sup> Street.

Councilmember Petri reported he received concerns about the flock cameras regarding who has access to them and what exactly their purpose is.

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

Councilmember Bittner reported some statistics that were shared from the Committee On Aging. In 2025 the Two Rivers Senior Center was able to provide 3,488 rides with the TRUST car. There were 14,149 sign-ins for a series of safety classes that were offered. There were 5500 sign-ins for the fitness and exercise programs. There were over 14,021 volunteer hours given by members in the community. Lastly, the Senior Center served over 17,542 meals.

## 9. CONSENT AGENDA

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

### A. **26-002 Presentation of Minutes**

1. City Council Regular Meeting, December 1, 2025
2. City Council Regular Meeting, December 15, 2025

### B. **26-003 Minutes of Meetings**

1. Business Improvement District Board, November 20, 2025
2. Architectural Control Committee, December 19, 2025

### C. **26-004 Applications and Petitions**

1. Temporary "Class B" Wine license for Friends of the Two Rivers Senior Center, for Cork and Canvas on January 20, 2026 at 1520 17th Street.
2. Temporary "Class B" Wine and Class "B" Beer license for Friends of the Two Rivers Senior Center, for Cribbage Tournament on January 18, 2026 at 1520 17th Street
3. Temporary Class "B" Beer license for Knights of Columbus Co. 1957 for K of C Cornhole Tournament on January 31, 2026 at 1710 W Park Street

### D. **26-005 Agreement Between the United States of America, Army Engineers District and City of Two Rivers**

**Summary:** This item authorizes a letter agreement with the U.S. Army Corps of Engineers for the City to fund the administrative review and processing of a federal grant related to an easement and bulkhead connection at the Two Rivers Harbor. Approval allows the Corps to complete the necessary environmental review, appraisal, and legal documentation so the City can move forward with the project on federally owned property.

**RECOMMENDED ACTION FOR CONSENT AGENDA**  
**Motion to approve the Consent Agenda as presented**

Motion carried with a voice vote.

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

**10. CITY COUNCIL - FORMAL ITEMS**

**A. 26-006 Resolution Adopting Proposed Settlement Agreement Between Two Rivers Fire Fighters IAFF Local 423, AFL-CIO and the City of Two Rivers**

**Summary:** The tentative agreement includes scheduled wage adjustments and targeted updates to benefits, training compensation, and lateral hiring provisions to help the City recruit and retain qualified firefighter-paramedics. The agreement was negotiated to remain competitive in the regional labor market while maintaining responsible, predictable long-term costs for taxpayers.

**Recommended Action:**  
Motion to waive reading and adopt the resolution

Motion carried with a roll call vote.

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

**B. 26-007 New Class "B" / "Class B" License for Spices of the East LLC, dba The Spices Restaurant & Bar Two Rivers, 1210 Washington Street, Basudev Adhikari, Agent for a period ending June 30, 2026**

**Summary:** This license will allow Spices Restaurant to serve fermented malt beverages, liquor, and wine in their establishment.

**Recommended Action:**  
Motion to authorize the City Clerk to issue the license pending approval of inspections and background check

Motion carried with a roll call vote.

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

**11. CITY COUNCIL - DISCUSSION ITEMS**

**A. Review of 2025 Goals and 2026 Goals**

**Summary:** The City Council will hold a discussion on proposed goals and priorities for 2026 and review goals from 2025, focusing on organizational stability, service delivery, and long-term community outcomes.

**B. Tax Increment Finance Strategy for 2026**

**Summary:** The City of Two Rivers operates 12 Tax Increment Districts with a recent staff review of their performance to ensure the continue to meet development and fiscal goals. Based on 2025 data, City staff recommend the early termination of underperforming districts and amendments to active TID's to reflect recent State law changes.

**12. CITY MANAGER'S REPORT**

City Manager Kordell reported a strong increase in construction activity, noting that building permits rose 37% from 2024, with more than 300 permits issued in 2025, signaling confidence and investment in the local market. Updates included the adoption of a revised building permit fee schedule, the first update in 15 years, and the addition of a full-time building inspector, positioning City Hall to manage higher permit volumes efficiently. Announcements were also made regarding the posting of a part-time City Hall custodian position in anticipation of a long-serving employee's retirement, and the implementation of a new school bus safety ordinance effective January 1, 2026, requiring all buses to use red flashing lights and stop arms at every stop, with drivers required to stop whenever they are activated.

**13. FOR INFORMATION ONLY**

- City Council Regular Meeting, Monday, January 19, 2026, 6:00 PM
- City Council Work Session, Monday, January 26, 2026, 6:00 PM
- City Council Listening Session, coming in February

**14. ADJOURNMENT**

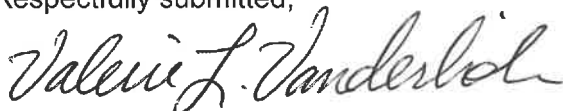
Motion to dispense with the reading of the minutes of this meeting and adjourn at 7:13 PM.

Motion carried with a voice vote.

Motion made by B. LeClair, seconded by Petri

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

Respectfully submitted,



Valerie L. Vanderlinden  
Deputy City Clerk



Wednesday, December 03, 2025 at 5:15 PM

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

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## MINUTES

**1. CALL TO ORDER: 5:15 pm**

**2. ROLL CALL**

Committee Members: Doug Brandt, Bill LeClair, Scott Stechmesser

Staff and Others: Matthew Heckenlaible, Scott Ahl

**3. REVIEW AND APPROVAL OF MINUTES**

Minutes from the November 5, 2025, Public Works Committee meeting

Scott Stechmesser made a motion to approve the November 5, 2025, Public Works Committee meeting minutes, seconded by Bill LeClair. Motion carried.

**4. PUBLIC INPUT – N/A**

**5. ONGOING PROJECT STATUS AND ACTION, IF NEEDED**

**A. Public Works Shop Repairs Update**

Roof Repair – Preparation of bid documents & specifications for roof repair/replacement is still outstanding.

**B. 2025 Leaf Collection**

Ended Wednesday, November 26<sup>th</sup>, due to winter weather. There are no plans to do anything further with leaves. While a spring leaf clean-up in 2026 has been suggested, I am concerned that it would evolve into a more extensive spring yard clean-up rather than remaining focused solely on leaves. Also, two of the three committee members do not support the spring pick up of leaves. No further discussion.

**C. 2026 Street Resurfacing Projects (Emmet, 18th & 19th Streets)**

The intent is to bid the mill and pave contract early in 2026 so that work can proceed shortly after completion of the remaining East Side Lead Service Laterals.

**6. DISCUSSIONS OR ISSUES ON HOLD, PENDING FURTHER INVESTIGATION**

**A. 2026 Budget Discussion**

This is a challenging budget year, and many concessions were required, including a significant reduction in overtime hours. These reductions include part-time hours associated with snow plowing and leaf collection assistance. The Snow Watch program will be eliminated beginning in 2026. Funding has also been reduced for miscellaneous concrete and asphalt pavement repairs, as well as for vehicle materials and supplies such as salt, sand, and related items. As

the year progresses, it will be critical to remain especially vigilant in monitoring expenses and to identify potential issues as early as possible.

## **B. Sidewalk Snow Shoveling - Policy, Procedure, Practice and Ordinance Revisions**

A clarification email has been sent regarding how the 24-hour sidewalk clearing requirement applies during consecutive snow events. Specifically, snowfall ended on Sunday at approximately 5:00 a.m., which would indicate sidewalks should have been cleared by 5:00 a.m. on Monday. However, additional snowfall occurred early Monday morning. This raises the question of whether the original 24-hour period restarted or was extended for properties that had not yet cleared sidewalks from Sunday's snowfall. Further snowfall occurred again late Tuesday or very early Wednesday morning, creating an additional question as to whether the 24-hour requirement is extended once more under these circumstances. Guidance is requested on how the ordinance should be interpreted and enforced during back-to-back snow events.

In a discussion with the Community Service Officer on Wednesday morning, it was explained that when a complaint is received after the 24-hour period, it is documented and forwarded to DPW for follow-up. As a result, if significant snowfall from Sunday has not been addressed, along with subsequent lighter snow events, this could be considered three separate incidents already early in the snow season.

The challenge is that DPW does not have the immediate resources to address these sidewalk complaints. Monday was dedicated to removing windrows from the middle of the roadways. On Tuesday and Wednesday, half of the crew was assigned to responding to new snowfall, while mechanics focused on addressing equipment issues resulting from the past three snow events and dismantling leaf vacuum equipment.

### **Sunday Full Plow Recap:**

There are 11 separate routes/areas that must be addressed by Public Works Street staff, which requires a minimum of 11 operators plus one individual for supervision and coordination, for a total of 12 staff. If windrow cleanup is also undertaken, an additional three staff members are needed to operate the blower and haul snow using available dump trucks, bringing the total staffing need to 14.

On Sunday, the full plow was completed with six full-time staff, one part-time staff member, and the Director of Public Works, who assisted by operating the ToolCat sidewalk machine, for a total of eight individuals. While this was not an ideal staffing level, the majority of the City was opened up by late morning, with the final trucks returning to the Public Works Shop at approximately 1:15 p.m.

During plowing operations, front-end loader #76 began to smoke and subsequently stopped running. The initial assessment suggested a possible engine failure requiring full replacement. DPW staff transported the loader to the shop on Tuesday and began evaluating the cause and potential financial impact. A full engine replacement could be approximately \$50,000.

As mentioned previously, crews were released and then returned at 3:00 a.m. Monday to begin windrow cleanup. It was a long weekend, but the team pulled together and did a fabulous job.

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

### **A. Noise ordinance revision relative to snow removal**

A communication was forwarded onto DPW for comment which a property owner was that a private company was clearing snow while they were attempting to sleep (10 pm – 7am). This property owner wished to have the noise ordinance modified preventing any snow clearing to occur during the overnight hours. The committee noted the concern and opted not to have staff to pursue this any further.

**B. Garbage Pick-Up Fixed Fee Request**

There was an issue/request for a fixed fee on garbage pick-up. Potentially have vacant/short term rentals share in the cost of garbage pick-up. May discuss at Utility Committee with possible discussion at work session.

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

**A. Lake Street (McDonalds/Seagull Marina/DPW Campus) and Memorial Drive Concern Update**

In discussion with TRPD, they indicated that they do not have the resources to review records of incidents occurring on private property (such as McDonald's or Seagull) to determine cause or potential cause. They do not believe there is a significant issue at those locations.

**B. Madison Street (W/S) north of 12th Street - Parking Concern**

At Coffee with the Chiefs, a potential concern was raised regarding parking on the west side of Madison Street, north of 12th Street (opposite the High Lift Coffee Shop). This parking zone was created at the request of a business several years ago and was authorized by Committee and Council. The Chiefs advised the concerned individual to discuss the matter with Director Heckenlaible; however, no follow-up has occurred to date. No further action is warranted.

**C. Taylor Street - Speed Limit Signage and Enforcement - Citizen Complaint**

A property owner along the north side of Taylor Street expressed concerns regarding speeding and indicated that there were no posted speed limit signs. Following this discussion, Director Heckenlaible visited Taylor Street and confirmed that the roadway is posted at 25 MPH at both ends. No further action is required.

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

**A. Dump Trucks**

One of the two trucks may be delivered by the end of December, with the second truck expected in early 2026.

**10. SET DATE AND TIME FOR NEXT COMMITTEE MEETING**

Proposed for Wednesday, January 7, 2026, at 5:15 pm

**11. ADJOURNMENT: 6:39 pm**

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



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

Section 9, Item B.



**TWO  
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# LIBRARY BOARD MEETING

Tuesday, December 9, 2025 at 6:00 PM

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

## MINUTES

1. **CALL TO ORDER** – Vice President Gadd called the meeting to order at 6:10 PM.
2. **ROLL CALL**  
Board Members Present: Don Weiss, Katie Stone, Shannon Derby, Stanley Palmer, Bonnie Shimulunas and Kathryn Gadd. Absent and excused –Sharon Sleger, Jack Powalisz, Mary Glaser, and Ned Guyette. Also present: Terry Ehle, Youth Services Coordinator; and Jeff Dawson, Director
3. **PUBLIC COMMENT** – None
4. **APPROVAL OF BOARD MEETING MINUTES**  
Motion to approve the minutes from the October 14, 2025, meeting, made by Weiss, second made by Palmer. Voice vote carried unanimously. (There was not a quorum for the November Meeting)
5. **RECEIVE AND FILE EXPENDITURE AND FINANCIAL REPORTS**  
Motion to receive and file the expenditure and financial reports from October and November 2025, made by Shimulunas, second made by Derby. Voice vote carried unanimously
6. **BOARD MEMBER COMMENT** – Stone wrote a paper featuring the Lester Public Library's social media, featuring the Flickr account (she received an A for her efforts). Gadd thanked those on the Board and across the community who supported the library's successful bid for a 2% increase from the City.
7. **DIRECTOR'S REPORT**  
Dawson fielded questions and comments concerning his report.
8. **COMMUNICATIONS**  
A. Library Newsletter – December 2025
9. **REPORT FROM CITY COUNCIL REPRESENTATIVE**  
The Environmental Advisory Board's presentation at the library was well attended. Cool City Christmas is this coming weekend. Violet Inn had a ribbon cutting this week. Construction is well under way for the new Taco Bell and Domino's Pizza.
10. **REPORT FROM SCHOOL DISTRICT REPRESENTATIVE** – No Report
11. **REPORT FROM COUNTY REPRESENTATIVES**  
ADRC volunteers for meals on wheels are facing car insurance questions. The County budget passed – the County Executive's veto on five line items were overridden by the Board.
12. **UNFINISHED BUSINESS**  
A. Motion to approve the Lester Public Library 2026 Budget, made by Weiss, second made by Stone. Voice vote carried unanimously

**13. NEW BUSINESS**

- A. Motion to approve the Organizational Chart with recommended changes, made by Derby, second made by Shimulunas. Voice vote carried unanimously.
- B. Capital Projects presented at the City Council Work Session, Monday, October 27, 2026, were discussed.

**14. BOARD EDUCATION – None**

**15. CLOSED EXECUTIVE SESSION – None**

**16. ADJOURNMENT**

- Motion to adjourn made by Derby, second made by Shimulunas. Voice vote carried unanimously.
- Meeting adjourned at 6:37 PM.

Respectfully submitted by Jeff Dawson, Director



**TWO  
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## COMMITTEE ON AGING

Monday, January 05, 2026 at 8:30 AM

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

### MINUTES

#### 1. CALL TO ORDER

By Mark Bittner at 8:28am

#### 2. ROLL CALL

Betty Bittner, Kim Graves, Kyle Korinek, Jerome Schubring, Pamela Stephens, Jo Anne Yungerman, Bruce Yungerman, Mark Bittner

**Councilperson Bittner welcomed Bruce to the Committee on Aging Board**

#### 3. MINUTES

**PJ made a motion to accept the minutes as presented. Kim seconded the motion. All in favor, motion carries.**

#### 4. INPUT FROM PUBLIC

#### 5. CORRESPONDENCE AND PRESS

#### 6. COMMITTEE REPORTS

##### A. Aging and Disability Resource - Wendy Hutterer

Remember: Weather alerts or cancellations made with the safety of volunteers delivering meals, particularly in rural areas. Two anniversary celebrations this year. ADRC of Manitowoc Co. celebrates 20 years on January 22<sup>nd</sup>. 15-year anniversary of joining with Kewaunee. Details to come.

##### B. City Council – Mark Bittner

City Council has 3 meetings this month. Looking deeper into housing, property, and land discussions, evaluating appraisal processes. January 6<sup>th</sup>, City Council election papers deadline.

Hamilton property presents a significant opportunity. City is possible to buy property to have control of development and protect access to water way.

##### C. Recreation Department Programs - Mike Mathis

Cool City Christmas: 350+ kids. Very cold but strong attendance

Skating at Washington Park: real ice

Central Park, skating always opens in winter season.

Department working on goal setting-will publish at completion.

2026 Rec Economy USEPA grant. 1<sup>st</sup> community in the Midwest.

Bands released for Bands on the Beach

Neshotah upgrades this spring/summer.

Looking for fundraising opportunities in particular for: perpetual care flowers fund, and a investment fund for the community band.

To dispel misinformation about the funding of the concession stand, Parks Director will release a fact sheet regarding the concession stand

Looking to do an event: Winter hangout in Washington Park at the end of January

5k date for fundraiser.

#### D. Senior Center - Heather Ihlenfeldt

Reviewed 2025 Annual report for the Senior Center. Also discussed upcoming fundraising, new trip programming to help fund raising efforts.

#### E. TRIAD

Finished fundraising, SC movies, Shop with a cop, Coffee with the Chiefs, Bingo at the Senior center highly enjoyed.

#### F. Two Rivers School District

TR Proud capital campaign continues. Diane will give updates at the School Board Meetings.

15 current community volunteers working with literacy, math, ect with students, 2026 will push for more support for Math program.

Walking is still available at the school starting at 3:45pm

Current 8<sup>th</sup> graders will be oriented to High School.

Youth Apprentice program highly utilized.

#### G. American Legion Auxiliary

2025 Wreath project very successful with over 620 wreaths laid. In 2026, group will be pushing for more volunteer members.

### 7. NEW BUSINESS

### 8. CONTINUING BUSINESS

**What can we do better?**

**Mark mentioned the work of the city departments getting out in our community and what a difference that will make in our community.**

## 9. ADJOURNMENT

Jo made a motion to adjourn the meeting. PJ seconded the motion. All in favor, motion carried.

Respectfully submitted:



**Heather Ihlenfeldt**

**Senior Center Supervisor**

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

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





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**MINUTES**

**1. CALL TO ORDER**

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

**2. ROLL CALL**

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

Also Present: Louise Euclide, Paige Grall, David Van Ginkel, Jeff Sachse, and Recording Secretary Adam Taylor.

**3. ACTION ITEMS**

**A. Review of Extraterritorial Certified Survey Map completed by Benjamin Reenders, Licensed Surveyor, Parcel 018-125-013-001.00.**

Motion made to approve the Certified Survey Map.

Motion made by Heckenlaible, seconded by Lee.

Roll Call Vote:

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

Motion Carried

**B. Review request to rezone, from IPF to R-3, located at 3204 Lincoln Ave, and Parcel No. 053-162-301-075.00 (newly created Lots 2 & 3), submitted by applicant and owner Renew Church Inc.**

This property was recently divided into three separate parcels. The large parcel at 1029 – 33<sup>rd</sup> Street will stay zoned as IPF (Institutional/Public Facilities District). The two newly created lots to the east (lots 2 & 3 on the CSM) contain the existing home at 3204 Lincoln Avenue and vacant Parcel No. 053-162-301-075.00; both of which are proposing to be rezoned to R-3 Residential District. The rezoning is in conformity with the City's Comprehensive Plan, as this area is to be zoned as mixed use. Plan Commission staff questioned the logistics of tax bills for the new lots.

Motion made to recommend approval of the rezoning of Lots 2 & 3 on the CSM (3204 Lincoln Avenue & Parcel No. 053-162-301-075.00) to the City Council.

Motion made by Wachowski, seconded by Klein.

Roll Call Vote:

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

Motion Carried

C.   **Ordinance to amend Section 10-1-15 I (3)(c) to regulate the height of fences.**

There has been a bit of confusion regarding the height of fences with the existing ordinance. Staff is recommending that this language be amended to strike out “within four feet of a lot line,” so that all fences in the side and rear yard shall be a maximum of six feet in height. This will make it clearer and align with what was originally intended.

Motion to recommend approval of the ordinance amendment.

Motion made by Kordell, seconded by Klein.

Roll Call Vote:  
Voting Yea: Kordell, Inman, Koach, Lee, Heckenlaible, Klein, Wachowski  
Motion Carried

4.   **FOR DISCUSSION**

A.   **Discussion of a possible rezoning of the Hamilton Property.**

The Plan Commission discussed the future of the Hamilton Property. The property has been in process of water and soil sampling for many years. Potential development on the site could take place in the near future. The City is interested in rezoning these lots from Industrial District to Business District. Doing this would cause a higher standard for the cleanup and contamination procedures in the soil. The City hopes to acquire this property, finish the remediation and use it for future development.

This item will need to be brought back to a future meeting for any action to take place.

5.   **PUBLIC INPUT**

Input from the public included an in-depth discussion and resident concerns regarding business operations taking place in a residential area on Parkway Boulevard. City staff and Plan Commission have attentively heard the concerns and will be proactive in alleviating the situation and violations taking place.

6.   **ADJOURNMENT**

Motion to adjourn at 6:45 PM.  
Motion made by Kordell, seconded by Wachowski.  
Respectfully submitted, Adam Taylor, Recording Secretary



# EXPLORE TWO RIVERS MEETING OF THE BOARD OF DIRECTORS

Tuesday, January 13, 2026, at 8:00 a.m.

3rd floor Two Rivers City Hall  
1717 E. Park Street

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## MINUTES

1. **CALL TO ORDER**

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

2. **ROLL CALL**

Present: Amanda Verhelst, Mike Mathis, Cherry Barbier, John Wyrostek, Michael Ditmer, Melissa Nyssen, Todd Nilson, Erin Dembski, Lyssa Schmidt, Joe Metzen

Absent: Curt Andrews

Guests: Kyle Kordell

3. **INTRODUCTION OF INVITED GUESTS**

None.

4. **APPROVAL OF BOARD MEETING MINUTES**

Approval of Minutes from the November Board meeting. Motion to approve made by Erin Dembski, seconded by Michael Ditmer. Motion carried.

5. **TREASURER REPORT**

Joe Metzen presented the Treasurer’s Report.

Discussion highlights:

- Final 2025 financials are delayed due to a 45-day lag in room tax revenue reporting.
- Accrual-based reporting adopted in 2025 provides a more accurate month-to-month view of room tax performance, while the budget-to-actual report follows the City’s cash-based accounting system.
- Room tax revenue began trending downward in April 2025, a pattern also observed in the manufacturing sector, as noted by Room Tax Commission Chair Rick Carey.
- Room Tax Commission reserve goal remains \$90,000; current reserves are just under \$70,000.
- A one-time, unplanned \$20,000 park equipment expense was discussed. The expenditure was required to match a \$100,000 pledge from the West Foundation, resulting in \$120,000 in new playground equipment with no installation costs to Parks and Recreation.

Motion to approve the Treasurer’s Report made by Michael Ditmer, seconded by Cherry Barbier. Motion carried.

6. **OLD BUSINESS**

#### a. Election of Officers

- Joe Metzen facilitated the election of officers and emphasized the importance of board support for the onboarding of the incoming Tourism Director.

The following slate was presented:

- President: Michael Ditmer
- Vice President: Mike Mathis
- Secretary: Todd Nilson
- Treasurer: Curt Andrews

Motion to approve the slate made by Amanda Verhelst, seconded by Melissa Nyssen. Motion carried.

#### b. Recognition of Outgoing Board Member

The board recognized John Wyrostek as an outgoing president and board member and expressed its gratitude for his years of service and contributions to Explore Two Rivers and the City of Two Rivers.

### 7. NEW BUSINESS AND UPDATES

#### a. Visitor Guide Production and Distribution

- Joe Metzen reviewed the visitor guide production process. He noted significant concerns with the subcontracted layout work, requiring extensive internal revisions to ensure imagery and content accurately reflected Two Rivers and Manitowoc.
- The 2026 Visitor Guide print run increased to 25,000 copies after the previous 20,000 copies were depleted before November. Over 2,000 guides have already been distributed locally, with statewide distribution underway. The digital guide received 3,772 views within 19 hours of launch, with 64% from non-followers.

#### c. Nearshore Shipwreck Campaign

- An update was provided on the nearshore shipwreck campaign in partnership with NOAA. A draft brochure is in development featuring mapped shipwreck locations, GPS coordinates, access points, and a QR code linking to a new podcast series. Materials are targeted for completion ahead of Canoeopia, where Explore Two Rivers will share a booth with NOAA.

Upcoming events include:

- Ghost Ship Festival (March 6–7)
- Wisconsin Shipwreck Coast Film Festival (April 10)

#### d. Summer Concert Series

- Mike Mathis confirmed summer programming is finalized, including eight Bands on the Beach concerts, a fully booked Thursday series, and the return of Friday Night Live with nine concerts. Joe Metzen noted the return of the Summer of Fun Passport promotional brochure as an enhancement to the Friday Night LIVE downtown concert series..

#### e. Community Positivity Campaign

- Joe Metzen introduced a proposed community positivity campaign to counter online negativity impacting local businesses. The campaign is intended to highlight positive stories, reinforce brand values, and provide a structured roadmap for the incoming Tourism Director’s first year.
- Interest has been expressed by Colt Peterson, Pam Wargin (TRBA), and Rick Carey (Room Tax Commission) Beth Kowalski (HWT&PM). Target launch is National Travel and Tourism Week in early May. Civic Brand has responded positively and is preparing a proposal for further engagement. A meeting open to the public will be scheduled in February.

f. National Travel and Tourism Week Event

- The board confirmed the National Travel and Tourism Week celebration will be held Thursday, May 7, 2026, at Sepia Chapel. The event will follow a celebratory format and continue the Taste of Two Rivers concept. Tentative timing is 5:30–7:00 p.m.

g. Tourism Director Search Update

- John Wyrostek reported that 12 applications were received for the Tourism Director position. Five candidates are being considered for interviews by the search committee consisting of Rick Carey, Curt Andrews, Amanda Verhelst, and Kyle Kordell.

**8. TOURISM DIRECTOR REPORT**

No formal report.

**9. NEXT MEETING**

The next regular meeting date will be announced.

**10. ADJOURNMENT**

Motion to adjourn made by Mike Mathis, seconded by Erin Dembski. Motion carried.

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**TWO  
RIVERS**  
WISCONSIN

# ADVISORY RECREATION BOARD MEETING

Wednesday, January 14, 2026 at 6:00 PM

Koska Room - Community House  
1520 17th Street, Two Rivers, WI 54241

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## MINUTES

### 1. ROLL CALL

PRESENT: Council Rep Scott Stechmesser, Robert Reed, Jason Scharping, Travis Kadow, Tom Lawler, Jennifer Watry

ABSENT: Council Rep Adam Wachowski, Erin Lamal, Daniel Cortte

### 2. APPROVAL OF MINUTES

Motion made by Jennifer Watry, Seconded by Jason Scharping.

### 3. CORRESPONDENCE - None

### 4. COMMENTS FOR THE PUBLIC (Limited to 3 minutes each)

**John Gomez** thanked the Parks crew for promptly removing a tree as he had requested.

**Kathy Dahlke** suggested adding more specificity to questionnaires by tailoring the language to be clearer and including a comment section for additional feedback.

**Dean Hrvila** shared details about the upcoming Memorial Day Bell Ceremony scheduled for May 25 at 8:30 a.m., with setup beginning at 8:00 a.m. in Central Park East, and concluding at the cemetery.

**Bruce Kreuger** questioned why donations and sponsorships could not be pursued for a new concession stand.

### 5. NEW BUSINESS

#### a. Neshotah Beach Pavilion/Concession Stand Project Update

**i. Review Q&A publication** -The Board reviewed the published Q&A document and had no concerns.

**ii. Review funding status** - The Board reviewed the funding chart included in the attachments. It was clarified that \$255,318 was included in the approved 2026 City budget, not \$510,636. As a result, at least 50% of the project must be funded through outside sources. Committed Room Tax funds currently place the project at a projected 75% outside funding. It was noted that without additional grants or sponsorships, the project cannot proceed at the proposed scope.

**iii. Review scope of project** - The Board reviewed the current and proposed floor plans, which aim to bring the building up to code, improve functionality, and add additional bathrooms. Suggestions included relocating refrigeration closer to the order window, reducing the number of sinks in the men's restroom area, and adding an option to wall off a portion of the space as a "warming kitchen" so it could be used either as part of the concession stand or as an option for rental use.



**iv. Share upcoming public survey about project** - Information regarding an upcoming public survey related to a pilot paid parking program was shared. The survey was distributed to local nonprofit organizations, schools, and on Facebook to gauge interest from outside volunteer organizations rather than relying on City staffing alone.

**b. 2025 / 2026 Capital Projects**

Board reviewed a detailed list of 2025 capital projects yet to be completed and upcoming 2026 capital projects. The project list is included as an attachment.

**6. OLD BUSINESS** - None

**7. OTHER BUSINESS** - None

**8. DIRECTOR'S REPORTS**

**a. Program and Event Updates** - The Director reported that 2025 concluded with approximately 30,000 attendees at Park & Recreation special events and 2,000 participants in youth and adult programs. Staff is currently working on the 2025 Annual Report, and the Senior Center Annual Report has been submitted to the Board. A revenue chart included in the attachments shows an upward trend in rentals and picnic shelter revenue, with cemetery revenue holding steady. Save-the-date information was also shared for upcoming concert series, including Bands on the Beach, Concerts in the Park, Friday Night Concerts, as well as new events: Winter Hangout on January 30 (sponsored by Cher-Make) and the Zombie Zoom 5K on October 31.

**b. Parks and Facilities Updates** - The Director reported that the first plot has been sold in the new "Paws in Time" Pet Cemetery. Fundraising efforts for Perpetual Care Flowers and the Community Band will be added to a future City Council agenda to establish an investment fund with the Lakeshore Community Foundation.

**c. Planning and Grants Updates** - The Director provided an update on ongoing planning initiatives and grant-related activities along with the Capital Projects detailed in the attached report.

**9. ITEMS FOR FUTURE ADVISORY RECREATION BOARD MEETINGS** - None

**10. NEXT MEETING** - February 11, 2026

**11. ADJOURNMENT**

Motion made by Travis Kadow, Seconded by Tom Lawler.

*Respectfully Submitted,*

*Laura Hooper, Parks & Recreation Office Manager*



# Debt Service Fund Summary Financial Report October 2025

A detailed report can be provided upon request.



**TWO  
RIVERS**  
WISCONSIN

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

Section 9, Item C.

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

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>DEBT SERVICE</u></b>						
<b>REVENUES</b>						
<b><u>REVENUES</u></b>						
300-41110 GENERAL PROPERTY TAX	0	2,551,538	2,551,538	0	100.00	2,589,571
300-48100 INTEREST ON INVESTMENTS	9,627	153,500	196,830	43,330	128.23	218,109
300-49110 PROCEEDS FROM DEBT	0	0	2,503	2,503	.00	1,454
300-49417 TRNSFR FROM OTHER FUNDS	0	202,213	202,213	0	100.00	237,925
<b>TOTAL REVENUES</b>	<b>9,627</b>	<b>2,907,251</b>	<b>2,953,085</b>	<b>45,834</b>	<b>101.58</b>	<b>3,047,059</b>
<b><u>EXPENDITURES</u></b>						
300-58100-2940 PAYMENT BOND ESCROW AGENT	0	0	325	325	.00	325
300-58100-2950 DEBT ISSUANCE COSTS	0	0	61,007	61,007	.00	54,297
300-58100-2960 DEBT PREMIUM	0	0	( 134,426)	( 134,426)	.00	( 160,597)
300-58100-2970 DEBT UNDERWRITERS DISCOUNT	0	0	0	0	.00	0
300-58100-5970 TRANSFER TO OTHER FUNDS	0	50,534	25,275	( 25,259)	50.02	48,311
300-58100-6200 PRINCIPAL PAYMENTS	253	2,246,747	2,246,241	( 506)	99.98	2,243,764
300-58100-6210 INTEREST PAYMENTS	0	570,075	566,901	( 3,174)	99.44	489,951
300-58100-6230 CAPITAL LEASE PAYMENTS	30,472	164,220	145,847	( 18,373)	88.81	120,210
300-58100-6240 INTEREST EXP ON CAPITAL LEASES	2,913	32,273	15,207	( 17,066)	47.12	17,836
300-58100-6900 OTHER SERVICES	0	4,000	4,750	750	118.75	4,275
<b>TOTAL EXPENDITURES</b>	<b>33,638</b>	<b>3,067,849</b>	<b>2,931,126</b>	<b>( 136,723)</b>	<b>95.54</b>	<b>2,818,372</b>
<b>REVENUE OVER EXPENDITURES - YTD</b>	<b>( 24,011)</b>	<b>( 160,598)</b>	<b>21,958</b>	<b>182,556</b>	<b>13.67</b>	<b>228,687</b>

# Debt Service Fund Summary Financial Report November 2025

A detailed report can be provided upon request.



**TWO  
RIVERS**  
WISCONSIN

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

Section 9, Item C.

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

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>DEBT SERVICE</u></b>						
<b>REVENUES</b>						
<b><u>REVENUES</u></b>						
300-41110 GENERAL PROPERTY TAX	0	2,551,538	2,551,538	0	100.00	2,589,571
300-48100 INTEREST ON INVESTMENTS	9,478	153,500	206,308	52,808	134.40	232,351
300-49110 PROCEEDS FROM DEBT	0	0	2,503	2,503	.00	1,454
300-49417 TRNSFR FROM OTHER FUNDS	0	202,213	202,213	0	100.00	237,925
<b>TOTAL REVENUES</b>	<b>9,478</b>	<b>2,907,251</b>	<b>2,962,563</b>	<b>55,312</b>	<b>101.90</b>	<b>3,061,302</b>
<b><u>EXPENDITURES</u></b>						
300-58100-2940 PAYMENT BOND ESCROW AGENT	0	0	325	325	.00	325
300-58100-2950 DEBT ISSUANCE COSTS	0	0	61,007	61,007	.00	54,297
300-58100-2960 DEBT PREMIUM	0	0	( 134,426)	( 134,426)	.00	( 160,597)
300-58100-2970 DEBT UNDERWRITERS DISCOUNT	0	0	0	0	.00	0
300-58100-5970 TRANSFER TO OTHER FUNDS	0	50,534	25,275	( 25,259)	50.02	48,311
300-58100-6200 PRINCIPAL PAYMENTS	253	2,246,747	2,246,494	( 253)	99.99	2,244,017
300-58100-6210 INTEREST PAYMENTS	0	570,075	566,901	( 3,174)	99.44	489,951
300-58100-6230 CAPITAL LEASE PAYMENTS	0	164,220	145,847	( 18,373)	88.81	148,741
300-58100-6240 INTEREST EXP ON CAPITAL LEASES	0	32,273	15,207	( 17,066)	47.12	21,556
300-58100-6900 OTHER SERVICES	0	4,000	4,750	750	118.75	4,275
<b>TOTAL EXPENDITURES</b>	<b>253</b>	<b>3,067,849</b>	<b>2,931,379</b>	<b>( 136,470)</b>	<b>95.55</b>	<b>2,850,875</b>
<b>REVENUE OVER EXPENDITURES - YTD</b>	<b>9,225</b>	<b>( 160,598)</b>	<b>31,183</b>	<b>191,781</b>	<b>19.42</b>	<b>210,426</b>



**TWO  
RIVERS**  
WISCONSIN

# October 2025 General Fund Summary Financial Report

A detailed report can be provided upon request.

