



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

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 at least 48 hours prior to the scheduled meeting or event to request an accommodation. For additional assistance, individuals with hearing or speech disabilities can call 711 and be connected to a telephone relay system. It is possible that members of and possibly a quorum of governmental bodies of the municipality may be in attendance at the above stated meeting to gather information; no other action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.



**TWO
RIVERS**
WISCONSIN

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, Shimulunas

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 18th 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

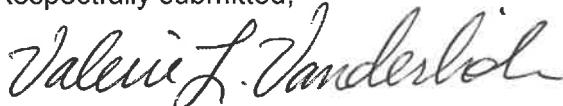
Motion to dispense with the reading of the minutes of this meeting and adjourn at 7:13 PM.

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



PUBLIC WORKS COMMITTEE

Wednesday, December 03, 2025 at 5:15 PM
Committee Room - City Hall, 3rd Floor 1717
E. Park Street, Two Rivers, WI 54241

MINUTES

1. CALL TO ORDER: 5:15 pm

2. ROLL CALL

Committee Members: Doug Brandt, Bill LeClair, Scott Stechmesser
Staff and Others: Matthew Heckenlaible, Scott Ahl

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 26th, 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 wa[redacted] 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



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 Seger, 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 RIVERS

WISCONSIN

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 22nd. 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 6th, 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. 1st 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 8th 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 at least 48 hours prior to the scheduled meeting or event to request an accommodation. For additional assistance, individuals with hearing or speech disabilities can call 711 and be connected to a telephone relay system.

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



TWO RIVERS

WISCONSIN

PLAN COMMISSION MEETING
Monday January 12, 2026, at 5:30 PM
Council Chambers - City Hall, 3rd Floor 1717 E.
Park Street, Two Rivers, WI 54241

Section 9, ItemB.

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 – 33rd 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

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 Canoecopia, 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 Wystek 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.

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

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



**TWO
RIVERS**
WISCONSIN

ADVISORY RECREATION BOARD MEETING

Wednesday, January 14, 2026 at 6:00 PM

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

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, ItemC.

DEBT SERVICE F 300 REVENUE AND EXPENSE DETAIL

| | PERIOD ACTUAL | 2025 BUDGET | 2025 YTD ACTUAL | OVER (UNDER) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|-----------------------------------------------|------------------|----------------|-----------------------|---------------------------|----------------|---------------------|
| <u>DEBT SERVICE</u> | | | | | | |
| REVENUES | | | | | | |
| <i>REVENUES</i> | | | | | | |
| 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 |
| TOTAL REVENUES | | | | | | |
| | 9,627 | 2,907,251 | 2,953,085 | 45,834 | 101.58 | 3,047,059 |
| <i>EXPENDITURES</i> | | | | | | |
| 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 |
| TOTAL EXPENDITURES | | | | | | |
| | 33,638 | 3,067,849 | 2,931,126 | (136,723) | 95.54 | 2,818,372 |
| REVENUE OVER EXPENDITURES - YTD | | | | | | |
| | (24,011) | (160,598) | 21,958 | 182,556 | 13.67 | 228,687 |

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, ItemC.

DEBT SERVICE F 300 REVENUE AND EXPENSE DETAIL

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



**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, ItemC.

GENERAL FUND

| | PERIOD ACT | BUDGET | YTD ACTUAL | OVR (UND) | % OF BDGT | PR YTD ACT |
|---------------------------|-------------|----------------|------------------|------------------|-----------|---------------|
| REVENUE | | | | | | |
| 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 |
| EXPENDITURES | | | | | | |
| 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, ItemC.

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) |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |

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

Section 9, ItemC.

GENERAL FUND DETAIL

| | PERIOD ACT | BUDGET | YTD ACTUAL | OV(UN)BUD | % OF BDGT | PR YTD ACT |
|--------------------------------------------|----------------------------|----------------|------------------|------------------|---------------------|--------------|
| TAXES | | | | | | |
| 100-41110 | GENERAL PROPERTY TAX | 0 | 2,288,033 | 2,288,033 | 100.00 | 2,250,000 |
| 100-41310 | LOCAL UTILITY TAX EQUIV | 70,472 | 845,000 | 704,720 | (140,280) | 83.40 |
| 100-41320 | OTHER TAX EXEMPT ENTITIES | 0 | 20 | 15 | (5) | 77.20 |
| 100-41800 | INTEREST DELINQ. TAXES | 0 | 12,500 | 16,296 | 3,796 | 130.36 |
| 100-41900 | TIF/TID CLOSE REFUND | 0 | 0 | 0 | 0 | .00 |
| TOTAL TAXES | | 70,472 | 3,145,553 | 3,009,064 | (136,489) | 95.66 |
| SPECIAL ASSESSMENTS | | | | | | |
| 100-42300 | STREET PAVING & CONSTRUCT | 4,691 | 275,000 | 113,596 | (161,404) | 41.31 |
| 100-42401 | OTHER SPECIAL ASSESSMENTS | 0 | 5,000 | 2,322 | (2,679) | 46.43 |
| TOTAL SPECIAL ASSESSMENTS | | 4,691 | 280,000 | 115,917 | (164,083) | 41.40 |
| INTERGOVERNMENTAL REVENUE | | | | | | |
| 100-43310 | SHARED ELECTION EXPENSE | 0 | 0 | 0 | .00 | 0 |
| 100-43410 | STATE SHARED TAXES | 0 | 4,743,623 | 711,543 | (4,032,080) | 15.00 |
| 100-43411 | EXPENDITURE RESTRAINT | 0 | 161,197 | 161,197 | 0 | 100.00 |
| 100-43412 | EXEMPT COMPUTER STATE AID | 0 | 20,753 | 20,753 | 0 | 100.00 |
| 100-43413 | PERSONAL PROPERTY AID | 0 | 55,300 | 55,300 | 0 | 100.00 |
| 100-43415 | VIDEO SERVICE PROVIDER AID | 0 | 26,680 | 26,680 | 0 | 100.00 |
| 100-43420 | STATE FIRE INS TAX | 0 | 36,000 | 42,168 | 6,168 | 117.13 |
| 100-43520 | STATE AID/POLICE TRAINING | 2,000 | 30,000 | 21,215 | (8,785) | 70.72 |
| 100-43529 | STATE AID-OTH PUB SAFETY | 0 | 26,000 | 0 | (26,000) | .00 |
| 100-43580 | GRANT PROCEEDS | 0 | 0 | 0 | 0 | .00 |
| 100-43610 | PAYMENT MUN. SERVICES | 0 | 5,400 | 4,293 | (1,107) | 79.51 |
| 100-43620 | OTHER STATE AID | 0 | 0 | 0 | 0 | .00 |
| 100-43710 | HIGHWAY AIDS-LOCAL | 117,712 | 471,257 | 470,846 | (411) | 99.91 |
| 100-43711 | CONNECTING STREETS | 32,474 | 129,894 | 129,894 | 0 | 100.00 |
| TOTAL INTERGOVERNMENTAL REVE | | 152,185 | 5,706,104 | 1,643,890 | (4,062,214) | 28.81 |
| 83 % OF THE FISCAL YEAR HAS ELAPSED | | | | | | |

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

Section 9, ItemC.

GENERAL FUND DETAIL

| PERIOD ACT | BUDGET | YTD ACTUAL | OV(UN)BUD | % OF BDGT | PR YTD ACT |
|------------|--------|------------|-----------|-----------|------------|
|------------|--------|------------|-----------|-----------|------------|

LICENSES & PERMITS

| | | | | | | |
|-------------------------------------|------------------------------|---------------|----------------|---------------------------|--------------|----------------|
| 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 |
| TOTAL LICENSES & PERMITS | | 22,111 | 322,200 | 207,379 (114,821) | 64.36 | 219,834 |

FINES & FORFEITURES

| | | | | | | |
|--------------------------------------|---------------------------|--------------|---------------|-------------------------|--------------|---------------|
| 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 |
| TOTAL FINES & FORFEITURES | | 4,926 | 82,800 | 63,336 (19,464) | 76.49 | 66,317 |

CHARGES FOR SERVICE

| | | | | | | |
|----------------------------------|------------------------------|---------------|------------------|-----------------------------|--------------|------------------|
| 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 |
| TOTAL CHARGES FOR SERVICE | | 88,050 | 1,705,000 | 1,090,305 (614,695) | 63.95 | 1,087,256 |

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

Section 9, ItemC.

GENERAL FUND DETAIL

| | PERIOD ACT | BUDGET | YTD ACTUAL | OV(UN)BUD | % OF BDGT | PR YTD ACT |
|------------------------------------------|----------------|-------------------|------------------|---------------------|--------------|------------------|
| INTERDEPARTMENTAL REVENUE | | | | | | |
| 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 |
| TOTAL INTERDEPARTMENTAL REVENUE | 65,787 | 557,000 | 340,383 | (216,617) | 61.11 | 331,440 |
| MISCELLANEOUS REVENUE | | | | | | |
| 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 |
| TOTAL MISCELLANEOUS REVENUE | 9,181 | 314,000 | 225,149 | (88,851) | 71.70 | 375,844 |
| OTHER FINANCING SOURCES | | | | | | |
| 100-49223 TRANS FROM OTHER FUNDS | 11,047 | 378,000 | 216,467 | (161,533) | 57.27 | 229,084 |
| TOTAL OTHER FINANCING SOURCES | 11,047 | 378,000 | 216,467 | (161,533) | 57.27 | 229,084 |
| TOTAL FUND REVENUE | 428,451 | 12,490,657 | 6,911,890 | (5,578,767) | 55.34 | 6,988,714 |

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 - GENERAL GOVERNMENT

| | PERIOD ACTUAL | 2025 YTD ACTUAL | 2025 BUDGET | OVR (UND) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|

GEN GOVT ADMINISTRATION

CITY COUNCIL

| | | | | | | |
|------------------------------|------------|---------------|---------------|----------|----------|----------|
| PERSONNEL SERVICES | 1,130 | 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 |

JUDICIAL

| | | | | | | |
|------------------------------|--------------|---------------|---------------|-----------|--------|--------|
| 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 |

LEGAL DEPARTMENT

| | | | | | | |
|-------------------------------|--------------|---------------|---------------|-----------|----------|-----------|
| 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 |

CITY MANAGER

| | | | | | | |
|------------------------------|---------------|----------------|----------------|-----------|----------|------------|
| 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 |

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 - GENERAL GOVERNMENT

| | PERIOD ACTUAL | 2025 YTD ACTUAL | 2025 BUDGET | OVR (UND) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|----------------------------------|------------------|--------------------|----------------|---------------------|----------------|---------------------|
| CITY CLERK | | | | | | |
| 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) |
| TOTAL CITY CLERK | 7,261 | 74,065 | 92,892 | (18,827) | 79.73 | 68,537 |
| ELECTIONS | | | | | | |
| 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 |
| TOTAL ELECTIONS | 955 | 15,824 | 25,275 | (9,451) | 62.61 | 16,398 |
| INFORMATION SYSTEMS | | | | | | |
| 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) |
| TOTAL INFORMATION SYSTEMS | 8,628 | 103,811 | 128,873 | (25,062) | 80.55 | 103,388 |
| TOTAL GEN GOVT ADMIN | 38,080 | 407,817 | 515,225 | (107,408) | 79.15 | 430,734 |

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 - 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) | |
| TOTAL GEN GOVT ADMINISTRATION | 38,080 | 407,817 | 515,225 | (107,408) | 79.15 | 430,734 |

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 - GENERAL GOVERNMENT

| | PERIOD ACTUAL | 2025 YTD ACTUAL | 2025 BUDGET | OVR (UND) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|

FINANCE ADMINISTRATION

FINANCE

| | | | | | | |
|------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| 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 |