CITY OF TWO RIVERS  
FUND SUMMARY  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

Section 9, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
<u>REVENUE</u>						
TAXES	70,472	3,145,553	3,009,063.66	( 136,489)	95.66	2,949,789
SPECIAL ASSESSMENTS	4,691	280,000	115,917.07	( 164,083)	41.40	131,509
INTERGOVERNMENTAL REVENUE	152,185	5,706,104	1,643,889.66	( 4,062,214)	28.81	1,597,640
LICENSES & PERMITS	22,111	322,200	207,379.32	( 114,821)	64.36	219,834
FINES & FORFEITURES	4,926	82,800	63,336.16	( 19,464)	76.49	66,317
CHARGES FOR SERVICE	88,050	1,705,000	1,090,304.73	( 614,695)	63.95	1,087,256
INTERDEPARTMENTAL REVENUE	65,787	557,000	340,383.31	( 216,617)	61.11	331,440
MISCELLANEOUS REVENUE	9,181	314,000	225,149.32	( 88,851)	71.70	375,844
OTHER FINANCING SOURCES	11,047	378,000	216,466.66	( 161,533)	57.27	229,084
 TOTAL FUND REVENUE	 428,451	 12,490,657	 6,911,889.89	 ( 5,578,767)	 55.34	 6,988,714
 <u>EXPENDITURES</u>						
COUNCIL	760	16,147	11,797.37	( 4,350)	73.06	8,815
JUDICIAL	4,530	64,876	49,077.29	( 15,799)	75.65	45,412
LEGAL COUNSEL	5,333	63,481	50,495.59	( 12,985)	79.54	44,093
CITY MANAGER	10,612	123,681	102,746.72	( 20,934)	83.07	144,089
CLERK	7,261	92,892	74,065.15	( 18,827)	79.73	68,537
ELECTION	955	25,275	15,824.34	( 9,451)	62.61	16,398
INFORMATION SYSTEMS	8,628	128,873	103,810.63	( 25,062)	80.55	103,388
FINANCE DEPARTMENT	11,429	160,792	138,352.22	( 22,440)	86.04	138,301
ASSESSING	10,018	128,425	98,209.19	( 30,216)	76.47	102,371
CITY HALL	8,602	95,714	79,936.06	( 15,778)	83.52	76,942
GENERAL GOVERNMENT	1,838	26,500	19,826.47	( 6,674)	74.82	17,880
INSURANCE	23,692	415,264	324,910.27	( 90,354)	78.24	312,442
POLICE ADMINISTRATION	143,041	1,614,490	1,349,823.29	( 264,667)	83.61	1,360,509
POLICE PATROL	210,231	2,194,982	1,921,237.78	( 273,744)	87.53	1,771,038
POLICE CROSSING GUARDS	2,253	27,947	18,946.25	( 9,001)	67.79	19,383
POLICE & FIRE COMMISSION	525	5,500	3,165.63	( 2,334)	57.56	9,533
FIRE ADMINISTRATION	47,860	646,206	525,136.81	( 121,069)	81.26	509,722
FIREFIGHTERS	164,935	1,888,824	1,594,953.79	( 293,870)	84.44	1,487,455
AMBULANCE	43,984	438,592	366,006.12	( 72,586)	83.45	404,032
INSPECTION	22,910	201,000	188,919.56	( 12,080)	93.99	150,483
HIGHWAY ADMINISTRATION	15,304	187,257	150,182.79	( 37,074)	80.20	140,791
PUBLIC WORKS SHOP	57,859	680,223	651,514.65	( 28,708)	95.78	587,340
STREET MAINTENANCE	15,017	250,297	156,679.05	( 93,618)	62.60	153,457
TRAFFIC CONTROL	4,952	65,646	63,875.80	( 1,770)	97.30	75,486
SNOW & ICE	2,549	234,695	111,249.55	( 123,445)	47.40	76,037
BRIDGE REPAIR/MAINTENANCE	( 10)	46,130	25,067.09	( 21,063)	54.34	31,460
TRANSIT	0	145,000	72,094.50	( 72,906)	49.72	99,488
WORK DONE FOR OTHER DEPTS	26,887	159,679	182,456.20	22,777	114.26	176,290
SENIOR CENTER	17,551	205,077	173,784.55	( 31,292)	84.74	158,337
CEMETERIES	28,613	216,731	197,695.76	( 19,035)	91.22	170,215
COMMUNITY CENTER	36,027	482,420	357,412.69	( 125,007)	74.09	352,727
PARKS	39,793	397,104	377,234.18	( 19,870)	95.00	349,758
RECREATION	24,412	340,199	301,088.31	( 39,111)	88.50	264,345
SPECIAL EVENTS	4,087	43,115	39,178.83	( 3,936)	90.87	37,416
RECREATION FIELDS	12,310	121,966	97,819.57	( 24,146)	80.20	100,459
TRAILS/MEDIAN MAINTENANCE	1,882	38,462	31,591.51	( 6,870)	82.14	37,788
OTHER FINANCING USES	41,097	517,079	463,889.64	( 53,189)	89.71	481,082

CITY OF TWO RIVERS  
FUND SUMMARY  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

Section 9, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
TOTAL FUND EXPENDITURES	1,057,729	12,490,541	10,490,055.20	( 2,000,486)	83.98	10,083,300
REVENUE OVER (UNDER) EXPENSES	( 629,278)	116	( 3,578,165.31)	( 3,578,281)	( 3,084,625.27)	( 3,094,586)



CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

Section 9, Item C.

GENERAL FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>TAXES</u>						
100-41110 GENERAL PROPERTY TAX	0	2,288,033	2,288,033	0	100.00	2,250,000
100-41310 LOCAL UTILITY TAX EQUIV	70,472	845,000	704,720	( 140,280)	83.40	687,330
100-41320 OTHER TAX EXEMPT ENTITIES	0	20	15	( 5)	77.20	17
100-41800 INTEREST DELINQ. TAXES	0	12,500	16,296	3,796	130.36	12,442
100-41900 TIF/TID CLOSE REFUND	0	0	0	0	.00	0
<b>TOTAL TAXES</b>	<b>70,472</b>	<b>3,145,553</b>	<b>3,009,064</b>	<b>( 136,489)</b>	<b>95.66</b>	<b>2,949,789</b>
<u>SPECIAL ASSESSMENTS</u>						
100-42300 STREET PAVING & CONSTRUCT	4,691	275,000	113,596	( 161,404)	41.31	127,035
100-42401 OTHER SPECIAL ASSESSMENTS	0	5,000	2,322	( 2,679)	46.43	4,474
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>4,691</b>	<b>280,000</b>	<b>115,917</b>	<b>( 164,083)</b>	<b>41.40</b>	<b>131,509</b>
<u>INTERGOVERNMENTAL REVENUE</u>						
100-43310 SHARED ELECTION EXPENSE	0	0	0	0	.00	0
100-43410 STATE SHARED TAXES	0	4,743,623	711,543	( 4,032,080)	15.00	695,641
100-43411 EXPENDITURE RESTRAINT	0	161,197	161,197	0	100.00	161,197
100-43412 EXEMPT COMPUTER STATE AID	0	20,753	20,753	0	100.00	20,753
100-43413 PERSONAL PROPERTY AID	0	55,300	55,300	0	100.00	19,863
100-43415 VIDEO SERVICE PROVIDER AID	0	26,680	26,680	0	100.00	26,680
100-43420 STATE FIRE INS TAX	0	36,000	42,168	6,168	117.13	35,659
100-43520 STATE AID/POLICE TRAINING	2,000	30,000	21,215	( 8,785)	70.72	40,141
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	470,846	( 411)	99.91	462,665
100-43711 CONNECTING STREETS	32,474	129,894	129,894	0	100.00	129,705
<b>TOTAL INTERGOVERNMENTAL REVE</b>	<b>152,185</b>	<b>5,706,104</b>	<b>1,643,890</b>	<b>( 4,062,214)</b>	<b>28.81</b>	<b>1,597,640</b>

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 &amp; PERMITS</u>						
100-44110 LIQUOR LICENSE	0	19,000	18,858	( 143)	99.25	18,411
100-44120 BAR OPERATOR LICENSE	360	6,000	5,520	( 480)	92.00	5,355
100-44125 CIGARETTE LICENSE	0	200	100	( 100)	50.00	200
100-44130 BUSINESS OR OCCUPATION	50	2,500	2,385	( 115)	95.40	2,310
100-44140 CABLE TV FRANCHISE	0	100,000	42,158	( 57,842)	42.16	48,115
100-44200 BICYCLE LIC/GOLF CART PERMIT	50	1,300	1,600	300	123.08	1,200
100-44210 DOG LICENSE	0	8,000	2,621	( 5,379)	32.76	3,327
100-44300 BUILDING PERMITS	12,941	115,000	78,031	( 36,970)	67.85	79,204
100-44310 ELECTRICAL PERMITS	3,775	18,000	21,246	3,246	118.03	17,805
100-44320 PLUMBING PERMITS	3,170	25,000	16,410	( 8,590)	65.64	18,139
100-44330 SIGN PERMIT	710	1,700	1,860	160	109.41	1,610
100-44340 CONDITIONAL USE PERMIT	350	4,500	3,200	( 1,300)	71.11	4,200
100-44800 SHORT TERM RENTAL PERMIT FEE	0	6,000	2,400	( 3,600)	40.00	4,950
100-44900 OTHER PERMITS	705	15,000	10,991	( 4,009)	73.28	15,007
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>22,111</b>	<b>322,200</b>	<b>207,379</b>	<b>( 114,821)</b>	<b>64.36</b>	<b>219,834</b>
<u>FINES &amp; FORFEITURES</u>						
100-45110 MUN. COURT FINES/COSTS	2,705	40,000	26,726	( 13,274)	66.82	30,864
100-45115 POLICE DEPT TRIP PAYMENTS	1,535	30,000	25,374	( 4,626)	84.58	23,111
100-45130 PARKING VIOLATIONS	695	12,000	11,332	( 668)	94.43	11,503
100-45131 UNPAID TRAFFIC JUDGEMENTS	( 9)	0	( 96)	( 96)	.00	( 111)
100-45220 ANIMAL TRANSPORTS	0	800	0	( 800)	.00	950
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>4,926</b>	<b>82,800</b>	<b>63,336</b>	<b>( 19,464)</b>	<b>76.49</b>	<b>66,317</b>
<u>CHARGES FOR SERVICE</u>						
100-46110 GENERAL GOVERNMENT FEES	779	25,000	15,619	( 9,381)	62.47	19,428
100-46111 PUBLICATIONS FEES	0	0	0	0	.00	0
100-46210 LAW ENFORCEMENT FEES	195	3,000	2,085	( 915)	69.50	2,377
100-46220 FIRE DEPARTMENT FEES	124	12,000	31,948	19,948	266.24	796
100-46225 FIRE DEPT TRIP PAYMENTS	831	70,000	28,606	( 41,394)	40.87	44,449
100-46230 AMBULANCE FEES	68,230	895,000	687,665	( 207,335)	76.83	638,606
100-46240 POLICE LIAISON FEES	0	170,000	94,764	( 75,236)	55.74	163,419
100-46310 PUBLIC WORKS FEES	72	275,000	8,845	( 266,155)	3.22	19,720
100-46540 CEMETERY PLOTS	5,200	110,000	83,695	( 26,305)	76.09	79,895
100-46720 RECREATION FEES	7,430	90,000	86,158	( 3,842)	95.73	76,519
100-46743 COMMUNITY CENTER	3,636	40,000	35,172	( 4,828)	87.93	32,742
100-46745 SENIOR CENTER	765	15,000	10,396	( 4,604)	69.31	9,305
100-46840 MISC COMMUNITY GARDEN REVENU	790	0	5,353	5,353	.00	0
<b>TOTAL CHARGES FOR SERVICE</b>	<b>88,050</b>	<b>1,705,000</b>	<b>1,090,305</b>	<b>( 614,695)</b>	<b>63.95</b>	<b>1,087,256</b>

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	65,787	525,000	338,032	( 186,968)	64.39	328,590
100-47440	RECREATION CHARGES	0	32,000	2,352	( 29,648)	7.35	2,850
100-47450	ECONOMIC DEVELOPMENT CHRG	0	0	0	0	.00	0
	<b>TOTAL INTERDEPARTMENTAL REVEN</b>	<b>65,787</b>	<b>557,000</b>	<b>340,383</b>	<b>( 216,617)</b>	<b>61.11</b>	<b>331,440</b>
<u>MISCELLANEOUS REVENUE</u>							
100-48100	INTEREST ON INVESTMENTS	7,549	100,000	86,222	( 13,778)	86.22	158,987
100-48120	INTEREST INCOME ON TIF ADVANCE	0	4,000	0	( 4,000)	.00	0
100-48121	INT INC ON UTILITY ADVANCES	0	20,000	0	( 20,000)	.00	0
100-48130	INTERST-SPECIAL ASSMTS	39	40,000	36,112	( 3,888)	90.28	35,895
100-48200	RENT-CITY PROPERTY	1,350	70,000	62,519	( 7,481)	89.31	64,730
100-48300	SALE OF PROP & EQUIP	0	25,000	36,368	11,368	145.47	82,355
100-48400	REFUND FOR PRIOR YEARS	0	35,000	0	( 35,000)	.00	0
100-48440	INSURANCE CLAIMS	0	0	0	0	.00	0
100-48500	DONATIONS	0	0	0	0	.00	15,604
100-48900	OTHER REVENUES	243	20,000	3,929	( 16,071)	19.64	18,274
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>9,181</b>	<b>314,000</b>	<b>225,149</b>	<b>( 88,851)</b>	<b>71.70</b>	<b>375,844</b>
<u>OTHER FINANCING SOURCES</u>							
100-49223	TRANS FROM OTHER FUNDS	11,047	378,000	216,467	( 161,533)	57.27	229,084
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>11,047</b>	<b>378,000</b>	<b>216,467</b>	<b>( 161,533)</b>	<b>57.27</b>	<b>229,084</b>
	<b>TOTAL FUND REVENUE</b>	<b>428,451</b>	<b>12,490,657</b>	<b>6,911,890</b>	<b>( 5,578,767)</b>	<b>55.34</b>	<b>6,988,714</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>GEN GOVT ADMINISTRATION</b>						
<b>CITY COUNCIL</b>						
PERSONNEL SERVICES	1,130	11,303	13,940	( 2,637)	81.08	10,801
CONTRACTUAL SERVICES	181	4,801	8,800	( 3,999)	54.56	4,291
OPERATING SUPPLIES & EXPENSE	0	4,236	5,100	( 864)	83.06	55
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 551)	( 8,543)	( 11,693)	3,150	( 73.06)	( 6,332)
TOTAL CITY COUNCIL	760	11,797	16,147	( 4,350)	73.06	8,815
<b>JUDICIAL</b>						
PERSONNEL SERVICES	4,468	44,962	58,476	( 13,514)	76.89	42,766
CONTRACTUAL SERVICES	0	350	1,450	( 1,100)	24.14	412
OPERATING SUPPLIES & EXPENSE	62	1,365	2,550	( 1,185)	53.54	2,234
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	0
TOTAL JUDICIAL	4,530	49,077	64,876	( 15,799)	75.65	45,412
<b>LEGAL DEPARTMENT</b>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	9,195	87,061	109,450	( 22,389)	79.54	76,020
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 3,862)	( 36,566)	( 45,969)	9,403	( 79.54)	( 31,927)
TOTAL LEGAL DEPARTMENT	5,333	50,496	63,481	( 12,985)	79.54	44,093
<b>CITY MANAGER</b>						
PERSONNEL SERVICES	22,228	226,033	268,825	( 42,792)	84.08	214,930
CONTRACTUAL SERVICES	3,782	52,942	61,900	( 8,958)	85.53	28,425
OPERATING SUPPLIES & EXPENSE	4,309	14,587	22,650	( 8,063)	64.40	18,586
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 19,708)	( 190,815)	( 229,694)	38,879	( 83.07)	( 117,851)
TOTAL CITY MANAGER	10,612	102,747	123,681	( 20,934)	83.07	144,089

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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
<b>CITY CLERK</b>						
PERSONNEL SERVICES	9,585	94,085	113,100	( 19,015)	83.19	88,259
CONTRACTUAL SERVICES	230	1,971	7,200	( 5,229)	27.37	1,315
OPERATING SUPPLIES & EXPENSE	132	5,403	6,950	( 1,547)	77.74	4,299
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 2,686)	( 27,394)	( 34,358)	6,964	( 79.73)	( 25,336)
<b>TOTAL CITY CLERK</b>	<b>7,261</b>	<b>74,065</b>	<b>92,892</b>	<b>( 18,827)</b>	<b>79.73</b>	<b>68,537</b>
<b>ELECTIONS</b>						
PERSONNEL SERVICES	0	10,412	13,875	( 3,463)	75.04	10,917
CONTRACTUAL SERVICES	360	3,028	5,300	( 2,272)	57.13	1,108
OPERATING SUPPLIES & EXPENSE	595	2,385	6,100	( 3,715)	39.09	4,374
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL ELECTIONS</b>	<b>955</b>	<b>15,824</b>	<b>25,275</b>	<b>( 9,451)</b>	<b>62.61</b>	<b>16,398</b>
<b>INFORMATION SYSTEMS</b>						
PERSONNEL SERVICES	18,560	184,819	227,375	( 42,556)	81.28	177,146
CONTRACTUAL SERVICES	2,400	66,624	83,800	( 17,176)	79.50	73,240
OPERATING SUPPLIES & EXPENSE	85	1,753	3,150	( 1,397)	55.67	1,765
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 12,417)	( 149,386)	( 185,452)	36,066	( 80.55)	( 148,762)
<b>TOTAL INFORMATION SYSTEMS</b>	<b>8,628</b>	<b>103,811</b>	<b>128,873</b>	<b>( 25,062)</b>	<b>80.55</b>	<b>103,388</b>
<b>TOTAL GEN GOVT ADMIN</b>	<b>38,080</b>	<b>407,817</b>	<b>515,225</b>	<b>( 107,408)</b>	<b>79.15</b>	<b>430,734</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 10 MONTHS ENDING OCTOBER 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	55,972	571,614	695,591	( 123,977)	82.18	544,818
CONTRACTUAL SERVICES	16,148	216,777	277,900	( 61,123)	78.01	184,811
OPERATING SUPPLIES & EXPENSE	5,183	29,730	46,500	( 16,770)	63.94	31,313
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	( 39,223)	( 412,704)	( 507,166)	94,462	( 81.37)	
<b>TOTAL GEN GOVT ADMINISTRATION</b>	<b>38,080</b>	<b>407,817</b>	<b>515,225</b>	<b>( 107,408)</b>	<b>79.15</b>	<b>430,734</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>FINANCE ADMINISTRATION</b>						
<b>FINANCE</b>						
PERSONNEL SERVICES	27,520	257,030	335,425	( 78,395)	76.63	293,490
CONTRACTUAL SERVICES	962	102,370	79,950	22,420	128.04	64,703
OPERATING SUPPLIES & EXPENSE	1,752	6,612	10,000	( 3,388)	66.12	7,594
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 18,806)	( 227,659)	( 264,583)	36,924	( 86.04)	( 227,486)
TOTAL FINANCE	11,429	138,352	160,792	( 22,440)	86.04	138,301
<b>ASSESSOR</b>						
PERSONNEL SERVICES	4,662	42,601	58,875	( 16,274)	72.36	45,808
CONTRACTUAL SERVICES	5,356	55,417	67,600	( 12,183)	81.98	55,521
OPERATING SUPPLIES & EXPENSE	0	191	1,950	( 1,759)	9.80	1,042
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL ASSESSOR	10,018	98,209	128,425	( 30,216)	76.47	102,371
<b>TOTAL FINANCE ADMINISTRATION</b>	<b>21,447</b>	<b>236,561</b>	<b>289,217</b>	<b>( 52,656)</b>	<b>81.79</b>	<b>240,671</b>

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

PERSONNEL SERVICES	32,182	299,631	394,300	( 94,669)	75.99	339,298
CONTRACTUAL SERVICES	6,318	157,786	147,550	10,236	106.94	120,224
OPERATING SUPPLIES & EXPENSE	1,753	6,803	11,950	( 5,147)	56.93	8,636
CAPITAL OUTLAY	0	0	0	0	.00	
ALLOCATION	( 18,806)	( 227,659)	( 264,583)	36,924	( 86.04)	
<b>TOTAL FINANCE ADMINISTRATION</b>	<b>21,447</b>	<b>236,561</b>	<b>289,217</b>	<b>( 52,656)</b>	<b>81.79</b>	<b>240,671</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CITY HALL</b>						
CITY HALL (BUILDING MAINTENANCE)						
PERSONNEL SERVICES	8,002	77,429	93,700	( 16,271)	82.64	75,184
CONTRACTUAL SERVICES	5,061	38,596	51,325	( 12,729)	75.20	37,013
OPERATING SUPPLIES & EXPENSE	1,769	21,796	20,000	1,796	108.98	20,358
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 6,229)	( 57,885)	( 69,311)	11,426	( 83.51)	( 55,613)
<b>TOTAL CITY HALL</b>	<b>8,602</b>	<b>79,936</b>	<b>95,714</b>	<b>( 15,778)</b>	<b>83.52</b>	<b>76,942</b>
<b>OTHER GENERAL GOVERNMENT</b>						
MISC GOVERNMENT						
CONTRACTUAL SERVICES	0	7,715	9,300	( 1,585)	82.96	8,309
OPERATING SUPPLIES & EXPENSE	728	3,863	7,200	( 3,337)	53.65	2,298
FIXED CHARGES	1,110	8,249	10,000	( 1,751)	82.49	7,274
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL MISC GOVERNMENT</b>	<b>1,838</b>	<b>19,826</b>	<b>26,500</b>	<b>( 6,674)</b>	<b>74.82</b>	<b>17,880</b>
GENERAL INSURANCE						
PERSONNEL SERVICES	0	0	0	0	.00	0
FIXED CHARGES	23,692	324,910	415,264	( 90,354)	78.24	312,442
<b>TOTAL GENERAL INSURANCE</b>	<b>23,692</b>	<b>324,910</b>	<b>415,264</b>	<b>( 90,354)</b>	<b>78.24</b>	<b>312,442</b>
<b>TOTAL OTHER GEN GOVT</b>	<b>25,530</b>	<b>344,737</b>	<b>441,764</b>	<b>( 97,027)</b>	<b>78.04</b>	<b>330,322</b>



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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF OTHER GENERAL GOVERNMENT EXPENSES *****</b>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	7,715	9,300	( 1,585)	82.96	8,309
OPERATING SUPPLIES & EXPENSE	728	3,863	7,200	( 3,337)	53.65	2,298
FIXED CHARGES	24,802	333,159	425,264	( 92,105)	78.34	319,716
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL OTHER GEN GOVT</b>	<b>25,530</b>	<b>344,737</b>	<b>441,764</b>	<b>( 97,027)</b>	<b>78.04</b>	<b>330,322</b>

<b>***** SUMMARY OF ALL GENERAL GOVERNMENT EXPENSES *****</b>						
PERSONNEL SERVICES	96,157	948,675	1,183,591	( 234,916)	80.15	959,300
CONTRACTUAL SERVICES	27,527	420,874	486,075	( 65,201)	86.59	350,356
OPERATING SUPPLIES & EXPENSE	9,433	62,192	85,650	( 23,458)	72.61	62,605
FIXED CHARGES	24,802	333,159	425,264	( 92,105)	78.34	319,716
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	( 64,258)	( 698,248)	( 841,060)	142,812	( 83.02)	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>93,659</b>	<b>1,069,051</b>	<b>1,341,920</b>	<b>( 272,869)</b>	<b>79.67</b>	<b>1,078,668</b>

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

### FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>POLICE DEPARTMENT</b>						
<b>POLICE ADMINISTRATION</b>						
PERSONNEL SERVICES	137,091	1,229,711	1,449,885	( 220,174)	84.81	1,219,043
CONTRACTUAL SERVICES	2,351	71,149	83,890	( 12,741)	84.81	45,134
OPERATING SUPPLIES & EXPENSE	252	9,556	32,100	( 22,544)	29.77	63,201
FIXED CHARGES	3,347	39,407	48,615	( 9,208)	81.06	33,130
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL POLICE ADMINISTRATION</b>	<b>143,041</b>	<b>1,349,823</b>	<b>1,614,490</b>	<b>( 264,667)</b>	<b>83.61</b>	<b>1,360,509</b>
<b>POLICE PATROL</b>						
PERSONNEL SERVICES	196,494	1,809,206	2,064,507	( 255,301)	87.63	1,674,154
CONTRACTUAL SERVICES	3,003	69,760	85,700	( 15,940)	81.40	60,251
OPERATING SUPPLIES & EXPENSE	10,735	42,272	44,775	( 2,503)	94.41	36,632
<b>TOTAL POLICE PATROL</b>	<b>210,231</b>	<b>1,921,238</b>	<b>2,194,982</b>	<b>( 273,744)</b>	<b>87.53</b>	<b>1,771,038</b>
<b>CROSSING GUARDS</b>						
PERSONNEL SERVICES	2,253	18,724	27,647	( 8,923)	67.73	19,301
OPERATING SUPPLIES & EXPENSE	0	222	300	( 78)	73.92	82
<b>TOTAL CROSSING GUARDS</b>	<b>2,253</b>	<b>18,946</b>	<b>27,947</b>	<b>( 9,001)</b>	<b>67.79</b>	<b>19,383</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>355,525</b>	<b>3,290,007</b>	<b>3,837,419</b>	<b>( 547,412)</b>	<b>85.73</b>	<b>3,150,929</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 10 MONTHS ENDING OCTOBER 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	335,838	3,057,641	3,542,039	( 484,398)	86.32	2,912,499
CONTRACTUAL SERVICES	5,354	140,909	169,590	( 28,681)	83.09	105,385
OPERATING SUPPLIES & EXPENSE	10,986	52,049	77,175	( 25,126)	67.44	99,916
FIXED CHARGES	3,347	39,407	48,615	( 9,208)	81.06	33,130
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL POLICE DEPARTMENT</b>	<b>355,525</b>	<b>3,290,007</b>	<b>3,837,419</b>	<b>( 547,412)</b>	<b>85.73</b>	<b>3,150,929</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

### FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>POLICE &amp; FIRE COMMISSION</b>						
<b>POLICE &amp; FIRE COMMISSION</b>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	525	3,166	5,500	( 2,334)	57.56	9,533
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
TOTAL POLICE & FIRE COMMISSION	525	3,166	5,500	( 2,334)	57.56	9,533
<b>FIRE DEPARTMENT</b>						
<b>FIRE ADMINISTRATION</b>						
PERSONNEL SERVICES	44,234	445,975	556,871	( 110,896)	80.09	441,322
CONTRACTUAL SERVICES	( 1,020)	48,972	60,935	( 11,963)	80.37	45,735
OPERATING SUPPLIES & EXPENSE	4,598	29,322	27,200	2,122	107.80	21,848
FIXED CHARGES	47	868	1,200	( 332)	72.34	817
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL FIRE ADMINISTRATION	47,860	525,137	646,206	( 121,069)	81.26	509,722
<b>FIREFIGHTERS</b>						
PERSONNEL SERVICES	162,315	1,565,130	1,856,824	( 291,694)	84.29	1,464,032
CONTRACTUAL SERVICES	1,211	22,407	22,000	407	101.85	15,787
OPERATING SUPPLIES & EXPENSE	1,409	7,416	10,000	( 2,584)	74.16	7,636
TOTAL FIREFIGHTERS	164,935	1,594,954	1,888,824	( 293,870)	84.44	1,487,455
<b>AMBULANCE SERVICES</b>						
PERSONNEL SERVICES	38,346	329,577	375,992	( 46,415)	87.66	365,268
CONTRACTUAL SERVICES	108	9,976	19,000	( 9,024)	52.50	14,093
OPERATING SUPPLIES & EXPENSE	5,530	26,454	43,600	( 17,146)	60.67	24,671
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL AMBULANCE SERVICES	43,984	366,006	438,592	( 72,586)	83.45	404,032
<b>TOTAL FIRE DEPARTMENT</b>	<b>256,780</b>	<b>2,486,097</b>	<b>2,973,622</b>	<b>( 487,525)</b>	<b>83.61</b>	<b>2,401,209</b>

# CITY OF TWO RIVERS

Section 9, ItemC.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

### FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF FIRE DEPARTMENT EXPENSES *****</b>						
PERSONNEL SERVICES	244,896	2,340,682	2,789,687	( 449,005)	83.90	2,270,622
CONTRACTUAL SERVICES	299	81,355	101,935	( 20,580)	79.81	75,615
OPERATING SUPPLIES & EXPENSE	11,538	63,192	80,800	( 17,608)	78.21	54,154
FIXED CHARGES	47	868	1,200	( 332)	72.34	817
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL FIRE DEPARTMENT</b>	<b>256,780</b>	<b>2,486,097</b>	<b>2,973,622</b>	<b>( 487,525)</b>	<b>83.61</b>	<b>2,401,209</b>

#### INSPECTION SERVICES

##### BUILDING INSPECTIONS

PERSONNEL SERVICES	21,740	176,282	188,950	( 12,668)	93.30	136,899
CONTRACTUAL SERVICES	873	10,364	7,800	2,564	132.87	10,888
OPERATING SUPPLIES & EXPENSE	297	2,274	4,250	( 1,976)	53.50	2,696
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL INSPECTION SERVICES</b>	<b>22,910</b>	<b>188,920</b>	<b>201,000</b>	<b>( 12,080)</b>	<b>93.99</b>	<b>150,483</b>

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

PERSONNEL SERVICES	602,474	5,574,605	6,520,676	( 946,071)	85.49	5,320,020
CONTRACTUAL SERVICES	7,050	235,794	284,825	( 49,031)	82.79	201,421
OPERATING SUPPLIES & EXPENSE	22,821	117,515	162,225	( 44,710)	72.44	156,766
FIXED CHARGES	3,394	40,275	49,815	( 9,540)	80.85	33,947
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL PUBLIC SAFETY</b>	<b>635,739</b>	<b>5,968,189</b>	<b>7,017,541</b>	<b>( 1,049,352)</b>	<b>85.05</b>	<b>5,712,154</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

### FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>PUBLIC WORKS</b>						
<b>HIGHWAY ADMINISTRATION</b>						
PERSONNEL SERVICES	14,322	137,371	166,557	( 29,186)	82.48	126,206
CONTRACTUAL SERVICES	462	6,360	11,100	( 4,740)	57.29	7,722
OPERATING SUPPLIES & EXPENSE	520	6,453	9,600	( 3,147)	67.21	6,863
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL HIGHWAY ADMINISTRATION	15,304	150,183	187,257	( 37,074)	80.20	140,791
<b>PUBLIC WORKS SHOP</b>						
PERSONNEL SERVICES	40,661	478,048	462,223	15,825	103.42	468,764
CONTRACTUAL SERVICES	10,829	104,730	106,600	( 1,870)	98.25	54,904
OPERATING SUPPLIES & EXPENSE	6,279	67,837	109,900	( 42,063)	61.73	62,742
FIXED CHARGES	90	900	1,500	( 600)	60.00	930
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL PUBLIC WORKS SHOP	57,859	651,515	680,223	( 28,708)	95.78	587,340
<b>STREET MAINTENANCE</b>						
PERSONNEL SERVICES	282	18,393	77,297	( 58,904)	23.79	15,674
CONTRACTUAL SERVICES	14,185	133,592	165,000	( 31,408)	80.96	132,759
OPERATING SUPPLIES & EXPENSE	550	4,695	8,000	( 3,305)	58.68	5,024
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL STREET MAINTENANCE	15,017	156,679	250,297	( 93,618)	62.60	153,457
<b>TRAFFIC CONTROL</b>						
PERSONNEL SERVICES	3,157	48,681	41,646	7,035	116.89	47,046
CONTRACTUAL SERVICES	531	4,523	8,500	( 3,977)	53.22	5,474
OPERATING SUPPLIES & EXPENSE	0	55	3,000	( 2,945)	1.84	2,736
CAPITAL OUTLAY	1,264	10,616	12,500	( 1,884)	84.92	20,231
TOTAL TRAFFIC CONTROL	4,952	63,876	65,646	( 1,770)	97.30	75,486

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

### FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>SNOW &amp; ICE REMOVAL</b>						
PERSONNEL SERVICES	2,162	56,801	171,945	( 115,144)	33.03	47,882
CONTRACTUAL SERVICES	0	920	2,750	( 1,830)	33.47	3,155
OPERATING SUPPLIES & EXPENSE	387	53,528	60,000	( 6,472)	89.21	25,000
<b>TOTAL SNOW &amp; ICE REMOVAL</b>	<b>2,549</b>	<b>111,250</b>	<b>234,695</b>	<b>( 123,445)</b>	<b>47.40</b>	<b>76,037</b>
<b>BRIDGE REPAIR &amp; MAINTENANCE</b>						
PERSONNEL SERVICES	( 243)	15,593	35,630	( 20,037)	43.77	18,577
CONTRACTUAL SERVICES	232	9,420	8,500	920	110.83	11,545
OPERATING SUPPLIES & EXPENSE	0	53	2,000	( 1,947)	2.66	1,339
CAPITAL OUTLAY						
<b>TOTAL BRIDGE REPAIR &amp; MAINTENANCE</b>	<b>( 10)</b>	<b>25,067</b>	<b>46,130</b>	<b>( 21,063)</b>	<b>54.34</b>	<b>31,460</b>
<b>STORM SEWER</b>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL STORM SEWER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
<b>PUBLIC TRANSPORTATION</b>						
CONTRACTUAL SERVICES	0	72,095	145,000	( 72,906)	49.72	99,488
<b>TOTAL PUBLIC TRANSPORTATION</b>	<b>0</b>	<b>72,095</b>	<b>145,000</b>	<b>( 72,906)</b>	<b>49.72</b>	<b>99,488</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 10 MONTHS ENDING OCTOBER 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	26,887	182,456	159,679	22,777	114.26	176,290
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	26,887	182,456	159,679	22,777	114.26	176,290
<b>TOTAL PUBLIC WORKS</b>	<b>122,557</b>	<b>1,413,120</b>	<b>1,768,927</b>	<b>( 355,807)</b>	<b>79.89</b>	<b>1,340,349</b>

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

PERSONNEL SERVICES	87,228	937,343	1,114,977	( 177,634)	84.07	900,440
CONTRACTUAL SERVICES	26,239	331,640	447,450	( 115,810)	74.12	315,045
OPERATING SUPPLIES & EXPENSE	7,737	132,621	192,500	( 59,879)	68.89	103,704
FIXED CHARGES	90	900	1,500	( 600)	60.00	930
CAPITAL OUTLAY	1,264	10,616	12,500	( 1,884)	84.92	
<b>TOTAL PUBLIC WORKS</b>	<b>122,557</b>	<b>1,413,120</b>	<b>1,768,927</b>	<b>( 355,807)</b>	<b>79.89</b>	<b>1,340,349</b>



# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

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

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>HEALTH &amp; HUMAN SERVICES</b>						
<b>SENIOR CENTER</b>						
PERSONNEL SERVICES	16,284	156,529	177,267	( 20,738)	88.30	140,851
CONTRACTUAL SERVICES	520	9,430	15,890	( 6,460)	59.34	10,401
OPERATING SUPPLIES & EXPENSE	747	7,826	11,920	( 4,094)	65.65	7,086
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL SENIOR CENTER	17,551	173,785	205,077	( 31,292)	84.74	158,337
<b>CEMETERIES</b>						
PERSONNEL SERVICES	19,596	138,861	151,416	( 12,555)	91.71	116,598
CONTRACTUAL SERVICES	6,769	42,199	45,765	( 3,566)	92.21	38,061
OPERATING SUPPLIES & EXPENSE	2,248	16,636	19,550	( 2,914)	85.09	15,556
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL CEMETERIES	28,613	197,696	216,731	( 19,035)	91.22	170,215
<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>	<b>46,163</b>	<b>371,480</b>	<b>421,808</b>	<b>( 50,328)</b>	<b>88.07</b>	<b>328,552</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

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

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CULTURE, REC &amp; EDUCATION</b>						
<b>COMMUNITY CENTER</b>						
PERSONNEL SERVICES	29,703	287,408	384,770	( 97,362)	74.70	282,266
CONTRACTUAL SERVICES	4,342	53,784	75,750	( 21,966)	71.00	56,246
OPERATING SUPPLIES & EXPENSE	1,982	16,221	21,900	( 5,679)	74.07	14,215
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL COMMUNITY CENTER</b>	<b>36,027</b>	<b>357,413</b>	<b>482,420</b>	<b>( 125,007)</b>	<b>74.09</b>	<b>352,727</b>
<b>PARKS</b>						
PERSONNEL SERVICES	24,122	259,870	258,789	1,081	100.42	232,598
CONTRACTUAL SERVICES	11,191	80,942	98,365	( 17,423)	82.29	83,581
OPERATING SUPPLIES & EXPENSE	4,481	36,422	39,950	( 3,528)	91.17	33,579
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL PARKS</b>	<b>39,793</b>	<b>377,234</b>	<b>397,104</b>	<b>( 19,870)</b>	<b>95.00</b>	<b>349,758</b>
<b>RECREATION</b>						
PERSONNEL SERVICES	21,289	245,337	284,144	( 38,807)	86.34	220,418
CONTRACTUAL SERVICES	1,533	34,789	32,305	2,484	107.69	25,719
OPERATING SUPPLIES & EXPENSE	1,590	20,963	23,750	( 2,787)	88.27	18,208
FIXED CHARGES	0	0	0	0	.00	0
<b>TOTAL RECREATION</b>	<b>24,412</b>	<b>301,088</b>	<b>340,199</b>	<b>( 39,111)</b>	<b>88.50</b>	<b>264,345</b>
<b>SPECIAL EVENTS</b>						
PERSONNEL SERVICES	4,058	38,381	42,465	( 4,084)	90.38	36,575
CONTRACTUAL SERVICES	29	588	440	148	133.63	563
OPERATING SUPPLIES & EXPENSE	0	210	210	0	100.00	278
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL SPECIAL EVENTS</b>	<b>4,087</b>	<b>39,179</b>	<b>43,115</b>	<b>( 3,936)</b>	<b>90.87</b>	<b>37,416</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

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

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>RECREATION FIELDS</b>						
PERSONNEL SERVICES	4,627	46,557	60,116	( 13,559)	77.45	49,606
CONTRACTUAL SERVICES	4,220	28,672	32,850	( 4,178)	87.28	26,023
OPERATING SUPPLIES & EXPENSE	3,463	22,591	29,000	( 6,409)	77.90	24,829
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL RECREATION FIELDS</b>	<b>12,310</b>	<b>97,820</b>	<b>121,966</b>	<b>( 24,146)</b>	<b>80.20</b>	<b>100,459</b>
<b>TRAILS &amp; MEDIAN MAINTENANCE</b>						
PERSONNEL SERVICES	815	5,979	17,762	( 11,783)	33.66	13,731
CONTRACTUAL SERVICES	1,067	25,613	20,700	4,913	123.73	24,058
OPERATING SUPPLIES & EXPENSE						
CAPITAL OUTLAY						
<b>TOTAL TRAIL &amp; MEDIAN MAINTENANCE</b>	<b>1,882</b>	<b>31,592</b>	<b>38,462</b>	<b>( 6,870)</b>	<b>82.14</b>	<b>37,788</b>
<b>TOTAL CULTURE, REC, EDUCATION</b>	<b>118,512</b>	<b>1,204,325</b>	<b>1,423,266</b>	<b>( 218,941)</b>	<b>84.62</b>	<b>1,142,493</b>

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

PERSONNEL SERVICES	84,614	883,531	1,048,046	( 164,515)	84.30	835,195
CONTRACTUAL SERVICES	22,382	224,387	260,410	( 36,023)	86.17	216,190
OPERATING SUPPLIES & EXPENSE	11,516	96,407	114,810	( 18,403)	83.97	91,109
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL CULTURE, REC, EDUCATION</b>	<b>118,512</b>	<b>1,204,325</b>	<b>1,423,266</b>	<b>( 218,941)</b>	<b>84.62</b>	<b>1,142,493</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

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

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

### \* \* \* \* \* 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
<b>TOTAL CONSERVATION &amp; DEV</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
<b>TOTAL OTHER FINANCING USES</b>	<b>41,097</b>	<b>463,890</b>	<b>517,079</b>	<b>( 53,189)</b>	<b>89.71</b>	<b>481,082</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 10 MONTHS ENDING OCTOBER 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	906,352	8,639,544	10,195,973	( 1,556,429)	84.73	8,272,403
CONTRACTUAL SERVICES	90,487	1,264,323	1,540,415	( 276,092)	82.08	1,131,474
OPERATING SUPPLIES & EXPENSE	54,501	433,196	586,655	( 153,459)	73.84	436,826
FIXED CHARGES	69,383	838,224	993,658	( 155,434)	84.36	835,674
CAPITAL OUTLAY	1,264	13,016	14,900	( 1,884)	87.35	20,231
ALLOCATIONS	( 64,258)	( 698,248)	( 841,060)	142,812	( 83.02)	( 613,307)
<b>GRAND TOTAL</b>	<b>1,057,729</b>	<b>10,490,055</b>	<b>12,490,541</b>	<b>( 2,000,486)</b>	<b>83.98</b>	<b>10,083,300</b>



**TWO  
RIVERS**  
WISCONSIN

# November 2025

## General Fund Summary Financial Report

A detailed report can be provided upon request.

CITY OF TWO RIVERS  
FUND SUMMARY  
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

Section 9, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
<u>REVENUE</u>						
TAXES	70,481	3,145,553	3,079,544.39	( 66,009)	97.90	3,018,522
SPECIAL ASSESSMENTS	107,701	280,000	223,617.70	( 56,382)	79.86	330,155
INTERGOVERNMENTAL REVENUE	4,034,784	5,706,104	5,678,673.60	( 27,430)	99.52	5,542,583
LICENSES & PERMITS	28,825	322,200	236,203.94	( 85,996)	73.31	264,013
FINES & FORFEITURES	5,731	82,800	69,067.01	( 13,733)	83.41	72,499
CHARGES FOR SERVICE	74,497	1,705,000	1,164,801.86	( 540,198)	68.32	1,168,818
INTERDEPARTMENTAL REVENUE	16,896	557,000	357,279.29	( 199,721)	64.14	360,481
MISCELLANEOUS REVENUE	18,687	314,000	243,835.92	( 70,164)	77.65	392,612
OTHER FINANCING SOURCES	8,901	378,000	225,367.56	( 152,632)	59.62	235,827
 TOTAL FUND REVENUE	 4,366,501	 12,490,657	 11,278,391.27	 ( 1,212,266)	 90.29	 11,385,510
 <u>EXPENDITURES</u>						
COUNCIL	826	16,147	12,623.36	( 3,524)	78.18	10,087
JUDICIAL	4,481	64,876	53,558.50	( 11,318)	82.56	50,050
LEGAL COUNSEL	122	63,481	50,617.69	( 12,863)	79.74	48,611
CITY MANAGER	8,496	123,681	111,243.15	( 12,438)	89.94	161,169
CLERK	6,951	92,892	81,015.79	( 11,876)	87.22	74,682
ELECTION	59	25,275	15,882.87	( 9,392)	62.84	22,980
INFORMATION SYSTEMS	8,568	128,873	112,378.28	( 16,495)	87.20	115,825
FINANCE DEPARTMENT	10,396	160,792	148,747.96	( 12,044)	92.51	148,736
ASSESSING	9,891	128,425	108,100.52	( 20,324)	84.17	112,359
CITY HALL	7,055	95,714	86,990.75	( 8,723)	90.89	81,919
GENERAL GOVERNMENT	2,088	26,500	21,914.62	( 4,585)	82.70	18,274
INSURANCE	23,692	415,264	348,602.06	( 66,662)	83.95	345,888
POLICE ADMINISTRATION	144,984	1,614,490	1,494,807.14	( 119,683)	92.59	1,493,346
POLICE PATROL	189,705	2,194,982	2,110,942.34	( 84,040)	96.17	1,937,237
POLICE CROSSING GUARDS	2,217	27,947	21,163.31	( 6,784)	75.73	22,149
POLICE & FIRE COMMISSION	0	5,500	3,165.63	( 2,334)	57.56	10,494
FIRE ADMINISTRATION	47,702	646,206	572,839.11	( 73,367)	88.65	557,561
FIREFIGHTERS	147,340	1,888,824	1,742,293.77	( 146,530)	92.24	1,637,680
AMBULANCE	37,282	438,592	403,288.07	( 35,304)	91.95	440,811
INSPECTION	18,583	201,000	207,502.92	6,503	103.24	166,910
HIGHWAY ADMINISTRATION	16,579	187,257	166,761.74	( 20,495)	89.06	155,781
PUBLIC WORKS SHOP	57,753	680,223	709,267.47	29,044	104.27	645,439
STREET MAINTENANCE	14,680	250,297	171,359.15	( 78,938)	68.46	157,042
TRAFFIC CONTROL	1,924	65,646	65,800.16	154	100.23	76,242
SNOW & ICE	12,556	234,695	123,805.71	( 110,889)	52.75	88,574
BRIDGE REPAIR/MAINTENANCE	390	46,130	25,457.05	( 20,673)	55.19	33,691
TRANSIT	36,047	145,000	108,141.75	( 36,858)	74.58	99,488
WORK DONE FOR OTHER DEPTS	14,173	159,679	196,628.87	36,950	123.14	184,305
SENIOR CENTER	16,525	205,077	190,309.25	( 14,768)	92.80	175,246
CEMETERIES	18,557	216,731	216,252.74	( 478)	99.78	183,554
COMMUNITY CENTER	35,226	482,420	392,638.33	( 89,782)	81.39	377,294
PARKS	11,874	397,104	389,107.68	( 7,996)	97.99	372,499
RECREATION	23,126	340,199	324,214.47	( 15,985)	95.30	287,772
SPECIAL EVENTS	3,296	43,115	42,474.82	( 640)	98.52	39,980
RECREATION FIELDS	12,782	121,966	110,601.27	( 11,365)	90.68	106,711
TRAILS/MEDIAN MAINTENANCE	19,501	38,462	51,092.92	12,631	132.84	45,342
OTHER FINANCING USES	40,242	517,079	504,131.18	( 12,948)	97.50	521,063

CITY OF TWO RIVERS  
FUND SUMMARY  
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

Section 9, Item C.

GENERAL FUND

	PERIOD ACT	BUDGET	YTD ACTUAL	OVR (UND)	% OF BDGT	PR YTD ACT
TOTAL FUND EXPENDITURES	1,005,667	12,490,541	11,495,722.40	( 994,819)	92.04	11,006,790
REVENUE OVER (UNDER) EXPENSES	3,360,834	116	( 217,331.13)	( 217,447)	( 187,354.42)	378,720



CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

Section 9, Item C.

GENERAL FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>TAXES</u>						
100-41110 GENERAL PROPERTY TAX	0	2,288,033	2,288,033	0	100.00	2,250,000
100-41310 LOCAL UTILITY TAX EQUIV	70,472	845,000	775,192	( 69,808)	91.74	756,063
100-41320 OTHER TAX EXEMPT ENTITIES	0	20	15	( 5)	77.20	17
100-41800 INTEREST DELINQ. TAXES	9	12,500	16,304	3,804	130.43	12,442
100-41900 TIF/TID CLOSE REFUND	0	0	0	0	.00	0
<b>TOTAL TAXES</b>	<b>70,481</b>	<b>3,145,553</b>	<b>3,079,544</b>	<b>( 66,009)</b>	<b>97.90</b>	<b>3,018,522</b>
<u>SPECIAL ASSESSMENTS</u>						
100-42300 STREET PAVING & CONSTRUCT	107,701	275,000	221,296	( 53,704)	80.47	325,681
100-42401 OTHER SPECIAL ASSESSMENTS	0	5,000	2,322	( 2,679)	46.43	4,474
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>107,701</b>	<b>280,000</b>	<b>223,618</b>	<b>( 56,382)</b>	<b>79.86</b>	<b>330,155</b>
<u>INTERGOVERNMENTAL REVENUE</u>						
100-43200 FEDERAL GRANTS	1,301	0	1,301	1,301	.00	0
100-43310 SHARED ELECTION EXPENSE	0	0	0	0	.00	0
100-43410 STATE SHARED TAXES	4,031,910	4,743,623	4,743,454	( 169)	100.00	4,638,012
100-43411 EXPENDITURE RESTRAINT	0	161,197	161,197	0	100.00	161,197
100-43412 EXEMPT COMPUTER STATE AID	0	20,753	20,753	0	100.00	20,753
100-43413 PERSONAL PROPERTY AID	0	55,300	55,300	0	100.00	19,863
100-43415 VIDEO SERVICE PROVIDER AID	0	26,680	26,680	0	100.00	26,680
100-43420 STATE FIRE INS TAX	0	36,000	42,168	6,168	117.13	35,659
100-43520 STATE AID/POLICE TRAINING	1,572	30,000	22,787	( 7,213)	75.96	42,714
100-43529 STATE AID-OTH PUB SAFETY	0	26,000	0	( 26,000)	.00	0
100-43580 GRANT PROCEEDS	0	0	0	0	.00	0
100-43610 PAYMENT MUN. SERVICES	0	5,400	4,293	( 1,107)	79.51	5,337
100-43620 OTHER STATE AID	0	0	0	0	.00	0
100-43710 HIGHWAY AIDS-LOCAL	0	471,257	470,846	( 411)	99.91	462,665
100-43711 CONNECTING STREETS	0	129,894	129,894	0	100.00	129,705
<b>TOTAL INTERGOVERNMENTAL REVE</b>	<b>4,034,784</b>	<b>5,706,104</b>	<b>5,678,674</b>	<b>( 27,430)</b>	<b>99.52</b>	<b>5,542,583</b>

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

Section 9, Item C.

GENERAL FUND DETAIL

	PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
<u>LICENSES &amp; PERMITS</u>						
100-44110 LIQUOR LICENSE	264	19,000	19,121	121	100.64	18,650
100-44120 BAR OPERATOR LICENSE	45	6,000	5,565	( 435)	92.75	5,565
100-44125 CIGARETTE LICENSE	0	200	100	( 100)	50.00	200
100-44130 BUSINESS OR OCCUPATION	0	2,500	2,385	( 115)	95.40	2,310
100-44140 CABLE TV FRANCHISE	19,401	100,000	61,559	( 38,441)	61.56	72,395
100-44200 BICYCLE LIC/GOLF CART PERMIT	0	1,300	1,600	300	123.08	1,200
100-44210 DOG LICENSE	0	8,000	2,621	( 5,379)	32.76	3,327
100-44300 BUILDING PERMITS	4,388	115,000	82,419	( 32,582)	71.67	94,010
100-44310 ELECTRICAL PERMITS	1,605	18,000	22,851	4,851	126.95	19,100
100-44320 PLUMBING PERMITS	2,182	25,000	18,592	( 6,408)	74.37	19,513
100-44330 SIGN PERMIT	140	1,700	2,000	300	117.65	1,710
100-44340 CONDITIONAL USE PERMIT	0	4,500	3,200	( 1,300)	71.11	4,500
100-44800 SHORT TERM RENTAL PERMIT FEE	150	6,000	2,550	( 3,450)	42.50	5,100
100-44900 OTHER PERMITS	650	15,000	11,641	( 3,359)	77.61	16,432
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>28,825</b>	<b>322,200</b>	<b>236,204</b>	<b>( 85,996)</b>	<b>73.31</b>	<b>264,013</b>
<u>FINES &amp; FORFEITURES</u>						
100-45110 MUN. COURT FINES/COSTS	4,671	40,000	31,397	( 8,603)	78.49	35,431
100-45115 POLICE DEPT TRIP PAYMENTS	734	30,000	26,108	( 3,892)	87.03	24,434
100-45130 PARKING VIOLATIONS	320	12,000	11,652	( 348)	97.10	11,783
100-45131 UNPAID TRAFFIC JUDGEMENTS	6	0	( 90)	( 90)	.00	( 99)
100-45220 ANIMAL TRANSPORTS	0	800	0	( 800)	.00	950
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>5,731</b>	<b>82,800</b>	<b>69,067</b>	<b>( 13,733)</b>	<b>83.41</b>	<b>72,499</b>
<u>CHARGES FOR SERVICE</u>						
100-46110 GENERAL GOVERNMENT FEES	3,726	25,000	19,345	( 5,655)	77.38	23,229
100-46111 PUBLICATIONS FEES	0	0	0	0	.00	0
100-46210 LAW ENFORCEMENT FEES	37	3,000	2,122	( 878)	70.75	2,479
100-46220 FIRE DEPARTMENT FEES	1,255	12,000	33,203	21,203	276.69	1,095
100-46225 FIRE DEPT TRIP PAYMENTS	553	70,000	29,159	( 40,841)	41.66	48,402
100-46230 AMBULANCE FEES	48,790	895,000	736,454	( 158,546)	82.29	691,368
100-46240 POLICE LIAISON FEES	0	170,000	94,764	( 75,236)	55.74	163,419
100-46310 PUBLIC WORKS FEES	2,058	275,000	10,903	( 264,097)	3.96	23,731
100-46540 CEMETERY PLOTS	8,500	110,000	92,195	( 17,805)	83.81	89,745
100-46720 RECREATION FEES	4,719	90,000	90,876	876	100.97	78,701
100-46743 COMMUNITY CENTER	3,869	40,000	39,041	( 959)	97.60	36,490
100-46745 SENIOR CENTER	990	15,000	11,386	( 3,614)	75.91	10,160
100-46840 MISC COMMUNITY GARDEN REVENU	0	0	5,353	5,353	.00	0
<b>TOTAL CHARGES FOR SERVICE</b>	<b>74,497</b>	<b>1,705,000</b>	<b>1,164,802</b>	<b>( 540,198)</b>	<b>68.32</b>	<b>1,168,818</b>

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

Section 9, Item C.

GENERAL FUND DETAIL

		PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
	<u>INTERDEPARTMENTAL REVENUE</u>						
100-47430	PUBLIC WORKS CHARGES	16,896	525,000	354,928	( 170,072)	67.61	357,631
100-47440	RECREATION CHARGES	0	32,000	2,352	( 29,648)	7.35	2,850
100-47450	ECONOMIC DEVELOPMENT CHRG	0	0	0	0	.00	0
	<u>TOTAL INTERDEPARTMENTAL REVEN</u>	<u>16,896</u>	<u>557,000</u>	<u>357,279</u>	<u>( 199,721)</u>	<u>64.14</u>	<u>360,481</u>
	<u>MISCELLANEOUS REVENUE</u>						
100-48100	INTEREST ON INVESTMENTS	10,655	100,000	96,877	( 3,123)	96.88	173,346
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	6,605	40,000	42,716	2,716	106.79	36,992
100-48200	RENT-CITY PROPERTY	1,340	70,000	63,859	( 6,141)	91.23	66,031
100-48300	SALE OF PROP & EQUIP	0	25,000	36,368	11,368	145.47	82,355
100-48400	REFUND FOR PRIOR YEARS	0	35,000	0	( 35,000)	.00	0
100-48440	INSURANCE CLAIMS	0	0	0	0	.00	0
100-48500	DONATIONS	0	0	0	0	.00	15,604
100-48900	OTHER REVENUES	87	20,000	4,016	( 15,984)	20.08	18,283
	<u>TOTAL MISCELLANEOUS REVENUE</u>	<u>18,687</u>	<u>314,000</u>	<u>243,836</u>	<u>( 70,164)</u>	<u>77.65</u>	<u>392,612</u>
	<u>OTHER FINANCING SOURCES</u>						
100-49223	TRANS FROM OTHER FUNDS	8,901	378,000	225,368	( 152,632)	59.62	235,827
	<u>TOTAL OTHER FINANCING SOURCES</u>	<u>8,901</u>	<u>378,000</u>	<u>225,368</u>	<u>( 152,632)</u>	<u>59.62</u>	<u>235,827</u>
	<u>TOTAL FUND REVENUE</u>	<u>4,366,501</u>	<u>12,490,657</u>	<u>11,278,391</u>	<u>( 1,212,266)</u>	<u>90.29</u>	<u>11,385,510</u>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>GEN GOVT ADMINISTRATION</b>						
<b>CITY COUNCIL</b>						
PERSONNEL SERVICES	1,130	12,433	13,940	( 1,507)	89.19	11,931
CONTRACTUAL SERVICES	294	5,095	8,800	( 3,705)	57.90	5,354
OPERATING SUPPLIES & EXPENSE	0	4,236	5,100	( 864)	83.06	55
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 598)	( 9,141)	( 11,693)	2,552	( 78.18)	( 7,253)
TOTAL CITY COUNCIL	826	12,623	16,147	( 3,524)	78.18	10,087
<b>JUDICIAL</b>						
PERSONNEL SERVICES	4,450	49,412	58,476	( 9,064)	84.50	47,156
CONTRACTUAL SERVICES	0	350	1,450	( 1,100)	24.14	412
OPERATING SUPPLIES & EXPENSE	31	1,396	2,550	( 1,154)	54.76	2,482
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	0
TOTAL JUDICIAL	4,481	53,559	64,876	( 11,318)	82.56	50,050
<b>LEGAL DEPARTMENT</b>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	211	87,272	109,450	( 22,178)	79.74	83,812
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 88)	( 36,654)	( 45,969)	9,315	( 79.74)	( 35,201)
TOTAL LEGAL DEPARTMENT	122	50,618	63,481	( 12,863)	79.74	48,611
<b>CITY MANAGER</b>						
PERSONNEL SERVICES	21,514	247,547	268,825	( 21,278)	92.08	241,388
CONTRACTUAL SERVICES	496	53,438	61,900	( 8,462)	86.33	32,310
OPERATING SUPPLIES & EXPENSE	2,266	16,853	22,650	( 5,797)	74.41	19,337
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 15,779)	( 206,594)	( 229,694)	23,100	( 89.94)	( 131,866)
TOTAL CITY MANAGER	8,496	111,243	123,681	( 12,438)	89.94	161,169

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CITY CLERK</b>						
PERSONNEL SERVICES	9,297	103,382	113,100	( 9,718)	91.41	96,979
CONTRACTUAL SERVICES	104	2,075	7,200	( 5,125)	28.82	852
OPERATING SUPPLIES & EXPENSE	101	5,505	6,950	( 1,445)	79.20	4,473
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 2,552)	( 29,946)	( 34,358)	4,412	( 87.16)	( 27,622)
<b>TOTAL CITY CLERK</b>	<b>6,951</b>	<b>81,016</b>	<b>92,892</b>	<b>( 11,876)</b>	<b>87.22</b>	<b>74,682</b>
<b>ELECTIONS</b>						
PERSONNEL SERVICES	0	10,412	13,875	( 3,463)	75.04	16,726
CONTRACTUAL SERVICES	0	3,028	5,300	( 2,272)	57.13	1,197
OPERATING SUPPLIES & EXPENSE	59	2,443	6,100	( 3,657)	40.05	5,057
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL ELECTIONS</b>	<b>59</b>	<b>15,883</b>	<b>25,275</b>	<b>( 9,392)</b>	<b>62.84</b>	<b>22,980</b>
<b>INFORMATION SYSTEMS</b>						
PERSONNEL SERVICES	18,457	203,276	227,375	( 24,099)	89.40	194,771
CONTRACTUAL SERVICES	2,406	69,030	83,800	( 14,770)	82.37	85,815
OPERATING SUPPLIES & EXPENSE	34	1,787	3,150	( 1,363)	56.74	1,913
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 12,329)	( 161,715)	( 185,452)	23,737	( 87.20)	( 166,674)
<b>TOTAL INFORMATION SYSTEMS</b>	<b>8,568</b>	<b>112,378</b>	<b>128,873</b>	<b>( 16,495)</b>	<b>87.20</b>	<b>115,825</b>
<b>TOTAL GEN GOVT ADMIN</b>	<b>29,503</b>	<b>437,320</b>	<b>515,225</b>	<b>( 77,905)</b>	<b>84.88</b>	<b>483,404</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 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	54,849	626,463	695,591	( 69,128)	90.06	608,951
CONTRACTUAL SERVICES	3,510	220,288	277,900	( 57,613)	79.27	209,753
OPERATING SUPPLIES & EXPENSE	2,491	32,220	46,500	( 14,280)	69.29	33,317
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	( 31,347)	( 444,051)	( 507,166)	63,115	( 87.56)	
<b>TOTAL GEN GOVT ADMINISTRATION</b>	<b>29,503</b>	<b>437,320</b>	<b>515,225</b>	<b>( 77,905)</b>	<b>84.88</b>	<b>483,404</b>

# CITY OF TWO RIVERS

Section 9, ItemC.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>FINANCE ADMINISTRATION</b>						
<b>FINANCE</b>						
PERSONNEL SERVICES	26,632	283,662	335,425	( 51,763)	84.57	319,442
CONTRACTUAL SERVICES	71	102,441	79,950	22,491	128.13	64,766
OPERATING SUPPLIES & EXPENSE	735	7,346	10,000	( 2,654)	73.46	9,274
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 17,042)	( 244,701)	( 264,583)	19,882	( 92.49)	( 244,746)
TOTAL FINANCE	10,396	148,748	160,792	( 12,044)	92.51	148,736
<b>ASSESSOR</b>						
PERSONNEL SERVICES	4,524	47,125	58,875	( 11,750)	80.04	50,376
CONTRACTUAL SERVICES	5,358	60,775	67,600	( 6,825)	89.90	60,879
OPERATING SUPPLIES & EXPENSE	9	200	1,950	( 1,750)	10.26	1,103
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL ASSESSOR	9,891	108,101	128,425	( 20,324)	84.17	112,359
<b>TOTAL FINANCE ADMINISTRATION</b>	<b>20,287</b>	<b>256,848</b>	<b>289,217</b>	<b>( 32,369)</b>	<b>88.81</b>	<b>261,095</b>

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

PERSONNEL SERVICES	31,156	330,787	394,300	( 63,513)	83.89	369,818
CONTRACTUAL SERVICES	5,430	163,216	147,550	15,666	110.62	125,645
OPERATING SUPPLIES & EXPENSE	743	7,546	11,950	( 4,404)	63.15	10,377
CAPITAL OUTLAY	0	0	0	0	.00	
ALLOCATION	( 17,042)	( 244,701)	( 264,583)	19,882	( 92.49)	
<b>TOTAL FINANCE ADMINISTRATION</b>	<b>20,287</b>	<b>256,848</b>	<b>289,217</b>	<b>( 32,369)</b>	<b>88.81</b>	<b>261,095</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CITY HALL</b>						
CITY HALL (BUILDING MAINTENANCE)						
PERSONNEL SERVICES	7,693	85,122	93,700	( 8,578)	90.85	82,527
CONTRACTUAL SERVICES	3,473	42,068	51,325	( 9,257)	81.96	37,244
OPERATING SUPPLIES & EXPENSE	997	22,794	20,000	2,794	113.97	21,468
CAPITAL OUTLAY	0	0	0	0	.00	0
ALLOCATION	( 5,109)	( 62,993)	( 69,311)	6,318	( 90.89)	( 59,320)
<b>TOTAL CITY HALL</b>	<b>7,055</b>	<b>86,991</b>	<b>95,714</b>	<b>( 8,723)</b>	<b>90.89</b>	<b>81,919</b>
<b>OTHER GENERAL GOVERNMENT</b>						
MISC GOVERNMENT						
CONTRACTUAL SERVICES	0	7,715	9,300	( 1,585)	82.96	8,309
OPERATING SUPPLIES & EXPENSE	1,219	5,081	7,200	( 2,119)	70.57	2,375
FIXED CHARGES	870	9,118	10,000	( 882)	91.18	7,591
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL MISC GOVERNMENT</b>	<b>2,088</b>	<b>21,915</b>	<b>26,500</b>	<b>( 4,585)</b>	<b>82.70</b>	<b>18,274</b>
GENERAL INSURANCE						
PERSONNEL SERVICES	0	0	0	0	.00	0
FIXED CHARGES	23,692	348,602	415,264	( 66,662)	83.95	345,888
<b>TOTAL GENERAL INSURANCE</b>	<b>23,692</b>	<b>348,602</b>	<b>415,264</b>	<b>( 66,662)</b>	<b>83.95</b>	<b>345,888</b>
<b>TOTAL OTHER GEN GOVT</b>	<b>25,780</b>	<b>370,517</b>	<b>441,764</b>	<b>( 71,247)</b>	<b>83.87</b>	<b>364,163</b>



# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

### FUND 100 - GENERAL FUND - GENERAL GOVERNMENT

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF OTHER GENERAL GOVERNMENT EXPENSES *****</b>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	7,715	9,300	( 1,585)	82.96	8,309
OPERATING SUPPLIES & EXPENSE	1,219	5,081	7,200	( 2,119)	70.57	2,375
FIXED CHARGES	24,561	357,720	425,264	( 67,544)	84.12	353,479
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL OTHER GEN GOVT</b>	<b>25,780</b>	<b>370,517</b>	<b>441,764</b>	<b>( 71,247)</b>	<b>83.87</b>	<b>364,163</b>

<b>***** SUMMARY OF ALL GENERAL GOVERNMENT EXPENSES *****</b>						
PERSONNEL SERVICES	93,698	1,042,372	1,183,591	( 141,219)	88.07	1,061,295
CONTRACTUAL SERVICES	12,413	433,287	486,075	( 52,788)	89.14	380,951
OPERATING SUPPLIES & EXPENSE	5,450	67,642	85,650	( 18,008)	78.97	67,538
FIXED CHARGES	24,561	357,720	425,264	( 67,544)	84.12	353,479
CAPITAL OUTLAY	0	2,400	2,400	0	100.00	
ALLOCATION	( 53,497)	( 751,745)	( 841,060)	89,315	( 89.38)	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>82,624</b>	<b>1,151,676</b>	<b>1,341,920</b>	<b>( 190,244)</b>	<b>85.82</b>	<b>1,190,580</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

### FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>POLICE DEPARTMENT</b>						
<b>POLICE ADMINISTRATION</b>						
PERSONNEL SERVICES	135,268	1,364,979	1,449,885	( 84,906)	94.14	1,342,142
CONTRACTUAL SERVICES	897	72,047	83,890	( 11,843)	85.88	45,961
OPERATING SUPPLIES & EXPENSE	5,471	15,027	32,100	( 17,074)	46.81	68,106
FIXED CHARGES	3,347	42,755	48,615	( 5,860)	87.95	37,137
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL POLICE ADMINISTRATION</b>	<b>144,984</b>	<b>1,494,807</b>	<b>1,614,490</b>	<b>( 119,683)</b>	<b>92.59</b>	<b>1,493,346</b>
<b>POLICE PATROL</b>						
PERSONNEL SERVICES	183,389	1,992,595	2,064,507	( 71,912)	96.52	1,834,278
CONTRACTUAL SERVICES	3,671	73,431	85,700	( 12,269)	85.68	63,078
OPERATING SUPPLIES & EXPENSE	2,645	44,917	44,775	142	100.32	39,880
<b>TOTAL POLICE PATROL</b>	<b>189,705</b>	<b>2,110,942</b>	<b>2,194,982</b>	<b>( 84,040)</b>	<b>96.17</b>	<b>1,937,237</b>
<b>CROSSING GUARDS</b>						
PERSONNEL SERVICES	2,217	20,942	27,647	( 6,705)	75.75	22,067
OPERATING SUPPLIES & EXPENSE	0	222	300	( 78)	73.92	82
<b>TOTAL CROSSING GUARDS</b>	<b>2,217</b>	<b>21,163</b>	<b>27,947</b>	<b>( 6,784)</b>	<b>75.73</b>	<b>22,149</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>336,905</b>	<b>3,626,913</b>	<b>3,837,419</b>	<b>( 210,506)</b>	<b>94.51</b>	<b>3,452,732</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 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	320,874	3,378,515	3,542,039	( 163,524)	95.38	3,198,487
CONTRACTUAL SERVICES	4,568	145,478	169,590	( 24,112)	85.78	109,040
OPERATING SUPPLIES & EXPENSE	8,116	60,165	77,175	( 17,010)	77.96	108,068
FIXED CHARGES	3,347	42,755	48,615	( 5,860)	87.95	37,137
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL POLICE DEPARTMENT</b>	<b>336,905</b>	<b>3,626,913</b>	<b>3,837,419</b>	<b>( 210,506)</b>	<b>94.51</b>	<b>3,452,732</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

### FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>POLICE &amp; FIRE COMMISSION</b>						
<b>POLICE &amp; FIRE COMMISSION</b>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	3,166	5,500	( 2,334)	57.56	10,494
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
TOTAL POLICE & FIRE COMMISSION	0	3,166	5,500	( 2,334)	57.56	10,494
<b>FIRE DEPARTMENT</b>						
<b>FIRE ADMINISTRATION</b>						
PERSONNEL SERVICES	42,645	488,620	556,871	( 68,251)	87.74	485,898
CONTRACTUAL SERVICES	4,327	53,299	60,935	( 7,636)	87.47	47,425
OPERATING SUPPLIES & EXPENSE	683	30,005	27,200	2,805	110.31	23,330
FIXED CHARGES	47	915	1,200	( 285)	76.26	908
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL FIRE ADMINISTRATION	47,702	572,839	646,206	( 73,367)	88.65	557,561
<b>FIREFIGHTERS</b>						
PERSONNEL SERVICES	145,762	1,710,892	1,856,824	( 145,932)	92.14	1,613,072
CONTRACTUAL SERVICES	1,114	23,522	22,000	1,522	106.92	16,476
OPERATING SUPPLIES & EXPENSE	464	7,880	10,000	( 2,120)	78.80	8,133
TOTAL FIREFIGHTERS	147,340	1,742,294	1,888,824	( 146,530)	92.24	1,637,680
<b>AMBULANCE SERVICES</b>						
PERSONNEL SERVICES	33,202	362,779	375,992	( 13,214)	96.49	395,216
CONTRACTUAL SERVICES	1,196	11,172	19,000	( 7,828)	58.80	15,925
OPERATING SUPPLIES & EXPENSE	2,884	29,337	43,600	( 14,263)	67.29	29,671
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL AMBULANCE SERVICES	37,282	403,288	438,592	( 35,304)	91.95	440,811
<b>TOTAL FIRE DEPARTMENT</b>	<b>232,324</b>	<b>2,718,421</b>	<b>2,973,622</b>	<b>( 255,201)</b>	<b>91.42</b>	<b>2,636,052</b>

# CITY OF TWO RIVERS

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

### FUND 100 - GENERAL FUND - PUBLIC SAFETY

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>***** SUMMARY OF FIRE DEPARTMENT EXPENSES *****</b>						
PERSONNEL SERVICES	221,609	2,562,291	2,789,687	( 227,396)	91.85	2,494,185
CONTRACTUAL SERVICES	6,638	87,993	101,935	( 13,942)	86.32	79,826
OPERATING SUPPLIES & EXPENSE	4,031	67,223	80,800	( 13,577)	83.20	61,133
FIXED CHARGES	47	915	1,200	( 285)	76.26	908
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL FIRE DEPARTMENT</b>	<b>232,324</b>	<b>2,718,421</b>	<b>2,973,622</b>	<b>( 255,201)</b>	<b>91.42</b>	<b>2,636,052</b>

#### INSPECTION SERVICES

##### BUILDING INSPECTIONS

PERSONNEL SERVICES	16,494	192,776	188,950	3,826	102.02	152,735
CONTRACTUAL SERVICES	473	10,837	7,800	3,037	138.94	11,390
OPERATING SUPPLIES & EXPENSE	1,616	3,890	4,250	( 360)	91.52	2,785
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL INSPECTION SERVICES</b>	<b>18,583</b>	<b>207,503</b>	<b>201,000</b>	<b>6,503</b>	<b>103.24</b>	<b>166,910</b>

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

PERSONNEL SERVICES	558,977	6,133,582	6,520,676	( 387,094)	94.06	5,845,408
CONTRACTUAL SERVICES	11,679	247,473	284,825	( 37,352)	86.89	210,750
OPERATING SUPPLIES & EXPENSE	13,762	131,277	162,225	( 30,948)	80.92	171,986
FIXED CHARGES	3,394	43,670	49,815	( 6,145)	87.66	38,045
CAPITAL OUTLAY	0	0	0	0	.00	
<b>TOTAL PUBLIC SAFETY</b>	<b>587,813</b>	<b>6,556,002</b>	<b>7,017,541</b>	<b>( 461,539)</b>	<b>93.42</b>	<b>6,266,188</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

### FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>PUBLIC WORKS</b>						
<b>HIGHWAY ADMINISTRATION</b>						
PERSONNEL SERVICES	15,724	153,094	166,557	( 13,463)	91.92	140,301
CONTRACTUAL SERVICES	262	6,622	11,100	( 4,478)	59.65	8,050
OPERATING SUPPLIES & EXPENSE	593	7,046	9,600	( 2,554)	73.39	7,431
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL HIGHWAY ADMINISTRATION	16,579	166,762	187,257	( 20,495)	89.06	155,781
<b>PUBLIC WORKS SHOP</b>						
PERSONNEL SERVICES	43,193	521,240	462,223	59,017	112.77	510,254
CONTRACTUAL SERVICES	8,188	112,918	106,600	6,318	105.93	63,429
OPERATING SUPPLIES & EXPENSE	6,282	74,119	109,900	( 35,781)	67.44	70,736
FIXED CHARGES	90	990	1,500	( 510)	66.00	1,020
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL PUBLIC WORKS SHOP	57,753	709,267	680,223	29,044	104.27	645,439
<b>STREET MAINTENANCE</b>						
PERSONNEL SERVICES	605	18,997	77,297	( 58,300)	24.58	16,147
CONTRACTUAL SERVICES	13,975	147,566	165,000	( 17,434)	89.43	133,962
OPERATING SUPPLIES & EXPENSE	101	4,796	8,000	( 3,204)	59.95	6,933
CAPITAL OUTLAY	0	0	0	0	.00	0
TOTAL STREET MAINTENANCE	14,680	171,359	250,297	( 78,938)	68.46	157,042
<b>TRAFFIC CONTROL</b>						
PERSONNEL SERVICES	1,232	49,914	41,646	8,268	119.85	47,801
CONTRACTUAL SERVICES	448	4,971	8,500	( 3,529)	58.48	5,474
OPERATING SUPPLIES & EXPENSE	0	55	3,000	( 2,945)	1.84	2,736
CAPITAL OUTLAY	244	10,860	12,500	( 1,640)	86.88	20,231
TOTAL TRAFFIC CONTROL	1,924	65,800	65,646	154	100.23	76,242

# CITY OF TWO RIVERS

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

### FUND 100 - GENERAL FUND - PUBLIC WORKS

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>SNOW &amp; ICE REMOVAL</b>						
PERSONNEL SERVICES	7,485	64,285	171,945	( 107,660)	37.39	51,591
CONTRACTUAL SERVICES	5,072	5,992	2,750	3,242	217.89	7,752
OPERATING SUPPLIES & EXPENSE	0	53,528	60,000	( 6,472)	89.21	29,232
<b>TOTAL SNOW &amp; ICE REMOVAL</b>	<b>12,556</b>	<b>123,806</b>	<b>234,695</b>	<b>( 110,889)</b>	<b>52.75</b>	<b>88,574</b>
<b>BRIDGE REPAIR &amp; MAINTENANCE</b>						
PERSONNEL SERVICES	221	15,815	35,630	( 19,815)	44.39	20,675
CONTRACTUAL SERVICES	168	9,589	8,500	1,089	112.81	11,677
OPERATING SUPPLIES & EXPENSE	0	53	2,000	( 1,947)	2.66	1,339
CAPITAL OUTLAY						
<b>TOTAL BRIDGE REPAIR &amp; MAINTENANCE</b>	<b>390</b>	<b>25,457</b>	<b>46,130</b>	<b>( 20,673)</b>	<b>55.19</b>	<b>33,691</b>
<b>STORM SEWER</b>						
PERSONNEL SERVICES	0	0	0	0	.00	0
CONTRACTUAL SERVICES	0	0	0	0	.00	0
OPERATING SUPPLIES & EXPENSE	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL STORM SEWER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
<b>PUBLIC TRANSPORTATION</b>						
CONTRACTUAL SERVICES	36,047	108,142	145,000	( 36,858)	74.58	99,488
<b>TOTAL PUBLIC TRANSPORTATION</b>	<b>36,047</b>	<b>108,142</b>	<b>145,000</b>	<b>( 36,858)</b>	<b>74.58</b>	<b>99,488</b>

# CITY OF TWO RIVERS

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## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 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	14,173	196,629	159,679	36,950	123.14	184,305
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	14,173	196,629	159,679	36,950	123.14	184,305
<b>TOTAL PUBLIC WORKS</b>	<b>154,102</b>	<b>1,567,222</b>	<b>1,768,927</b>	<b>( 201,705)</b>	<b>88.60</b>	<b>1,440,562</b>

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

PERSONNEL SERVICES	82,632	1,019,975	1,114,977	( 95,002)	91.48	971,075
CONTRACTUAL SERVICES	64,160	395,800	447,450	( 51,650)	88.46	329,831
OPERATING SUPPLIES & EXPENSE	6,976	139,597	192,500	( 52,903)	72.52	118,405
FIXED CHARGES	90	990	1,500	( 510)	66.00	1,020
CAPITAL OUTLAY	244	10,860	12,500	( 1,640)	86.88	
<b>TOTAL PUBLIC WORKS</b>	<b>154,102</b>	<b>1,567,222</b>	<b>1,768,927</b>	<b>( 201,705)</b>	<b>88.60</b>	<b>1,440,562</b>



# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

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

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>HEALTH &amp; HUMAN SERVICES</b>						
<b>SENIOR CENTER</b>						
PERSONNEL SERVICES	15,681	172,210	177,267	( 5,057)	97.15	155,149
CONTRACTUAL SERVICES	474	9,904	15,890	( 5,986)	62.33	12,512
OPERATING SUPPLIES & EXPENSE	370	8,196	11,920	( 3,724)	68.76	7,585
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL SENIOR CENTER</b>	<b>16,525</b>	<b>190,309</b>	<b>205,077</b>	<b>( 14,768)</b>	<b>92.80</b>	<b>175,246</b>
<b>CEMETERIES</b>						
PERSONNEL SERVICES	12,241	151,103	151,416	( 313)	99.79	126,723
CONTRACTUAL SERVICES	4,947	47,145	45,765	1,380	103.02	40,455
OPERATING SUPPLIES & EXPENSE	1,369	18,005	19,550	( 1,545)	92.10	16,377
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL CEMETERIES</b>	<b>18,557</b>	<b>216,253</b>	<b>216,731</b>	<b>( 478)</b>	<b>99.78</b>	<b>183,554</b>
<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>	<b>35,082</b>	<b>406,562</b>	<b>421,808</b>	<b>( 15,246)</b>	<b>96.39</b>	<b>358,800</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

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

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CULTURE, REC &amp; EDUCATION</b>						
<b>COMMUNITY CENTER</b>						
PERSONNEL SERVICES	28,566	315,973	384,770	( 68,797)	82.12	305,199
CONTRACTUAL SERVICES	4,128	57,911	75,750	( 17,839)	76.45	57,109
OPERATING SUPPLIES & EXPENSE	2,532	18,754	21,900	( 3,146)	85.63	14,985
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL COMMUNITY CENTER</b>	<b>35,226</b>	<b>392,638</b>	<b>482,420</b>	<b>( 89,782)</b>	<b>81.39</b>	<b>377,294</b>
<b>PARKS</b>						
PERSONNEL SERVICES	1,710	261,580	258,789	2,791	101.08	250,645
CONTRACTUAL SERVICES	8,604	89,546	98,365	( 8,819)	91.03	86,721
OPERATING SUPPLIES & EXPENSE	1,560	37,982	39,950	( 1,968)	95.07	35,133
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL PARKS</b>	<b>11,874</b>	<b>389,108</b>	<b>397,104</b>	<b>( 7,996)</b>	<b>97.99</b>	<b>372,499</b>
<b>RECREATION</b>						
PERSONNEL SERVICES	20,300	265,636	284,144	( 18,508)	93.49	239,835
CONTRACTUAL SERVICES	1,790	36,579	32,305	4,274	113.23	27,843
OPERATING SUPPLIES & EXPENSE	1,037	22,000	23,750	( 1,750)	92.63	20,094
FIXED CHARGES	0	0	0	0	.00	0
<b>TOTAL RECREATION</b>	<b>23,126</b>	<b>324,214</b>	<b>340,199</b>	<b>( 15,985)</b>	<b>95.30</b>	<b>287,772</b>
<b>SPECIAL EVENTS</b>						
PERSONNEL SERVICES	3,267	41,647	42,465	( 818)	98.07	39,087
CONTRACTUAL SERVICES	29	617	440	177	140.32	615
OPERATING SUPPLIES & EXPENSE	0	210	210	0	100.00	278
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL SPECIAL EVENTS</b>	<b>3,296</b>	<b>42,475</b>	<b>43,115</b>	<b>( 640)</b>	<b>98.52</b>	<b>39,980</b>

# CITY OF TWO RIVERS

Section 9, ItemC.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

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

	PERIOD ACTUAL	2025 YTD ACTUAL	2025 BUDGET	OVR (UND) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>RECREATION FIELDS</b>						
PERSONNEL SERVICES	9,012	55,569	60,116	( 4,547)	92.44	53,879
CONTRACTUAL SERVICES	1,867	30,539	32,850	( 2,311)	92.96	26,374
OPERATING SUPPLIES & EXPENSE	1,902	24,493	29,000	( 4,507)	84.46	26,459
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL RECREATION FIELDS</b>	<b>12,782</b>	<b>110,601</b>	<b>121,966</b>	<b>( 11,365)</b>	<b>90.68</b>	<b>106,711</b>
<b>TRAILS &amp; MEDIAN MAINTENANCE</b>						
PERSONNEL SERVICES	16,673	22,652	17,762	4,890	127.53	15,205
CONTRACTUAL SERVICES	2,828	28,441	20,700	7,741	137.40	30,137
OPERATING SUPPLIES & EXPENSE						
CAPITAL OUTLAY						
<b>TOTAL TRAIL &amp; MEDIAN MAINTENANCE</b>	<b>19,501</b>	<b>51,093</b>	<b>38,462</b>	<b>12,631</b>	<b>132.84</b>	<b>45,342</b>
<b>TOTAL CULTURE, REC, EDUCATION</b>	<b>105,804</b>	<b>1,310,129</b>	<b>1,423,266</b>	<b>( 113,137)</b>	<b>92.05</b>	<b>1,229,597</b>

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

PERSONNEL SERVICES	79,527	963,058	1,048,046	( 84,988)	91.89	903,850
CONTRACTUAL SERVICES	19,246	243,633	260,410	( 16,777)	93.56	228,799
OPERATING SUPPLIES & EXPENSE	7,031	103,438	114,810	( 11,372)	90.10	96,948
FIXED CHARGES	0	0	0	0	.00	0
CAPITAL OUTLAY	0	0	0	0	.00	0
<b>TOTAL CULTURE, REC, EDUCATION</b>	<b>105,804</b>	<b>1,310,129</b>	<b>1,423,266</b>	<b>( 113,137)</b>	<b>92.05</b>	<b>1,229,597</b>

# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

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

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

### \* \* \* \* \* 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
<b>TOTAL CONSERVATION &amp; DEV</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
<b>TOTAL OTHER FINANCING USES</b>	<b>40,242</b>	<b>504,131</b>	<b>517,079</b>	<b>( 12,948)</b>	<b>97.50</b>	<b>521,063</b>

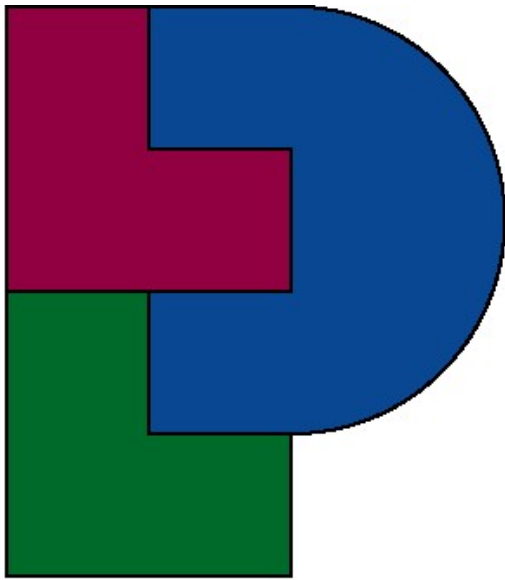
# CITY OF TWO RIVERS

Section 9, Item C.

## EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 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	842,756	9,482,299	10,195,973	( 713,674)	93.00	9,063,499
CONTRACTUAL SERVICES	112,919	1,377,243	1,540,415	( 163,173)	89.41	1,203,298
OPERATING SUPPLIES & EXPENSE	34,958	468,155	586,655	( 118,500)	79.80	478,838
FIXED CHARGES	68,287	906,511	993,658	( 87,147)	91.23	913,606
CAPITAL OUTLAY	244	13,260	14,900	( 1,640)	88.99	20,231
ALLOCATIONS	( 53,497)	( 751,745)	( 841,060)	89,315	( 89.38)	( 672,683)
<b>GRAND TOTAL</b>	<b>1,005,667</b>	<b>11,495,722</b>	<b>12,490,541</b>	<b>( 994,819)</b>	<b>92.04</b>	<b>11,006,790</b>



**TWO  
RIVERS**  
WISCONSIN

# Lester Public Library

## October 2025

### Detail

### Financial Report

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

Section 9, Item C.

LIBRARY FUND DETAIL

		PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
	<u>TAXES</u>						
280-41110	GENERAL PROPERTY TAX	0	681,790	681,790	0	100.00	681,790
	TOTAL TAXES	0	681,790	681,790	0	100.00	681,790
	<u>INTERGOVERNMENTAL REVENUE</u>						
280-43720	COUNTY FUNDS	0	226,835	226,860	25	100.01	192,519
	TOTAL INTERGOVERNMENTAL REVE	0	226,835	226,860	25	100.01	192,519
	<u>FINES &amp; FORFEITURES</u>						
280-45300	LIBRARY BOOK FINES	223	3,100	2,322	( 778)	74.90	2,565
	TOTAL FINES & FORFEITURES	223	3,100	2,322	( 778)	74.90	2,565
	<u>CHARGES FOR SERVICE</u>						
280-46712	COPIER SERVICE FEES	529	9,000	6,009	( 2,991)	66.77	6,175
	TOTAL CHARGES FOR SERVICE	529	9,000	6,009	( 2,991)	66.77	6,175
	<u>MISCELLANEOUS REVENUE</u>						
280-48300	SALE OF PROP & EQUIP	( 416)	4,000	2,258	( 1,742)	56.44	2,103
280-48500	DONATIONS	0	74,000	17,779	( 56,221)	24.03	17,395
280-48900	OTHER REVENUES	0	3,000	2,936	( 64)	97.88	2,615
	TOTAL MISCELLANEOUS REVENUE	( 416)	81,000	22,973	( 58,027)	28.36	22,113
	<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	336	1,001,725	939,954	( 61,771)	93.83	905,161

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

Section 9, Item C.

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>LESTER LIBRARY</u></b>						
<b>LIBRARY ADMINISTRATION</b>						
<u>PERSONNEL SERVICES</u>						
280-55110-1100	FULLTIME ADMINISTRATION	27,937	328,037	273,830 ( 54,207)	83.48	259,907
280-55110-1200	WAGES - FULLTIME	0	0	1,187 1,187	.00	314
280-55110-1220	WAGES - FULLTIME	3,434	42,224	27,886 ( 14,338)	66.04	34,305
280-55110-1230	WAGES - PART TIME	1,872	0	8,311 8,311	.00	0
280-55110-1270	WAGES - PART TIME	12,893	161,838	128,882 ( 32,956)	79.64	133,423
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	2,482	29,954	24,177 ( 5,777)	80.71	23,297
280-55110-1320	FICA	3,368	41,366	31,929 ( 9,437)	77.19	31,065
280-55110-1330	HEALTH INSURANCE	8,496	112,162	84,958 ( 27,204)	75.75	81,220
280-55110-1334	HEALTH INSURANCE OPT-OUT	577	0	4,231 4,231	.00	2,731
280-55110-1340	LIFE INSURANCE	170	1,679	1,518 ( 161)	90.42	1,317
280-55110-1350	OTHER BENEFITS	0	0	0 0	.00	0
280-55110-1361	SICK LEAVE PAYOUT	0	0	1,320 1,320	.00	467
<b>TOTAL PERSONNEL SERVICES</b>		<b>61,229</b>	<b>725,886</b>	<b>588,228 ( 137,658)</b>	<b>81.04</b>	<b>568,046</b>
<u>CONTRACTUAL SERVICES</u>						
280-55110-2100	PROF SERV - CITY SERVICES	3,879	51,900	46,302 ( 5,598)	89.21	45,109
280-55110-2130	PROFESSIONAL SERVICES	628	6,500	4,707 ( 1,793)	72.41	4,981
280-55110-2200	TELEPHONE EXPENSE	47	1,200	783 ( 417)	65.21	897
280-55110-2210	ELECTRICITY	3,432	25,000	21,596 ( 3,404)	86.39	19,731
280-55110-2220	NATURAL GAS/HEAT	969	13,500	8,124 ( 5,376)	60.18	7,009
280-55110-2230	WATER EXPENSE	187	2,160	1,817 ( 343)	84.10	1,821
280-55110-2240	SEWER EXPENSE	75	891	676 ( 215)	75.84	677
280-55110-2250	STORMWATER EXPENSE	80	960	799 ( 161)	83.26	799
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	2,379	25,000	21,439 ( 3,561)	85.76	26,947
280-55110-2450	EQUIPMENT NEW	0	7,500	5,800 ( 1,700)	77.33	678
280-55110-2910	PRINTING/ADVERTISING	0	200	137 ( 63)	68.50	269
280-55110-2930	TECHNOLOGY	5,707	15,000	16,234 1,234	108.22	15,322
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0 0	.00	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>17,382</b>	<b>149,811</b>	<b>128,414 ( 21,397)</b>	<b>85.72</b>	<b>124,241</b>



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

Section 9, 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	0	6,000	5,930	( 70)	98.83	5,061
280-55110-3110 POSTAGE	28	450	363	( 87)	80.66	386
280-55110-3300 TRAVEL	216	1,000	1,660	660	165.96	958
280-55110-3560 LANDSCAPING	927	17,000	12,486	( 4,514)	73.45	15,699
280-55110-3960 TECH PROC SUPPLIES	0	0	0	0	.00	52
<b>TOTAL OP SUPPLIES/EXP</b>	<b>1,171</b>	<b>24,450</b>	<b>20,438</b>	<b>( 4,012)</b>	<b>83.59</b>	<b>22,157</b>
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,322	14,400	14,370	( 30)	99.79	12,878
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	2,706	3,894	1,188	143.90	2,034
<b>TOTAL FIXED CHARGES</b>	<b>1,322</b>	<b>17,106</b>	<b>18,264</b>	<b>1,158</b>	<b>106.77</b>	<b>14,911</b>
 <b>TOTAL LIBRARY ADMINISTRATION</b>	 <b>81,104</b>	 <b>917,253</b>	 <b>755,344</b>	 <b>( 161,909)</b>	 <b>82.35</b>	 <b>729,355</b>
 <b>ADULT SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	125	2,900	3,609	709	124.44	3,365
280-55111-3400 NON-FICTION BOOKS	2,026	14,000	13,281	( 719)	94.86	13,367
280-55111-3420 FICTION BOOKS	1,445	14,000	12,188	( 1,812)	87.06	14,102
280-55111-3430 LARGE PRINT BOOKS	675	10,000	7,228	( 2,772)	72.28	8,708
280-55111-3450 MOVIES	145	1,900	2,162	262	113.77	2,429
280-55111-3470 AUDIOBOOKS	171	3,200	1,671	( 1,529)	52.22	2,522
280-55111-3480 MUSIC CD'S	0	0	0	0	.00	0
280-55111-3510 PROGRAMS	50	2,000	1,267	( 733)	63.33	1,637
<b>TOTAL OP SUPPLIES/EXP</b>	<b>4,637</b>	<b>48,000</b>	<b>41,405</b>	<b>( 6,595)</b>	<b>86.26</b>	<b>46,129</b>
 <b>TOTAL ADULT SERVICES</b>	 <b>4,637</b>	 <b>48,000</b>	 <b>41,405</b>	 <b>( 6,595)</b>	 <b>86.26</b>	 <b>46,129</b>

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

Section 9, Item C.

**LESTER LIBRARY F 280 EXPENSE DETAIL**

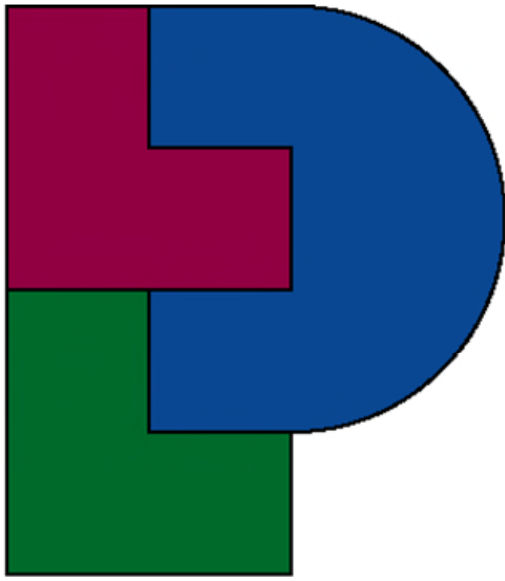
	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CHILDREN'S SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230 PERIODICALS	60	300	303	3	100.92	342
280-55112-3400 NON-FICTION BOOKS	174	6,138	4,468	( 1,670)	72.80	5,130
280-55112-3420 FICTION BOOKS	139	1,000	4,106	3,106	410.60	3,606
280-55112-3440 PAPERBACKS	0	700	634	( 66)	90.64	706
280-55112-3450 MOVIES	27	1,200	328	( 872)	27.37	342
280-55112-3470 AUDIOBOOKS	0	1,700	11	( 1,689)	.63	0
280-55112-3510 PROGRAMS	810	10,000	8,776	( 1,224)	87.76	6,210
280-55112-3530 JE BOOKS	318	6,000	3,512	( 2,488)	58.54	3,889
<b>TOTAL OP SUPPLIES/EXP</b>	<b>1,528</b>	<b>27,038</b>	<b>22,139</b>	<b>( 4,899)</b>	<b>81.88</b>	<b>20,225</b>
<b>TOTAL CHILDREN'S SERVICES</b>	<b>1,528</b>	<b>27,038</b>	<b>22,139</b>	<b>( 4,899)</b>	<b>81.88</b>	<b>20,225</b>
<b>REFERENCE</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400 NON-FICTION BOOKS	0	0	0	0	.00	0
280-55114-3490 MICROFILM	0	5,200	1,875	( 3,325)	36.06	1,800
<b>TOTAL OP SUPPLIES/EXP</b>	<b>0</b>	<b>5,200</b>	<b>1,875</b>	<b>( 3,325)</b>	<b>36.06</b>	<b>1,800</b>
<b>TOTAL REFERENCE</b>	<b>0</b>	<b>5,200</b>	<b>1,875</b>	<b>( 3,325)</b>	<b>36.06</b>	<b>1,800</b>

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

Section 9, Item C.

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>YOUNG ADULT SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55115-3230 PERIODICALS	0	200	0	( 200)	.00	0
280-55115-3420 FICTION BOOKS	10	4,800	3,205	( 1,595)	66.76	2,778
280-55115-3470 AUDIOBOOKS	0	500	0	( 500)	.00	371
280-55115-3510 PROGRAMS	0	0	0	0	.00	( 500)
<b>TOTAL OP SUPPLIES/EXP</b>	<b>10</b>	<b>5,500</b>	<b>3,205</b>	<b>( 2,295)</b>	<b>58.27</b>	<b>2,648</b>
<b>TOTAL YOUNG ADULT SERVICES</b>	<b>10</b>	<b>5,500</b>	<b>3,205</b>	<b>( 2,295)</b>	<b>58.27</b>	<b>2,648</b>
<b>TOTAL LESTER LIBRARY EXP</b>	<b>87,278</b>	<b>1,002,991</b>	<b>823,968</b>	<b>( 179,023)</b>	<b>82.15</b>	<b>800,158</b>
<b>NET REV OVER EXP</b>	<b>( 86,942)</b>	<b>( 1,266)</b>	<b>115,986</b>	<b>117,252</b>	<b>9,161.63</b>	<b>105,004</b>



**TWO  
RIVERS**  
WISCONSIN

# Lester Public Library

## November 2025

### Detail

### Financial Report

CITY OF TWO RIVERS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

Section 9, Item C.

LIBRARY FUND DETAIL

		PERIOD ACT	BUDGET	YTD ACTUAL	OV(UN)BUD	% OF BDGT	PR YTD ACT
	<u>TAXES</u>						
280-41110	GENERAL PROPERTY TAX	0	681,790	681,790	0	100.00	681,790
	TOTAL TAXES	0	681,790	681,790	0	100.00	681,790
	<u>INTERGOVERNMENTAL REVENUE</u>						
280-43720	COUNTY FUNDS	0	226,835	226,860	25	100.01	192,519
	TOTAL INTERGOVERNMENTAL REVE	0	226,835	226,860	25	100.01	192,519
	<u>FINES &amp; FORFEITURES</u>						
280-45300	LIBRARY BOOK FINES	79	3,100	2,401	( 699)	77.46	2,660
	TOTAL FINES & FORFEITURES	79	3,100	2,401	( 699)	77.46	2,660
	<u>CHARGES FOR SERVICE</u>						
280-46712	COPIER SERVICE FEES	433	9,000	6,442	( 2,558)	71.58	6,811
	TOTAL CHARGES FOR SERVICE	433	9,000	6,442	( 2,558)	71.58	6,811
	<u>MISCELLANEOUS REVENUE</u>						
280-48300	SALE OF PROP & EQUIP	89	4,000	2,347	( 1,653)	58.67	2,196
280-48500	DONATIONS	54,930	74,000	72,709	( 1,291)	98.26	71,483
280-48900	OTHER REVENUES	29	3,000	2,966	( 34)	98.86	2,634
	TOTAL MISCELLANEOUS REVENUE	55,048	81,000	78,021	( 2,979)	96.32	76,313
	<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	55,561	1,001,725	995,515	( 6,210)	99.38	960,093

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

Section 9, ItemC.

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b><u>LESTER LIBRARY</u></b>						
<b>LIBRARY ADMINISTRATION</b>						
<b><u>PERSONNEL SERVICES</u></b>						
280-55110-1100	FULLTIME ADMINISTRATION	27,036	328,037	300,866 ( 27,171)	91.72	285,503
280-55110-1200	WAGES - FULLTIME	0	0	1,187	1,187	.00 365
280-55110-1220	WAGES - FULLTIME	3,480	42,224	31,366 ( 10,858)	74.28	37,684
280-55110-1230	WAGES - PART TIME	1,247	0	9,558	9,558	.00 0
280-55110-1270	WAGES - PART TIME	12,737	161,838	141,619 ( 20,219)	87.51	146,625
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	2,743	29,954	26,919 ( 3,035)	89.87	25,859
280-55110-1320	FICA	3,630	41,366	35,559 ( 5,807)	85.96	34,482
280-55110-1330	HEALTH INSURANCE	8,496	112,162	93,454 ( 18,708)	83.32	89,491
280-55110-1334	HEALTH INSURANCE OPT-OUT	385	0	4,615	4,615	.00 3,077
280-55110-1340	LIFE INSURANCE	170	1,679	1,688	9	100.53 1,451
280-55110-1350	OTHER BENEFITS	0	0	0	0	.00 0
280-55110-1361	SICK LEAVE PAYOUT	0	0	1,320	1,320	.00 467
<b>TOTAL PERSONNEL SERVICES</b>		<b>59,922</b>	<b>725,886</b>	<b>648,150 ( 77,736)</b>	<b>89.29</b>	<b>625,003</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
280-55110-2100	PROF SERV - CITY SERVICES	3,381	51,900	49,683 ( 2,217)	95.73	49,276
280-55110-2130	PROFESSIONAL SERVICES	617	6,500	5,324 ( 1,176)	81.90	5,459
280-55110-2200	TELEPHONE EXPENSE	94	1,200	877 ( 323)	73.04	980
280-55110-2210	ELECTRICITY	2,424	25,000	24,020 ( 980)	96.08	19,731
280-55110-2220	NATURAL GAS/HEAT	671	13,500	8,795 ( 4,705)	65.15	7,570
280-55110-2230	WATER EXPENSE	183	2,160	2,000 ( 160)	92.57	1,821
280-55110-2240	SEWER EXPENSE	69	891	745 ( 146)	83.61	677
280-55110-2250	STORMWATER EXPENSE	80	960	879 ( 81)	91.59	799
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	1,537	25,000	22,976 ( 2,024)	91.91	28,930
280-55110-2450	EQUIPMENT NEW	936	7,500	6,736 ( 764)	89.81	678
280-55110-2910	PRINTING/ADVERTISING	0	200	137 ( 63)	68.50	854
280-55110-2930	TECHNOLOGY	65	15,000	16,299	1,299	108.66 15,508
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	0	0	0	0	.00 0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>10,057</b>	<b>149,811</b>	<b>138,471 ( 11,340)</b>	<b>92.43</b>	<b>132,284</b>

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

Section 9, 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	105	6,000	6,035	35	100.58	5,173
280-55110-3110 POSTAGE	22	450	385	( 65)	85.45	424
280-55110-3300 TRAVEL	0	1,000	1,660	660	165.96	958
280-55110-3560 LANDSCAPING	4,803	17,000	17,289	289	101.70	21,239
280-55110-3960 TECH PROC SUPPLIES	0	0	0	0	.00	52
<b>TOTAL OP SUPPLIES/EXP</b>	<b>4,930</b>	<b>24,450</b>	<b>25,368</b>	<b>918</b>	<b>103.75</b>	<b>27,847</b>
<u>FIXED CHARGES</u>						
280-55110-5200 INSURANCES	1,322	14,400	15,693	1,293	108.98	14,327
280-55110-5950 TRANSFER TO CAP PROJ FNDS	0	2,706	3,894	1,188	143.90	2,034
<b>TOTAL FIXED CHARGES</b>	<b>1,322</b>	<b>17,106</b>	<b>19,587</b>	<b>2,481</b>	<b>114.50</b>	<b>16,361</b>
 <b>TOTAL LIBRARY ADMINISTRATION</b>	 <b>76,231</b>	 <b>917,253</b>	 <b>831,576</b>	 <b>( 85,677)</b>	 <b>90.66</b>	 <b>801,495</b>
 <b>ADULT SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55111-3230 PERIODICALS	0	2,900	3,609	709	124.44	3,365
280-55111-3400 NON-FICTION BOOKS	33	14,000	13,314	( 686)	95.10	13,737
280-55111-3420 FICTION BOOKS	537	14,000	12,726	( 1,275)	90.90	14,876
280-55111-3430 LARGE PRINT BOOKS	1,466	10,000	8,694	( 1,306)	86.94	9,644
280-55111-3450 MOVIES	532	1,900	2,694	794	141.78	2,602
280-55111-3470 AUDIOBOOKS	313	3,200	1,984	( 1,216)	62.00	2,631
280-55111-3480 MUSIC CD'S	0	0	0	0	.00	0
280-55111-3510 PROGRAMS	0	2,000	1,267	( 733)	63.33	1,653
<b>TOTAL OP SUPPLIES/EXP</b>	<b>2,881</b>	<b>48,000</b>	<b>44,286</b>	<b>( 3,714)</b>	<b>92.26</b>	<b>48,510</b>
 <b>TOTAL ADULT SERVICES</b>	 <b>2,881</b>	 <b>48,000</b>	 <b>44,286</b>	 <b>( 3,714)</b>	 <b>92.26</b>	 <b>48,510</b>

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

Section 9, Item C.

**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>CHILDREN'S SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55112-3230 PERIODICALS	0	300	303	3	100.92	402
280-55112-3400 NON-FICTION BOOKS	942	6,138	5,410	( 728)	88.14	5,921
280-55112-3420 FICTION BOOKS	624	1,000	4,730	3,730	473.03	3,613
280-55112-3440 PAPERBACKS	0	700	634	( 66)	90.64	799
280-55112-3450 MOVIES	35	1,200	364	( 836)	30.31	369
280-55112-3470 AUDIOBOOKS	0	1,700	11	( 1,689)	.63	0
280-55112-3510 PROGRAMS	229	10,000	9,005	( 995)	90.05	7,079
280-55112-3530 JE BOOKS	633	6,000	4,145	( 1,855)	69.08	4,544
<b>TOTAL OP SUPPLIES/EXP</b>	<b>2,462</b>	<b>27,038</b>	<b>24,601</b>	<b>( 2,437)</b>	<b>90.99</b>	<b>22,726</b>
<b>TOTAL CHILDREN'S SERVICES</b>	<b>2,462</b>	<b>27,038</b>	<b>24,601</b>	<b>( 2,437)</b>	<b>90.99</b>	<b>22,726</b>
<b>REFERENCE</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55114-3400 NON-FICTION BOOKS	0	0	0	0	.00	0
280-55114-3490 MICROFILM	0	5,200	1,875	( 3,325)	36.06	1,800
<b>TOTAL OP SUPPLIES/EXP</b>	<b>0</b>	<b>5,200</b>	<b>1,875</b>	<b>( 3,325)</b>	<b>36.06</b>	<b>1,800</b>
<b>TOTAL REFERENCE</b>	<b>0</b>	<b>5,200</b>	<b>1,875</b>	<b>( 3,325)</b>	<b>36.06</b>	<b>1,800</b>



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

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**LESTER LIBRARY F 280 EXPENSE DETAIL**

	PERIOD ACTUAL	2025 BUDGET	2025 YTD ACTUAL	OVER (UNDER) BUDGET	% OF BUDGET	PRIOR YTD ACTUAL
<b>YOUNG ADULT SERVICES</b>						
<u>OPERATING SUPPLIES/EXPENSES</u>						
280-55115-3230 PERIODICALS	0	200	0	( 200)	.00	0
280-55115-3420 FICTION BOOKS	524	4,800	3,729	( 1,071)	77.69	3,264
280-55115-3470 AUDIOBOOKS	0	500	0	( 500)	.00	371
280-55115-3510 PROGRAMS	0	0	0	0	.00	( 500)
<i>TOTAL OP SUPPLIES/EXP</i>	524	5,500	3,729	( 1,771)	67.80	3,135
<b>TOTAL YOUNG ADULT SERVICES</b>	<b>524</b>	<b>5,500</b>	<b>3,729</b>	<b>( 1,771)</b>	<b>67.80</b>	<b>3,135</b>
<b>TOTAL LESTER LIBRARY EXP</b>	<b>82,099</b>	<b>1,002,991</b>	<b>906,067</b>	<b>( 96,924)</b>	<b>90.34</b>	<b>877,665</b>
<b>NET REV OVER EXP</b>	<b>( 26,538)</b>	<b>( 1,266)</b>	<b>89,448</b>	<b>90,714</b>	<b>7,065.42</b>	<b>82,427</b>



**TWO  
RIVERS**  
WISCONSIN

# October 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 10 MONTHS ENDING OCTOBER 31, 2025

Section 9, Item C.

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>OPERATING REVENUES</b>							
43000 INTERGOVERNMENTAL REVENUE	6,954	68,417	81,900	( 13,483)	84%	6,998	68,622
46000 CHARGES FOR SERVICE	53,501	477,377	550,000	( 72,623)	87%	53,651	480,269
48000 MISCELLANEOUS REVENUE	19,708	196,558	235,500	( 38,942)	83%	19,619	196,331
49000 OTHER FINANCING SOURCES	326	1,566	35,650	( 34,084)	4%	363	1,818
<b>TOTAL OPERATING REVENUES</b>	<b>80,489</b>	<b>743,918</b>	<b>903,050</b>	<b>( 159,132)</b>	<b>82%</b>	<b>80,632</b>	<b>747,040</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 10 MONTHS ENDING OCTOBER 31, 2025**

Section 9, Item C.