ASSESSOR

| | | | | | | |
|-------------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| 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 |
| TOTAL FINANCE ADMINISTRATION | 21,447 | 236,561 | 289,217 | (52,656) | 81.79 | 240,671 |

******* 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 | 0 |
| ALLOCATION | (18,806) | (227,659) | (264,583) | 36,924 | (86.04) | (227,486) |
| TOTAL FINANCE ADMINISTRATION | 21,447 | 236,561 | 289,217 | (52,656) | 81.79 | 240,671 |

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 - GENERAL GOVERNMENT

| | PERIOD ACTUAL | 2025 YTD ACTUAL | 2025 BUDGET | OVR (UND) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|

CITY HALL

CITY HALL (BUILDING MAINTENANCE)

| | | | | | | |
|------------------------------|--------------|---------------|---------------|------------------|--------------|---------------|
| PERSONNEL SERVICES | 8,002 | 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) |
| TOTAL CITY HALL | 8,602 | 79,936 | 95,714 | (15,778) | 83.52 | 76,942 |

OTHER GENERAL GOVERNMENT

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 |
| TOTAL MISC GOVERNMENT | 1,838 | 19,826 | 26,500 | (6,674) | 74.82 | 17,880 |

GENERAL INSURANCE

| | | | | | | |
|--------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| PERSONNEL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| FIXED CHARGES | 23,692 | 324,910 | 415,264 | (90,354) | 78.24 | 312,442 |
| TOTAL GENERAL INSURANCE | 23,692 | 324,910 | 415,264 | (90,354) | 78.24 | 312,442 |
| TOTAL OTHER GEN GOVT | 25,530 | 344,737 | 441,764 | (97,027) | 78.04 | 330,322 |

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 - GENERAL GOVERNMENT

| | PERIOD ACTUAL | 2025 YTD ACTUAL | 2025 BUDGET | OVR (UND) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|-----------------------------------------------------------------|------------------|--------------------|------------------|---------------------|----------------|---------------------|
| ***** SUMMARY OF OTHER GENERAL GOVERNMENT EXPENSES ***** | | | | | | |
| PERSONNEL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| CONTRACTUAL SERVICES | 0 | 7,715 | 9,300 | (1,585) | 82.96 | 8,309 |
| OPERATING SUPPLIES & EXPENSE | 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 | |
| TOTAL OTHER GEN GOVT | 25,530 | 344,737 | 441,764 | (97,027) | 78.04 | 330,322 |
| ***** SUMMARY OF ALL GENERAL GOVERNMENT EXPENSES ***** | | | | | | |
| 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) | |
| TOTAL GENERAL GOVERNMENT | 93,659 | 1,069,051 | 1,341,920 | (272,869) | 79.67 | 1,078,668 |

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 |
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|

POLICE DEPARTMENT

POLICE ADMINISTRATION

| | | | | | | |
|---------------------------------|-------------|---------------|---------------|----------------|-----------|---------------|
| 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 |
| TOTAL POLICE ADMINISTRATION | 143,041 | 1,349,823 | 1,614,490 | (264,667) | 83.61 | 1,360,509 |

POLICE PATROL

| | | | | | | |
|------------------------------|-------------|---------------|---------------|----------------|-----------|---------------|
| 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 |
| TOTAL POLICE PATROL | 210,231 | 1,921,238 | 2,194,982 | (273,744) | 87.53 | 1,771,038 |

CROSSING GUARDS

| | | | | | | |
|------------------------------------|--------------------|----------------------|----------------------|-----------------------|------------------|----------------------|
| PERSONNEL SERVICES | 2,253 | 18,724 | 27,647 | (8,923) | 67.73 | 19,301 |
| OPERATING SUPPLIES & EXPENSE | 0 | 222 | 300 | (78) | 73.92 | 82 |
| TOTAL CROSSING GUARDS | 2,253 | 18,946 | 27,947 | (9,001) | 67.79 | 19,383 |
| TOTAL POLICE DEPARTMENT | 355,525 | 3,290,007 | 3,837,419 | (547,412) | 85.73 | 3,150,929 |

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 |
|------------------------------------------------------------------|------------------|--------------------|------------------|---------------------|----------------|---------------------|
| * * * * * 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 | |
| TOTAL POLICE DEPARTMENT | 355,525 | 3,290,007 | 3,837,419 | (547,412) | 85.73 | 3,150,929 |

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 |
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|

POLICE & FIRE COMMISSION

POLICE & FIRE COMMISSION

| | | | | | | |
|-------------------------------------------|------------|--------------|--------------|-----------------|--------------|--------------|
| 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 |

FIRE DEPARTMENT

FIRE ADMINISTRATION

| | | | | | | |
|----------------------------------|---------------|----------------|----------------|-------------------|--------------|----------------|
| 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 |

FIREFIGHTERS

| | | | | | | |
|------------------------------|----------------|------------------|------------------|-------------------|--------------|------------------|
| 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 |

AMBULANCE SERVICES

| | | | | | | |
|---------------------------------|----------------|------------------|------------------|-------------------|--------------|------------------|
| 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 |
| TOTAL FIRE DEPARTMENT | 256,780 | 2,486,097 | 2,973,622 | (487,525) | 83.61 | 2,401,209 |

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 |
|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|------------------|--------------------|----------------|---------------------|----------------|---------------------|

* * * * * **SUMMARY OF FIRE DEPARTMENT EXPENSES** * * * * *

| | | | | | | |
|----------------------------------|--------------------|----------------------|----------------------|-----------------------|------------------|----------------------|
| 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 | 0 |
| TOTAL FIRE DEPARTMENT | 256,780 | 2,486,097 | 2,973,622 | (487,525) | 83.61 | 2,401,209 |

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 |
| TOTAL INSPECTION SERVICES | 22,910 | 188,920 | 201,000 | (12,080) | 93.99 | 150,483 |

* * * * * **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 | 0 |
| TOTAL PUBLIC SAFETY | 635,739 | 5,968,189 | 7,017,541 | (1,049,352) | 85.05 | 5,712,154 |

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 WORKS

| | PERIOD ACTUAL | 2025 YTD ACTUAL | 2025 BUDGET | OVR (UND) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|

PUBLIC WORKS

HIGHWAY ADMINISTRATION

| | | | | | | |
|-------------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| 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 |

PUBLIC WORKS SHOP

| | | | | | | |
|--------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| 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 |

STREET MAINTENANCE

| | | | | | | |
|---------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| 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 |

TRAFFIC CONTROL

| | | | | | | |
|------------------------------|--------------|---------------|---------------|-----------------|--------------|---------------|
| 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, ItemC.

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 |
|----------------------------------------------|------------------|--------------------|----------------|---------------------|----------------|---------------------|
| SNOW & ICE REMOVAL | | | | | | |
| 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 |
| TOTAL SNOW & ICE REMOVAL | 2,549 | 111,250 | 234,695 | (123,445) | 47.40 | 76,037 |
| BRIDGE REPAIR & MAINTENANCE | | | | | | |
| 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 | | | | | | |
| TOTAL BRIDGE REPAIR & MAINTENANCE | (10) | 25,067 | 46,130 | (21,063) | 54.34 | 31,460 |
| STORM SEWER | | | | | | |
| PERSONNEL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| OPERATING SUPPLIES & EXPENSE | 0 | 0 | 0 | 0 | .00 | 0 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | .00 | 0 |
| TOTAL STORM SEWER | 0 | 0 | 0 | 0 | .00 | 0 |
| PUBLIC TRANSPORTATION | | | | | | |
| CONTRACTUAL SERVICES | 0 | 72,095 | 145,000 | (72,906) | 49.72 | 99,488 |
| TOTAL PUBLIC TRANSPORTATION | 0 | 72,095 | 145,000 | (72,906) | 49.72 | 99,488 |

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 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 |
| TOTAL PUBLIC WORKS | 122,557 | 1,413,120 | 1,768,927 | (355,807) | 79.89 | 1,340,349 |

* * * * * **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 | 1,340,349 |
| TOTAL PUBLIC WORKS | 122,557 | 1,413,120 | 1,768,927 | (355,807) | 79.89 | 1,340,349 |

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 - HEALTH & HUMAN SERVICES

| | PERIOD ACTUAL | 2025 YTD ACTUAL | 2025 BUDGET | OVR (UND) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|------------------------------------------|------------------|--------------------|----------------|---------------------|----------------|---------------------|
| HEALTH & HUMAN SERVICES | | | | | | |
| SENIOR CENTER | | | | | | |
| PERSONNEL SERVICES | 16,284 | 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 |
| CEMETERIES | | | | | | |
| 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 |
| TOTAL HEALTH & HUMAN SERVICES | 46,163 | 371,480 | 421,808 | (50,328) | 88.07 | 328,552 |

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 - CULTURE, RECREATION & EDUCATION

| | PERIOD ACTUAL | 2025 YTD ACTUAL | 2025 BUDGET | OVR (UND) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|

CULTURE, REC & EDUCATION

COMMUNITY CENTER

| | | | | | | |
|-------------------------------|---------------|----------------|----------------|-------------------|--------------|----------------|
| PERSONNEL SERVICES | 29,703 | 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 |
| TOTAL COMMUNITY CENTER | 36,027 | 357,413 | 482,420 | (125,007) | 74.09 | 352,727 |

PARKS

| | | | | | | |
|------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| 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 |
| TOTAL PARKS | 39,793 | 377,234 | 397,104 | (19,870) | 95.00 | 349,758 |

RECREATION

| | | | | | | |
|------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| 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 |
| TOTAL RECREATION | 24,412 | 301,088 | 340,199 | (39,111) | 88.50 | 264,345 |

SPECIAL EVENTS

| | | | | | | |
|------------------------------|--------------|---------------|---------------|-----------------|--------------|---------------|
| 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 |
| TOTAL SPECIAL EVENTS | 4,087 | 39,179 | 43,115 | (3,936) | 90.87 | 37,416 |

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 - CULTURE, RECREATION & EDUCATION

| | PERIOD ACTUAL | 2025 YTD ACTUAL | 2025 BUDGET | OVR (UND) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|---------------------------------------------|------------------|--------------------|------------------|---------------------|----------------|---------------------|
| RECREATION FIELDS | | | | | | |
| 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 |
| TOTAL RECREATION FIELDS | 12,310 | 97,820 | 121,966 | (24,146) | 80.20 | 100,459 |
| TRAILS & MEDIAN MAINTENANCE | | | | | | |
| 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 | | | | | | |
| TOTAL TRAIL & MEDIAN MAINTENANCE | 1,882 | 31,592 | 38,462 | (6,870) | 82.14 | 37,788 |
| TOTAL CULTURE, REC, EDUCATION | 118,512 | 1,204,325 | 1,423,266 | (218,941) | 84.62 | 1,142,493 |

******* 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 | 0 |
| TOTAL CULTURE, REC, EDUCATION | 118,512 | 1,204,325 | 1,423,266 | (218,941) | 84.62 | 1,142,493 |

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 - CONSERVATION & DEVELOPMENT

| | PERIOD ACTUAL | 2025 YTD ACTUAL | 2025 BUDGET | OVR (UND) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|

CONSERVATION & DEV

PLANNING

| | | | | | | |
|------------------------------|----------|----------|----------|----------|------------|----------|
| PERSONNEL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| OPERATING SUPPLIES & EXPENSE | 0 | 0 | 0 | 0 | .00 | 0 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | .00 | 0 |
| TOTAL PLANNING | 0 | 0 | 0 | 0 | .00 | 0 |

ECONOMIC DEVELOPMENT

| | | | | | | |
|-----------------------------------|----------|----------|----------|----------|------------|----------|
| PERSONNEL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| OPERATING SUPPLIES & EXPENSE | 0 | 0 | 0 | 0 | .00 | 0 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | .00 | 0 |
| TOTAL ECONOMIC DEVELOPMENT | 0 | 0 | 0 | 0 | .00 | 0 |

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

| | | | | | | |
|-------------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| PERSONNEL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| OPERATING SUPPLIES & EXPENSE | 0 | 0 | 0 | 0 | .00 | 0 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | .00 | 0 |
| TOTAL CONSERVATION & DEV | 0 | 0 | 0 | 0 | .00 | 0 |
| TOTAL OTHER FINANCING USES | 41,097 | 463,890 | 517,079 | (53,189) | 89.71 | 481,082 |

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 - 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) |
| GRAND TOTAL | 1,057,729 | 10,490,055 | 12,490,541 | (2,000,486) | 83.98 | 10,083,300 |



**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, ItemC.

GENERAL FUND

| | PERIOD ACT | BUDGET | YTD ACTUAL | OVR (UND) | % OF BDGT | PR YTD ACT |
|---------------------------|---------------|----------------|-------------------|------------------|-----------|----------------|
| REVENUE | | | | | | |
| 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 |
| EXPENDITURES | | | | | | |
| 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, ItemC.