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVN (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>OPERATIONS EXPENSES</b>							
51450 INFORMATION SYSTEMS							
53200 WATER & SEWER EXPENSES							
53310 STREET CLEANING	20,000	20,220	0	20,220	%	20,594	20,869
53620 PW SOLID WASTE REFUSE	37,891	317,628	410,819	( 93,191)	77%	35,702	305,142
53625 PW SOLID WASTE RECYCLING	58,328	309,506	484,047	( 174,541)	64%	44,915	286,720
<b>TOTAL OPERATIONS EXPENSES</b>	<b>116,219</b>	<b>647,354</b>	<b>894,866</b>	<b>( 247,512)</b>	<b>72%</b>	<b>101,211</b>	<b>612,730</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59904 UNCOLLECTIBLE ACCOUNTS	27	52	300	( 248)	17%	1	1
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	13	6,769	13,985	( 7,216)	48%	811	5,750
59999 GASB PENSION EXPENSE							
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>40</b>	<b>6,821</b>	<b>14,285</b>	<b>( 7,464)</b>	<b>48%</b>	<b>812</b>	<b>5,751</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>116,259</b>	<b>654,175</b>	<b>909,151</b>	<b>( 254,976)</b>	<b>72%</b>	<b>102,023</b>	<b>618,481</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>116,259</b>	<b>654,175</b>	<b>909,151</b>	<b>( 254,976)</b>	<b>72%</b>	<b>102,023</b>	<b>618,481</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>( 35,771)</b>	<b>89,743</b>	<b>( 6,101)</b>	<b>95,844</b>	<b>1,471%</b>	<b>( 21,390)</b>	<b>128,559</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	158,599	158,599				79,264	79,264
BALANCE TRANSFERRED FROM INCOME	( 35,771)	89,743				( 21,390)	128,559

**CITY OF TWO RIVERS**  
INCOME STATEMENT  
FOR THE 10 MONTHS ENDING OCTOBER 31, 2025

Section 9, Item C.

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	122,828	248,342				57,873	207,823

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 10 MONTHS ENDING OCTOBER 31, 2025**

Section 9, Item C.

**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF WATER</b>							
49461 RESIDENTAL SERVICE	145,921	1,467,120	1,775,300	( 308,180)	83%	146,718	1,461,556
49461 COMMERCIAL SERVICE	29,955	265,012	330,400	( 65,388)	80%	25,604	265,420
49461 INDUSTRIAL SERVICE	9,008	72,788	73,600	( 812)	99%	6,683	65,449
49461 MULTIFAMILY SERVICE	7,800	78,213	99,300	( 21,087)	79%	8,184	80,872
49461 IRRIGATION SERVICE							
49461 OTHER SERVICES	49	609	0	609	%	280	648
49464 MUNICIPAL SERVICE	4,016	47,915	40,800	7,115	117%	4,097	44,333
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	1,756	21,941	25,400	( 3,459)	86%	1,913	22,723
49462 PRIVATE FIRE PROTECTION	2,090	21,300	25,700	( 4,400)	83%	2,174	22,034
49463 PUBLIC FIRE PROTECTION	64,066	638,958	706,100	( 67,142)	90%	63,669	637,689
<b>TOTAL SALES OF WATER</b>	<b>264,661</b>	<b>2,613,856</b>	<b>3,076,600</b>	<b>( 462,744)</b>	<b>85%</b>	<b>259,323</b>	<b>2,600,723</b>
<b>OTHER OPERATING REVENUES</b>							
49470 FORFEITED DISCOUNTS	1,581	8,709	9,500	( 791)	92%	1,915	9,317
49471 MISCELLANEOUS SERVICE REVENUES	160	1,520	1,200	320	127%	40	1,629
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	1,928	19,284	16,500	2,784	117%	1,779	17,745
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>3,669</b>	<b>29,513</b>	<b>27,200</b>	<b>2,313</b>	<b>109%</b>	<b>3,733</b>	<b>28,691</b>
<b>TOTAL OPERATING REVENUES</b>	<b>268,331</b>	<b>2,643,369</b>	<b>3,103,800</b>	<b>( 460,431)</b>	<b>85%</b>	<b>263,056</b>	<b>2,629,414</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 10 MONTHS ENDING OCTOBER 31, 2025**

Section 9, Item C.

**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>SOURCE OF SUPPLY EXPENSES</b>							
56500 OTHER EARNINGS	0	0	0	0	%	0	0
59600 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	836	8,584	8,000	584	107%	836	7,524
59603 MISCELLANEOUS OPERATING EXPENSE	0	964	1,500	( 537)	64%	0	1,240
59613 MAINT OF LAKE INTAKE	3,927	14,827	31,100	( 16,273)	48%	926	926
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>4,763</b>	<b>24,374</b>	<b>40,600</b>	<b>( 16,226)</b>	<b>60%</b>	<b>1,762</b>	<b>9,690</b>
<b>PUMPING EXPENSES</b>							
59620 OPERATION, SUPERVISION & ENGINEERING	4,854	47,695	57,000	( 9,305)	84%	4,712	46,347
59623 FUEL PURCHASED FOR PUMPING	3,810	34,431	45,000	( 10,569)	77%	3,595	31,015
59624 PUMPING LABOR & EXPENSES	1,418	15,902	22,900	( 6,998)	69%	1,129	13,746
59626 MISCELLANEOUS EXPENSE	40	2,601	4,800	( 2,199)	54%	61	2,057
59631 MAINT OF STRUCTURES	0 (	2,060)	1,000	( 3,060)	(206%)	0 (	1,531)
59633 MAINT OF PUMPING EQUIPMENT							
<b>TOTAL PUMPING EXPENSES</b>	<b>10,122</b>	<b>98,569</b>	<b>130,700</b>	<b>( 32,131)</b>	<b>75%</b>	<b>9,498</b>	<b>91,633</b>
<b>WATER TREATMENT EXPENSE</b>							
59640 OPERATION, SUPERVISION & ENGINEERING	4,854	47,695	57,000	( 9,305)	84%	4,712	46,347
59641 CHEMICALS	6,669	41,868	65,000	( 23,132)	64%	5,641	42,762
59642 OPERATIONS LABOR & EXPENSE	20,616	161,539	222,250	( 60,711)	73%	20,428	162,396
59643 MISCELLANEOUS EXPENSE	13,466	129,960	200,200	( 70,240)	65%	5,871	96,401
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	16	3,089	3,500	( 411)	88%	( 6)	2,047
59652 MAINT OF WATER TREATMENT EQUIPMENT	1,340	23,477	39,900	( 16,423)	59%	2,923	22,452
<b>TOTAL WATER TREATMENT EXPENSE</b>	<b>46,961</b>	<b>407,628</b>	<b>587,850</b>	<b>( 180,222)</b>	<b>69%</b>	<b>39,569</b>	<b>372,405</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 10 MONTHS ENDING OCTOBER 31, 2025**

Section 9, Item C.

**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>TRANSMISSION &amp; DISTRIBUTION EXPENSE</b>							
59660 OPERATION SUPERVISION & ENGINEERING							
59661 OPERATION STORAGE FACILITY	2,785	33,151	38,050	( 4,899)	87%	1,317	23,127
59662 OPERATION MAINS	3,390	32,992	73,400	( 40,408)	45%	3,848	43,198
59663 METER EXPENSE	789	6,003	37,700	( 31,697)	16%	1,425	17,672
59664 CUSTOMER INSTALLATION EXPENSE	2,619	21,058	27,600	( 6,542)	76%	1,886	31,058
59665 MISCELLANEOUS EXPENSES	3,302	44,310	64,200	( 19,890)	69%	6,228	44,742
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS							
59672 MAINT OF RESEVOIR & STANDPIPE	( 6)	16,213	78,600	( 62,387)	21%	6,348	64,326
59673 MAINT OF MAINS	3,740	71,051	94,700	( 23,649)	75%	3,847	29,948
59675 MAINT OF SERVICES	6,927	92,696	78,400	14,296	118%	6,556	74,727
59676 MAINT OF METERS	( 19)	2,867	11,200	( 8,333)	26%	91	5,224
59677 MAINT OF HYDRANTS	11,373	33,786	37,900	( 4,114)	89%	3,810	17,453
59678 MAINT OF MISC PLANT	2,572	8,480	15,000	( 6,520)	57%	3,450	12,388
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION EXPENSE</b>	<b>37,473</b>	<b>362,606</b>	<b>556,750</b>	<b>( 194,144)</b>	<b>65%</b>	<b>38,805</b>	<b>363,863</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59901 SUPERVISION	1,754	17,195	20,850	( 3,655)	82%	1,703	16,069
59902 METER READING	1,758	16,590	25,950	( 9,360)	64%	1,733	17,518
59903 CUSTOMER ACCTG & COLLECTION	5,252	55,704	71,850	( 16,146)	78%	5,580	54,060
59904 UNCOLLECTIBLE ACCOUNTS	165	202	2,500	( 2,298)	8%	0	( 2,400)
59906 CUSTOMER SERVICE & INFORMATION	0	0	750	( 750)	%	0	0
59910 SALES EXPENSE							
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>8,929</b>	<b>89,692</b>	<b>121,900</b>	<b>( 32,208)</b>	<b>74%</b>	<b>9,017</b>	<b>85,247</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59920 ADMINISTRATIVE & GENERAL SALARIES	9,710	95,409	140,000	( 44,591)	68%	9,612	95,903
59921 OFFICE SUPPLIES & EXPENSES	206	3,364	3,300	64	102%	258	4,312
59923 OUTSIDE SERVICES EMPLOYED	4,994	85,992	104,350	( 18,358)	82%	8,232	96,667
59924 PROPERTY INSURANCE	3,322	37,522	45,105	( 7,583)	83%	3,800	33,306
59925 INJURIES & DAMAGES	1,204	14,147	19,000	( 4,853)	74%	1,438	13,988
59926 EMPLOYEE PENSIONS & BENEFITS	13,916	132,898	240,200	( 107,302)	55%	15,909	165,775



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**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
59928 REGULATORY COMMISSION EXPENSE	0	0	3,000	( 3,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	1,498	24,588	21,350	3,238	115%	1,348	28,195
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>34,849</b>	<b>393,920</b>	<b>576,305</b>	<b>( 182,385)</b>	<b>68%</b>	<b>40,596</b>	<b>438,145</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>143,097</b>	<b>1,376,789</b>	<b>2,014,105</b>	<b>( 637,316)</b>	<b>68%</b>	<b>139,248</b>	<b>1,360,983</b>
<b>OTHER OPERATING EXPENSES</b>							
49403 DEPRECIATION EXPENSE	49,315	499,952	560,000	( 60,048)	89%	50,090	472,557
49425 AMORTIZATION							
49408 TAXES	34,194	311,134	402,300	( 91,166)	77%	33,262	300,875
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>83,509</b>	<b>811,086</b>	<b>962,300</b>	<b>( 151,214)</b>	<b>84%</b>	<b>83,352</b>	<b>773,432</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>226,606</b>	<b>2,187,875</b>	<b>2,976,405</b>	<b>( 788,530)</b>	<b>74%</b>	<b>222,601</b>	<b>2,134,415</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>41,724</b>	<b>455,494</b>	<b>127,395</b>	<b>328,099</b>	<b>358%</b>	<b>40,455</b>	<b>494,999</b>
<b>OTHER INCOME</b>							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	392	4,398	7,000	( 2,602)	63%	0	3,348
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	( 106)	( 980)	( 7,000)	6,020	(14%)	0	( 259)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	88,387	100,000	( 11,613)	88%	0	78,193
43000 GRANT REVENUE	0	159,661	0	159,661	%	0	0
49421 MISCELLANEOUS NON-OPERATING INCOME	0	60	200,000	( 199,940)	%	0	0
<b>TOTAL OTHER INCOME</b>	<b>286</b>	<b>251,527</b>	<b>300,000</b>	<b>( 48,474)</b>	<b>84%</b>	<b>0</b>	<b>81,282</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>42,010</b>	<b>707,021</b>	<b>427,395</b>	<b>279,625</b>	<b>165%</b>	<b>40,455</b>	<b>576,281</b>

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**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>INTEREST &amp; OTHER CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	9,517	98,230	135,000	( 36,770)	73%	8,858	92,386
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
<b>TOTAL INTEREST CHARGES</b>	<b>9,517</b>	<b>98,230</b>	<b>135,000</b>	<b>( 36,770)</b>	<b>73%</b>	<b>8,858</b>	<b>92,386</b>
<b>NET INCOME (LOSS)</b>	<b>32,494</b>	<b>608,791</b>	<b>292,395</b>	<b>316,396</b>	<b>208%</b>	<b>31,597</b>	<b>483,895</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	9,495,116	9,495,116				8,875,451	8,875,451
BALANCE TRANSFERRED FROM INCOME	32,494	610,352				31,988	484,285
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>9,527,610</b>	<b>10,105,469</b>				<b>8,907,438</b>	<b>9,359,736</b>

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**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF ELECTRICITY</b>							
49440 URBAN RESIDENTIAL SALES	347,213	3,825,136	4,425,100	( 599,964)	86%	344,602	3,642,961
49441 RURAL SALES	1,898	22,083	25,200	( 3,117)	88%	1,905	20,708
49442 COMMERCIAL SALES-CS1	88,771	951,012	1,090,100	( 139,088)	87%	85,716	881,296
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	96,004	975,629	1,117,100	( 141,471)	87%	89,590	909,166
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	179,249	1,804,735	2,207,300	( 402,565)	82%	180,901	1,790,380
49443 INDUSTRIAL SALES-CP3	43,468	419,567	507,800	( 88,233)	83%	41,159	389,596
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	0	0	10,400	( 10,400)	%	0	1,417
49444 PUBLIC STREET LIGHTING	14,625	142,826	173,900	( 31,074)	82%	14,838	139,586
49448 INTERDEPARTMENTAL SALES	1,698	26,707	32,100	( 5,393)	83%	915	16,317
<b>TOTAL SALES OF ELECTRICITY</b>	<b>772,926</b>	<b>8,167,696</b>	<b>9,589,000</b>	<b>( 1,421,304)</b>	<b>85%</b>	<b>759,625</b>	<b>7,791,425</b>
<b>OTHER OPERATING REVENUES</b>							
49450 FORFEITED DISCOUNTS	3,867	26,704	18,500	8,204	144%	2,462	22,709
49451 MISCELLANEOUS SERVICE REVENUES	0	0	5,000	( 5,000)	%	0	50
49454 RENT FROM ELECTRIC PROPERTY	0	54,193	116,000	( 61,807)	47%	45,195	80,270
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	209	39,613	18,500	21,113	214%	241	16,638
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>4,076</b>	<b>120,510</b>	<b>158,000</b>	<b>( 37,490)</b>	<b>76%</b>	<b>47,898</b>	<b>119,668</b>
<b>TOTAL OPERATING REVENUES</b>	<b>777,002</b>	<b>8,288,205</b>	<b>9,747,000</b>	<b>( 1,458,795)</b>	<b>85%</b>	<b>807,524</b>	<b>7,911,093</b>

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**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
POWER PRODUCTION EXPENSES							
59555 PURCHASED POWER	512,912	5,953,328	6,930,000	( 976,672)	86%	453,268	5,529,357
<b>TOTAL POWER PRODUCTION EXPENSES</b>	512,912	5,953,328	6,930,000	( 976,672)	86%	453,268	5,529,357

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**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>DISTRIBUTION EXPENSES</b>							
59580 OPERATION, SUPERVISION & ENGINEERING							
59582 STATION EXPENSES	1,934	24,779	26,200	( 1,421)	95%	369	26,078
59583 OVERHEAD LINE EXPENSES	3	227	7,250	( 7,023)	3%	82	5,320
59584 UNDERGROUND LINE EXPENSE	9,969	64,191	54,900	9,291	117%	6,052	70,438
59585 STREET LIGHTING EXPENSES	0	0	600	( 600)	%	0	0
59586 METER EXPENSES	5,345	51,573	67,400	( 15,827)	77%	5,745	38,926
59587 CUSTOMER INSTALLATION EXPENSES	3,801	28,141	19,800	8,341	142%	2,646	23,171
59588 OPERATION MISC DISTRIBUTION	19,088	198,091	271,875	( 73,784)	73%	15,815	194,536
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	( 34)	82,862	38,800	44,062	214%	15,800	27,668
59593 MAINTENANCE OF OVERHEAD LINES	27,886	246,179	248,600	( 2,421)	99%	19,443	193,997
59594 MAINTENANCE OF UNDERGROUND LINES	235	7,434	9,700	( 2,266)	77%	690	5,976
59595 MAINTENANCE OF LINE TRANSFORMERS	58	2,361	5,000	( 2,639)	47%	( 3)	9,637
59596 MAINTENANCE OF STREET LIGHTING	294	1,492	8,900	( 7,408)	17%	1,938	11,632
59597 MAINT OF ELECTRIC METERS							
59598 MAINT OF MISC DISTRIBUTION PLANT	526	8,454	14,000	( 5,546)	60%	578	12,918
59828 TRANSPORTATION EXPENSES							
<b>TOTAL DISTRIBUTION EXPENSES</b>	69,105	715,784	773,025	( 57,241)	93%	69,154	620,298
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59901 SUPERVISION	2,150	21,078	25,500	( 4,422)	83%	2,087	19,697
59902 METER READING EXPENSES	3,130	28,876	38,000	( 9,124)	76%	2,870	29,849
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	7,714	81,050	108,000	( 26,950)	75%	4,884	78,143
59904 UNCOLLECTIBLE ACCOUNTS	233	4,002	10,000	( 5,998)	40%	0	950
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	13,227	135,006	181,500	( 46,494)	74%	9,841	128,638
<b>SALES EXPENSE</b>							
59913 ADVERTISING EXPENSE	0	50	500	( 450)	10%	0	250
<b>TOTAL SALES EXPENSES</b>	0	50	500	( 450)	10%	0	250

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**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59920 ADMINISTRATIVE & GENERAL SALARIES	24,561	241,437	278,000	( 36,563)	87%	23,726	238,992
59921 OFFICE SUPPLIES & EXPENSES	928	9,822	16,650	( 6,828)	59%	323	10,494
59923 OUTSIDE SERVICES EMPLOYED	9,428	114,908	105,461	9,447	109%	6,751	106,706
59924 PROPERTY INSURANCE	2,312	30,541	39,000	( 8,459)	78%	3,193	29,733
59925 INJURIES & DAMAGES	893	10,780	15,000	( 4,220)	72%	1,099	10,643
59926 EMPLOYEE PENSIONS & BENEFITS	27,118	267,362	325,480	( 58,118)	82%	19,446	219,973
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	( 2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	3,315	104,489	102,200	2,289	102%	11,216	96,016
59932 MAINT OFFICE & COMMUNICATIONS	194	4,451	13,100	( 8,649)	34%	953	10,592
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>68,749</b>	<b>783,790</b>	<b>896,891</b>	<b>( 113,101)</b>	<b>87%</b>	<b>66,706</b>	<b>723,149</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>663,993</b>	<b>7,587,957</b>	<b>8,781,916</b>	<b>( 1,193,959)</b>	<b>86%</b>	<b>598,970</b>	<b>7,001,693</b>
<b>OTHER OPERATING EXPENSES</b>							
59403 DEPRECIATION & AMORTIZATION EXPENSE	41,458	379,984	450,000	( 70,016)	84%	41,754	414,602
59408 TAXES	36,293	275,972	359,500	( 83,528)	77%	36,110	264,827
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>77,750</b>	<b>655,956</b>	<b>809,500</b>	<b>( 153,544)</b>	<b>81%</b>	<b>77,864</b>	<b>679,429</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>741,743</b>	<b>8,243,914</b>	<b>9,591,416</b>	<b>( 1,347,502)</b>	<b>86%</b>	<b>676,834</b>	<b>7,681,122</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>35,259</b>	<b>44,292</b>	<b>155,584</b>	<b>( 111,292)</b>	<b>28%</b>	<b>130,689</b>	<b>229,971</b>

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**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OTHER INCOME</b>							
49415 REVENUE FROM MDSE & JOBBING	219	60,511	15,000	45,511	403%	2,704	50,075
49416 MERCHANDISING & JOBBING COST	( 3,867)	( 3,867)	( 15,000)	11,133	(26%)	0	( 59,666)
49421 MISCELLANEOUS NONOPERATING INCOME	1,060	1,140	2,000	( 860)	57%	0	83,155
49419 INTEREST & DIVIDEND INCOME							
49439 APPROP OF INCOME TO MUNICIPAL	( 967)	( 12,524)	( 18,000)	5,476	(70%)	18	( 8,048)
<b>TOTAL OTHER INCOME</b>	<b>( 3,555)</b>	<b>45,259</b>	<b>( 16,000)</b>	<b>61,259</b>	<b>283%</b>	<b>2,722</b>	<b>65,516</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>31,704</b>	<b>89,551</b>	<b>139,584</b>	<b>( 50,033)</b>	<b>64%</b>	<b>133,412</b>	<b>295,487</b>
<b>OTHER INCOME DEDUCTIONS</b>							
49426 OTHER INCOME DEDUCTIONS	2,048	2,314	2,500	( 186)	93%	0	2,410
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	<b>2,048</b>	<b>2,314</b>	<b>2,500</b>	<b>( 186)</b>	<b>93%</b>	<b>0</b>	<b>2,410</b>
<b>INTEREST CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	574	4,669	7,100	( 2,431)	66%	631	6,535
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
<b>TOTAL INTEREST CHARGES</b>	<b>574</b>	<b>4,669</b>	<b>7,100</b>	<b>( 2,431)</b>	<b>66%</b>	<b>631</b>	<b>6,535</b>
<b>NET INCOME (LOSS)</b>	<b>29,083</b>	<b>82,568</b>	<b>129,984</b>	<b>( 47,416)</b>	<b>64%</b>	<b>132,781</b>	<b>286,542</b>
<b>EARNED SURPLUS</b>							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	10,811,408	10,811,408				10,353,162	10,353,162
BALANCE TRANSFERRED FROM INCOME	29,083	82,568				132,781	286,542
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>10,840,491</b>	<b>10,893,975</b>				<b>10,485,942</b>	<b>10,639,704</b>

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**TELECOMM DISTRIBUTION DETAIL - FUND 670**

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



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**TELECOMM DISTRIBUTION DETAIL - FUND 670**

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

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 10 MONTHS ENDING OCTOBER 31, 2025**

Section 9, Item C.

**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	0	0	0	0	%	0	0
59921 OFFICE SUPPLIES & EXPENSES	0	0	0	0	%	0	0
59922 OVERHEAD CONSTRUCTION LABOR	0	0	0	0	%	0	0
59923 OUTSIDE SERVICES EMPLOYED	0	0	0	0	%	0	0
59924 PROPERTY INSURANCE	0	0	0	0	%	0	0
59925 INJURIES & DAMAGES	0	0	0	0	%	0	0
59926 EMPLOYEE PENSIONS & BENEFITS	0	0	600	( 600)	%	0	0
59928 REGULATORY COMMISSION EXPENSE	0	0	0	0	%	0	0
59929 DUPLICATE CHARGES	0	0	0	0	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	249	3,037	5,895	( 2,858)	52%	249	5,572
59931 OPERATION RENTS	0	0	0	0	%	0	0
59932 MAINT OFFICE & COMMUNICATION	0	0	0	0	%	0	0
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>249</b>	<b>3,037</b>	<b>6,495</b>	<b>( 3,458)</b>	<b>47%</b>	<b>249</b>	<b>5,572</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>249</b>	<b>3,037</b>	<b>8,745</b>	<b>( 5,708)</b>	<b>35%</b>	<b>249</b>	<b>5,572</b>
OTHER OPERATING EXPENSES							
49030 DEPRECIATION EXPENSE	1,500	15,002	18,000	( 2,998)	83%	1,520	15,200
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>1,500</b>	<b>15,002</b>	<b>18,000</b>	<b>( 2,998)</b>	<b>83%</b>	<b>1,520</b>	<b>15,200</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>1,749</b>	<b>18,038</b>	<b>26,745</b>	<b>( 8,707)</b>	<b>67%</b>	<b>1,769</b>	<b>20,772</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>( 425)</b>	<b>( 4,801)</b>	<b>( 26,745)</b>	<b>21,944</b>	<b>(18%)</b>	<b>( 445)</b>	<b>( 7,534)</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 10 MONTHS ENDING OCTOBER 31, 2025**

Section 9, Item C.

**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
<b>OTHER INCOME</b>							
49034 DEBIT/CREDIT TO SURPLUS	0	0	0	0	%	0	0
49160 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	0	0	0	%	0	0
49190 INTEREST & DIVIDEND INCOME	0	0	0	0	%	0	0
49170 MISCELLANEOUS NON-OPERATING INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM GENERAL FUND	0	0	0	0	%	0	0
49320 INTEREST CONSTRUCTION	0	0	0	0	%	0	0
49330 BALANCE TRANS FROM INCOME	0	0	0	0	%	0	0
<b>TOTAL OTHER INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>( 425)</b>	<b>( 4,801)</b>	<b>( 26,745)</b>	<b>21,944</b>	<b>(18%)</b>	<b>( 445)</b>	<b>( 7,534)</b>
<b>INTEREST CHARGES</b>							
49270 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49430 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49280 AMORTIZATION OF DEBT DISCOUNT & EXPENSE	0	0	0	0	%	0	0
49390 APPROPRIATIONS-MUNICIPAL	0	0	0	0	%	0	0
48900 OTHER REVENUES	0	0	( 15,885)	15,885	%	0	0
<b>TOTAL INTEREST CHARGES</b>	<b>0</b>	<b>0</b>	<b>( 15,885)</b>	<b>15,885</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>NET INCOME (LOSS)</b>	<b>( 425)</b>	<b>( 4,801)</b>	<b>( 10,860)</b>	<b>6,059</b>	<b>(44%)</b>	<b>( 445)</b>	<b>( 7,534)</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	( 228,847)	( 228,847)				( 220,671)	( 220,671)
BALANCE TRANSFERRED FROM INCOME	( 425)	( 4,801)				( 445)	( 7,534)
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>( 229,272)</b>	<b>( 233,648)</b>				<b>( 221,116)</b>	<b>( 228,205)</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 10 MONTHS ENDING OCTOBER 31, 2025**

Section 9, Item C.

**STORMWATER UTILITY - FUND 680**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>USER FEES</b>							
46010 RESIDENTIAL SERVICE	29,807	297,436	354,000	( 56,564)	84%	30,284	298,645
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	361	400	( 39)	90%	36	354
46040 NON RESIDENTIAL	21,335	212,418	262,000	( 49,582)	81%	20,664	214,169
46050 INTERDEPARTMENTAL	3,229	32,333	38,700	( 6,367)	84%	3,160	32,275
<b>TOTAL USER FEES</b>	<b>54,406</b>	<b>542,548</b>	<b>655,100</b>	<b>( 112,552)</b>	<b>83%</b>	<b>54,143</b>	<b>545,443</b>
<b>OTHER OPERATING REVENUES</b>							
49470 FORFEITED DISCOUNTS	397	1,627	1,500	127	108%	414	1,719
49010 PERMIT FEES	0	136	0	136	%	0	80
48600 CONTRIBUTIONS IN AID/GRANT REVENUE	0	0	45,000	( 45,000)	%	108,460	108,186
48100 INTEREST INCOME	0	705	2,800	( 2,095)	25%	0	2,106
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	14,624	( 14,624)	%	0	0
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>397</b>	<b>2,468</b>	<b>63,924</b>	<b>( 61,456)</b>	<b>4%</b>	<b>108,874</b>	<b>112,090</b>
<b>TOTAL OPERATING REVENUES</b>	<b>54,803</b>	<b>545,016</b>	<b>719,024</b>	<b>( 174,008)</b>	<b>76%</b>	<b>163,017</b>	<b>657,534</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 10 MONTHS ENDING OCTOBER 31, 2025**

Section 9, Item C.

**STORMWATER UTILITY - FUND 680**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATION & MAINTENANCE EXPENSES							
59710 STREET DEBRIS MANAGEMENT	7,277	82,297	110,972	( 28,675)	74%	6,597	50,817
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	8,818	71,389	114,142	( 42,753)	63%	1,508	23,969
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	0	0	37,178	( 37,178)	%	0	60
59750 MAINTENANCE OF STORMWATER PONDS	6,237	6,837	34,132	( 27,295)	20%	2,025	3,110
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770 REGULATORY COMPLIANCE	4,699	49,372	155,444	( 106,072)	32%	4,501	49,706
59790 ADMINISTRATIVE CHARGES	1,953	21,383	24,397	( 3,014)	88%	1,885	20,515
59795 EMPLOYEE PENSIONS & BENEFITS	1,749	22,035	65,219	( 43,184)	34%	1,767	19,402
<b>TOTAL OPERATING EXPENSES</b>	<b>30,735</b>	<b>253,313</b>	<b>541,484</b>	<b>( 288,171)</b>	<b>47%</b>	<b>18,283</b>	<b>167,578</b>
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	11,326	110,138	110,000	138	100%	9,713	97,125
59408 TAXES	624	7,006	18,542	( 11,536)	38%	692	6,496
59427 INTEREST ON LONG-TERM DEBT	5,761	54,562	76,624	( 22,062)	71%	6,029	58,310
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>48,446</b>	<b>425,020</b>	<b>746,650</b>	<b>( 321,630)</b>	<b>57%</b>	<b>34,716</b>	<b>329,509</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>48,446</b>	<b>425,020</b>	<b>746,650</b>	<b>( 321,630)</b>	<b>57%</b>	<b>34,716</b>	<b>329,509</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>6,357</b>	<b>119,997</b>	<b>( 27,626)</b>	<b>147,623</b>	<b>434%</b>	<b>128,301</b>	<b>328,025</b>
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	4,658,890	4,658,890				4,300,706	4,300,706
BALANCE TRANSFERRED FROM INCOME	6,357	119,997				128,301	328,025
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>4,665,247</b>	<b>4,778,886</b>				<b>4,429,007</b>	<b>4,628,731</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 10 MONTHS ENDING OCTOBER 31, 2025**  
**SEWER DISTRIBUTION DETAIL - FUND 690**

Section 9, Item C.

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF SEWER</b>							
49221 RESIDENTAL SERVICE	176,596	1,807,118	2,164,188	( 357,070)	84%	177,110	1,817,695
49222 COMMERCIAL SERVICE	54,966	490,905	546,000	( 55,095)	90%	45,410	483,644
49224 GOVERNMENT SERVICE	4,962	71,390	88,400	( 17,010)	81%	5,653	78,432
49626 INTERDEPARTMENTAL SERVICE	6,467	84,421	101,808	( 17,387)	83%	7,959	92,107
49263 INDUSTRIAL SERVICE	9,442	90,492	104,000	( 13,508)	87%	8,860	87,095
<b>TOTAL SALES OF SEWER</b>	<b>252,433</b>	<b>2,544,326</b>	<b>3,004,396</b>	<b>( 460,070)</b>	<b>85%</b>	<b>244,991</b>	<b>2,558,973</b>
<b>OTHER OPERATING REVENUES</b>							
49350 MISCELLANEOUS OPERATING REVENUES	67,558	142,748	90,000	52,748	159%	2,500	5,627
49450 CUSTOMER FORFIETED DISCOUNTS	1,561	8,822	7,800	1,022	113%	1,585	9,531
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>69,120</b>	<b>151,570</b>	<b>97,800</b>	<b>53,770</b>	<b>155%</b>	<b>4,085</b>	<b>15,158</b>
<b>TOTAL OPERATING REVENUES</b>	<b>321,553</b>	<b>2,695,896</b>	<b>3,102,196</b>	<b>( 406,300)</b>	<b>87%</b>	<b>249,076</b>	<b>2,574,131</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 10 MONTHS ENDING OCTOBER 31, 2025**  
**SEWER DISTRIBUTION DETAIL - FUND 690**

Section 9, Item C.

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>OPERATIONS EXPENSES</b>							
59820 OPERATION PLANT & LIFT STATION	79,513	465,483	554,050	( 88,567)	84%	39,673	422,389
59823 CHLORINE	0	3,444	3,000	444	115%	0	0
59824 PHOSPHORUS REMOVAL CHEMICALS	0	68,617	85,000	( 16,383)	81%	11,831	69,692
59825 SLUDGE CONDITIONING CHEMICALS	0	61,145	46,000	15,145	133%	0	35,037
59827 OTHER OPERATING SUPPLIES	531	18,706	32,000	( 13,294)	58%	200	12,536
59828 TRANSPORTATION EXPENSES	687	17,834	29,000	( 11,166)	61%	2,699	31,745
<b>TOTAL OPERATIONS EXPENSES</b>	<b>80,730</b>	<b>635,229</b>	<b>749,050</b>	<b>( 113,821)</b>	<b>85%</b>	<b>54,404</b>	<b>571,399</b>
<b>MAINTENANCE EXPENSE</b>							
59831 MAINT OF SEWER COLLECTION SYSTEMS	18,346	108,123	202,547	( 94,424)	53%	4,126	105,463
59832 MAINT OF COLLECTION SYSTEMS PUMP EQUIP	0	288	15,000	( 14,712)	2%	0	6,132
59833 MAINT OF TREATMENT DIST PLANT EQUIP	8,276	105,608	128,082	( 22,474)	82%	27,672	95,559
59834 MAINT OF GENERAL PLANT STRUCTURES & EQUIP	77	22,646	32,000	( 9,354)	71%	737	13,621
<b>TOTAL MAINTENANCE EXPENSE</b>	<b>26,699</b>	<b>236,664</b>	<b>377,629</b>	<b>( 140,965)</b>	<b>63%</b>	<b>32,535</b>	<b>220,775</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59840 BILLING, COLLECTING & ACCOUNTING	6,802	72,084	91,561	( 19,477)	79%	7,160	70,541
59842 METER READING	1,727	16,274	24,963	( 8,689)	65%	1,702	17,167
59843 UNCOLLECTIBLE ACCOUNTS	162	162	5,000	( 4,838)	3%	0	0
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>8,691</b>	<b>88,519</b>	<b>121,524</b>	<b>( 33,005)</b>	<b>73%</b>	<b>8,861</b>	<b>87,707</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 10 MONTHS ENDING OCTOBER 31, 2025**  
**SEWER DISTRIBUTION DETAIL - FUND 690**

Section 9, Item C.

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59850 ADMINISTRATIVE & GENERAL SALARIES	16,353	160,272	204,821	( 44,550)	78%	15,969	158,892
59851 OFFICE SUPPLIES & EXPENSE	38	397	1,220	( 823)	33%	38	533
59852 OUTSIDE SERVICES EMPLOYED	4,848	78,425	86,936	( 8,511)	90%	4,511	66,877
59853 INSURANCE EXPENSE	5,176	52,515	61,235	( 8,720)	86%	5,260	46,497
59854 EMPLOYEE PENSION & BENEFITS	13,394	131,455	161,492	( 30,037)	81%	12,379	123,938
59855 REGULATORY COMMISSION EXPENSE	0	11,703	15,000	( 3,297)	78%	77	14,022
59856 MISC GENERAL EXPENSES	71	823	4,000	( 3,177)	21%	0	1,191
59857 RENTS	8,651	72,051	108,000	( 35,949)	67%	7,866	84,656
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>48,532</b>	<b>507,640</b>	<b>642,704</b>	<b>( 135,064)</b>	<b>79%</b>	<b>46,098</b>	<b>496,605</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>164,653</b>	<b>1,468,052</b>	<b>1,890,907</b>	<b>( 422,855)</b>	<b>78%</b>	<b>141,899</b>	<b>1,376,486</b>
<b>OTHER OPERATING EXPENSES</b>							
59403 DEPRECIATION EXPENSE	60,011	600,809	763,500	( 162,691)	79%	64,909	649,094
59408 TAX EXPENSE	28,756	286,643	346,635	( 59,992)	83%	28,613	285,282
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>88,768</b>	<b>887,452</b>	<b>1,110,135</b>	<b>( 222,683)</b>	<b>80%</b>	<b>93,522</b>	<b>934,376</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>253,420</b>	<b>2,355,504</b>	<b>3,001,042</b>	<b>( 645,538)</b>	<b>78%</b>	<b>235,421</b>	<b>2,310,863</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>68,132</b>	<b>340,392</b>	<b>101,154</b>	<b>239,238</b>	<b>337%</b>	<b>13,655</b>	<b>263,268</b>



**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 10 MONTHS ENDING OCTOBER 31, 2025**  
**SEWER DISTRIBUTION DETAIL - FUND 690**

Section 9, Item C.

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OTHER INCOME</b>							
48600 CONTRIBUTION IN AID	10,428	10,428	0	10,428	%	0 (	3,805)
43000 GRANT REVENUE	0	0	48,465	( 48,465)	%	39,438	87,903
49210 TRANSFERS IN	0	72,692	63,160	9,532	115%	0	63,160
<b>TOTAL OTHER INCOME</b>	<b>10,428</b>	<b>83,121</b>	<b>111,625</b>	<b>( 28,504)</b>	<b>74%</b>	<b>39,438</b>	<b>147,258</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHGS</b>	<b>78,561</b>	<b>423,512</b>	<b>212,779</b>	<b>210,733</b>	<b>199%</b>	<b>53,093</b>	<b>410,526</b>
<b>INTEREST CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	( 16,763)	( 167,634)	( 200,000)	32,366	(84%)	( 15,663)	( 163,115)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
<b>TOTAL INTEREST CHARGES</b>	<b>( 16,763)</b>	<b>( 167,634)</b>	<b>( 200,000)</b>	<b>32,366</b>	<b>(84%)</b>	<b>( 15,663)</b>	<b>( 163,115)</b>
<b>NET INCOME (LOSS)</b>	<b>61,798</b>	<b>255,879</b>	<b>12,779</b>	<b>243,100</b>	<b>2,002%</b>	<b>37,431</b>	<b>247,411</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	6,293,916	6,293,916				6,226,358	6,226,358
BALANCE TRANSFERRED FROM INCOME	61,798	255,879				37,431	247,411
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>6,355,714</b>	<b>6,549,795</b>				<b>6,263,789</b>	<b>6,473,769</b>



**TWO  
RIVERS**  
WISCONSIN

# November 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 11 MONTHS ENDING NOVEMBER 30, 2025

Section 9, Item C.

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>OPERATING REVENUES</b>							
43000 INTERGOVERNMENTAL REVENUE	6,954	75,371	81,900	( 6,529)	92%	6,998	75,620
46000 CHARGES FOR SERVICE	39,937	517,314	550,000	( 32,686)	94%	39,739	520,008
48000 MISCELLANEOUS REVENUE	19,654	216,212	235,500	( 19,288)	92%	19,629	215,960
49000 OTHER FINANCING SOURCES	159	1,725	35,650	( 33,925)	5%	115	1,933
<b>TOTAL OPERATING REVENUES</b>	<b>66,704</b>	<b>810,622</b>	<b>903,050</b>	<b>( 92,428)</b>	<b>90%</b>	<b>66,481</b>	<b>813,521</b>

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

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>OPERATIONS EXPENSES</b>							
51450 INFORMATION SYSTEMS							
53200 WATER & SEWER EXPENSES							
53310 STREET CLEANING	0	20,220	0	20,220	%	0	20,869
53620 PW SOLID WASTE REFUSE	31,795	349,423	410,819	( 61,396)	85%	30,737	335,879
53625 PW SOLID WASTE RECYCLING	47,373	356,878	484,047	( 127,169)	74%	47,800	334,519
<b>TOTAL OPERATIONS EXPENSES</b>	<b>79,168</b>	<b>726,522</b>	<b>894,866</b>	<b>( 168,344)</b>	<b>81%</b>	<b>78,537</b>	<b>691,267</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59904 UNCOLLECTIBLE ACCOUNTS	55	107	300	( 193)	36%	108	109
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	13	6,782	13,985	( 7,203)	48%	811	6,561
59999 GASB PENSION EXPENSE							
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>68</b>	<b>6,889</b>	<b>14,285</b>	<b>( 7,396)</b>	<b>48%</b>	<b>920</b>	<b>6,671</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>79,236</b>	<b>733,411</b>	<b>909,151</b>	<b>( 175,740)</b>	<b>81%</b>	<b>79,457</b>	<b>697,938</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>79,236</b>	<b>733,411</b>	<b>909,151</b>	<b>( 175,740)</b>	<b>81%</b>	<b>79,457</b>	<b>697,938</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>( 12,532)</b>	<b>77,211</b>	<b>( 6,101)</b>	<b>83,312</b>	<b>1,266%</b>	<b>( 12,976)</b>	<b>115,583</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	158,599	158,599				79,264	79,264
BALANCE TRANSFERRED FROM INCOME	( 12,532)	77,211				( 12,976)	115,583

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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
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	146,067	235,810				66,288	194,847

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**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF WATER</b>							
49461 RESIDENTAL SERVICE	136,526	1,603,646	1,775,300	( 171,654)	90%	135,576	1,597,133
49461 COMMERCIAL SERVICE	23,424	288,436	330,400	( 41,964)	87%	23,572	288,992
49461 INDUSTRIAL SERVICE	9,265	82,053	73,600	8,453	111%	5,524	70,973
49461 MULTIFAMILY SERVICE	7,064	85,277	99,300	( 14,023)	86%	7,035	87,907
49461 IRRIGATION SERVICE							
49461 OTHER SERVICES	316	925	0	925	%	102	750
49464 MUNICIPAL SERVICE	2,406	50,321	40,800	9,521	123%	2,688	47,021
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	1,428	23,369	25,400	( 2,031)	92%	1,707	24,430
49462 PRIVATE FIRE PROTECTION	2,090	23,390	25,700	( 2,310)	91%	2,198	24,232
49463 PUBLIC FIRE PROTECTION	63,634	702,592	706,100	( 3,508)	100%	63,678	701,366
<b>TOTAL SALES OF WATER</b>	<b>246,152</b>	<b>2,860,008</b>	<b>3,076,600</b>	<b>( 216,592)</b>	<b>93%</b>	<b>242,080</b>	<b>2,842,803</b>
<b>OTHER OPERATING REVENUES</b>							
49470 FORFEITED DISCOUNTS	1,120	9,829	9,500	329	103%	724	10,042
49471 MISCELLANEOUS SERVICE REVENUES	0	1,520	1,200	320	127%	80	1,709
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	1,945	21,230	16,500	4,730	129%	1,774	19,519
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>3,066</b>	<b>32,579</b>	<b>27,200</b>	<b>5,379</b>	<b>120%</b>	<b>2,579</b>	<b>31,270</b>
<b>TOTAL OPERATING REVENUES</b>	<b>249,218</b>	<b>2,892,587</b>	<b>3,103,800</b>	<b>( 211,213)</b>	<b>93%</b>	<b>244,659</b>	<b>2,874,073</b>

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**WATER DISTRIBUTION DETAIL - FUND 650**

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	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>SOURCE OF SUPPLY EXPENSES</b>							
56500 OTHER EARNINGS							
59600 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	836	9,420	8,000	1,420	118%	836	8,360
59603 MISCELLANEOUS OPERATING EXPENSE	0	964	1,500	( 537)	64%	0	1,240
59613 MAINT OF LAKE INTAKE	772	15,598	31,100	( 15,502)	50%	( 5)	922
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>1,608</b>	<b>25,982</b>	<b>40,600</b>	<b>( 14,618)</b>	<b>64%</b>	<b>831</b>	<b>10,522</b>
<b>PUMPING EXPENSES</b>							
59620 OPERATION, SUPERVISION & ENGINEERING	4,916	52,611	57,000	( 4,389)	92%	4,560	50,907
59623 FUEL PURCHASED FOR PUMPING	4,203	38,634	45,000	( 6,366)	86%	0	31,015
59624 PUMPING LABOR & EXPENSES	1,870	17,772	22,900	( 5,128)	78%	1,561	15,307
59626 MISCELLANEOUS EXPENSE	81	2,682	4,800	( 2,118)	56%	105	2,162
59631 MAINT OF STRUCTURES	0 (	2,060)	1,000	( 3,060)	(206%)	0 (	1,531)
59633 MAINT OF PUMPING EQUIPMENT							
<b>TOTAL PUMPING EXPENSES</b>	<b>11,070</b>	<b>109,638</b>	<b>130,700</b>	<b>( 21,062)</b>	<b>84%</b>	<b>6,226</b>	<b>97,859</b>
<b>WATER TREATMENT EXPENSE</b>							
59640 OPERATION, SUPERVISION & ENGINEERING	4,916	52,611	57,000	( 4,389)	92%	4,560	50,907
59641 CHEMICALS	1,189	43,057	65,000	( 21,943)	66%	3,562	46,324
59642 OPERATIONS LABOR & EXPENSE	17,490	179,029	222,250	( 43,221)	81%	15,309	177,705
59643 MISCELLANEOUS EXPENSE	16,492	146,452	200,200	( 53,748)	73%	26,274	122,675
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	227	3,317	3,500	( 183)	95%	145	2,192
59652 MAINT OF WATER TREATMENT EQUIPMENT	2,570	26,046	39,900	( 13,854)	65%	3,059	25,512
<b>TOTAL WATER TREATMENT EXPENSE</b>	<b>42,884</b>	<b>450,512</b>	<b>587,850</b>	<b>( 137,338)</b>	<b>77%</b>	<b>52,909</b>	<b>425,314</b>

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**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>TRANSMISSION &amp; DISTRIBUTION EXPENSE</b>							
59660 OPERATION SUPERVISION & ENGINEERING							
59661 OPERATION STORAGE FACILITY	2,733	35,885	38,050	( 2,165)	94%	1,221	24,348
59662 OPERATION MAINS	2,118	35,111	73,400	( 38,289)	48%	2,163	45,361
59663 METER EXPENSE	598	6,601	37,700	( 31,099)	18%	1,018	18,690
59664 CUSTOMER INSTALLATION EXPENSE	2,432	23,490	27,600	( 4,110)	85%	2,237	33,296
59665 MISCELLANEOUS EXPENSES	4,978	49,288	64,200	( 14,912)	77%	9,027	53,769
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS							
59672 MAINT OF RESEVOIR & STANDPIPE	4,028	20,240	78,600	( 58,360)	26%	6,107	70,433
59673 MAINT OF MAINS	391	71,442	94,700	( 23,258)	75%	28,811	58,759
59675 MAINT OF SERVICES	6,880	99,576	78,400	21,176	127%	4,777	79,504
59676 MAINT OF METERS	493	3,360	11,200	( 7,840)	30%	312	5,536
59677 MAINT OF HYDRANTS	1,611	35,397	37,900	( 2,503)	93%	3,234	20,687
59678 MAINT OF MISC PLANT	632	9,112	15,000	( 5,888)	61%	650	13,038
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION EXPENSE</b>	<b>26,895</b>	<b>389,501</b>	<b>556,750</b>	<b>( 167,249)</b>	<b>70%</b>	<b>59,557</b>	<b>423,419</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59901 SUPERVISION	1,697	18,893	20,850	( 1,957)	91%	1,648	17,717
59902 METER READING	1,632	18,222	25,950	( 7,728)	70%	1,855	19,373
59903 CUSTOMER ACCTG & COLLECTION	8,916	64,620	71,850	( 7,230)	90%	5,293	59,352
59904 UNCOLLECTIBLE ACCOUNTS	32	234	2,500	( 2,266)	9%	597	( 1,803)
59906 CUSTOMER SERVICE & INFORMATION	0	0	750	( 750)	%	0	0
59910 SALES EXPENSE							
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>12,277</b>	<b>101,969</b>	<b>121,900</b>	<b>( 19,931)</b>	<b>84%</b>	<b>9,393</b>	<b>94,639</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59920 ADMINISTRATIVE & GENERAL SALARIES	9,421	104,830	140,000	( 35,170)	75%	9,536	105,439
59921 OFFICE SUPPLIES & EXPENSES	113	3,477	3,300	177	105%	136	4,447
59923 OUTSIDE SERVICES EMPLOYED	3,231	89,223	104,350	( 15,127)	86%	5,245	101,912
59924 PROPERTY INSURANCE	3,322	40,844	45,105	( 4,261)	91%	3,800	37,106
59925 INJURIES & DAMAGES	1,204	15,351	19,000	( 3,649)	81%	1,438	15,426
59926 EMPLOYEE PENSIONS & BENEFITS	14,088	146,985	240,200	( 93,215)	61%	16,416	182,191



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**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
59928 REGULATORY COMMISSION EXPENSE	0	0	3,000	( 3,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	1,661	26,249	21,350	4,899	123%	1,112	29,307
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>33,039</b>	<b>426,959</b>	<b>576,305</b>	<b>( 149,346)</b>	<b>74%</b>	<b>37,683</b>	<b>475,828</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>127,772</b>	<b>1,504,561</b>	<b>2,014,105</b>	<b>( 509,544)</b>	<b>75%</b>	<b>166,598</b>	<b>1,527,581</b>
<b>OTHER OPERATING EXPENSES</b>							
49403 DEPRECIATION EXPENSE	49,299	549,251	560,000	( 10,749)	98%	50,572	523,128
49425 AMORTIZATION							
49408 TAXES	31,264	342,399	402,300	( 59,901)	85%	30,470	331,345
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>80,563</b>	<b>891,649</b>	<b>962,300</b>	<b>( 70,651)</b>	<b>93%</b>	<b>81,041</b>	<b>854,473</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>208,335</b>	<b>2,396,210</b>	<b>2,976,405</b>	<b>( 580,194)</b>	<b>81%</b>	<b>247,639</b>	<b>2,382,054</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>40,883</b>	<b>496,377</b>	<b>127,395</b>	<b>368,982</b>	<b>390%</b>	<b>( 2,980)</b>	<b>492,019</b>
<b>OTHER INCOME</b>							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	4,398	7,000	( 2,602)	63%	0	3,348
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	( 125)	( 1,104)	( 7,000)	5,896	(16%)	( 38)	( 297)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	88,387	100,000	( 11,613)	88%	0	78,193
43000 GRANT REVENUE	140,148	299,810	0	299,810	%	5,836	5,836
49421 MISCELLANEOUS NON-OPERATING INCOME	406	466	200,000	( 199,534)	%	1,590	1,590
<b>TOTAL OTHER INCOME</b>	<b>140,430</b>	<b>391,956</b>	<b>300,000</b>	<b>91,956</b>	<b>131%</b>	<b>7,388</b>	<b>88,671</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>181,312</b>	<b>888,333</b>	<b>427,395</b>	<b>460,938</b>	<b>208%</b>	<b>4,408</b>	<b>580,689</b>

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**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>INTEREST &amp; OTHER CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	9,198	107,428	135,000	( 27,572)	80%	10,926	103,313
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
<b>TOTAL INTEREST CHARGES</b>	<b>9,198</b>	<b>107,428</b>	<b>135,000</b>	<b>( 27,572)</b>	<b>80%</b>	<b>10,926</b>	<b>103,313</b>
<b>NET INCOME (LOSS)</b>	<b>172,114</b>	<b>780,905</b>	<b>292,395</b>	<b>488,510</b>	<b>267%</b>	<b>( 6,519)</b>	<b>477,376</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	9,495,116	9,495,116				8,875,451	8,875,451
BALANCE TRANSFERRED FROM INCOME	172,114	782,466				( 6,323)	477,962
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>9,667,230</b>	<b>10,277,583</b>				<b>8,869,127</b>	<b>9,353,413</b>

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**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF ELECTRICITY</b>							
49440 URBAN RESIDENTIAL SALES	294,838	4,119,974	4,425,100	( 305,126)	93%	269,578	3,912,540
49441 RURAL SALES	1,873	23,957	25,200	( 1,243)	95%	1,658	22,366
49442 COMMERCIAL SALES-CS1	75,173	1,026,186	1,090,100	( 63,914)	94%	67,077	948,373
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	83,341	1,058,970	1,117,100	( 58,130)	95%	75,876	985,042
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	143,124	1,947,859	2,207,300	( 259,441)	88%	137,063	1,927,442
49443 INDUSTRIAL SALES-CP3	33,649	453,217	507,800	( 54,583)	89%	30,447	420,043
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	0	0	10,400	( 10,400)	%	0	1,417
49444 PUBLIC STREET LIGHTING	14,452	157,278	173,900	( 16,622)	90%	14,366	153,952
49448 INTERDEPARTMENTAL SALES	1,693	28,400	32,100	( 3,700)	88%	911	17,227
<b>TOTAL SALES OF ELECTRICITY</b>	<b>648,144</b>	<b>8,815,839</b>	<b>9,589,000</b>	<b>( 773,161)</b>	<b>92%</b>	<b>596,977</b>	<b>8,388,402</b>
<b>OTHER OPERATING REVENUES</b>							
49450 FORFEITED DISCOUNTS	3,172	29,876	18,500	11,376	161%	2,219	24,929
49451 MISCELLANEOUS SERVICE REVENUES	0	0	5,000	( 5,000)	%	0	50
49454 RENT FROM ELECTRIC PROPERTY	25,645	79,839	116,000	( 36,162)	69%	0	80,270
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	71	39,683	18,500	21,183	215%	143	16,782
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>28,888</b>	<b>149,398</b>	<b>158,000</b>	<b>( 8,602)</b>	<b>95%</b>	<b>2,363</b>	<b>122,031</b>
<b>TOTAL OPERATING REVENUES</b>	<b>677,031</b>	<b>8,965,237</b>	<b>9,747,000</b>	<b>( 781,763)</b>	<b>92%</b>	<b>599,340</b>	<b>8,510,433</b>

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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
POWER PRODUCTION EXPENSES							
59555 PURCHASED POWER	469,016	6,422,344	6,930,000	( 507,656)	93%	477,799	6,007,156
TOTAL POWER PRODUCTION EXPENSES	469,016	6,422,344	6,930,000	( 507,656)	93%	477,799	6,007,156

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	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>DISTRIBUTION EXPENSES</b>							
59580 OPERATION, SUPERVISION & ENGINEERING							
59582 STATION EXPENSES	1,977	26,756	26,200	556	102%	5,086	31,165
59583 OVERHEAD LINE EXPENSES	728	954	7,250	( 6,296)	13%	1,861	7,181
59584 UNDERGROUND LINE EXPENSE	9,046	73,237	54,900	18,337	133%	8,081	78,519
59585 STREET LIGHTING EXPENSES	0	0	600	( 600)	%	1,066	1,066
59586 METER EXPENSES	5,845	57,418	67,400	( 9,982)	85%	4,782	43,708
59587 CUSTOMER INSTALLATION EXPENSES	3,652	31,792	19,800	11,992	161%	3,061	26,233
59588 OPERATION MISC DISTRIBUTION	18,843	216,934	271,875	( 54,941)	80%	4,168	198,704
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	2,290	85,152	38,800	46,352	219%	15,492	43,160
59593 MAINTENANCE OF OVERHEAD LINES	21,707	267,886	248,600	19,286	108%	16,194	210,190
59594 MAINTENANCE OF UNDERGROUND LINES	818	8,251	9,700	( 1,449)	85%	3,271	9,247
59595 MAINTENANCE OF LINE TRANSFORMERS	163	2,524	5,000	( 2,476)	50%	1,569	11,206
59596 MAINTENANCE OF STREET LIGHTING	85	1,577	8,900	( 7,323)	18%	( 1,585)	10,047
59597 MAINT OF ELECTRIC METERS	0	0	0	0	%	2,140	2,140
59598 MAINT OF MISC DISTRIBUTION PLANT	1,124	9,579	14,000	( 4,421)	68%	38	12,956
59828 TRANSPORTATION EXPENSES							
<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>66,276</b>	<b>782,060</b>	<b>773,025</b>	<b>9,035</b>	<b>101%</b>	<b>65,224</b>	<b>685,522</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59901 SUPERVISION	2,081	23,159	25,500	( 2,341)	91%	2,020	21,717
59902 METER READING EXPENSES	3,018	31,894	38,000	( 6,106)	84%	3,113	32,962
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	12,399	93,449	108,000	( 14,551)	87%	8,390	86,532
59904 UNCOLLECTIBLE ACCOUNTS	48	4,050	10,000	( 5,950)	41%	1,178	2,128
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>17,547</b>	<b>152,553</b>	<b>181,500</b>	<b>( 28,947)</b>	<b>84%</b>	<b>14,700</b>	<b>143,339</b>
<b>SALES EXPENSE</b>							
59913 ADVERTISING EXPENSE	0	50	500	( 450)	10%	0	250
<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>50</b>	<b>500</b>	<b>( 450)</b>	<b>10%</b>	<b>0</b>	<b>250</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025**

Section 9, Item C.

**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59920 ADMINISTRATIVE & GENERAL SALARIES	27,369	268,806	278,000	( 9,194)	97%	26,135	265,127
59921 OFFICE SUPPLIES & EXPENSES	150	9,972	16,650	( 6,678)	60%	( 967)	9,527
59923 OUTSIDE SERVICES EMPLOYED	6,612	121,520	105,461	16,059	115%	7,994	114,700
59924 PROPERTY INSURANCE	2,312	32,853	39,000	( 6,147)	84%	3,193	32,927
59925 INJURIES & DAMAGES	893	11,673	15,000	( 3,327)	78%	1,099	11,742
59926 EMPLOYEE PENSIONS & BENEFITS	24,353	291,715	325,480	( 33,765)	90%	26,616	246,589
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	( 2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	12,186	116,675	102,200	14,475	114%	14,407	110,424
59932 MAINT OFFICE & COMMUNICATIONS	596	5,047	13,100	( 8,053)	39%	2,372	12,963
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>74,471</b>	<b>858,260</b>	<b>896,891</b>	<b>( 38,631)</b>	<b>96%</b>	<b>80,849</b>	<b>803,998</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>627,309</b>	<b>8,215,267</b>	<b>8,781,916</b>	<b>( 566,649)</b>	<b>94%</b>	<b>638,572</b>	<b>7,640,265</b>
<b>OTHER OPERATING EXPENSES</b>							
59403 DEPRECIATION & AMORTIZATION EXPENSE	41,458	421,442	450,000	( 28,558)	94%	6,613	421,216
59408 TAXES	27,433	303,405	359,500	( 56,095)	84%	26,480	291,307
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>68,891</b>	<b>724,847</b>	<b>809,500</b>	<b>( 84,653)</b>	<b>90%</b>	<b>33,093</b>	<b>712,522</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>696,200</b>	<b>8,940,114</b>	<b>9,591,416</b>	<b>( 651,302)</b>	<b>93%</b>	<b>671,666</b>	<b>8,352,788</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>( 19,169)</b>	<b>25,123</b>	<b>155,584</b>	<b>( 130,461)</b>	<b>16%</b>	<b>( 72,326)</b>	<b>157,645</b>

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**INCOME STATEMENT**  
**FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025**

Section 9, Item C.

**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

		CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OTHER INCOME</b>								
49415	REVENUE FROM MDSE & JOBBING	5,500	66,011	15,000	51,011	440%	3,123	53,198
49416	MERCHANDISING & JOBBING COST	( 2,472)	( 6,339)	( 15,000)	8,661	(42%)	( 14,281)	( 73,947)
49421	MISCELLANEOUS NONOPERATING INCOME	2,549	3,689	2,000	1,689	184%	2,918	86,073
49419	INTEREST & DIVIDEND INCOME							
49439	APPROP OF INCOME TO MUNICIPAL	( 1,580)	( 14,104)	( 18,000)	3,896	(78%)	( 368)	( 8,416)
<b>TOTAL OTHER INCOME</b>		<b>3,998</b>	<b>49,257</b>	<b>( 16,000)</b>	<b>65,257</b>	<b>308%</b>	<b>( 8,608)</b>	<b>56,908</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>		<b>( 15,171)</b>	<b>74,380</b>	<b>139,584</b>	<b>( 65,204)</b>	<b>53%</b>	<b>( 80,934)</b>	<b>214,553</b>
<b>OTHER INCOME DEDUCTIONS</b>								
49426	OTHER INCOME DEDUCTIONS	0	2,314	2,500	( 186)	93%	0	2,410
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>		<b>0</b>	<b>2,314</b>	<b>2,500</b>	<b>( 186)</b>	<b>93%</b>	<b>0</b>	<b>2,410</b>
<b>INTEREST CHARGES</b>								
49427	INTEREST ON LONG-TERM DEBT	253	4,923	7,100	( 2,177)	69%	854	7,389
49428	AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430	INTEREST ON ADVANCES FROM MUNICIPALITY							
<b>TOTAL INTEREST CHARGES</b>		<b>253</b>	<b>4,923</b>	<b>7,100</b>	<b>( 2,177)</b>	<b>69%</b>	<b>854</b>	<b>7,389</b>
<b>NET INCOME (LOSS)</b>		<b>( 15,425)</b>	<b>67,143</b>	<b>129,984</b>	<b>( 62,841)</b>	<b>52%</b>	<b>( 81,788)</b>	<b>204,754</b>
<b>EARNED SURPLUS</b>								
29216	UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	10,811,408	10,811,408				10,353,162	10,353,162
	BALANCE TRANSFERRED FROM INCOME	( 15,425)	67,143				( 81,788)	204,754
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>		<b>10,795,983</b>	<b>10,878,551</b>				<b>10,271,374</b>	<b>10,557,916</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

Section 9, Item C.

**TELECOMM DISTRIBUTION DETAIL - FUND 670**

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



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**TELECOMM DISTRIBUTION DETAIL - FUND 670**

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

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**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	0	0	0	0	%	0	0
59921 OFFICE SUPPLIES & EXPENSES	0	0	0	0	%	0	0
59922 OVERHEAD CONSTRUCTION LABOR	0	0	0	0	%	0	0
59923 OUTSIDE SERVICES EMPLOYED	0	0	0	0	%	0	0
59924 PROPERTY INSURANCE	0	0	0	0	%	0	0
59925 INJURIES & DAMAGES	0	0	0	0	%	0	0
59926 EMPLOYEE PENSIONS & BENEFITS	0	0	600	( 600)	%	0	0
59928 REGULATORY COMMISSION EXPENSE	0	0	0	0	%	0	0
59929 DUPLICATE CHARGES	0	0	0	0	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	249	3,286	5,895	( 2,609)	56%	0	5,572
59931 OPERATION RENTS	0	0	0	0	%	0	0
59932 MAINT OFFICE & COMMUNICATION	0	0	0	0	%	0	0
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>249</b>	<b>3,286</b>	<b>6,495</b>	<b>( 3,209)</b>	<b>51%</b>	<b>0</b>	<b>5,572</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>249</b>	<b>3,286</b>	<b>8,745</b>	<b>( 5,459)</b>	<b>38%</b>	<b>0</b>	<b>5,572</b>
OTHER OPERATING EXPENSES							
49030 DEPRECIATION EXPENSE	1,500	16,502	18,000	( 1,498)	92%	1,520	16,720
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>1,500</b>	<b>16,502</b>	<b>18,000</b>	<b>( 1,498)</b>	<b>92%</b>	<b>1,520</b>	<b>16,720</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>1,749</b>	<b>19,788</b>	<b>26,745</b>	<b>( 6,957)</b>	<b>74%</b>	<b>1,520</b>	<b>22,292</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>( 425)</b>	<b>( 5,226)</b>	<b>( 26,745)</b>	<b>21,519</b>	<b>(20%)</b>	<b>( 196)</b>	<b>( 7,730)</b>

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

**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
<b>OTHER INCOME</b>							
49034 DEBIT/CREDIT TO SURPLUS	0	0	0	0	%	0	0
49160 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	0	0	0	%	0	0
49190 INTEREST & DIVIDEND INCOME	0	0	0	0	%	0	0
49170 MISCELLANEOUS NON-OPERATING INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM GENERAL FUND	0	0	0	0	%	0	0
49320 INTEREST CONSTRUCTION	0	0	0	0	%	0	0
49330 BALANCE TRANS FROM INCOME	0	0	0	0	%	0	0
<b>TOTAL OTHER INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>( 425)</b>	<b>( 5,226)</b>	<b>( 26,745)</b>	<b>21,519</b>	<b>(20%)</b>	<b>( 196)</b>	<b>( 7,730)</b>
<b>INTEREST CHARGES</b>							
49270 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49430 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49280 AMORTIZATION OF DEBT DISCOUNT & EXPENSE	0	0	0	0	%	0	0
49390 APPROPRIATIONS-MUNICIPAL	0	0	0	0	%	0	0
48900 OTHER REVENUES	0	0	( 15,885)	15,885	%	0	0
<b>TOTAL INTEREST CHARGES</b>	<b>0</b>	<b>0</b>	<b>( 15,885)</b>	<b>15,885</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>NET INCOME (LOSS)</b>	<b>( 425)</b>	<b>( 5,226)</b>	<b>( 10,860)</b>	<b>5,634</b>	<b>(48%)</b>	<b>( 196)</b>	<b>( 7,730)</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	( 228,847)	( 228,847)				( 220,671)	( 220,671)
BALANCE TRANSFERRED FROM INCOME	( 425)	( 5,226)				( 196)	( 7,730)
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>( 229,272)</b>	<b>( 234,073)</b>				<b>( 220,867)</b>	<b>( 228,401)</b>

**CITY OF TWO RIVERS**  
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**STORMWATER UTILITY - FUND 680**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>USER FEES</b>							
46010 RESIDENTIAL SERVICE	29,788	327,223	354,000	( 26,777)	92%	30,252	328,896
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	397	400	( 3)	99%	36	390
46040 NON RESIDENTIAL	21,458	233,875	262,000	( 28,125)	89%	20,827	234,996
46050 INTERDEPARTMENTAL	3,229	35,563	38,700	( 3,137)	92%	3,310	35,586
<b>TOTAL USER FEES</b>	<b>54,510</b>	<b>597,058</b>	<b>655,100</b>	<b>( 58,042)</b>	<b>91%</b>	<b>54,424</b>	<b>599,868</b>
<b>OTHER OPERATING REVENUES</b>							
49470 FORFEITED DISCOUNTS	173	1,800	1,500	300	120%	109	1,828
49010 PERMIT FEES	0	136	0	136	%	0	80
48600 CONTRIBUTIONS IN AID/GRANT REVENUE	74,475	74,475	45,000	29,475	165%	9,331	117,517
48100 INTEREST INCOME	0	705	2,800	( 2,095)	25%	0	2,106
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	14,624	( 14,624)	%	0	0
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>74,648</b>	<b>77,116</b>	<b>63,924</b>	<b>13,192</b>	<b>121%</b>	<b>9,440</b>	<b>121,531</b>
<b>TOTAL OPERATING REVENUES</b>	<b>129,158</b>	<b>674,174</b>	<b>719,024</b>	<b>( 44,850)</b>	<b>94%</b>	<b>63,864</b>	<b>721,398</b>

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

**STORMWATER UTILITY - FUND 680**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATION & MAINTENANCE EXPENSES							
59710 STREET DEBRIS MANAGEMENT	3,225	85,522	110,972	( 25,450)	77%	1,144	51,961
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	1,656	73,045	114,142	( 41,097)	64%	1,606	25,575
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	0	0	37,178	( 37,178)	%	0	60
59750 MAINTENANCE OF STORMWATER PONDS	1,669	8,506	34,132	( 25,626)	25%	30	3,139
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770 REGULATORY COMPLIANCE	4,778	54,151	155,444	( 101,293)	35%	4,675	54,381
59790 ADMINISTRATIVE CHARGES	1,522	22,905	24,397	( 1,492)	94%	1,997	22,511
59795 EMPLOYEE PENSIONS & BENEFITS	1,629	23,664	65,219	( 41,555)	36%	2,170	21,572
<b>TOTAL OPERATING EXPENSES</b>	<b>14,479</b>	<b>267,792</b>	<b>541,484</b>	<b>( 273,692)</b>	<b>49%</b>	<b>11,621</b>	<b>179,199</b>
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	11,326	121,464	110,000	11,464	110%	9,713	106,838
59408 TAXES	600	7,606	18,542	( 10,936)	41%	565	7,062
59427 INTEREST ON LONG-TERM DEBT	5,761	60,324	76,624	( 16,300)	79%	6,054	64,363
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>32,167</b>	<b>457,186</b>	<b>746,650</b>	<b>( 289,464)</b>	<b>61%</b>	<b>27,953</b>	<b>357,462</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>32,167</b>	<b>457,186</b>	<b>746,650</b>	<b>( 289,464)</b>	<b>61%</b>	<b>27,953</b>	<b>357,462</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>96,991</b>	<b>216,988</b>	<b>( 27,626)</b>	<b>244,614</b>	<b>785%</b>	<b>35,911</b>	<b>363,936</b>
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	4,658,890	4,658,890				4,300,706	4,300,706
BALANCE TRANSFERRED FROM INCOME	96,991	216,988				35,911	363,936
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>4,755,881</b>	<b>4,875,877</b>				<b>4,336,618</b>	<b>4,664,642</b>

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

Section 9, Item C.

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF SEWER</b>							
49221 RESIDENTAL SERVICE	184,246	1,991,365	2,164,188	( 172,823)	92%	173,116	1,990,811
49222 COMMERCIAL SERVICE	45,680	536,584	546,000	( 9,416)	98%	43,457	527,100
49224 GOVERNMENT SERVICE	4,610	76,001	88,400	( 12,399)	86%	4,928	83,360
49626 INTERDEPARTMENTAL SERVICE	5,714	90,135	101,808	( 11,673)	89%	8,102	100,210
49263 INDUSTRIAL SERVICE	10,248	100,740	104,000	( 3,260)	97%	7,889	94,983
<b>TOTAL SALES OF SEWER</b>	<b>250,498</b>	<b>2,794,824</b>	<b>3,004,396</b>	<b>( 209,572)</b>	<b>93%</b>	<b>237,492</b>	<b>2,796,465</b>
<b>OTHER OPERATING REVENUES</b>							
49350 MISCELLANEOUS OPERATING REVENUES	1,437	144,185	90,000	54,185	160%	1,039	6,666
49450 CUSTOMER FORFIETED DISCOUNTS	1,095	9,916	7,800	2,116	127%	689	10,220
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>2,531</b>	<b>154,101</b>	<b>97,800</b>	<b>56,301</b>	<b>158%</b>	<b>1,727</b>	<b>16,885</b>
<b>TOTAL OPERATING REVENUES</b>	<b>253,030</b>	<b>2,948,925</b>	<b>3,102,196</b>	<b>( 153,271)</b>	<b>95%</b>	<b>239,219</b>	<b>2,813,350</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025**  
**SEWER DISTRIBUTION DETAIL - FUND 690**

Section 9, Item C.

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>OPERATIONS EXPENSES</b>							
59820 OPERATION PLANT & LIFT STATION	45,101	510,584	554,050	( 43,466)	92%	67,179	489,568
59823 CHLORINE	0	3,444	3,000	444	115%	0	0
59824 PHOSPHORUS REMOVAL CHEMICALS	11,486	80,102	85,000	( 4,898)	94%	0	69,692
59825 SLUDGE CONDITIONING CHEMICALS	12,459	73,603	46,000	27,603	160%	0	35,037
59827 OTHER OPERATING SUPPLIES	0	18,706	32,000	( 13,294)	58%	441	12,977
59828 TRANSPORTATION EXPENSES	2,068	19,902	29,000	( 9,098)	69%	162	31,907
<b>TOTAL OPERATIONS EXPENSES</b>	<b>71,113</b>	<b>706,342</b>	<b>749,050</b>	<b>( 42,708)</b>	<b>94%</b>	<b>67,782</b>	<b>639,181</b>
<b>MAINTENANCE EXPENSE</b>							
59831 MAINT OF SEWER COLLECTION SYSTEMS	25,245	133,368	202,547	( 69,179)	66%	3,888	109,350
59832 MAINT OF COLLECTION SYSTEMS PUMP EQUIP	0	288	15,000	( 14,712)	2%	0	6,132
59833 MAINT OF TREATMENT DIST PLANT EQUIP	8,965	114,573	128,082	( 13,509)	89%	5,642	101,201
59834 MAINT OF GENERAL PLANT STRUCTURES & EQUIP	7,801	30,447	32,000	( 1,553)	95%	4,456	18,076
<b>TOTAL MAINTENANCE EXPENSE</b>	<b>42,011</b>	<b>278,675</b>	<b>377,629</b>	<b>( 98,954)</b>	<b>74%</b>	<b>13,985</b>	<b>234,760</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59840 BILLING, COLLECTING & ACCOUNTING	10,451	82,535	91,561	( 9,026)	90%	6,899	77,440
59842 METER READING	1,600	17,874	24,963	( 7,089)	72%	1,825	18,991
59843 UNCOLLECTIBLE ACCOUNTS	140	302	5,000	( 4,698)	6%	552	552
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>12,191</b>	<b>100,710</b>	<b>121,524</b>	<b>( 20,814)</b>	<b>83%</b>	<b>9,276</b>	<b>96,984</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025**  
**SEWER DISTRIBUTION DETAIL - FUND 690**

Section 9, Item C.