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 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

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

Section 9, ItemC.

GENERAL FUND DETAIL

| | PERIOD ACT | BUDGET | YTD ACTUAL | OV(UN)BUD | % OF BDGT | PR YTD ACT |
|--|------------|--------|------------|-----------|-----------|------------|
|--|------------|--------|------------|-----------|-----------|------------|

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

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

Section 9, ItemC.

GENERAL FUND DETAIL

| PERIOD ACT | BUDGET | YTD ACTUAL | OV(UN)BUD | % OF BDGT | PR YTD ACT |
|------------|--------|------------|-----------|-----------|------------|
|------------|--------|------------|-----------|-----------|------------|

LICENSES & PERMITS

| | | | | | | | |
|-------------------------------------|------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| 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 |
| TOTAL LICENSES & PERMITS | | 28,825 | 322,200 | 236,204 | (85,996) | 73.31 | 264,013 |

FINES & FORFEITURES

| | | | | | | | |
|--------------------------------------|---------------------------|--------------|---------------|---------------|------------------|--------------|---------------|
| 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 |
| TOTAL FINES & FORFEITURES | | 5,731 | 82,800 | 69,067 | (13,733) | 83.41 | 72,499 |

CHARGES FOR SERVICE

| | | | | | | | |
|----------------------------------|------------------------------|---------------|------------------|------------------|-------------------|--------------|------------------|
| 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 |
| TOTAL CHARGES FOR SERVICE | | 74,497 | 1,705,000 | 1,164,802 | (540,198) | 68.32 | 1,168,818 |

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

Section 9, ItemC.

GENERAL FUND DETAIL

| | PERIOD ACT | BUDGET | YTD ACTUAL | OV(UN)BUD | % OF BDGT | PR YTD ACT |
|------------------------------------------|------------------|-------------------|-------------------|---------------------|--------------|-------------------|
| INTERDEPARTMENTAL REVENUE | | | | | | |
| 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 |
| TOTAL INTERDEPARTMENTAL REVENUE | 16,896 | 557,000 | 357,279 | (199,721) | 64.14 | 360,481 |
| MISCELLANEOUS REVENUE | | | | | | |
| 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 |
| TOTAL MISCELLANEOUS REVENUE | 18,687 | 314,000 | 243,836 | (70,164) | 77.65 | 392,612 |
| OTHER FINANCING SOURCES | | | | | | |
| 100-49223 TRANS FROM OTHER FUNDS | 8,901 | 378,000 | 225,368 | (152,632) | 59.62 | 235,827 |
| TOTAL OTHER FINANCING SOURCES | 8,901 | 378,000 | 225,368 | (152,632) | 59.62 | 235,827 |
| TOTAL FUND REVENUE | 4,366,501 | 12,490,657 | 11,278,391 | (1,212,266) | 90.29 | 11,385,510 |

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 |
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|

GEN GOVT ADMINISTRATION

CITY COUNCIL

| | | | | | | |
|------------------------------|---------|------------|------------|--------------|-----------|------------|
| 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 |

JUDICIAL

| | | | | | | |
|------------------------------|-----------|------------|------------|---------------|-----------|------------|
| 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 |

LEGAL DEPARTMENT

| | | | | | | |
|------------------------------|---------|------------|------------|---------------|-----------|------------|
| 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 |

CITY MANAGER

| | | | | | | |
|------------------------------|-----------|-------------|-------------|---------------|-----------|-------------|
| 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, 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 |
|----------------------------------|------------------|--------------------|----------------|---------------------|----------------|---------------------|
| CITY CLERK | | | | | | |
| 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) |
| TOTAL CITY CLERK | 6,951 | 81,016 | 92,892 | (11,876) | 87.22 | 74,682 |
| ELECTIONS | | | | | | |
| 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 |
| TOTAL ELECTIONS | 59 | 15,883 | 25,275 | (9,392) | 62.84 | 22,980 |
| INFORMATION SYSTEMS | | | | | | |
| 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) |
| TOTAL INFORMATION SYSTEMS | 8,568 | 112,378 | 128,873 | (16,495) | 87.20 | 115,825 |
| TOTAL GEN GOVT ADMIN | 29,503 | 437,320 | 515,225 | (77,905) | 84.88 | 483,404 |

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 |
|----------------------------------------------------------------------------------|------------------|--------------------|----------------|---------------------|----------------|---------------------|
| * * * * * 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) | |
| TOTAL GEN GOVT ADMINISTRATION | 29,503 | 437,320 | 515,225 | (77,905) | 84.88 | 483,404 |

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 |
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|

FINANCE ADMINISTRATION

FINANCE

| | | | | | | |
|------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| 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 |

ASSESSOR

| | | | | | | |
|-------------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| 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 |
| TOTAL FINANCE ADMINISTRATION | 20,287 | 256,848 | 289,217 | (32,369) | 88.81 | 261,095 |

******* 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 | 0 |
| ALLOCATION | (17,042) | (244,701) | (264,583) | 19,882 | (92.49) | (244,746) |
| TOTAL FINANCE ADMINISTRATION | 20,287 | 256,848 | 289,217 | (32,369) | 88.81 | 261,095 |

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 |
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|

CITY HALL

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) |
| TOTAL CITY HALL | 7,055 | 86,991 | 95,714 | (8,723) | 90.89 | 81,919 |

OTHER GENERAL GOVERNMENT

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 |
| TOTAL MISC GOVERNMENT | 2,088 | 21,915 | 26,500 | (4,585) | 82.70 | 18,274 |

GENERAL INSURANCE

| | | | | | | |
|--------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| PERSONNEL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| FIXED CHARGES | 23,692 | 348,602 | 415,264 | (66,662) | 83.95 | 345,888 |
| TOTAL GENERAL INSURANCE | 23,692 | 348,602 | 415,264 | (66,662) | 83.95 | 345,888 |
| TOTAL OTHER GEN GOVT | 25,780 | 370,517 | 441,764 | (71,247) | 83.87 | 364,163 |

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 |
|-----------------------------------------------------------------|------------------|--------------------|------------------|---------------------|----------------|---------------------|
| ***** SUMMARY OF OTHER GENERAL GOVERNMENT EXPENSES ***** | | | | | | |
| PERSONNEL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| CONTRACTUAL SERVICES | 0 | 7,715 | 9,300 | (1,585) | 82.96 | 8,309 |
| OPERATING SUPPLIES & EXPENSE | 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 | |
| TOTAL OTHER GEN GOVT | 25,780 | 370,517 | 441,764 | (71,247) | 83.87 | 364,163 |
| ***** SUMMARY OF ALL GENERAL GOVERNMENT EXPENSES ***** | | | | | | |
| 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) | |
| TOTAL GENERAL GOVERNMENT | 82,624 | 1,151,676 | 1,341,920 | (190,244) | 85.82 | 1,190,580 |

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 - PUBLIC SAFETY

| PERIOD ACTUAL | 2025 YTD ACTUAL | 2025 BUDGET | OVR (UND) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|------------------|--------------------|----------------|---------------------|----------------|---------------------|

POLICE DEPARTMENT

POLICE ADMINISTRATION

| | | | | | | |
|------------------------------------|----------------|------------------|------------------|-------------------|--------------|------------------|
| 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 |
| TOTAL POLICE ADMINISTRATION | 144,984 | 1,494,807 | 1,614,490 | (119,683) | 92.59 | 1,493,346 |

POLICE PATROL

| | | | | | | |
|------------------------------|----------------|------------------|------------------|------------------|--------------|------------------|
| 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 |
| TOTAL POLICE PATROL | 189,705 | 2,110,942 | 2,194,982 | (84,040) | 96.17 | 1,937,237 |

CROSSING GUARDS

| | | | | | | |
|--------------------------------|----------------|------------------|------------------|-------------------|--------------|------------------|
| PERSONNEL SERVICES | 2,217 | 20,942 | 27,647 | (6,705) | 75.75 | 22,067 |
| OPERATING SUPPLIES & EXPENSE | 0 | 222 | 300 | (78) | 73.92 | 82 |
| TOTAL CROSSING GUARDS | 2,217 | 21,163 | 27,947 | (6,784) | 75.73 | 22,149 |
| TOTAL POLICE DEPARTMENT | 336,905 | 3,626,913 | 3,837,419 | (210,506) | 94.51 | 3,452,732 |

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 - 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 | |
| TOTAL POLICE DEPARTMENT | 336,905 | 3,626,913 | 3,837,419 | (210,506) | 94.51 | 3,452,732 |

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 - PUBLIC SAFETY

| | PERIOD ACTUAL | 2025 YTD ACTUAL | 2025 BUDGET | OVR (UND) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|

POLICE & FIRE COMMISSION

POLICE & FIRE COMMISSION

| | | | | | | |
|-------------------------------------------|----------|--------------|--------------|-----------------|--------------|---------------|
| PERSONNEL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| CONTRACTUAL SERVICES | 0 | 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 |

FIRE DEPARTMENT

FIRE ADMINISTRATION

| | | | | | | |
|----------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| 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 |

FIREFIGHTERS

| | | | | | | |
|------------------------------|----------------|------------------|------------------|-------------------|--------------|------------------|
| 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 |

AMBULANCE SERVICES

| | | | | | | |
|---------------------------------|----------------|------------------|------------------|-------------------|--------------|------------------|
| 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 |
| TOTAL FIRE DEPARTMENT | 232,324 | 2,718,421 | 2,973,622 | (255,201) | 91.42 | 2,636,052 |

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 - PUBLIC SAFETY

| PERIOD | 2025 | 2025 | OVR (UND) | % OF | PRIOR |
|--------|------------|--------|-----------|--------|------------|
| ACTUAL | YTD ACTUAL | BUDGET | BUDGET | BUDGET | YTD ACTUAL |

* * * * * **SUMMARY OF FIRE DEPARTMENT EXPENSES** * * * * *

| | | | | | | |
|----------------------------------|--------------------|----------------------|----------------------|-----------------------|------------------|----------------------|
| 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 | 0 |
| TOTAL FIRE DEPARTMENT | 232,324 | 2,718,421 | 2,973,622 | (255,201) | 91.42 | 2,636,052 |

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 |
| TOTAL INSPECTION SERVICES | 18,583 | 207,503 | 201,000 | 6,503 | 103.24 | 166,910 |

* * * * * **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 | 0 |
| TOTAL PUBLIC SAFETY | 587,813 | 6,556,002 | 7,017,541 | (461,539) | 93.42 | 6,266,188 |

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 - PUBLIC WORKS

| | PERIOD ACTUAL | 2025 YTD ACTUAL | 2025 BUDGET | OVR (UND) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|

PUBLIC WORKS

HIGHWAY ADMINISTRATION

| | | | | | | |
|-------------------------------------|---------------|----------------|----------------|-----------|-------|---------|
| 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 |

PUBLIC WORKS SHOP

| | | | | | | |
|--------------------------------|---------------|----------------|----------------|-----------|--------|---------|
| 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 |

STREET MAINTENANCE

| | | | | | | |
|---------------------------------|---------------|----------------|----------------|-----------|-------|---------|
| 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 |

TRAFFIC CONTROL

| | | | | | | |
|------------------------------|--------------|---------------|---------------|----------|--------|--------|
| 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

Section 9, ItemC.