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59850 ADMINISTRATIVE & GENERAL SALARIES	16,320	176,592	204,821	( 28,229)	86%	16,316	175,208
59851 OFFICE SUPPLIES & EXPENSE	34	431	1,220	( 789)	35%	36	569
59852 OUTSIDE SERVICES EMPLOYED	3,210	81,635	86,936	( 5,301)	94%	5,199	72,075
59853 INSURANCE EXPENSE	5,176	57,691	61,235	( 3,544)	94%	5,260	51,757
59854 EMPLOYEE PENSION & BENEFITS	13,409	144,863	161,492	( 16,629)	90%	12,706	136,644
59855 REGULATORY COMMISSION EXPENSE	0	11,703	15,000	( 3,297)	78%	0	14,022
59856 MISC GENERAL EXPENSES	0	823	4,000	( 3,177)	21%	0	1,191
59857 RENTS	7,602	79,652	108,000	( 28,348)	74%	7,579	92,235
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>45,751</b>	<b>553,390</b>	<b>642,704</b>	<b>( 89,314)</b>	<b>86%</b>	<b>47,095</b>	<b>543,700</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>171,066</b>	<b>1,639,118</b>	<b>1,890,907</b>	<b>( 251,789)</b>	<b>87%</b>	<b>138,138</b>	<b>1,514,624</b>
<b>OTHER OPERATING EXPENSES</b>							
59403 DEPRECIATION EXPENSE	60,011	660,820	763,500	( 102,680)	87%	64,909	714,004
59408 TAX EXPENSE	28,940	315,583	346,635	( 31,052)	91%	28,866	314,148
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>88,951</b>	<b>976,403</b>	<b>1,110,135</b>	<b>( 133,732)</b>	<b>88%</b>	<b>93,775</b>	<b>1,028,152</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>260,017</b>	<b>2,615,521</b>	<b>3,001,042</b>	<b>( 385,521)</b>	<b>87%</b>	<b>231,913</b>	<b>2,542,776</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>( 6,987)</b>	<b>333,405</b>	<b>101,154</b>	<b>232,251</b>	<b>330%</b>	<b>7,306</b>	<b>270,574</b>



**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025  
**SEWER DISTRIBUTION DETAIL - FUND 690**

Section 9, Item C.

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OTHER INCOME</b>							
48600 CONTRIBUTION IN AID	263,368	273,797	0	273,797	%	128,561	124,756
43000 GRANT REVENUE	0	0	48,465	( 48,465)	%	0	87,903
49210 TRANSFERS IN	0	72,692	63,160	9,532	115%	0	63,160
<b>TOTAL OTHER INCOME</b>	<b>263,368</b>	<b>346,489</b>	<b>111,625</b>	<b>234,864</b>	<b>310%</b>	<b>128,561</b>	<b>275,819</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHGS</b>	<b>256,381</b>	<b>679,893</b>	<b>212,779</b>	<b>467,114</b>	<b>320%</b>	<b>135,867</b>	<b>546,393</b>
<b>INTEREST CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	( 17,136)	( 184,770)	( 200,000)	15,230	(92%)	( 15,856)	( 178,971)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
<b>TOTAL INTEREST CHARGES</b>	<b>( 17,136)</b>	<b>( 184,770)</b>	<b>( 200,000)</b>	<b>15,230</b>	<b>(92%)</b>	<b>( 15,856)</b>	<b>( 178,971)</b>
<b>NET INCOME (LOSS)</b>	<b>239,245</b>	<b>495,124</b>	<b>12,779</b>	<b>482,345</b>	<b>3,875%</b>	<b>120,011</b>	<b>367,422</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	6,293,916	6,293,916				6,226,358	6,226,358
BALANCE TRANSFERRED FROM INCOME	239,245	495,124				120,011	367,422
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>6,533,161</b>	<b>6,789,040</b>				<b>6,346,369</b>	<b>6,593,780</b>

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
12/04/2025	141954	4 K'S PEST CONTROL LLC	Pest Control - Cem	100-54910-2900	11132025	60.00
12/04/2025	141954	4 K'S PEST CONTROL LLC	Pest Control-Library Maintenance	280-55110-2410	11262025L	55.00
Total 141954:						115.00
12/04/2025	141955	ADRC of the Lakeshore	Reimburse ADRC for November 2025 Co	250-23150	11302025	677.75
Total 141955:						677.75
12/04/2025	141956	Albright Welding & Pump	Repair 2 Castings/Material & Labor - Ce	100-54910-2900	11142025	541.50
Total 141956:						541.50
12/04/2025	141957	All In Technology LLC	WatchGuard T45 Firewall w/ Total Securit	670-59930-2900	4291	249.00
Total 141957:						249.00
12/04/2025	141958	American Water Works Assoc	Membership Dues 02/01/26-1/31/27 (Suk	650-59930-3210	SO266997	2,523.00
Total 141958:						2,523.00
12/04/2025	141959	AnSer Services	Base/Holiday Rate December 2025-WTR	650-59665-2900	6502-120125	908.93
Total 141959:						908.93
12/15/2025	141960	Boy Scouts Troop 925	2025 Donation / Cool City Christmas-Boy	262-55320-2901	12022025	.00
Total 141960:						.00
12/04/2025	141961	Complete Office of Wisconsin	Supplies - City Hall	100-51600-3500	29688	118.88
Total 141961:						118.88
12/04/2025	141962	Country Visions Cooperative	333841-Diesel Fuel	100-16120	0041185-NOVEMBER 202	7,364.01
Total 141962:						7,364.01
12/15/2025	141963	County of Sheboygan	Cold Patch	100-53300-3900	140073	.00
Total 141963:						.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
12/04/2025	141964	Delta Dental of Wisconsin	Dental Cobra Insurance for December 20	500-51510-1332	2459540	6,306.59
Total 141964:						6,306.59
12/04/2025	141965	Digger's Hotline	Split distribution	660-59584-2900	251 1 43901	183.60
Total 141965:						183.60
12/04/2025	141966	DSC Communications	Radio Batteries	100-53200-3900	2510768	325.05
Total 141966:						325.05
12/04/2025	141967	Fastenal	Bolts - Electric	660-59593-3900	WIMAN320544	296.00
Total 141967:						296.00
12/04/2025	141968	Fire Dept Petty Cash	Petty cash reimbursement PNS - FD	455-52200-3900	12022025	64.44
Total 141968:						64.44
12/04/2025	141969	Fox Cities Magazine	1/6 Page Ad - Print Ad-Cool City Christm	258-56700-2910	00037425	1,020.00
Total 141969:						1,020.00
12/04/2025	141970	Friends of the TR Sr Ctr Inc	2025 Donation - Cool City Christmas / Bi	262-55320-2901	12022025	250.00
Total 141970:						250.00
12/04/2025	141971	Frontier	Telephone - Water	650-59661-2200	1220992-5; 5741; 11/13	102.51
Total 141971:						102.51
12/04/2025	141972	Gamez, Dominic	Parking Citation Refund	100-16000	5S80DBC3GQ	20.00
Total 141972:						20.00
12/04/2025	141973	GFL Environmental Services USA LLC	Services 11/01/2025-11/30/2025 Grit Du	690-59820-2900	U30000204973	619.87
Total 141973:						619.87
12/04/2025	141974	Grainger	Caster Wheel - WWTP	690-59820-3900	9713916535	56.56

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 141974:						56.56
12/04/2025	141975	Hayden Water Co. LLC	Distilled Water - Water	650-59642-3900	174560	26.99
Total 141975:						26.99
12/04/2025	141976	Holland Supply Inc	16 Markers - Cem	100-54910-3900	INV164722	85.20
Total 141976:						85.20
12/04/2025	141977	HydroCorp LLC	Cross Connection Control Prog - Nov 20	650-59664-2900	CI-09677	1,478.00
Total 141977:						1,478.00
12/04/2025	141978	James Imaging Systems Inc.	Contract R14490-MPS-01 11/29/25 to 12	660-59921-3900	1634454	331.40
Total 141978:						331.40
12/04/2025	141979	James Leasing LLC	Contract JL-171-01 Coverage 11/24/202	100-53200-5310	24540	2,499.28
Total 141979:						2,499.28
12/04/2025	141980	Klein, Patricia Ann	Simply Seniors Exercise Class - Nov 202	100-55300-2900	1101113025	60.20
Total 141980:						60.20
12/04/2025	141981	Kropp Concrete Products Inc	Catch Basin - Eng	100-16120	32647	2,365.00
Total 141981:						2,365.00
12/15/2025	141982	L&M Carriage Service	2025 Cool City Christmas Horse & Carria	262-55320-2901	12132025	.00
Total 141982:						.00
12/04/2025	141983	League of Wisc Municipalities	2026 Membership Renewal for 1/1/2026-	100-51100-3210	2026 MEMBERSHIP	3,965.28
Total 141983:						3,965.28
12/04/2025	141984	LeClair Bros Heat/AC Inc	Modine Heater Repair - DPW	100-53200-3500	C10230	913.50

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 141984:						913.50
12/04/2025	141985	Liberty Mutual Insurance	Final Workers Comp Audit Adjustment	100-16000	15250665	21,406.00
Total 141985:						21,406.00
12/04/2025	141986	Manitowoc Disposal Inc	Dumpster - P&R	640-53620-2900	100813	844.38
12/04/2025	141986	Manitowoc Disposal Inc	Dumpster - P&R	640-53620-2900	102180	220.00
Total 141986:						1,064.38
12/04/2025	141987	Manitowoc Public Utilities	Electric Service - 2124 Woodland Dr 11/2	690-59820-2900	408117-106902;11/25	27.51
Total 141987:						27.51
12/04/2025	141988	Minnesota Life Insurance Co	Life Insurance Premium Employee - Dec	100-21531	DECEMBER 2025	4,247.87
Total 141988:						4,247.87
12/04/2025	141989	Monroe Truck Equipment Inc	Valve Blocks - DPW	100-16120	858896	1,021.75
Total 141989:						1,021.75
12/04/2025	141990	North Central Laboratories	Lab supplies - WWTP	690-59820-3900	528595	1,079.15
Total 141990:						1,079.15
12/04/2025	141991	Northeast Asphalt Inc.	Hot Mix Asphalt	100-16120	30-00035740	1,905.75
Total 141991:						1,905.75
12/04/2025	141992	Northeast Wisc Tech College	CINV-003950-Jeffrey Kozaczuk 5041354	660-59930-2920	SP000655	1,386.00
Total 141992:						1,386.00
12/04/2025	141993	Northern Lake Service Inc	Total Organic Carbon/Label-WTR	650-59642-2900	2521328	66.88
Total 141993:						66.88
12/04/2025	141994	Payment Service Network	Services 11/1/2025 to 11/30/2025	690-59840-3900	318439	7.95

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 141994:						7.95
12/04/2025	141995	POMP'S TIRE SERIVE INC	TIRES 235/50R19 Destination LE3 - DP	100-16120	40089766	621.68
Total 141995:						621.68
12/04/2025	141996	Preferred Controls Inc.	Scada Modifications/remote support - Wt	650-59643-2900	5434	4,042.00
Total 141996:						4,042.00
12/04/2025	141997	R&J Fricke Inc	6 Bag Concrete - 22nd/Garfield - 79449/	100-16120	18127	2,862.00
12/04/2025	141997	R&J Fricke Inc	6 Bag Concrete - 21st/Garfield - 79457-6	100-16120	18128	4,293.00
Total 141997:						7,155.00
12/04/2025	141998	Renegade Pest Management	Monthly Pest Service - City Hall	100-51600-3500	16818	70.00
Total 141998:						70.00
12/04/2025	141999	Robert W. Baird & Company	General Consultation	245-56700-2900	PF-25018942	15,000.00
Total 141999:						15,000.00
12/04/2025	142000	Schaus Mechanical	Bailer Inspection - WWTP	690-59834-2900	SD16014	1,625.61
Total 142000:						1,625.61
12/04/2025	142001	Sprang, Kevin	Balsam Roping/Brush - Insp	100-51600-3500	304735	184.50
Total 142001:						184.50
12/04/2025	142002	Stantec Consulting Inc (SCSI)	Stakeholder Engagement - SOGL/FFLM	404-53540-2900	2490024	28,260.77
Total 142002:						28,260.77
12/04/2025	142003	Stitches By Design LLC	Embroider Logo	660-59588-2900	3194	48.00
12/04/2025	142003	Stitches By Design LLC	Embroider logo	660-59588-2900	3200	114.00
Total 142003:						162.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
12/04/2025	142004	Superior Chemical LLC	Supplies - WWTP	690-59834-3900	430078	116.35
Total 142004:						116.35
12/04/2025	142005	TA Properties LLC	Final Payment-Facade Improvement Gra	242-56700-7530	12042025	6,000.00
Total 142005:						6,000.00
12/04/2025	142006	Two Rivers High School	2025 Cool City Christmas Choir Carolers	262-55320-2901	12022025	250.00
Total 142006:						250.00
12/04/2025	142007	WCA/Group Health Trust	2025 December Health Premiums-Active	100-16300	0018896005	204,388.44
Total 142007:						204,388.44
12/04/2025	142008	WDATCP	2026 Renewal Lab Water Test Fee-Full Y	650-59930-3210	115066-2026	408.00
Total 142008:						408.00
12/04/2025	142009	Weiss, Cary	Private Sewer Lateral Overpayment for 1	100-16000	3040022409-1203	3.24
Total 142009:						3.24
12/04/2025	142010	Wells Fargo Vendor Financial Services L	Monthly Lease Payment for Bobcat Toolc	457-53300-8160	5036637297	1,268.82
Total 142010:						1,268.82
12/04/2025	142011	Wisc Dept of Transportation	4 Suspensions on 12-02-25 - PD	100-45131	12022025	12.00
Total 142011:						12.00
12/04/2025	142012	Wisconsin Public Service	2122 Monroe Street - Fire Dept	100-52200-2220	0401271669-03; 11/18	359.60
12/04/2025	142012	Wisconsin Public Service	1520 17th St - P&R	100-54150-2220	0401271669-04; 11/26	1,817.56
12/04/2025	142012	Wisconsin Public Service	1801 26TH STREET - CEMETERY	100-54910-2220	0401271669-05; 11/26	58.35
12/04/2025	142012	Wisconsin Public Service	1300 35TH STREET - Rec	100-55400-2220	0401271669-07; 11/25	43.59
12/04/2025	142012	Wisconsin Public Service	1916 Columbus St - Electric	660-59588-2220	0401271669-10; 11/26	162.34
12/04/2025	142012	Wisconsin Public Service	2909 Adams Street	100-55200-2220	0401271669-14; 11/26	47.94
12/04/2025	142012	Wisconsin Public Service	1717 E PARK STREET	100-51600-2220	0401271669-24; 11/24	910.51
12/04/2025	142012	Wisconsin Public Service	1401 Lake Street	660-49390	0401271669-35; 11/24	3,557.57
12/04/2025	142012	Wisconsin Public Service	1303 19th Street	291-56700-2900	0401271669-49; 11/25	146.93

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 142012:						7,104.39
12/04/2025	142013	Wisconsin Retirement System	2025 Contributions-October	100-21520	OCTOBER 2025	224,829.21
Total 142013:						224,829.21
12/11/2025	142014	Aflac Business Services	November 2025 Premiums	100-21590	995826	2,178.08
Total 142014:						2,178.08
12/11/2025	142015	Air One Equipment Inc	HD Gloves-FD	455-52200-8170	229678	88.00
Total 142015:						88.00
12/11/2025	142016	Airgas USA LLC	Cylinder Rental - WWTP	690-59833-2900	5520604744	513.00
Total 142016:						513.00
12/11/2025	142017	Amazon Business - Debit Memo	Coffee/Rubber Hole Plugs-Sr Cntr	250-55150-3900	16HQ-61V4-4JQ9	118.19
12/11/2025	142017	Amazon Business - Debit Memo	Glove Valve-WWTP	690-59834-3900	1LWD-QCCF-43XR	188.39
12/11/2025	142017	Amazon Business - Debit Memo	Waterproof Badge Card Holder-FD	100-52210-2410	1MPJ-4PKJ-376R	8.71
12/11/2025	142017	Amazon Business - Debit Memo	Soft Shell Jacket/Misc-Elec	650-59643-3900	1PVL-JJHT-6XCH	822.76
12/11/2025	142017	Amazon Business - Debit Memo	Female/Male Waterprf Connector-DPW	100-53320-8170	1RLW-96DM-1V3N	227.98
12/11/2025	142017	Amazon Business - Debit Memo	Duck Tape Refills-PD	100-52100-3100	1YRH-PRNH-1WHL	12.48
Total 142017:						1,378.51
12/11/2025	142018	Ambrosius Concrete Supplies In	Epoxy Rods	100-16120	503939	1,550.00
Total 142018:						1,550.00
12/11/2025	142019	Aurora Medical Center Manitowoc Count	Energy Efficiency Improvements @ Auro	660-29253	12042025	3,230.00
Total 142019:						3,230.00
12/11/2025	142020	Behnke, Daniel	Energy Star - Refrigerator	660-29253	B36CT81ENS	50.00
Total 142020:						50.00
12/11/2025	142021	Buelow Vetter Buikema Olson & Vliet LL	General Legal	100-51410-2130	209	2,437.50



Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 142021:						2,437.50
12/11/2025	142022	Complete Office of Wisconsin	50# Ice Melt-CH	100-51600-3500	34097	592.99
Total 142022:						592.99
12/11/2025	142023	DNR Accounts Receivable	5 Coverall w/ Reflective/Supplies - FD	100-52300-2900	370-0000044210	5,165.58
Total 142023:						5,165.58
12/11/2025	142024	E F Becker & Sons Inc	Cell Tower Storage Fencing	457-53300-8170	11282025	4,825.52
12/11/2025	142024	E F Becker & Sons Inc	Cell Tower Storage Fencing	457-53300-8170	11282025-1	6,850.13
Total 142024:						11,675.65
12/11/2025	142025	Erickson Sports LLC	Safety Green Shirts - P&R	100-55200-3850	2546	160.00
Total 142025:						160.00
12/11/2025	142026	ESO Solutions Inc.	ESO Fire Incidents	270-52300-2100	ESO-183793	2,764.89
Total 142026:						2,764.89
12/11/2025	142027	Essential Sewer and Water Services LLC	2-2025 #6 Lateral Replacement 5% Reta	650-19107	00012-00014	4,706.35
12/11/2025	142027	Essential Sewer and Water Services LLC	2-2025 #5 Lateral Replacement	690-19107	C-10 #3 P.O.00331427	123,256.80
12/11/2025	142027	Essential Sewer and Water Services LLC	2-2025 #7 Lateral Replacement	690-19107	C-10 #3 P.O.00331429	34,751.95
Total 142027:						162,715.10
12/11/2025	142028	EVM Inc	6"/8"/10"-NEMA Plate	660-59594-2900	684702	411.00
Total 142028:						411.00
12/11/2025	142029	Fire Apparatus & Equipment Inc	Changes made to truck in process - FD	455-52200-8150	26500	7,990.45
Total 142029:						7,990.45
12/11/2025	142030	Fox Cities Magazine	1/3 Page Ad - Dec 2025 Issue	100-51410-3220	00037421	850.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 142030:						850.00
12/11/2025	142031	Fricke Printing Services Inc	Business Cards-Mary Omillian	100-54150-3100	268718	39.95
12/11/2025	142031	Fricke Printing Services Inc	2025 Annual Service Material Mailing	650-59675-2900	268720	1,961.51
Total 142031:						2,001.46
12/11/2025	142032	Hamann Construction Company	Pierce Street Restroom Remodel-P&R	454-55400-8860	20016	14,680.00
Total 142032:						14,680.00
12/11/2025	142033	InfoSend Inc. - Debit Memo	Utility Bill Mailing - November 2025	690-59840-3110	300156	4,792.58
Total 142033:						4,792.58
12/11/2025	142034	Kaat's Water Conditioning Inc	Water - 6303 Riverview Dr	419-53600-2900	D-40128	69.49
Total 142034:						69.49
12/11/2025	142035	Klein's Hardware Hank	88612/MWA-Randy-CH/P&R	100-55140-3500	90415	14.34
12/11/2025	142035	Klein's Hardware Hank	90915/Screw Deck Stardrv-Randy-CH/P	100-55140-3500	90915	25.98
12/11/2025	142035	Klein's Hardware Hank	90916/Rake Bow Fbrglss-John/CEM	100-54910-3500	90916	57.98
12/11/2025	142035	Klein's Hardware Hank	90980/Misc-Randy-CH/P&R	100-55140-3500	90980	2.00
12/11/2025	142035	Klein's Hardware Hank	91473/Coupling& Adapter-John/CEM	100-54910-3500	91473	36.97
12/11/2025	142035	Klein's Hardware Hank	91480/Coupling-John-CH/P&R	100-55140-3500	91480	5.49
12/11/2025	142035	Klein's Hardware Hank	Supplies - Wtr	650-59643-3900	91800	17.95
12/11/2025	142035	Klein's Hardware Hank	CM89646	100-55140-3500	89646	40.97-
12/11/2025	142035	Klein's Hardware Hank	89913/Grabber Grip;Chainsaw Files-Chri	100-55140-3500	89913	50.96
12/11/2025	142035	Klein's Hardware Hank	88612/MWA-Randy-CH/P&R	100-55140-3500	88612	16.73
12/11/2025	142035	Klein's Hardware Hank	88712/Clamps-Jared-CH/P&R	100-55140-3500	88712	13.47
12/11/2025	142035	Klein's Hardware Hank	88716/Bulb HP-Jared-CH/P&R	100-55140-3500	88716	45.98
12/11/2025	142035	Klein's Hardware Hank	92380/Metal Repair Tape/Pipe Wrap-Ran	100-55140-3500	92380	37.56
12/11/2025	142035	Klein's Hardware Hank	92394/Pnt Brsh& Spray Paint-Jared-CH/	100-55140-3500	92394	18.86
Total 142035:						303.30
12/11/2025	142036	Kropp Concrete Products Inc	Castings	100-16120	32722	3,195.00
Total 142036:						3,195.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
12/11/2025	142037	Manitowoc Disposal Inc	Recycling- 11/23/2025 to 12/06/2025	640-53625-2900	11232025-12062025	18,485.89
Total 142037:						18,485.89
12/11/2025	142038	Manitowoc Trophy	Signage/Welcome to Comm House - P&	100-55140-3500	49518	680.00
Total 142038:						680.00
12/11/2025	142039	Marco	Agreement 012-3116327-000-Library	280-55110-2130	40704738	523.51
Total 142039:						523.51
12/11/2025	142040	Martin Systems Inc	Commercial Standard Monitoring 1/1/26-	100-55140-2900	109510	404.83
Total 142040:						404.83
12/11/2025	142041	McMahon Associates Inc	SBH Stormwater Anlysis Phase 10-Eng	290-56700-2900	941466	217.50
Total 142041:						217.50
12/11/2025	142042	MSA Professional Services Inc	R10511023.00-GIS System Support - Wt	100-54910-2900	020894	262.50
12/11/2025	142042	MSA Professional Services Inc	R10511023.00-GIS System Support - For	100-55200-2900	023230	2,155.00
Total 142042:						2,417.50
12/11/2025	142043	OpenPoint LLC	OpenPoint Subscription - November 202	660-59923-2403	1851	1,960.00
Total 142043:						1,960.00
12/11/2025	142044	Packer City Intl Trucks Inc.	Filters	100-16120	X101212343:01	205.24
Total 142044:						205.24
12/11/2025	142045	Postmaster	PO Box Renewal Fee-2026	100-51900-3110	2026	260.00
Total 142045:						260.00
12/11/2025	142046	Rennert's Fire Equipment Service Inc.	Pump Test	100-52210-2900	5101	393.25
Total 142046:						393.25

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
12/11/2025	142047	Shawn Williams Creative-Social Media	Social Media Audit, Moderation Strategy	258-56700-2100	945	800.00
Total 142047:						800.00
12/11/2025	142048	SJE - Rhombus	SCADA Programming Labor-DPW	690-59820-2900	CD99599215	205.00
Total 142048:						205.00
12/11/2025	142049	St Vincent De Paul	2025 VLU Donation - St Vincent De Paul	660-59930-3900	12042025	1,500.00
Total 142049:						1,500.00
12/11/2025	142050	Stangel's Tree Service LLC	Tree & Stump Service	260-55210-2900	0000592	27,325.00
Total 142050:						27,325.00
12/11/2025	142051	Suettinger's Keys LLC	Used Primus Cylinder/Service Call - Wtr	650-59678-2900	124516	90.00
Total 142051:						90.00
12/11/2025	142052	Thuermer Law Office	Municipal Prosecuting - November 2025	100-51340-2121	11302025	1,705.00
Total 142052:						1,705.00
12/11/2025	142053	Two Rivers Ecumenical Pantry	2025 VLU Donation - TREP	660-59930-3900	12042025	1,500.00
Total 142053:						1,500.00
12/11/2025	142054	Two Rivers High School	2025 VLU Donation - Octagon Club	660-59930-3900	12042025	1,500.00
Total 142054:						1,500.00
12/11/2025	142055	Unique Management Services Inc	Placements - November 2025 - Lib	280-55110-2130	6147714	23.30
Total 142055:						23.30
12/11/2025	142056	Utility Sales and Service Inc	VEH 18 New Bucket Truck - Elec	660-19392	0079388-IN	350,138.50
Total 142056:						350,138.50
12/11/2025	142057	Vinton Contruction Company	2025 Street & Utility Improvements Harb	690-19107	1-2025; 3RD PAYMENT	999,656.46

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 142057:						999,656.46
12/11/2025	142058	Vorpahl Fire & Safety	Fire Alarm Service Repair/Labor - City H	100-51600-3500	2145413148	448.50
Total 142058:						448.50
12/11/2025	142059	West & Dunn LLC	Nov 2025 - General Municipal Matters	100-51340-2120	20334	7,303.70
Total 142059:						7,303.70
12/11/2025	142060	Wisc State Laboratory/Hygiene	Flouride Samples - Wtr	650-59642-2900	827490	31.00
Total 142060:						31.00
12/11/2025	142061	Wisconsin Public Service	1221 17th Street-Bridge Bldg	100-53341-2220	0401271669-30; 12/01	16.77
Total 142061:						16.77
12/11/2025	142062	Zoro Tools Inc.	Hose Bibs-WTR	650-59664-2900	INV17803863	129.80
Total 142062:						129.80
12/18/2025	142063	Amazon Business - Debit Memo	Napkins/Tablecloths/Boxes - Sr. Center	250-55150-3900	1HLR-JFHJ-4T7W	235.45
12/18/2025	142063	Amazon Business - Debit Memo	Trickle Chargers - DPW	100-16120	1LYT-Q4YX-4WNY	185.34
12/18/2025	142063	Amazon Business - Debit Memo	Card Holders - Rec Fields	100-55400-3900	1MPJ-4PKJ-4W9T	1,546.31
12/18/2025	142063	Amazon Business - Debit Memo	Credit Memo for Charger	650-59921-3100	CM17VN-LYJR-6MLT	9.99-
12/18/2025	142063	Amazon Business - Debit Memo	Credit Memo for Towels	650-59643-3900	CM1CCL-PYR4-9WKH	17.90-
12/18/2025	142063	Amazon Business - Debit Memo	Credit Memo for Towels	650-59643-3900	CM1DHK-C6TW-9LXH	17.90-
12/18/2025	142063	Amazon Business - Debit Memo	Credit Memo for Towels	650-59643-3900	CM1LDW-MW46-C1DL	17.90-
12/18/2025	142063	Amazon Business - Debit Memo	125V Connector/Sppons - Electric	660-59588-3900	IDTD-WT4P-3YM6	776.26
Total 142063:						2,679.67
12/18/2025	142064	Amazon Business - Debit Memo	Supplies - CH	100-51440-3900	1LV7-91T9-4VTQ	520.57
12/18/2025	142064	Amazon Business - Debit Memo	Credit Memo for Backdrop	100-51600-3500	CM1KF6-GWWF-1JRY	61.99-
12/11/2025	142064	Void Check				
Total 142064:						458.58
12/18/2025	142065	American Public Power Assoc	APWA Annual Dues - ENG	100-53100-3210	000907728	267.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
12/11/2025	142065	Void Check				
Total 142065:						267.00
12/18/2025	142066	Aring Equipment Exchange	Rear-View Mirror - DPW	100-16120	920135	225.05
12/11/2025	142066	Void Check				
Total 142066:						225.05
12/18/2025	142067	Center Point Large Print	Alp-Library	280-55111-3430	2212551	47.94
12/11/2025	142067	Void Check				
Total 142067:						47.94
12/18/2025	142068	City Of Manitowoc	2025 LHS Stray Animal Contract	100-52115-2903	0596074	11,500.00
12/18/2025	142068	City Of Manitowoc	Maritime Metro Transit - Nov 2025 Bus P	250-23103	0596078	60.00
12/11/2025	142068	Void Check				
Total 142068:						11,560.00
12/18/2025	142069	City of Two Rivers Petty Cash	Terry Casavant-Tax Overpayment	100-16000	93958	1,597.41
12/11/2025	142069	Void Check				
Total 142069:						1,597.41
12/18/2025	142070	CivicPlus LLC	Council Doc System	100-51410-2130	358009	4,800.00
12/11/2025	142070	Void Check				
Total 142070:						4,800.00
12/18/2025	142071	Cretton Enterprises Inc	Cut & Trim/Pick up Leaves/Dispose-Libra	280-55110-3560	13234	577.85
12/18/2025	142071	Cretton Enterprises Inc	Blow out Irrigation Islands/Fix Leak - Trail	100-55410-2900	13241	276.00
12/11/2025	142071	Void Check				
Total 142071:						853.85
12/18/2025	142072	DLT Solutions	2026 Civil 3D Subscription Renewal	100-53100-2410	5368502A	3,626.76
12/11/2025	142072	Void Check				
Total 142072:						3,626.76

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
12/18/2025	142073	Eesley, Todd & Sally	Energy Star - Electric Range	660-29253	GRF600AVWW1	50.00
12/11/2025	142073	Void Check				
Total 142073:						50.00
12/18/2025	142074	Electrical Testing Laboratory LLC	RUBBER GOODS TESTING - ELECTRI	660-59588-2900	44527	282.76
12/11/2025	142074	Void Check				
Total 142074:						282.76
12/18/2025	142075	ESRI Inc.	ArcGIS Renewal	100-53100-2410	900158142	1,445.00
12/11/2025	142075	Void Check				
Total 142075:						1,445.00
12/18/2025	142076	Evans, Amber	2025 Cool City Gingerbread Contest Win	258-56700-2911	2025 CCGC	200.00
12/11/2025	142076	Void Check				
Total 142076:						200.00
12/18/2025	142077	EXXONMOBIL ***DEBIT MEMO***	Gasoline-259;251;289	100-55400-3410	109300407	2,011.64
12/11/2025	142077	Void Check				
Total 142077:						2,011.64
12/18/2025	142078	Fabian, Richard	Credit Balance Refund for 2940 Memoria	660-21130	7482-01	17.29
12/11/2025	142078	Void Check				
Total 142078:						17.29
12/18/2025	142079	Fiedler, Savannah	2025 Cool City Gingerbread Contest Win	258-56700-2911	2025 CCGC	50.00
12/11/2025	142079	Void Check				
Total 142079:						50.00
12/18/2025	142080	Fire Service Inc	Supplies - FD	455-52200-8150	57968	7,403.87
12/11/2025	142080	Void Check				
Total 142080:						7,403.87
12/18/2025	142081	Gannett Wisconsin LocaliQ	Media Billing/City Clerk - November 2025	100-51420-3220	0007416132	1,240.33

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
12/11/2025	142081	Void Check				
Total 142081:						1,240.33
12/18/2025	142082	Goodell, Daniel	Credit Balance Refund for 3404 Memoria	660-21130	7584-21	7.74
12/11/2025	142082	Void Check				
Total 142082:						7.74
12/18/2025	142083	Grainger	Cylinder - WWTP	690-59833-3900	9729815432	30.94
12/11/2025	142083	Void Check				
Total 142083:						30.94
12/18/2025	142084	GrantMatch Inc	TMHGP/Riverside Park Accessible Kaya	100-55140-2900	128	3,750.00
12/11/2025	142084	Void Check				
Total 142084:						3,750.00
12/18/2025	142085	Hawkins Inc	Azone-15, Ortho - WTR	650-59641-3910	7278021	3,741.70
12/11/2025	142085	Void Check				
Total 142085:						3,741.70
12/18/2025	142086	Hilliker, Kelly	Energy Star - Washer & Dryer	660-29253	WTW8127LC	100.00
12/11/2025	142086	Void Check				
Total 142086:						100.00
12/18/2025	142087	James Leasing LLC	Contract R15989-01 Coverage 12/06/20	100-55140-2900	24834	133.40
12/11/2025	142087	Void Check				
Total 142087:						133.40
12/18/2025	142088	Jefferson Fire & Safety Inc	Supplies-FD	455-52200-8150	PB002279	398.15
12/11/2025	142088	Void Check				
Total 142088:						398.15
12/18/2025	142089	Klein's Hardware Hank	Extension Cord - DPW	100-16120	92049	28.98
12/11/2025	142089	Void Check				



Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 142089:						28.98
12/18/2025	142090	Limon, Tina	Credit Balance Refund for 2215 Adams S	660-21130	3045-06	143.80
12/11/2025	142090	Void Check				
Total 142090:						143.80
12/18/2025	142091	Lucky Signs & Graphics	Truck #18 Graphics - Elec	660-19184	2354	344.75
12/11/2025	142091	Void Check				
Total 142091:						344.75
12/18/2025	142092	Luisier Plumbing Inc	Chemtrol Valve @ 908 16th St	650-59675-2900	34759	1,660.46
12/11/2025	142092	Void Check				
Total 142092:						1,660.46
12/18/2025	142093	Manitowoc Co Solid Waste	1312373 - 11/17/25 NOV 2025 Services	640-53620-2900	30072	9,472.61
12/18/2025	142093	Manitowoc Co Solid Waste	41671 - 11/31/25 NOV 2025 Services	640-53620-2900	41671	138.35
12/11/2025	142093	Void Check				
Total 142093:						9,610.96
12/18/2025	142094	Manitowoc Disposal Inc	Dumpster - P&R	640-53620-2900	102308	150.00
12/11/2025	142094	Void Check				
Total 142094:						150.00
12/18/2025	142095	Manitowoc Public Utilities	Standby Water Service - 5000 Memorial	650-59602-2900	408117-106902;12/25	836.00
12/11/2025	142095	Void Check				
Total 142095:						836.00
12/18/2025	142096	Manitowoc Trophy	Full Color Print Planting Hope - Forestry	260-55210-2900	49597	48.00
12/11/2025	142096	Void Check				
Total 142096:						48.00
12/18/2025	142097	Midwest Meter Inc	Meter Bases & Meter Parts - Wtr	650-19346	0184268-IN	7,006.50
12/11/2025	142097	Void Check				

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 142097:						7,006.50
12/18/2025	142098	Moses, Gary	Citation BK166790-1 / QC-16630	100-21125	QC-16630	124.00
12/11/2025	142098	Void Check				
Total 142098:						124.00
12/18/2025	142099	Northern Lake Service Inc	Total Organic Carbon/Label-WTR	650-59642-2900	2521875	66.88
12/18/2025	142099	Northern Lake Service Inc	Haloacetic Acids/Label - WTR	650-59642-2900	2522126	762.00
12/11/2025	142099	Void Check				
Total 142099:						828.88
12/18/2025	142100	O'Connor, Megan	Cookie Sale Supplies	250-55150-3900	12122025	7.17
12/11/2025	142100	Void Check				
Total 142100:						7.17
12/18/2025	142101	ODP Business Solutions LLC	Office Depot Supplies - Split Distribution	690-59840-3900	448016967001	70.51
12/18/2025	142101	ODP Business Solutions LLC	Office Depot Supplies - Split Distribution	650-59903-3900	448027538001	16.99
12/11/2025	142101	Void Check				
Total 142101:						87.50
12/18/2025	142102	OverDrive Inc.	AudioBook - Library	280-55111-3470	00669CO25386945	1,021.82
12/11/2025	142102	Void Check				
Total 142102:						1,021.82
12/18/2025	142103	Premium Waters Inc	Lab Water - WWTP	690-59820-2900	391437124	125.99
12/11/2025	142103	Void Check				
Total 142103:						125.99
12/18/2025	142104	RESCO	Minor Stock #16890/21460	660-59594-3900	3097142	435.88
12/18/2025	142104	RESCO	Minor Stock #19127/21500	660-59593-3900	3097391	371.98
12/11/2025	142104	Void Check				
Total 142104:						807.86