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 |
|----------------------------------------------|------------------|--------------------|----------------|---------------------|----------------|---------------------|
| SNOW & ICE REMOVAL | | | | | | |
| 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 |
| TOTAL SNOW & ICE REMOVAL | 12,556 | 123,806 | 234,695 | (110,889) | 52.75 | 88,574 |
| BRIDGE REPAIR & MAINTENANCE | | | | | | |
| 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 | | | | | | |
| TOTAL BRIDGE REPAIR & MAINTENANCE | 390 | 25,457 | 46,130 | (20,673) | 55.19 | 33,691 |
| STORM SEWER | | | | | | |
| PERSONNEL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| OPERATING SUPPLIES & EXPENSE | 0 | 0 | 0 | 0 | .00 | 0 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | .00 | 0 |
| TOTAL STORM SEWER | 0 | 0 | 0 | 0 | .00 | 0 |
| PUBLIC TRANSPORTATION | | | | | | |
| CONTRACTUAL SERVICES | 36,047 | 108,142 | 145,000 | (36,858) | 74.58 | 99,488 |
| TOTAL PUBLIC TRANSPORTATION | 36,047 | 108,142 | 145,000 | (36,858) | 74.58 | 99,488 |

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 - 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 |
| TOTAL PUBLIC WORKS | 154,102 | 1,567,222 | 1,768,927 | (201,705) | 88.60 | 1,440,562 |

* * * * * **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 | 1,440,562 |
| TOTAL PUBLIC WORKS | 154,102 | 1,567,222 | 1,768,927 | (201,705) | 88.60 | 1,440,562 |

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 - HEALTH & HUMAN SERVICES

| | PERIOD ACTUAL | 2025 YTD ACTUAL | 2025 BUDGET | OVR (UND) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|

HEALTH & HUMAN SERVICES

SENIOR CENTER

| | | | | | | |
|------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| PERSONNEL SERVICES | 15,681 | 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 |
| TOTAL SENIOR CENTER | 16,525 | 190,309 | 205,077 | (14,768) | 92.80 | 175,246 |

CEMETERIES

| | | | | | | |
|------------------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| 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 |
| TOTAL CEMETERIES | 18,557 | 216,253 | 216,731 | (478) | 99.78 | 183,554 |
| TOTAL HEALTH & HUMAN SERVICES | 35,082 | 406,562 | 421,808 | (15,246) | 96.39 | 358,800 |

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 |
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|

CULTURE, REC & EDUCATION

COMMUNITY CENTER

| | | | | | | |
|-------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| 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 |
| TOTAL COMMUNITY CENTER | 35,226 | 392,638 | 482,420 | (89,782) | 81.39 | 377,294 |

PARKS

| | | | | | | |
|------------------------------|---------------|----------------|----------------|-----------------|--------------|----------------|
| 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 |
| TOTAL PARKS | 11,874 | 389,108 | 397,104 | (7,996) | 97.99 | 372,499 |

RECREATION

| | | | | | | |
|------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| 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 |
| TOTAL RECREATION | 23,126 | 324,214 | 340,199 | (15,985) | 95.30 | 287,772 |

SPECIAL EVENTS

| | | | | | | |
|------------------------------|--------------|---------------|---------------|---------------|--------------|---------------|
| 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 |
| TOTAL SPECIAL EVENTS | 3,296 | 42,475 | 43,115 | (640) | 98.52 | 39,980 |

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 |
|---------------------------------------------|------------------|--------------------|------------------|---------------------|----------------|---------------------|
| RECREATION FIELDS | | | | | | |
| 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 |
| TOTAL RECREATION FIELDS | 12,782 | 110,601 | 121,966 | (11,365) | 90.68 | 106,711 |
| TRAILS & MEDIAN MAINTENANCE | | | | | | |
| 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 | | | | | | |
| TOTAL TRAIL & MEDIAN MAINTENANCE | 19,501 | 51,093 | 38,462 | 12,631 | 132.84 | 45,342 |
| TOTAL CULTURE, REC, EDUCATION | 105,804 | 1,310,129 | 1,423,266 | (113,137) | 92.05 | 1,229,597 |

******* 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 |
| TOTAL CULTURE, REC, EDUCATION | 105,804 | 1,310,129 | 1,423,266 | (113,137) | 92.05 | 1,229,597 |

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 - CONSERVATION & DEVELOPMENT

| | PERIOD ACTUAL | 2025 YTD ACTUAL | 2025 BUDGET | OVR (UND) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|
|--|------------------|--------------------|----------------|---------------------|----------------|---------------------|

CONSERVATION & DEV

PLANNING

| | | | | | | |
|------------------------------|----------|----------|----------|----------|------------|----------|
| PERSONNEL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| OPERATING SUPPLIES & EXPENSE | 0 | 0 | 0 | 0 | .00 | 0 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | .00 | 0 |
| TOTAL PLANNING | 0 | 0 | 0 | 0 | .00 | 0 |

ECONOMIC DEVELOPMENT

| | | | | | | |
|-----------------------------------|----------|----------|----------|----------|------------|----------|
| PERSONNEL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| OPERATING SUPPLIES & EXPENSE | 0 | 0 | 0 | 0 | .00 | 0 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | .00 | 0 |
| TOTAL ECONOMIC DEVELOPMENT | 0 | 0 | 0 | 0 | .00 | 0 |

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

| | | | | | | |
|-------------------------------------|---------------|----------------|----------------|------------------|--------------|----------------|
| PERSONNEL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | .00 | 0 |
| OPERATING SUPPLIES & EXPENSE | 0 | 0 | 0 | 0 | .00 | 0 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | .00 | 0 |
| TOTAL CONSERVATION & DEV | 0 | 0 | 0 | 0 | .00 | 0 |
| TOTAL OTHER FINANCING USES | 40,242 | 504,131 | 517,079 | (12,948) | 97.50 | 521,063 |

CITY OF TWO RIVERS

Section 9, ItemC.

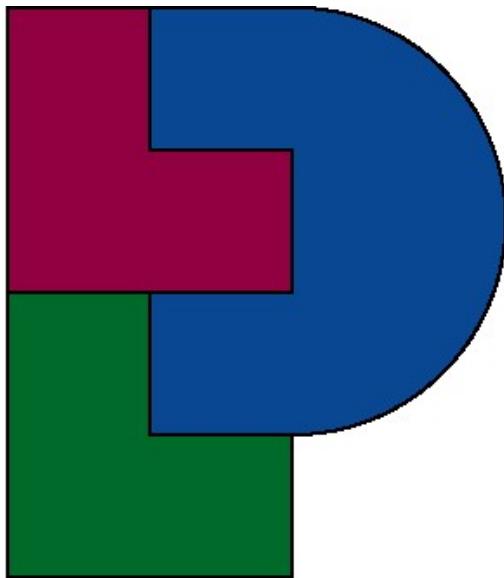
EXPENDITURES WITH COMPARISON TO BUDGET BY OBJECT CODE FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

FUND 100 - GENERAL FUND - SUMMARY TOTALS

| PERIOD | 2025 | 2025 | OVR (UND) | % OF | PRIOR |
|--------|------------|--------|-----------|--------|------------|
| ACTUAL | YTD ACTUAL | BUDGET | BUDGET | BUDGET | 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) |
| GRAND TOTAL | 1,005,667 | 11,495,722 | 12,490,541 | (994,819) | 92.04 | 11,006,790 |



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, ItemC.

LIBRARY FUND DETAIL

| | PERIOD ACT | BUDGET | YTD ACTUAL | OV(UN)BUD | % OF BDGT | PR YTD ACT |
|----------------------------------|------------|-----------|------------|-----------|-----------|------------|
| TAXES | | | | | | |
| 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 |
| INTERGOVERNMENTAL REVENUE | | | | | | |
| 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 |
| FINES & FORFEITURES | | | | | | |
| 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 |
| CHARGES FOR SERVICE | | | | | | |
| 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 |
| MISCELLANEOUS REVENUE | | | | | | |
| 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 |
| OTHER FINANCING SOURCES | | | | | | |
| 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, ItemC.

LESTER LIBRARY F 280 EXPENSE DETAIL

| | PERIOD ACTUAL | 2025 BUDGET | 2025 YTD ACTUAL | OVER (UNDER) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|--|------------------|----------------|-----------------------|---------------------------|----------------|---------------------|
|--|------------------|----------------|-----------------------|---------------------------|----------------|---------------------|

LESTER LIBRARY

LIBRARY ADMINISTRATION

PERSONNEL SERVICES

| | | | | | | | |
|---------------------------------|--------------------------|---------------|----------------|------------------|-----------------|--------------|----------------|
| 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 |
| TOTAL PERSONNEL SERVICES | | 61,229 | 725,886 | 588,228 (| 137,658) | 81.04 | 568,046 |

CONTRACTUAL SERVICES

| | | | | | | | |
|-----------------------------------|------------------------------|---------------|----------------|------------------|----------------|--------------|----------------|
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 17,382 | 149,811 | 128,414 (| 21,397) | 85.72 | 124,241 |

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 |
| TOTAL OP SUPPLIES/EXP | 1,171 | 24,450 | 20,438 | (4,012) | 83.59 | 22,157 |
| <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 |
| TOTAL FIXED CHARGES | 1,322 | 17,106 | 18,264 | 1,158 | 106.77 | 14,911 |
| TOTAL LIBRARY ADMINISTRATION | 81,104 | 917,253 | 755,344 | (161,909) | 82.35 | 729,355 |
| ADULT SERVICES | | | | | | |
| <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 |
| TOTAL OP SUPPLIES/EXP | 4,637 | 48,000 | 41,405 | (6,595) | 86.26 | 46,129 |
| TOTAL ADULT SERVICES | 4,637 | 48,000 | 41,405 | (6,595) | 86.26 | 46,129 |

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

Section 9, ItemC.