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
12/18/2025	142105	Riesterer & Schnell Inc.	Bracket/Hinges - CEM	100-54910-2410	9216686	290.94
12/11/2025	142105	Void Check				
Total 142105:						290.94
12/18/2025	142106	Schaus Mechanical	1" Propress Coupling for Dielectric union	100-51600-3500	SD16149	418.51
12/18/2025	142106	Schaus Mechanical	Maintenance - Library	280-55110-2410	SD16199	252.00
12/11/2025	142106	Void Check				
Total 142106:						670.51
12/18/2025	142107	SEERA Focus on Energy	Focus Program - 11/30/2025	660-29253	NOVEMBER 2025	3,737.99
12/11/2025	142107	Void Check				
Total 142107:						3,737.99
12/18/2025	142108	Sheboygan County Treasurer	Bituminous Cold Patch Matl	100-53300-3900	140073	1,086.03
12/11/2025	142108	Void Check				
Total 142108:						1,086.03
12/18/2025	142109	Smurawa, Douglas	Credit balance Refund for 2015 25th St	650-21130	4232-04/4233-25/5809-00	255.07
12/11/2025	142109	Void Check				
Total 142109:						255.07
12/18/2025	142110	Stantec Consulting Inc (SCSI)	GI Design Mariners Trail-SOGL	404-53540-2900	2499232	8,335.75
12/11/2025	142110	Void Check				
Total 142110:						8,335.75
12/18/2025	142111	Town & Country Engineering Inc.	2024 SDW & CWF Loan Assistance-DP	690-19107	29055	480.00
12/11/2025	142111	Void Check				
Total 142111:						480.00
12/18/2025	142112	TRI-TECH FORENSICS INC	Supplies - PD	100-52115-3120	01236067	310.03
12/11/2025	142112	Void Check				
Total 142112:						310.03

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
12/18/2025	142113	Two Rivers Automotive Inc.	Shovel - WWTP	690-59820-2900	5172337916	58.99
12/11/2025	142113	Void Check				
Total 142113:						58.99
12/18/2025	142114	USA Blue Book	Roller Assembly - WWTP	690-59833-3900	INV00906441	508.75
12/11/2025	142114	Void Check				
Total 142114:						508.75
12/18/2025	142115	Utility Sales and Service Inc	VEH 363 Maintenance - Elec	660-19184	0079456-IN	3,702.04
12/11/2025	142115	Void Check				
Total 142115:						3,702.04
12/18/2025	142116	Vorpahl Fire & Safety	Annual Fire Extinguisher - Library	280-55110-2410	215413578	108.00
12/18/2025	142116	Vorpahl Fire & Safety	Annual Fire Extinguisher - CC	100-51600-3500	215413582	109.00
12/18/2025	142116	Vorpahl Fire & Safety	Fire Extinguisher Service - DPW	690-59834-2900	215413700	857.00
12/18/2025	142116	Vorpahl Fire & Safety	Fire Extinguisher Service - DPW	100-53200-2900	215413712	1,191.00
12/11/2025	142116	Void Check				
Total 142116:						2,265.00
12/18/2025	142117	Voyageur Magazine	2026 Subscription Renewal - Lib	282-55110-7004	2026	25.00
12/11/2025	142117	Void Check				
Total 142117:						25.00
12/18/2025	142118	W.S. Darley & Co.	Supplies - FD	455-52200-8150	2/6/2236	8,667.00
12/11/2025	142118	Void Check				
Total 142118:						8,667.00
12/18/2025	142119	Wisc Dept Of Revenue-DEBITMEMO	Sales Tax November 2025	640-29410	0-672-315-104	9,527.02
12/11/2025	142119	Void Check				
Total 142119:						9,527.02
12/18/2025	142120	Wisconsin Public Service	2615 13th St - South Twr	650-59661-2220	0401271669-25; 11/26	35.12
12/18/2025	142120	Wisconsin Public Service	2318 Picnic Hill Ln - East Twr	650-59661-2220	0401271669-26	21.68
12/18/2025	142120	Wisconsin Public Service	1401A Lake Street - High Lift	650-59626-2220	0401271669-32; 11/26	125.41

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
12/18/2025	142120	Wisconsin Public Service	1415 Lake St - Filter Plant	650-59643-2220	0401271669-33; 11/18	1,359.70
12/18/2025	142120	Wisconsin Public Service	1415 Lake St - Filter Plant	650-59643-2220	0401271669-34; 12/03	1,541.91
12/11/2025	142120	Void Check				
Total 142120:						3,083.82
12/18/2025	142121	Zoro Tools Inc.	Supplies - Wtr	650-59643-3900	INV17826909	47.43
12/18/2025	142121	Zoro Tools Inc.	Supplies - Wtr	650-59642-3900	INV17838857	77.52
12/18/2025	142121	Zoro Tools Inc.	Supplies - Wtr	650-59642-3900	INV17844628	376.39
12/11/2025	142121	Void Check				
Total 142121:						501.34
12/23/2025	142122	Anixter Inc.	Leather Glove Protectors - DPW	660-59588-3900	6592916-00	440.64
12/11/2025	142122	Void Check				
Total 142122:						440.64
12/23/2025	142123	Aurora Health Care	Services-Tuesburg	100-54910-2900	1038627	80.00
12/11/2025	142123	Void Check				
Total 142123:						80.00
12/23/2025	142124	Cathy Hendricks	Slow Flow Late Fall Yoga - 11/17/25-12/2	100-55300-2900	1117-1222-2025	945.00
12/11/2025	142124	Void Check				
Total 142124:						945.00
12/23/2025	142125	Center Point Large Print	ALP - Library	280-55111-3430	2214169	474.63
12/11/2025	142125	Void Check				
Total 142125:						474.63
12/23/2025	142126	Cool City Cleaners Inc	Towel/Mop Cleaning for Oct/Nov - WTP	690-59820-2900	6620	112.00
12/11/2025	142126	Void Check				
Total 142126:						112.00
12/23/2025	142127	Core & Main LP	Hydrant Parts - Wtr	650-59677-3900	Y224027	675.81
12/11/2025	142127	Void Check				

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 142127:						675.81
12/23/2025	142128	Denfield, Wayne	Energy Star - Refrigerator	660-29253	FRTE1622AS	50.00
12/11/2025	142128	Void Check				
Total 142128:						50.00
12/23/2025	142129	DSC Communications	Holster Carry	100-52300-2410	2512645	36.98
12/11/2025	142129	Void Check				
Total 142129:						36.98
12/23/2025	142130	Fastenal Company	Sterling Keys - Elec	660-59593-3900	WIMAN320730	55.20
12/11/2025	142130	Void Check				
Total 142130:						55.20
12/23/2025	142131	Fricke Printing Services Inc	Envelopes - Insp	100-52400-3100	268719	68.80
12/11/2025	142131	Void Check				
Total 142131:						68.80
12/23/2025	142132	Frontier	Telephone - Water 920-793-3381	650-59661-2200	1220992-5; 5741; 12/13	107.26
12/11/2025	142132	Void Check				
Total 142132:						107.26
12/23/2025	142133	Grainger	Belts - WWTP	690-59833-3900	9731738390	84.76
12/23/2025	142133	Grainger	Hose Nozzle - WWTP	690-59820-3900	9743902422	37.04
12/11/2025	142133	Void Check				
Total 142133:						121.80
12/23/2025	142134	Hardy Diagnostics	BHI Broth - Wtr	650-59643-3900	677951	47.53
12/11/2025	142134	Void Check				
Total 142134:						47.53
12/23/2025	142135	Hofmann Monuments	Pet Cemetary Granite - Cem	100-54910-2900	1247	1,350.00
12/11/2025	142135	Void Check				

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 142135:						1,350.00
12/23/2025	142136	Hubbartt Electric Inc	Labor/Material to troubleshoot Level Sen	650-59642-2900	26226C	105.00
12/11/2025	142136	Void Check				
Total 142136:						105.00
12/23/2025	142137	James Imaging Systems Inc.	Contract RI13705-01 - Coverage Period	100-55300-3100	1641456	156.29
12/23/2025	142137	James Imaging Systems Inc.	Contract RI13706-01 - Coverage Period	100-53100-3100	1641467	659.50
12/23/2025	142137	James Imaging Systems Inc.	Contract RI13707-01 - Coverage Period	100-55300-3100	1641468	1,357.66
12/11/2025	142137	Void Check				
Total 142137:						2,173.45
12/23/2025	142138	Jefferson Fire & Safety Inc	Fire Supplies	455-52200-8150	PB002269	18,822.40
12/11/2025	142138	Void Check				
Total 142138:						18,822.40
12/23/2025	142139	Klein's Hardware Hank	Propane Cylinder - Elec	660-19184	94026	57.85
12/23/2025	142139	Klein's Hardware Hank	Drill Bits - Wtr	650-59643-3900	93540	23.96
12/23/2025	142139	Klein's Hardware Hank	Propane Cylinder - Elec	660-59588-3900	93954	59.14
12/11/2025	142139	Void Check				
Total 142139:						140.95
12/23/2025	142140	Little Sips Play Cafe	JPROG - LIB	280-55112-3510	422	50.00
12/11/2025	142140	Void Check				
Total 142140:						50.00
12/23/2025	142141	Manitowoc Co Register Of Deeds	Agreement #1289594 - Insp	100-52400-2900	1289594	30.00
12/11/2025	142141	Void Check				
Total 142141:						30.00
12/23/2025	142142	Manitowoc Co Treasurer	November 2025 Jail & Driver Improveme	100-21125	NOVEMBER 2025	558.80
12/11/2025	142142	Void Check				

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 142142:						558.80
12/23/2025	142143	Manitowoc Disposal Inc	Refuse - 12/07/2025 to 12/20/2025	640-53620-2900	120725-122025	18,485.89
12/11/2025	142143	Void Check				
Total 142143:						18,485.89
12/23/2025	142144	Manitowoc Engraving Inc	18,000 Garbage Sticker - CS	640-53620-3900	33097	1,185.00
12/11/2025	142144	Void Check				
Total 142144:						1,185.00
12/23/2025	142145	Menards - Manitowoc 3141	Furring Strip & Rebar	100-52300-2920	64610	28.70
12/11/2025	142145	Void Check				
Total 142145:						28.70
12/23/2025	142146	Oshkosh Fire & Police Equipment	Communication Equipment - Fire	455-52200-8150	198855	5,787.00
12/23/2025	142146	Oshkosh Fire & Police Equipment	Communication Equipment - Fire	455-52200-8150	198903	5,292.00
12/11/2025	142146	Void Check				
Total 142146:						11,079.00
12/23/2025	142147	OverDrive Inc.	YAAUD-LIB	280-55115-3470	00669CO25394516	804.54
12/23/2025	142147	OverDrive Inc.	JAUD-LIB	280-55112-3470	00669CO25394541	689.13
12/11/2025	142147	Void Check				
Total 142147:						1,493.67
12/23/2025	142148	Personalized Tours Inc	Replaces Inv#19187	250-55150-3300	19568	875.00
12/11/2025	142148	Void Check				
Total 142148:						875.00
12/23/2025	142149	Renegade Pest Management	Monthly Pest Service - City Hall	100-51600-3500	16948	70.00
12/11/2025	142149	Void Check				
Total 142149:						70.00
12/23/2025	142150	RESCO	Minor Stock #15100-Elec	660-59593-3900	3097977	286.25



Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
12/23/2025	142150	RESCO	150KVA/Transformer #1791-Elec	660-19368	3098035	27,747.00
12/11/2025	142150	Void Check				
Total 142150:						28,033.25
12/23/2025	142151	Schaus Mechanical	an Motor at East Wtr Tower - Wtr	650-59672-2900	SD16323	573.76
12/11/2025	142151	Void Check				
Total 142151:						573.76
12/23/2025	142152	Schweitzer, Barb	Energy Star Rebate - Dehumidifier	660-29253	PAD50P/ABL	25.00
12/11/2025	142152	Void Check				
Total 142152:						25.00
12/23/2025	142153	Sirchie Acquisition Company LLC	Evidence Tape	100-52115-3120	0724053-IN	85.65
12/11/2025	142153	Void Check				
Total 142153:						85.65
12/23/2025	142154	Spaeth, John	Energy Star - Dishwasher	660-29253	WDP370PAHW	50.00
12/11/2025	142154	Void Check				
Total 142154:						50.00
12/23/2025	142155	Stangel's Tree Service LLC	Service for Stump Removal	260-55210-2900	0000593	5,550.00
12/11/2025	142155	Void Check				
Total 142155:						5,550.00
12/23/2025	142156	Stantec Consulting Inc (SCSI)	Ecological Restoration	454-55400-8860	2502537	958.41
12/11/2025	142156	Void Check				
Total 142156:						958.41
12/23/2025	142157	State of Wisconsin	November 2025 Penalty Surcharges & C	100-21125	NOVEMBER 2025	1,166.43
12/11/2025	142157	Void Check				
Total 142157:						1,166.43
12/23/2025	142158	Steinhauer, Steve	Energy Star - Television	660-29253	QN55S90FAF	50.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
12/11/2025	142158	Void Check				
Total 142158:						50.00
12/23/2025	142159	Strand Associates Inc	WSSAP Water Regulations through 11-3	650-19107	0232476	4,160.00
12/11/2025	142159	Void Check				
Total 142159:						4,160.00
12/23/2025	142160	Two Rivers High School	2025 Cool City Christmas Art Club-Face	262-55320-2901	2025 CCC	150.00
12/11/2025	142160	Void Check				
Total 142160:						150.00
12/23/2025	142161	Two Rivers Historical Society	December 2025 Monthly Support Pymt	258-56700-2910	DECEMBER 2025	250.00
12/11/2025	142161	Void Check				
Total 142161:						250.00
12/23/2025	142162	Two Rivers Youth Sports Inc.	Girls Fastpitch Clinic -Dec 2, 9, 16 of 202	100-55300-2900	12020916-2025	231.00
Total 142162:						231.00
12/23/2025	142164	Village of Mishicot Treasurer	November 2025 Municipal Court Forfeitu	100-21125	NOVEMBER 2025	674.59
Total 142164:						674.59
12/23/2025	142165	Vorpahl Fire & Safety	2025 Annual Fire Extinguisher - ELEC	660-59588-3900	215413771	971.00
12/23/2025	142165	Vorpahl Fire & Safety	2025 Annual Fire Extinguisher - WTR	650-59642-2900	215413774	670.50
Total 142165:						1,641.50
12/23/2025	142166	Way, Anthony	Refund of Tax Overpayment	800-21130	TAX OVERPAYMENT	88.57
Total 142166:						88.57
12/23/2025	142167	Yungerman, Jo	Concessions - Sr Center	250-55150-3900	10377342148	199.36
Total 142167:						199.36
12/30/2025	142168	USBank - Debit Memo	Credit Card Usage - November 2025 / D	100-16000	12/8/2025 CREDIT CARD	42,255.21

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 142168:						42,255.21
12/31/2025	142169	4 K'S PEST CONTROL LLC	General Pest Control Glueboards - Librar	280-55110-2410	12292025L	55.00
Total 142169:						55.00
12/31/2025	142170	Accurate Appraisal LLC	December 2025 Services	100-51530-2130	5817	5,350.00
Total 142170:						5,350.00
12/31/2025	142171	Aflac Business Services	December 2025 Premiums	100-21590	317112	2,086.84
Total 142171:						2,086.84
12/31/2025	142172	Air One Equipment Inc	Helmet - FD	455-52200-8170	230540	422.00
Total 142172:						422.00
12/31/2025	142173	Amazon Business - Debit Memo	SLA Batteries - WWTP	690-59820-3900	1JNR-L371-47YQ	247.92
12/31/2025	142173	Amazon Business - Debit Memo	iPhone Charger	650-59643-3900	1L9X-CPTL-7TC7	440.58
12/31/2025	142173	Amazon Business - Debit Memo	2026 Planner-FD	100-16000	1QNH-YT3L-714Q	49.32
12/31/2025	142173	Amazon Business - Debit Memo	ice Cleats - Eng	100-53100-3850	11NV-JNHR-4WWX	101.96
Total 142173:						839.78
12/31/2025	142174	Aurora Health Care Inc	2025 Emergency Medical Director Agree	270-52300-2100	CINV029457	3,000.00
12/31/2025	142174	Aurora Health Care Inc	EAP Quarter January - March 2026	500-51510-2900	CINVO30056	708.48
Total 142174:						3,708.48
12/31/2025	142175	Aurora Medical Group	Services-Tuesburg	100-54910-2900	1332298	230.00
Total 142175:						230.00
12/31/2025	142176	Brull, Sue	Late Lottery Credit Refund	100-16000	8894	179.33
Total 142176:						179.33
12/31/2025	142177	Caselle LLC	Maintenance & Support-01/01/26-06/30/	100-51510-2403	INV-14429	11,773.31

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 142177:						11,773.31
12/31/2025	142178	Delta Dental of Wisconsin	Dental Insurance for January 2026	100-21532	2470950	6,475.84
Total 142178:						6,475.84
12/31/2025	142179	ENTERPRISE FM TRUST	Monthly Lease Payments - November 20	300-58100-6240	FBN5488756	23,011.42
12/31/2025	142179	ENTERPRISE FM TRUST	Monthly Lease Payments - December 20	650-29226	FBN5498431	27,252.52
Total 142179:						50,263.94
12/31/2025	142180	Fire Dept Petty Cash	Dec 2025 Petty Cash Reimbursement/M	100-52200-3110	12302025	87.55
Total 142180:						87.55
12/31/2025	142181	Forster, Maria	Translation Services 12/17/2025 - PD	100-21125	12172025	42.00
Total 142181:						42.00
12/31/2025	142182	GALLS LLC	First Defense Classic MK-3 Stream - PD	100-52100-3141	31280009	499.73
Total 142182:						499.73
12/31/2025	142183	Hubbart Electric Inc	Labor/Material to troubleshoot lights - Lib	280-55110-2410	26353C	184.00
Total 142183:						184.00
12/31/2025	142184	Integrity Heating and Cooling LLC	15 MFD Capacitor Replacement-1429 W	417-56700-8170	1836	1,256.82
Total 142184:						1,256.82
12/31/2025	142185	Kwik Trip	13216515-11/29/25-PD	100-52115-3410	NOVEMBER 2025	342.66
Total 142185:						342.66
12/31/2025	142186	Minnesota Life Insurance Co	Split distribution-Jan 2026	100-21531	JANUARY 2026	4,045.47
Total 142186:						4,045.47
12/31/2025	142187	Quadient Finance USA Inc.	Postage - Closing Date 12/24/25	100-16210	BH3807577828	8,222.43

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 142187:						8,222.43
12/31/2025	142188	Schmitt, Matthew	Tax Overpayment for 2318 Washington S	100-16000	1450020100	1,178.70
Total 142188:						1,178.70
12/31/2025	142189	Shopko Optical	Smongeski Health Fund-Coleman Rohre	816-54100-2100	1750067	60.00
Total 142189:						60.00
12/31/2025	142190	Thuermer Law Office	Municipal Prosecuting - December 2025	100-51340-2121	DECEMBER 2025	1,705.00
Total 142190:						1,705.00
12/31/2025	142191	Two Rivers Municipal Utilities	3201 Sandy Ridge Drive-Final Bill	202-56700-2900	8612-01; 12/17	17.23
Total 142191:						17.23
12/31/2025	142192	WCA/Group Health Trust	2026 January Health Premiums-Retirees	100-16300	0019054240	218,299.17
Total 142192:						218,299.17
12/31/2025	142193	Wellner, Christopher & Tammy	Late Lottery Credit Refund	800-21130	8130	179.33
Total 142193:						179.33
12/31/2025	142194	Welsh, Amber	Tax Overpayment Refund	800-21130	8118	855.96
Total 142194:						855.96
12/31/2025	142195	WIN IT Services LLC	Unitrends UniView Recovery Appliance	460-51900-8100	215391	11,825.00
Total 142195:						11,825.00
12/31/2025	142196	Wisc Dept Of Revenue-DEBITMEMO	Business Tax Renewal	100-55300-2900	0-777-746-144	10.00
Total 142196:						10.00
12/31/2025	142197	Wisconsin Public Service	1001 Adams Street - Library	280-55110-2220	0401271669-23; 12/19	1,947.23

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 142197:						1,947.23
12/31/2025	142198	Wisconsin Retirement System	2025 Contributions-November	100-21520	NOVEMBER 2025	147,168.05
Total 142198:						147,168.05
12/31/2025	142199	WPPI - Debit Memo	Dec 2025 Purchased Power	660-59902-2900	25-112025	475,701.24
Total 142199:						475,701.24
Grand Totals:						3,428,031.48

Municipality

CITY OF TWO RIVERS

Form

AB-220

## Temporary Alcohol Beverage License

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

## Part A: Organization Information

1. Organization Name Friends of the Two Rivers Senior Center		
2. Organization Permanent Address 1520 17th Street		
3. City Two Rivers	4. State WI	5. Zip Code 54241
6. Mailing Address (if different from permanent address)		
7. FEIN 20-8157672	8. Date of Organization/Incorporation 9/13/07	9. State of Organization/Incorporation Wisconsin
10. Phone 920-793-5596	11. Email	
12. Organization type (check one) <input checked="" type="checkbox"/> Bona Fide Club <input type="checkbox"/> Church <input type="checkbox"/> Fair Association/Agricultural Society <input type="checkbox"/> Veteran's Organization <input type="checkbox"/> Lodge/Society <input type="checkbox"/> Chamber of Commerce or similar Civic or Trade Organization under ch. 181, Wis. Stats.		
13. Is this organization required to hold a Wisconsin Seller's permit? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
14. Wisconsin Seller's Permit Number (if applicable) 456-0000554400-02		

## Part B: Individual Information

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

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

Last Name	First Name	Title	Phone
Bauknecht	Sharm	President	920-819-9052
Klein	Jan	Vice President	920-323-4986
Kadow	Ruth	Secretary	920-901-5985
Plansky	Ann	Financial Secretary	920-323-5027
Schmidt	Cindy	Treasurer	920-901-7449

Continued →

**Part C: Event Information**

1. Name of Event (if applicable) <b>Winter Hangout at Washington Park</b>			
2. Dates of Operation <b>1/30/2026</b>		3. Hours of Operation <b>5:30-8:30pm</b>	
4. Premises Address <b>2900 Adams Street</b>			
5. City <b>Two Rivers</b>		6. State <b>WI</b>	7. Zip Code <b>54241</b>
8. County <b>Manitowish</b>	9. Governing Municipality <input checked="" type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village of: <b>Two Rivers</b>		10. Aldermanic District
11. Organizer of Event (if not the named applicant) <b>Friends of the Two Rivers Senior center</b>		12. Email and/or Phone Number for Organizer of Event <b>mikmat@two-rivers.org</b>	
13. Organizer Website		14. Event Website	
15. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages and records are sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.  <b>Washington park in Two Rivers, including the shelter and Bathrooms will be utilized.</b>			

**Part D: Attestation**

Who must sign this application?

- one officer or director of the nonprofit organization

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

Last Name <b>Bauknecht</b>		First Name <b>Sharon</b>		M.I.
Title <b>President</b>	Email		Phone <b>920-819-9052</b>	
Signature <i>[Signature]</i>			Date <b>1-8-26</b>	

**Part E: For Clerk Use Only**

Date Application Was Filed With Clerk	License Number <b>TMP-2603</b>
Date License Granted <b>1-19-2026</b>	Date License Renewed <b>1-20-2026</b>
Signature of Clerk/Deputy Clerk <i>[Signature]</i>	



Form  
**AB-101****Alcohol Beverage  
Appointment of Agent**

Date

**Agent Type** (check one)☒ Original (no fee)☐ Successor (\$10 fee for municipal licensees only)**Part A: Business Information**

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

Friends of the Two Rivers Senior Center

2. Business Trade Name or DBA

Friends of the Two Rivers Senior Center

3. Entity Type (check one)

☐ Limited Liability Company☐ Corporation☒ Nonprofit Organization

4. Alcohol Beverage Business Authorization (check one)

☒ Municipal Retail License☐ 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.

**Part B: Agent Information**

1. Last Name

O'Connor

2. First Name

Megan

3. M.I.

E

4. Email

megoco@two-rivers.org

5. Phone

920-993-5597

6. Home Address

1713 24th Street

7. City

Two Rivers

8. State

WI

9. Zip Code

54241

10. Age

39

11. Drivers License/State ID Number

12. Drivers License/State ID State of Issuance

Wisconsin

**Part C: Agent Questions**1. Have you satisfied the responsible beverage server training requirement? .....  
Submit proof of completion.☒ Yes☐ No2. Have you completed Form AB-100, Alcohol Beverage Individual Questionnaire? .....  
Submit a completed Form AB-100 with this form.☒ Yes☐ No3. Have you been a Wisconsin resident for at least 90 continuous days? .....  
See instructions for exceptions.☒ Yes☐ No

Continued →

Form  
AB-100Alcohol Beverage  
Individual QuestionnaireDate  
1/7/26

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)

Friends of the Two Rivers Senior Center

2. Business Trade Name or DBA

3. Entity Type (check one)

☐ Sole Proprietor    ☐ Partnership    ☐ Limited Liability Company    ☐ Corporation    ☒ Nonprofit Organization
**Part B: Individual Information**

1. Last Name

O'Connor

2. First Name

Megan

3. M.I.

E

4. Relationship to Business (Title)

representative

5. Email

megoco@two-rivers.org

6. Phone

920-793-5597

7. Home Address

1713 24th Street

8. City

Two Rivers

9. State

WI

10. Zip Code

54241

11. Date of Birth

11/08/1986

12. Drivers License/State ID Number

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

39

Months

2

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

Previous Address 1

502 Waldo Blvd

City

Manitowoc

State

WI

Zip Code

54220

Previous Address 2

2411 34th St.

City

Two Rivers

State

WI

Zip Code

54241

Previous Address 3

1713 24th St.

City

Two Rivers

State

WI

Zip Code

54241

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

WI

Dane

State

County

WI

Lafayette

State

County

WI

Manitowoc

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	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
Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No

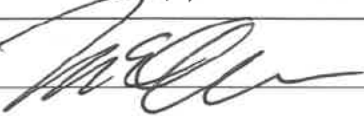
2. Are charges for any offenses currently pending against you (excluding traffic offenses unless related to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or any county or municipal ordinances? . . . . . ☐ Yes ☒ No

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

1/7/2026

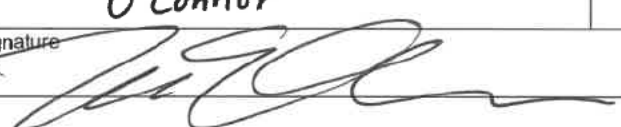
**Part D: Business Attestation**

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		First Name		M.I.
Title	Email		Phone	
Signature			Date	

**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 <i>O'Connor</i>		First Name <i>Megan</i>		M.I. <i>E</i>
Signature 			Date <i>1/7/2026</i>	



**TWO  
RIVERS**  
WISCONSIN

Section 9, Item E.

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

**NOTE:**

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

\* \* \* \* \*

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

Friends of the Two Rivers Senior Center  
Organization

[Signature]  
Signature

Megan E O'Connor  
Printed Name

1/7/2026  
Date

## CITY OF TWO RIVERS

### RESOLUTION AUTHORIZING LETTER OF SUPPORT FOR STATE INDIVIDUAL ASSISTANCE PROGRAM

Individual assistance programs are critical to helping residents and businesses recover after disasters by providing support such as emergency housing, home repairs, and financial aid. Wisconsin currently lacks a State-funded disaster assistance program, leaving many survivors reliant on limited federal resources and creating gaps in recovery. This resolution supports proposed legislation to establish a state disaster relief fund, ensuring faster, more accessible assistance for individuals and businesses impacted by disasters across Wisconsin.

WHEREAS, individual assistance programs for citizens and businesses following a disaster are vital to the well-being and stability of communities, providing crucial support to families and industries during times of crisis; and

WHEREAS, these programs, which may include but are not limited to emergency housing assistance, home assistance/repairs, housing, and financial support, are essential for addressing the immediate and long-term needs of residents and businesses; and

WHEREAS, no State funding currently exists to help disaster victims in Wisconsin, and they are often left behind after disasters due to less accessible federal aid; and

WHEREAS, several other states have addressed this issue by creating a state fund for disaster relief; and

WHEREAS, the State of Wisconsin has put forth a bill to create a state fund for individuals and businesses to be able to apply for aid following being impacted by an event;

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Two Rivers is in support of such a bill that would ensure that individuals and businesses throughout the State will have quick and easy access to emergency aid when needed.

Adopted this 19<sup>th</sup> day of January, 2026.

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Councilmember

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Kyle Kordell  
City Manager

## CITY OF TWO RIVERS

## ORDINANCE

**Ordinance Adopting a Property Assessment Policy for the City of Two Rivers and  
Adding Chapter 2-7-16 to the City Code**

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

**SECTION 1.** Subsection 2-7-16 of the Municipal Code of the City of Two Rivers, Wisconsin, is hereby established under the heading titled “Property Value Assessments”:

A. The provisions of Ch. 70, Wis. Stats., are adopted and incorporated herein by reference as the regulations of the City pertaining to the frequency at which properties are assessed. All performance required thereunder shall be required in the City and all acts thereunder prohibited shall also be prohibited in the City. In addition, should the statute be amended, revised, modified, or replaced, any such amendments, revisions, modifications, and replacement provisions shall be enforced under this section without the necessity of a specific amendment hereto. This section is adopted under the authority of § 70.05(5) Wis. Stats.

B. Definitions.

1. Assessed value. The value of real property in the taxation district as determined by the assessor in accordance with Ch. 70, Wis. Stats.
2. Expert. An expert certified by the Wisconsin Department of Revenue who meets the qualifications outlined in § 70.055(1), Wis. Stats.

C. Frequency of Assessment. In addition to the statutory minimum stating properties shall be assessed at full market value, which often results in revaluations on five-year cycles, the City of Two Rivers will strive to conduct regular value assessment updates every three (3) year to four (4) years by an independent expert. Revaluing properties more frequently is widely considered a municipal best practice, not because it raises more taxes, but because it improves fairness, accuracy, and public confidence and avoids sharp value shocks to property owners.

D. Selection of Assessor

- a. RFP Process. The process in which a qualified expert shall be selected is through a Request for Proposals (RFP) process occurring every six (6) years.
- b. Term Limits. No assessment firm shall conduct more than two (2) consecutive revaluation cycles without the City soliciting competitive proposals from the marketplace.

- c. **Retention Rights.** The City reserves the right to retain the incumbent firm if they remain the most qualified and cost-effective respondent following the Request for Proposals process.
- E. **Performance Standards**
  - a. **Ratio Compliance.** The City Manager, in coordination with the contracted assessor and Finance Department, shall annually review Wisconsin Department of Revenue equalized value ratios to confirm compliance within the 90–110% market range.
  - b. **Non-Compliance.** If assessed values fall outside that range for two consecutive years, staff shall initiate the steps necessary to perform a market update or full revaluation.
- F. **Property Classifications**
  - a. All taxable real property within the City shall be based on the primary use of the property as of January 1 of the assessment year, not on ownership structure, duration of occupancy, or income generation criteria.
  - b. Properties used for short-term rental purposes, including rental facilities through online platforms, do not constitute a separate assessment class, and shall be classified and assessed as residential property, as long as the property is zoned residential. The duration of rental stays or frequency of rentals shall not, by themselves, alter the residential classification of a property.
- G. **Right to Appeal**
  - a. All property owners within the City retain the right to appeal their assessment in accordance with state law. No member of the City Council or City staff shall attempt to influence the outcome of any individual assessment appeal.
- H. **Administrative Adjustments.** The City Manager or designee may recommend adjustments to the revaluation cycle and firm selection process by resolution of the Council to reflect changes in (i) the City’s expert real estate valuation market, or (ii) the City’s administrative costs associated with the service.
- I. **Enforcement for Violations.** In the event that the City Clerk is informed of violations of this section and/or statutes and administrative code provisions incorporated herein by reference, the City Clerk shall refer the alleged violation to the State of Wisconsin, Department of Revenue for enforcement.

**SECTION 2: Severability.** If any provision of this ordinance is invalid or unconstitutional, or if the application of this ordinance to any person or circumstances is invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the



other provisions or applications of this ordinance which can be given effect without the invalid or unconstitutional provision or application.

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

Adopted by the Council of the City of Two Rivers, Manitowoc County, Wisconsin this \_\_\_\_ day of January, 2026.

\_\_\_\_\_  
Scott Stechmesser  
President, City Council

\_\_\_\_\_  
Kyle Kordell  
City Manager

Attest:

\_\_\_\_\_  
Amanda Baryenbruch, City Clerk

Approved as to form and legality:

\_\_\_\_\_  
Sean P. Griffin  
City Attorney

CITY OF TWO RIVERS

RESOLUTION

DECLARING OFFICIAL INTENT TO REIMBURSE EXPENDITURES

FROM PROCEEDS OF BORROWING

2026 Capital Projects

**WHEREAS**, the City of Two Rivers, in accordance with its adopted 2026 Budget, intends to undertake certain capital projects and capital equipment purchases; and

**WHEREAS**, the planned outlays for these activities are more specifically identified in the adopted 2026 City Budget, Capital Projects Funds and Tax Incremental District Funds; and

**WHEREAS**, the budgets for those various funds identify an intent for the City to utilize tax-exempt, general obligation borrowing (bonds or notes) to fund certain of these capital projects and capital equipment purchases, such borrowing totaling up to \$2,563,818; and

**WHEREAS**, the projects requiring such borrowing, and the amount of such borrowing anticipated, are summarized as follows:

Fund 410 Bike Trail Construction	\$22,000
Fund 451 Streets Capital	\$642,800
Fund 452 Bridge Construction	\$20,000
Fund 454 Parks and Recreation Capital	\$517,818
Fund 455 Fire Capital	\$860,000
Fund 457 DPW Equipment & Facilities	\$51,200
Fund 459 City Hall Capital	\$70,000
Fund 461 Police Capital	\$30,000
Electric Utility	\$350,000*
GRAND TOTAL	\$2,563,818
TOTAL TAX-SUPPORTED DEBT	\$2,213,818

\*To be repaid from sources other than the Debt Service levy (Electric Utility)

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Two Rivers:

Section 1. Declaration of Official Intent. The City hereby officially declares its intent to reimburse said capital expenditures with proceeds of tax-exempt, general obligation borrowing, the principal amount of which will not exceed \$2,563,818; and

Section 2. Anticipated Timing of Borrowings. The City anticipates closing on the borrowing for all activities cited above prior to December 31, 2026, and

Section 3. Unavailability of Long Term Funds. No other funds for said activities, other than the planned borrowing referenced herein are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the City pursuant to its budget or financial policies; and

Section 4. Public Availability of Official Intent Resolution. This Resolution shall be made available for public inspection at the City Clerk's office within 30 days after its approval in compliance with applicable State law governing the availability of records of official acts including Subchapter II of Chapter 19 and shall remain available for public inspection until the Notes or Bonds are issued.

Section 5. Effective Date. This Resolution shall be effective upon its adoption and approval.

Adopted and recorded this 19th day of January, 2026.

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Councilmember

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Kyle Kordell  
City Manager

Attest:

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Amanda Baryenbruch  
City Clerk

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Sean Griffin  
City Attorney