LESTER LIBRARY F 280 EXPENSE DETAIL

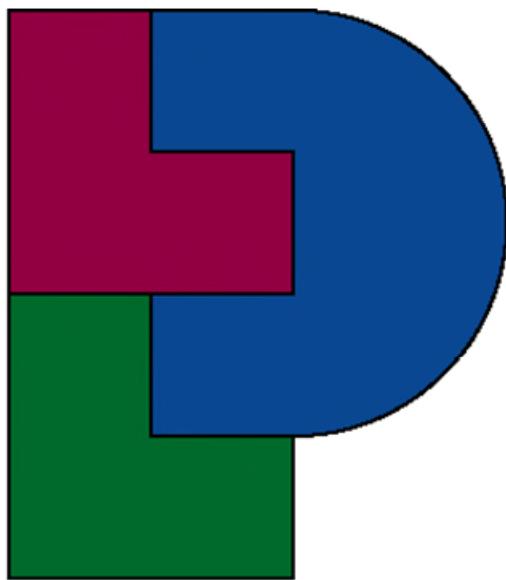
| | PERIOD ACTUAL | 2025 BUDGET | 2025 YTD ACTUAL | OVER (UNDER) BUDGET | % OF BUDGET | PRIOR YTD ACTUAL |
|------------------------------------|------------------|----------------|-----------------------|---------------------------|----------------|---------------------|
| CHILDREN'S SERVICES | | | | | | |
| <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 |
| TOTAL OP SUPPLIES/EXP | 1,528 | 27,038 | 22,139 | (4,899) | 81.88 | 20,225 |
| TOTAL CHILDREN'S SERVICES | 1,528 | 27,038 | 22,139 | (4,899) | 81.88 | 20,225 |
| REFERENCE | | | | | | |
| <u>OPERATING SUPPLIES/EXPENSES</u> | | | | | | |
| 280-55114-3400 NON-FICTION BOOKS | 0 | 0 | 0 | 0 | .00 | 0 |
| 280-55114-3490 MICROFILM | 0 | 5,200 | 1,875 | (3,325) | 36.06 | 1,800 |
| TOTAL OP SUPPLIES/EXP | 0 | 5,200 | 1,875 | (3,325) | 36.06 | 1,800 |
| TOTAL REFERENCE | 0 | 5,200 | 1,875 | (3,325) | 36.06 | 1,800 |

CITY OF TWO RIVERS
 2025 MONTHLY GENERAL FUND REPORT
 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 |
|------------------------------------|------------------|------------------|---------------------------|---------------------------|----------------|---------------------|
| YOUNG ADULT SERVICES | | | | | | |
| <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) | |
| TOTAL OP SUPPLIES/EXP | 10 | 5,500 | 3,205 (2,295) | 58.27 | 2,648 | |
| TOTAL YOUNG ADULT SERVICES | 10 | 5,500 | 3,205 (2,295) | 58.27 | 2,648 | |
| TOTAL LESTER LIBRARY EXP | 87,278 | 1,002,991 | 823,968 (179,023) | 82.15 | 800,158 | |
| NET REV OVER EXP | (86,942) | (1,266) | 115,986 117,252 | 9,161.63 | 105,004 | |



**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, ItemC.

LIBRARY FUND DETAIL

| | PERIOD ACT | BUDGET | YTD ACTUAL | OV(UN)BUD | % OF BDGT | PR YTD ACT |
|----------------------------------|------------|-----------|------------|-----------|-----------|------------|
| TAXES | | | | | | |
| 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 |
| INTERGOVERNMENTAL REVENUE | | | | | | |
| 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 |
| FINES & FORFEITURES | | | | | | |
| 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 |
| CHARGES FOR SERVICE | | | | | | |
| 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 |
| MISCELLANEOUS REVENUE | | | | | | |
| 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 |
| OTHER FINANCING SOURCES | | | | | | |
| 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 |
|------------------------------------|------------------------------|----------------|-----------------------|---------------------------|----------------|---------------------|
| <u>LESTER LIBRARY</u> | | | | | | |
| LIBRARY ADMINISTRATION | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 59,922 | 725,886 | 648,150 (77,736) | 89.29 | 625,003 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 10,057 | 149,811 | 138,471 (11,340) | 92.43 | 132,284 |

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

Section 9, ItemC.

LESTER LIBRARY F 280 EXPENSE DETAIL

| | PERIOD | 2025 | 2025 | OVER | % OF | PRIOR YTD |
|-------------------------------------------|---------------|----------------|----------------|-------------------|---------------|----------------|
| | ACTUAL | BUDGET | YTD ACTUAL | (UNDER) BUDGET | BUDGET | 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 |
| TOTAL OP SUPPLIES/EXP | 4,930 | 24,450 | 25,368 | 918 | 103.75 | 27,847 |
| <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 |
| TOTAL FIXED CHARGES | 1,322 | 17,106 | 19,587 | 2,481 | 114.50 | 16,361 |
| TOTAL LIBRARY ADMINISTRATION | 76,231 | 917,253 | 831,576 | (85,677) | 90.66 | 801,495 |
| ADULT SERVICES | | | | | | |
| <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 |
| TOTAL OP SUPPLIES/EXP | 2,881 | 48,000 | 44,286 | (3,714) | 92.26 | 48,510 |
| TOTAL ADULT SERVICES | 2,881 | 48,000 | 44,286 | (3,714) | 92.26 | 48,510 |

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

CITY OF TWO RIVERS
 2025 MONTHLY GENERAL FUND REPORT
 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 |
|------------------------------------|------------------|------------------|--------------------------|---------------------------|----------------|---------------------|
| YOUNG ADULT SERVICES | | | | | | |
| <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) | | |
| TOTAL OP SUPPLIES/EXP | 524 | 5,500 | 3,729 (1,771) | 67.80 | 3,135 | |
| TOTAL YOUNG ADULT SERVICES | 524 | 5,500 | 3,729 (1,771) | 67.80 | 3,135 | |
| TOTAL LESTER LIBRARY EXP | 82,099 | 1,002,991 | 906,067 (96,924) | 90.34 | 877,665 | |
| NET REV OVER EXP | (26,538) | (1,266) | 89,448 90,714 | 7,065.42 | 82,427 | |



**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, ItemC.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

UTILITY OPERATING INCOME

OPERATING REVENUES

OPERATING REVENUES

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | PRIOR YEAR | PR YTD ACT |
|---------------------------------|---------------|----------------|----------------|-------------------|------------|---------------|----------------|
| 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 |
| TOTAL OPERATING REVENUES | 80,489 | 743,918 | 903,050 | (159,132) | 82% | 80,632 | 747,040 |

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

Section 9, ItemC.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | PRIOR YEAR | PR YTD ACT |
|---------------------------------------------------|------------------|----------------|-----------------|-------------------|---------------|------------------|----------------|
| OPERATING EXPENSES | | | | | | | |
| OPERATION & MAINTENANCE EXPENSES | | | | | | | |
| OPERATIONS EXPENSES | | | | | | | |
| 51450 INFORMATION SYSTEMS | | | | | | | |
| 53200 WATER & SEWER EXPENSES | | | | | | | |
| 53310 STREET CLEANING | 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 |
| TOTAL OPERATIONS EXPENSES | 116,219 | 647,354 | 894,866 | (247,512) | 72% | 101,211 | 612,730 |
| CUSTOMER ACCOUNTS EXPENSE | | | | | | | |
| 59904 UNCOLLECTIBLE ACCOUNTS | 27 | 52 | 300 | (248) | 17% | 1 | 1 |
| 59923 OUTSIDE SERVICES EMPLOYEE | | | | | | | |
| 59427 INTEREST ON LONG-TERM DEBT | 13 | 6,769 | 13,985 | (7,216) | 48% | 811 | 5,750 |
| 59999 GASB PENSION EXPENSE | | | | | | | |
| TOTAL CUSTOMER ACCOUNTS EXPENSE | 40 | 6,821 | 14,285 | (7,464) | 48% | 812 | 5,751 |
| TOTAL OPS & MAINT EXPENSES | 116,259 | 654,175 | 909,151 | (254,976) | 72% | 102,023 | 618,481 |
| TOTAL OPERATING EXPENSES | 116,259 | 654,175 | 909,151 | (254,976) | 72% | 102,023 | 618,481 |
| NET OPERATING INCOME (LOSS) | (35,771) | 89,743 | (6,101) | 95,844 | 1,471% | (21,390) | 128,559 |
| EARNED SURPLUS | | | | | | | |
| 34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR) | | | | | | | |
| BALANCE TRANSFERRED FROM INCOME | (158,599) | 158,599 | | | | 79,264 | 79,264 |
| | (35,771) | 89,743 | | | | (21,390) | 128,559 |

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

Section 9, ItemC.

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, ItemC.

WATER DISTRIBUTION DETAIL - FUND 650

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|---------------------------------------|----------------|------------------|------------------|-------------------|-------------|----------------|------------------|------------|
| UTILITY OPERATING INCOME | | | | | | | | |
| OPERATING REVENUES | | | | | | | | |
| SALES OF WATER | | | | | | | | |
| 49461 RESIDENTIAL 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 | |
| TOTAL SALES OF WATER | 264,661 | 2,613,856 | 3,076,600 | (462,744) | 85% | 259,323 | 2,600,723 | |
| OTHER OPERATING REVENUES | | | | | | | | |
| 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 | |
| TOTAL OTHER OPERATING REVENUES | 3,669 | 29,513 | 27,200 | 2,313 | 109% | 3,733 | 28,691 | |
| TOTAL OPERATING REVENUES | 268,331 | 2,643,369 | 3,103,800 | (460,431) | 85% | 263,056 | 2,629,414 | |

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

Section 9, ItemC.

WATER DISTRIBUTION DETAIL - FUND 650

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|---------------------------------------------|---------------|----------------|----------------|-------------------|------------|---------------|----------------|------------|
| OPERATING EXPENSES | | | | | | | | |
| OPERATION & MAINTENANCE EXPENSES | | | | | | | | |
| SOURCE OF SUPPLY EXPENSES | | | | | | | | |
| 56500 OTHER EARNINGS | 0 | 0 | 0 | 0 | % | 0 | 0 | 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 | |
| TOTAL SOURCE OF SUPPLY EXPENSES | 4,763 | 24,374 | 40,600 | (16,226) | 60% | 1,762 | 9,690 | |
| PUMPING EXPENSES | | | | | | | | |
| 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 | | | | | | | | |
| TOTAL PUMPING EXPENSES | 10,122 | 98,569 | 130,700 | (32,131) | 75% | 9,498 | 91,633 | |
| WATER TREATMENT EXPENSE | | | | | | | | |
| 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 | |
| TOTAL WATER TREATMENT EXPENSE | 46,961 | 407,628 | 587,850 | (180,222) | 69% | 39,569 | 372,405 | |

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

Section 9, ItemC.

WATER DISTRIBUTION DETAIL - FUND 650

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|------------------------------------------------------|---------------|----------------|----------------|-------------------|------------|------------|---------------|----------------|
| TRANSMISSION & DISTRIBUTION EXPENSE | | | | | | | | |
| 59660 OPERATION SUPERVISION & ENGINEERING | | | | | | | | |
| 59661 OPERATION STORAGE FACILITY | 2,785 | 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 |
| TOTAL TRANSMISSION & DISTRIBUTION EXPENSE | 37,473 | 362,606 | 556,750 | (194,144) | 65% | | 38,805 | 363,863 |
| CUSTOMER ACCOUNTS EXPENSE | | | | | | | | |
| 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 | | | | | | | | |
| TOTAL CUSTOMER ACCOUNTS EXPENSE | 8,929 | 89,692 | 121,900 | (32,208) | 74% | | 9,017 | 85,247 |
| ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | | |
| 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 |

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

Section 9, ItemC.

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 | 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 | | | | | | | | |
| TOTAL ADMINISTRATIVE & GENERAL EXPENSES | 34,849 | 393,920 | 576,305 | (182,385) | 68% | 40,596 | 438,145 | |
| TOTAL OPS & MAINT EXPENSES | 143,097 | 1,376,789 | 2,014,105 | (637,316) | 68% | 139,248 | 1,360,983 | |
| OTHER OPERATING EXPENSES | | | | | | | | |
| 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 | |
| TOTAL OTHER OPERATING EXPENSES | 83,509 | 811,086 | 962,300 | (151,214) | 84% | 83,352 | 773,432 | |
| TOTAL OPERATING EXPENSES | 226,606 | 2,187,875 | 2,976,405 | (788,530) | 74% | 222,601 | 2,134,415 | |
| NET OPERATING INCOME (LOSS) | 41,724 | 455,494 | 127,395 | 328,099 | 358% | 40,455 | 494,999 | |
| OTHER INCOME | | | | | | | | |
| 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 | |
| TOTAL OTHER INCOME | 286 | 251,527 | 300,000 | (48,474) | 84% | 0 | 81,282 | |
| TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS | 42,010 | 707,021 | 427,395 | 279,625 | 165% | 40,455 | 576,281 | |

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

Section 9, ItemC.

WATER DISTRIBUTION DETAIL - FUND 650

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

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

Section 9, ItemC.

ELECTRIC DISTRIBUTION DETAIL - FUND 660

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|-----------------------------------------------|----------------|------------------|------------------|---------------------|------------|----------------|------------------|------------|
| UTILITY OPERATING INCOME | | | | | | | | |
| OPERATING REVENUES | | | | | | | | |
| SALES OF ELECTRICITY | | | | | | | | |
| 49440 URBAN RESIDENTIAL SALES | 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 | 0 | 0 | 10,400 | (10,400) | % | 0 | 1,417 | |
| 49444 URBAN PRIVATE LIGHTING | 14,625 | 142,826 | 173,900 | (31,074) | 82% | 14,838 | 139,586 | |
| 49444 PUBLIC STREET LIGHTING | 1,698 | 26,707 | 32,100 | (5,393) | 83% | 915 | 16,317 | |
| TOTAL SALES OF ELECTRICITY | 772,926 | 8,167,696 | 9,589,000 | (1,421,304) | 85% | 759,625 | 7,791,425 | |
| OTHER OPERATING REVENUES | | | | | | | | |
| 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 | 209 | 39,613 | 18,500 | 21,113 | 214% | 241 | 16,638 | |
| 49456 OTHER ELECTRIC REVENUE | | | | | | | | |
| TOTAL OTHER OPERATING REVENUES | 4,076 | 120,510 | 158,000 | (37,490) | 76% | 47,898 | 119,668 | |
| TOTAL OPERATING REVENUES | 777,002 | 8,288,205 | 9,747,000 | (1,458,795) | 85% | 807,524 | 7,911,093 | |

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

Section 9, ItemC.

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 | 512,912 | 5,953,328 | 6,930,000 | (976,672) | 86% | 453,268 | 5,529,357 | |
| TOTAL POWER PRODUCTION EXPENSES | 512,912 | 5,953,328 | 6,930,000 | (976,672) | 86% | 453,268 | 5,529,357 | |

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

Section 9, ItemC.

ELECTRIC DISTRIBUTION DETAIL - FUND 660

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|---------------------------------------------|------------|------------|---------|--------------|----------|------------|------------|------------|
| DISTRIBUTION EXPENSES | | | | | | | | |
| 59580 OPERATION, SUPERVISION & ENGINEERING | | | | | | | | |
| 59582 STATION EXPENSES | 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 | | | | | | | | |
| TOTAL DISTRIBUTION EXPENSES | 69,105 | 715,784 | 773,025 | (57,241) | 93% | 69,154 | 620,298 | |
| CUSTOMER ACCOUNTS EXPENSE | | | | | | | | |
| 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 | |
| TOTAL CUSTOMER ACCOUNTS EXPENSE | 13,227 | 135,006 | 181,500 | (46,494) | 74% | 9,841 | 128,638 | |
| SALES EXPENSE | | | | | | | | |
| 59913 ADVERTISING EXPENSE | 0 | 50 | 500 | (450) | 10% | 0 | 250 | |
| TOTAL SALES EXPENSES | 0 | 50 | 500 | (450) | 10% | 0 | 250 | |

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

Section 9, ItemC.

ELECTRIC DISTRIBUTION DETAIL - FUND 660

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|----------------------------------------------------|----------------|------------------|------------------|---------------------|------------|----------------|------------------|------------|
| ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | | |
| 59920 ADMINISTRATIVE & GENERAL SALARIES | 24,561 | 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 | |
| TOTAL ADMINISTRATIVE & GENERAL EXPENSES | 68,749 | 783,790 | 896,891 | (113,101) | 87% | 66,706 | 723,149 | |
| TOTAL OPS & MAINT EXPENSES | 663,993 | 7,587,957 | 8,781,916 | (1,193,959) | 86% | 598,970 | 7,001,693 | |
| OTHER OPERATING EXPENSES | | | | | | | | |
| 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 | |
| TOTAL OTHER OPERATING EXPENSES | 77,750 | 655,956 | 809,500 | (153,544) | 81% | 77,864 | 679,429 | |
| TOTAL OPERATING EXPENSES | 741,743 | 8,243,914 | 9,591,416 | (1,347,502) | 86% | 676,834 | 7,681,122 | |
| NET OPERATING INCOME (LOSS) | 35,259 | 44,292 | 155,584 | (111,292) | 28% | 130,689 | 229,971 | |

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

Section 9, ItemC.

ELECTRIC DISTRIBUTION DETAIL - FUND 660

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|---------------------------------------------------|-------------------|-------------------|------------------|------------------|-------------|-------------------|-------------------|------------|
| OTHER INCOME | | | | | | | | |
| 49415 REVENUE FROM MDSE & JOBBING | 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) | |
| TOTAL OTHER INCOME | (3,555) | 45,259 | (16,000) | 61,259 | 283% | 2,722 | 65,516 | |
| TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS | 31,704 | 89,551 | 139,584 | (50,033) | 64% | 133,412 | 295,487 | |
| OTHER INCOME DEDUCTIONS | | | | | | | | |
| 49426 OTHER INCOME DEDUCTIONS | 2,048 | 2,314 | 2,500 | (186) | 93% | 0 | 2,410 | |
| TOTAL MISCELLANEOUS INCOME DEDUCTIONS | 2,048 | 2,314 | 2,500 | (186) | 93% | 0 | 2,410 | |
| INTEREST CHARGES | | | | | | | | |
| 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 | | | | | | | | |
| TOTAL INTEREST CHARGES | 574 | 4,669 | 7,100 | (2,431) | 66% | 631 | 6,535 | |
| NET INCOME (LOSS) | 29,083 | 82,568 | 129,984 | (47,416) | 64% | 132,781 | 286,542 | |
| EARNED SURPLUS | | | | | | | | |
| 29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR) | 10,811,408 | 10,811,408 | | | | 10,353,162 | 10,353,162 | |
| BALANCE TRANSFERRED FROM INCOME | 29,083 | 82,568 | | | | 132,781 | 286,542 | |
| TOTAL UNAPPROPRIATED EARNED SURPLUS | 10,840,491 | 10,893,975 | | | | 10,485,942 | 10,639,704 | |
| END OF YEAR | 10,840,491 | 10,893,975 | | | | | | |

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

Section 9, ItemC.

TELECOMM DISTRIBUTION DETAIL - FUND 670

UTILITY OPERATING INCOME

OPERATING REVENUES

OPERATING REVENUES

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | PRIOR YR | PR YTD ACT |
|---------------------------------|--------------|---------------|----------|---------------|----------|--------------|---------------|
| 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 |

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

Section 9, ItemC.

TELECOMM DISTRIBUTION DETAIL - FUND 670

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

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

Section 9, ItemC.

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 |
| TOTAL ADMINISTRATIVE & GENERAL EXPENSES | 249 | 3,037 | 6,495 | (3,458) | 47% | 249 | 5,572 |
| TOTAL OPS & MAINT EXPENSES | 249 | 3,037 | 8,745 | (5,708) | 35% | 249 | 5,572 |
| 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 |
| TOTAL OTHER OPERATING EXPENSES | 1,500 | 15,002 | 18,000 | (2,998) | 83% | 1,520 | 15,200 |
| TOTAL OPERATING EXPENSES | 1,749 | 18,038 | 26,745 | (8,707) | 67% | 1,769 | 20,772 |
| NET OPERATING INCOME (LOSS) | (425) | (4,801) | (26,745) | 21,944 | (18%) | (445) | (7,534) |

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

Section 9, ItemC.

TELECOMM DISTRIBUTION DETAIL - FUND 670

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

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

Section 9, ItemC.

STORMWATER UTILITY - FUND 680

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|------------------------------------------|---------------|----------------|----------------|-------------------|------------|----------------|----------------|------------|
| UTILITY OPERATING INCOME | | | | | | | | |
| OPERATING REVENUES | | | | | | | | |
| USER FEES | | | | | | | | |
| 46010 RESIDENTIAL SERVICE | 29,807 | 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 | |
| TOTAL USER FEES | 54,406 | 542,548 | 655,100 | (112,552) | 83% | 54,143 | 545,443 | |
| OTHER OPERATING REVENUES | | | | | | | | |
| 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 | |
| TOTAL OTHER OPERATING REVENUES | 397 | 2,468 | 63,924 | (61,456) | 4% | 108,874 | 112,090 | |
| TOTAL OPERATING REVENUES | 54,803 | 545,016 | 719,024 | (174,008) | 76% | 163,017 | 657,534 | |

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

Section 9, ItemC.

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 | |
| TOTAL OPERATING EXPENSES | 30,735 | 253,313 | 541,484 | (288,171) | 47% | 18,283 | 167,578 | |
| 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 | |
| TOTAL OTHER OPERATING EXPENSES | 48,446 | 425,020 | 746,650 | (321,630) | 57% | 34,716 | 329,509 | |
| TOTAL OPERATING EXPENSES | 48,446 | 425,020 | 746,650 | (321,630) | 57% | 34,716 | 329,509 | |
| NET OPERATING INCOME (LOSS) | 6,357 | 119,997 | (27,626) | 147,623 | 434% | 128,301 | 328,025 | |
| 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 | |
| TOTAL UNAPPROPRIATED EARNED SURPLUS | 4,665,247 | 4,778,886 | | | | 4,429,007 | 4,628,731 | |
| END OF YEAR | | | | | | | | |

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

Section 9, Itemc.

SEWER DISTRIBUTION DETAIL - FUND 690

UTILITY OPERATING INCOME

OPERATING REVENUES

SALES OF SEWER

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|---------------------------------|----------------|------------------|------------------|-------------------|------------|----------------|------------------|------------|
| 49221 RESIDENTIAL 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 | |
| TOTAL SALES OF SEWER | 252,433 | 2,544,326 | 3,004,396 | (460,070) | 85% | 244,991 | 2,558,973 | |

OTHER OPERATING REVENUES

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|----------------------------------------|---------------|----------------|---------------|---------------|-------------|--------------|---------------|------------|
| 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 | |
| TOTAL OTHER OPERATING REVENUES | 69,120 | 151,570 | 97,800 | 53,770 | 155% | 4,085 | 15,158 | |

TOTAL OPERATING REVENUES

| | | | | | | | | |
|---------------------------------|----------------|------------------|------------------|-------------------|------------|----------------|------------------|--|
| TOTAL OPERATING REVENUES | 321,553 | 2,695,896 | 3,102,196 | (406,300) | 87% | 249,076 | 2,574,131 | |
|---------------------------------|----------------|------------------|------------------|-------------------|------------|----------------|------------------|--|

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

Section 9, ItemC.

SEWER DISTRIBUTION DETAIL - FUND 690

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|---------------------------------------------|-------------------------------------------|---------------|----------------|----------------|-------------------|------------|---------------|----------------|
| OPERATING EXPENSES | | | | | | | | |
| OPERATION & MAINTENANCE EXPENSES | | | | | | | | |
| OPERATIONS EXPENSES | | | | | | | | |
| 59820 | OPERATION PLANT & LIFT STATION | 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 |
| TOTAL OPERATIONS EXPENSES | | 80,730 | 635,229 | 749,050 | (113,821) | 85% | 54,404 | 571,399 |
| MAINTENANCE EXPENSE | | | | | | | | |
| 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 |
| TOTAL MAINTENANCE EXPENSE | | 26,699 | 236,664 | 377,629 | (140,965) | 63% | 32,535 | 220,775 |
| CUSTOMER ACCOUNTS EXPENSE | | | | | | | | |
| 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 |
| TOTAL CUSTOMER ACCOUNTS EXPENSE | | 8,691 | 88,519 | 121,524 | (33,005) | 73% | 8,861 | 87,707 |

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

Section 9, ItemC.

SEWER DISTRIBUTION DETAIL - FUND 690

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH PRIOR YEAR | PR YTD ACT |
|----------------------------------------------------|----------------|------------------|------------------|-------------------|-------------|--------------------------|------------------|
| ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | |
| 59850 ADMINISTRATIVE & GENERAL SALARIES | 16,353 | 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 |
| TOTAL ADMINISTRATIVE & GENERAL EXPENSES | 48,532 | 507,640 | 642,704 | (135,064) | 79% | 46,098 | 496,605 |
| TOTAL OPS & MAINT EXPENSES | 164,653 | 1,468,052 | 1,890,907 | (422,855) | 78% | 141,899 | 1,376,486 |
| OTHER OPERATING EXPENSES | | | | | | | |
| 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 |
| TOTAL OTHER OPERATING EXPENSES | 88,768 | 887,452 | 1,110,135 | (222,683) | 80% | 93,522 | 934,376 |
| TOTAL OPERATING EXPENSES | 253,420 | 2,355,504 | 3,001,042 | (645,538) | 78% | 235,421 | 2,310,863 |
| NET OPERATING INCOME (LOSS) | 68,132 | 340,392 | 101,154 | 239,238 | 337% | 13,655 | 263,268 |

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

Section 9, ItemC.

SEWER DISTRIBUTION DETAIL - FUND 690

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|---------------------------------------------------|------------------|-------------------|-------------------|------------------|---------------|------------------|------------|------------------|
| OTHER INCOME | | | | | | | | |
| 48600 CONTRIBUTION IN AID | 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 |
| TOTAL OTHER INCOME | 10,428 | 83,121 | 111,625 | (28,504) | 74% | 39,438 | | 147,258 |
| TOTAL INCOME (LOSS) BEFORE INTEREST CHGS | 78,561 | 423,512 | 212,779 | 210,733 | 199% | 53,093 | | 410,526 |
| INTEREST CHARGES | | | | | | | | |
| 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 | | | | | | | | |
| TOTAL INTEREST CHARGES | (16,763) | (167,634) | (200,000) | 32,366 | (84%) | (15,663) | (| 163,115) |
| NET INCOME (LOSS) | 61,798 | 255,879 | 12,779 | 243,100 | 2,002% | 37,431 | | 247,411 |
| EARNED SURPLUS | | | | | | | | |
| 34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR) | 6,293,916 | 6,293,916 | | | | 6,226,358 | | 6,226,358 |
| BALANCE TRANSFERRED FROM INCOME | 61,798 | 255,879 | | | | 37,431 | | 247,411 |
| TOTAL UNAPPROPRIATED EARNED SURPLUS | 6,355,714 | 6,549,795 | | | | 6,263,789 | | 6,473,769 |
| END OF YEAR | | | | | | | | |



**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, ItemC.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

UTILITY OPERATING INCOME

OPERATING REVENUES

OPERATING REVENUES

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | PRIOR YEAR | PR YTD ACT |
|---------------------------------|---------------|----------------|----------------|------------------|------------|---------------|----------------|
| 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 |
| TOTAL OPERATING REVENUES | 66,704 | 810,622 | 903,050 | (92,428) | 90% | 66,481 | 813,521 |

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

Section 9, ItemC.

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | PRIOR YEAR | PR YTD ACT |
|---------------------------------------------------|------------------|----------------|-----------------|-------------------|---------------|------------------|----------------|
| OPERATING EXPENSES | | | | | | | |
| OPERATION & MAINTENANCE EXPENSES | | | | | | | |
| OPERATIONS EXPENSES | | | | | | | |
| 51450 INFORMATION SYSTEMS | | | | | | | |
| 53200 WATER & SEWER EXPENSES | | | | | | | |
| 53310 STREET CLEANING | 0 | 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 |
| TOTAL OPERATIONS EXPENSES | 79,168 | 726,522 | 894,866 | (168,344) | 81% | 78,537 | 691,267 |
| CUSTOMER ACCOUNTS EXPENSE | | | | | | | |
| 59904 UNCOLLECTIBLE ACCOUNTS | 55 | 107 | 300 | (193) | 36% | 108 | 109 |
| 59923 OUTSIDE SERVICES EMPLOYEE | | | | | | | |
| 59427 INTEREST ON LONG-TERM DEBT | 13 | 6,782 | 13,985 | (7,203) | 48% | 811 | 6,561 |
| 59999 GASB PENSION EXPENSE | | | | | | | |
| TOTAL CUSTOMER ACCOUNTS EXPENSE | 68 | 6,889 | 14,285 | (7,396) | 48% | 920 | 6,671 |
| TOTAL OPS & MAINT EXPENSES | 79,236 | 733,411 | 909,151 | (175,740) | 81% | 79,457 | 697,938 |
| TOTAL OPERATING EXPENSES | 79,236 | 733,411 | 909,151 | (175,740) | 81% | 79,457 | 697,938 |
| NET OPERATING INCOME (LOSS) | (12,532) | 77,211 | (6,101) | 83,312 | 1,266% | (12,976) | 115,583 |
| EARNED SURPLUS | | | | | | | |
| 34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR) | | | | | | | |
| BALANCE TRANSFERRED FROM INCOME | (158,599) | 158,599 | | | | 79,264 | 79,264 |
| | (12,532) | 77,211 | | | | (12,976) | 115,583 |

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

Section 9, ItemC.

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 |

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

Section 9, ItemC.

WATER DISTRIBUTION DETAIL - FUND 650

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|---------------------------------------|----------------|------------------|------------------|-------------------|-------------|----------------|------------------|------------|
| UTILITY OPERATING INCOME | | | | | | | | |
| OPERATING REVENUES | | | | | | | | |
| SALES OF WATER | | | | | | | | |
| 49461 RESIDENTIAL 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 | |
| TOTAL SALES OF WATER | 246,152 | 2,860,008 | 3,076,600 | (216,592) | 93% | 242,080 | 2,842,803 | |
| OTHER OPERATING REVENUES | | | | | | | | |
| 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 | |
| TOTAL OTHER OPERATING REVENUES | 3,066 | 32,579 | 27,200 | 5,379 | 120% | 2,579 | 31,270 | |
| TOTAL OPERATING REVENUES | 249,218 | 2,892,587 | 3,103,800 | (211,213) | 93% | 244,659 | 2,874,073 | |

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

Section 9, ItemC.

WATER DISTRIBUTION DETAIL - FUND 650

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|---------------------------------------------|---------------|----------------|----------------|-------------------|------------|---------------|----------------|------------|
| OPERATING EXPENSES | | | | | | | | |
| OPERATION & MAINTENANCE EXPENSES | | | | | | | | |
| SOURCE OF SUPPLY EXPENSES | | | | | | | | |
| 56500 OTHER EARNINGS | | | | | | | | |
| 59600 OPERATIONS & SUPERVISION | | | | | | | | |
| 59601 OPERATIONS LABOR EXPENSE | | | | | | | | |
| 59602 PURCHASED WATER | 836 | 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 | |
| TOTAL SOURCE OF SUPPLY EXPENSES | 1,608 | 25,982 | 40,600 | (14,618) | 64% | 831 | 10,522 | |
| PUMPING EXPENSES | | | | | | | | |
| 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 | | | | | | | | |
| TOTAL PUMPING EXPENSES | 11,070 | 109,638 | 130,700 | (21,062) | 84% | 6,226 | 97,859 | |
| WATER TREATMENT EXPENSE | | | | | | | | |
| 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 | |
| TOTAL WATER TREATMENT EXPENSE | 42,884 | 450,512 | 587,850 | (137,338) | 77% | 52,909 | 425,314 | |

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

Section 9, ItemC.

WATER DISTRIBUTION DETAIL - FUND 650

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|------------------------------------------------------|---------------|----------------|----------------|-------------------|------------|---------------|----------------|------------|
| TRANSMISSION & DISTRIBUTION EXPENSE | | | | | | | | |
| 59660 OPERATION SUPERVISION & ENGINEERING | | | | | | | | |
| 59661 OPERATION STORAGE FACILITY | 2,733 | 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 | |
| TOTAL TRANSMISSION & DISTRIBUTION EXPENSE | 26,895 | 389,501 | 556,750 | (167,249) | 70% | 59,557 | 423,419 | |
| CUSTOMER ACCOUNTS EXPENSE | | | | | | | | |
| 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 | | | | | | | | |
| TOTAL CUSTOMER ACCOUNTS EXPENSE | 12,277 | 101,969 | 121,900 | (19,931) | 84% | 9,393 | 94,639 | |
| ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | | |
| 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 | |

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

Section 9, ItemC.

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 | 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 | | | | | | | | |
| TOTAL ADMINISTRATIVE & GENERAL EXPENSES | 33,039 | 426,959 | 576,305 | (149,346) | 74% | 37,683 | 475,828 | |
| TOTAL OPS & MAINT EXPENSES | 127,772 | 1,504,561 | 2,014,105 | (509,544) | 75% | 166,598 | 1,527,581 | |
| OTHER OPERATING EXPENSES | | | | | | | | |
| 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 | |
| TOTAL OTHER OPERATING EXPENSES | 80,563 | 891,649 | 962,300 | (70,651) | 93% | 81,041 | 854,473 | |
| TOTAL OPERATING EXPENSES | 208,335 | 2,396,210 | 2,976,405 | (580,194) | 81% | 247,639 | 2,382,054 | |
| NET OPERATING INCOME (LOSS) | 40,883 | 496,377 | 127,395 | 368,982 | 390% | (2,980) | 492,019 | |
| OTHER INCOME | | | | | | | | |
| 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 | |
| TOTAL OTHER INCOME | 140,430 | 391,956 | 300,000 | 91,956 | 131% | 7,388 | 88,671 | |
| TOTAL INCOME (LOSS) BEFORE INTEREST CHRGs | 181,312 | 888,333 | 427,395 | 460,938 | 208% | 4,408 | 580,689 | |

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

Section 9, ItemC.

WATER DISTRIBUTION DETAIL - FUND 650

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

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

Section 9, ItemC.

ELECTRIC DISTRIBUTION DETAIL - FUND 660

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|-----------------------------------------------|----------------|------------------|------------------|-------------------|------------|----------------|------------------|------------|
| UTILITY OPERATING INCOME | | | | | | | | |
| OPERATING REVENUES | | | | | | | | |
| SALES OF ELECTRICITY | | | | | | | | |
| 49440 URBAN RESIDENTIAL SALES | 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 | 0 | 0 | 10,400 | (10,400) | % | 0 | 1,417 | |
| 49444 URBAN PRIVATE LIGHTING | 14,452 | 157,278 | 173,900 | (16,622) | 90% | 14,366 | 153,952 | |
| 49444 PUBLIC STREET LIGHTING | 1,693 | 28,400 | 32,100 | (3,700) | 88% | 911 | 17,227 | |
| TOTAL SALES OF ELECTRICITY | 648,144 | 8,815,839 | 9,589,000 | (773,161) | 92% | 596,977 | 8,388,402 | |
| OTHER OPERATING REVENUES | | | | | | | | |
| 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 | 71 | 39,683 | 18,500 | 21,183 | 215% | 143 | 16,782 | |
| 49456 OTHER ELECTRIC REVENUE | | | | | | | | |
| TOTAL OTHER OPERATING REVENUES | 28,888 | 149,398 | 158,000 | (8,602) | 95% | 2,363 | 122,031 | |
| TOTAL OPERATING REVENUES | 677,031 | 8,965,237 | 9,747,000 | (781,763) | 92% | 599,340 | 8,510,433 | |

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

Section 9, ItemC.

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 | |

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

Section 9, ItemC.

ELECTRIC DISTRIBUTION DETAIL - FUND 660

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|---------------------------------------------|---------------|----------------|----------------|------------------|-------------|---------------|----------------|------------|
| DISTRIBUTION EXPENSES | | | | | | | | |
| 59580 OPERATION, SUPERVISION & ENGINEERING | | | | | | | | |
| 59582 STATION EXPENSES | 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 | | | | | | | | |
| TOTAL DISTRIBUTION EXPENSES | 66,276 | 782,060 | 773,025 | 9,035 | 101% | 65,224 | 685,522 | |
| CUSTOMER ACCOUNTS EXPENSE | | | | | | | | |
| 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 | |
| TOTAL CUSTOMER ACCOUNTS EXPENSE | 17,547 | 152,553 | 181,500 | (28,947) | 84% | 14,700 | 143,339 | |
| SALES EXPENSE | | | | | | | | |
| 59913 ADVERTISING EXPENSE | 0 | 50 | 500 | (450) | 10% | 0 | 250 | |
| TOTAL SALES EXPENSES | 0 | 50 | 500 | (450) | 10% | 0 | 250 | |

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

Section 9, ItemC.

ELECTRIC DISTRIBUTION DETAIL - FUND 660

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|----------------------------------------------------|------------------|------------------|------------------|-------------------|------------|------------------|------------------|------------|
| ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | | |
| 59920 ADMINISTRATIVE & GENERAL SALARIES | 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 | |
| TOTAL ADMINISTRATIVE & GENERAL EXPENSES | 74,471 | 858,260 | 896,891 | (38,631) | 96% | 80,849 | 803,998 | |
| TOTAL OPS & MAINT EXPENSES | 627,309 | 8,215,267 | 8,781,916 | (566,649) | 94% | 638,572 | 7,640,265 | |
| OTHER OPERATING EXPENSES | | | | | | | | |
| 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 | |
| TOTAL OTHER OPERATING EXPENSES | 68,891 | 724,847 | 809,500 | (84,653) | 90% | 33,093 | 712,522 | |
| TOTAL OPERATING EXPENSES | 696,200 | 8,940,114 | 9,591,416 | (651,302) | 93% | 671,666 | 8,352,788 | |
| NET OPERATING INCOME (LOSS) | (19,169) | 25,123 | 155,584 | (130,461) | 16% | (72,326) | 157,645 | |

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

Section 9, ItemC.

ELECTRIC DISTRIBUTION DETAIL - FUND 660

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|---------------------------------------------------|-------------------|-------------------|------------------|------------------|-------------|------------|-------------------|-------------------|
| OTHER INCOME | | | | | | | | |
| 49415 REVENUE FROM MDSE & JOBBING | 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) |
| TOTAL OTHER INCOME | 3,998 | 49,257 | (16,000) | 65,257 | 308% | | (8,608) | 56,908 |
| TOTAL INCOME (LOSS) BEFORE INTEREST CHRG'S | (15,171) | 74,380 | 139,584 | (65,204) | 53% | | (80,934) | 214,553 |
| OTHER INCOME DEDUCTIONS | | | | | | | | |
| 49426 OTHER INCOME DEDUCTIONS | 0 | 2,314 | 2,500 | (186) | 93% | | 0 | 2,410 |
| TOTAL MISCELLANEOUS INCOME DEDUCTIONS | 0 | 2,314 | 2,500 | (186) | 93% | | 0 | 2,410 |
| INTEREST CHARGES | | | | | | | | |
| 49427 INTEREST ON LONG-TERM DEBT | 253 | 4,923 | 7,100 | (2,177) | 69% | | 854 | 7,389 |
| 49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE | | | | | | | | |
| 49430 INTEREST ON ADVANCES FROM MUNICIPALITY | | | | | | | | |
| TOTAL INTEREST CHARGES | 253 | 4,923 | 7,100 | (2,177) | 69% | | 854 | 7,389 |
| NET INCOME (LOSS) | (15,425) | 67,143 | 129,984 | (62,841) | 52% | | (81,788) | 204,754 |
| EARNED SURPLUS | | | | | | | | |
| 29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR) | 10,811,408 | 10,811,408 | | | | | 10,353,162 | 10,353,162 |
| BALANCE TRANSFERRED FROM INCOME | (15,425) | 67,143 | | | | | (81,788) | 204,754 |
| TOTAL UNAPPROPRIATED EARNED SURPLUS | | | | | | | | |
| END OF YEAR | 10,795,983 | 10,878,551 | | | | | 10,271,374 | 10,557,916 |

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

Section 9, ItemC.

TELECOMM DISTRIBUTION DETAIL - FUND 670

UTILITY OPERATING INCOME

OPERATING REVENUES

OPERATING REVENUES

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | PRIOR YR | PR YTD ACT |
|---------------------------------|--------------|---------------|----------|---------------|----------|--------------|---------------|
| 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 |

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

Section 9, ItemC.

TELECOMM DISTRIBUTION DETAIL - FUND 670

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

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

Section 9, ItemC.

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 |
| TOTAL ADMINISTRATIVE & GENERAL EXPENSES | 249 | 3,286 | 6,495 | (3,209) | 51% | 0 | 5,572 |
| TOTAL OPS & MAINT EXPENSES | 249 | 3,286 | 8,745 | (5,459) | 38% | 0 | 5,572 |
| 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 |
| TOTAL OTHER OPERATING EXPENSES | 1,500 | 16,502 | 18,000 | (1,498) | 92% | 1,520 | 16,720 |
| TOTAL OPERATING EXPENSES | 1,749 | 19,788 | 26,745 | (6,957) | 74% | 1,520 | 22,292 |
| NET OPERATING INCOME (LOSS) | (425) | (5,226) | (26,745) | 21,519 | (20%) | (196) | (7,730) |

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

Section 9, ItemC.

TELECOMM DISTRIBUTION DETAIL - FUND 670

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

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

Section 9, ItemC.

STORMWATER UTILITY - FUND 680

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|------------------------------------------|----------------|----------------|----------------|------------------|-------------|---------------|----------------|------------|
| UTILITY OPERATING INCOME | | | | | | | | |
| OPERATING REVENUES | | | | | | | | |
| USER FEES | | | | | | | | |
| 46010 RESIDENTIAL SERVICE | 29,788 | 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 | |
| TOTAL USER FEES | 54,510 | 597,058 | 655,100 | (58,042) | 91% | 54,424 | 599,868 | |
| OTHER OPERATING REVENUES | | | | | | | | |
| 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 | |
| TOTAL OTHER OPERATING REVENUES | 74,648 | 77,116 | 63,924 | 13,192 | 121% | 9,440 | 121,531 | |
| TOTAL OPERATING REVENUES | 129,158 | 674,174 | 719,024 | (44,850) | 94% | 63,864 | 721,398 | |

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

Section 9, ItemC.

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 | 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 | |
| TOTAL OPERATING EXPENSES | 14,479 | 267,792 | 541,484 | (273,692) | 49% | 11,621 | 179,199 | |
| 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 | |
| TOTAL OTHER OPERATING EXPENSES | 32,167 | 457,186 | 746,650 | (289,464) | 61% | 27,953 | 357,462 | |
| TOTAL OPERATING EXPENSES | 32,167 | 457,186 | 746,650 | (289,464) | 61% | 27,953 | 357,462 | |
| NET OPERATING INCOME (LOSS) | 96,991 | 216,988 | (27,626) | 244,614 | 785% | 35,911 | 363,936 | |
| 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 | |
| TOTAL UNAPPROPRIATED EARNED SURPLUS | 4,755,881 | 4,875,877 | | | | 4,336,618 | 4,664,642 | |
| END OF YEAR | | | | | | | | |

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

Section 9, ItemC.

SEWER DISTRIBUTION DETAIL - FUND 690

UTILITY OPERATING INCOME

OPERATING REVENUES

SALES OF SEWER

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|---------------------------------|----------------|------------------|------------------|-------------------|------------|----------------|------------------|------------|
| 49221 RESIDENTIAL 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 | |
| TOTAL SALES OF SEWER | 250,498 | 2,794,824 | 3,004,396 | (209,572) | 93% | 237,492 | 2,796,465 | |

OTHER OPERATING REVENUES

| | | | | | | | | |
|----------------------------------------|--------------|----------------|---------------|---------------|-------------|--------------|---------------|--|
| 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 | |
| TOTAL OTHER OPERATING REVENUES | 2,531 | 154,101 | 97,800 | 56,301 | 158% | 1,727 | 16,885 | |

TOTAL OPERATING REVENUES

253,030 **2,948,925** **3,102,196** **(153,271)** **95%** **239,219** **2,813,350**

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

Section 9, ItemC.

SEWER DISTRIBUTION DETAIL - FUND 690

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|---------------------------------------------|-------------------------------------------|---------------|----------------|----------------|------------------|------------|---------------|----------------|
| OPERATING EXPENSES | | | | | | | | |
| OPERATION & MAINTENANCE EXPENSES | | | | | | | | |
| OPERATIONS EXPENSES | | | | | | | | |
| 59820 | OPERATION PLANT & LIFT STATION | 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 |
| TOTAL OPERATIONS EXPENSES | | 71,113 | 706,342 | 749,050 | (42,708) | 94% | 67,782 | 639,181 |
| MAINTENANCE EXPENSE | | | | | | | | |
| 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 |
| TOTAL MAINTENANCE EXPENSE | | 42,011 | 278,675 | 377,629 | (98,954) | 74% | 13,985 | 234,760 |
| CUSTOMER ACCOUNTS EXPENSE | | | | | | | | |
| 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 |
| TOTAL CUSTOMER ACCOUNTS EXPENSE | | 12,191 | 100,710 | 121,524 | (20,814) | 83% | 9,276 | 96,984 |

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

Section 9, ItemC.

SEWER DISTRIBUTION DETAIL - FUND 690

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH PRIOR YEAR | PR YTD ACT |
|----------------------------------------------------|-----------------|------------------|------------------|-------------------|-------------|--------------------------|------------------|
| ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | |
| 59850 ADMINISTRATIVE & GENERAL SALARIES | 16,320 | 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 |
| TOTAL ADMINISTRATIVE & GENERAL EXPENSES | 45,751 | 553,390 | 642,704 | (89,314) | 86% | 47,095 | 543,700 |
| TOTAL OPS & MAINT EXPENSES | 171,066 | 1,639,118 | 1,890,907 | (251,789) | 87% | 138,138 | 1,514,624 |
| OTHER OPERATING EXPENSES | | | | | | | |
| 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 |
| TOTAL OTHER OPERATING EXPENSES | 88,951 | 976,403 | 1,110,135 | (133,732) | 88% | 93,775 | 1,028,152 |
| TOTAL OPERATING EXPENSES | 260,017 | 2,615,521 | 3,001,042 | (385,521) | 87% | 231,913 | 2,542,776 |
| NET OPERATING INCOME (LOSS) | (6,987) | 333,405 | 101,154 | 232,251 | 330% | 7,306 | 270,574 |

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

Section 9, ItemC.

SEWER DISTRIBUTION DETAIL - FUND 690

| | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | CURR MONTH | PRIOR YEAR | PR YTD ACT |
|---------------------------------------------------|------------------|-------------------|-------------------|----------------|---------------|------------------|-------------------|------------|
| OTHER INCOME | | | | | | | | |
| 48600 CONTRIBUTION IN AID | 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 | |
| TOTAL OTHER INCOME | 263,368 | 346,489 | 111,625 | 234,864 | 310% | 128,561 | 275,819 | |
| TOTAL INCOME (LOSS) BEFORE INTEREST CHGS | 256,381 | 679,893 | 212,779 | 467,114 | 320% | 135,867 | 546,393 | |
| INTEREST CHARGES | | | | | | | | |
| 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 | | | | | | | | |
| TOTAL INTEREST CHARGES | (17,136) | (184,770) | (200,000) | 15,230 | (92%) | (15,856) | (178,971) | |
| NET INCOME (LOSS) | 239,245 | 495,124 | 12,779 | 482,345 | 3,875% | 120,011 | 367,422 | |
| EARNED SURPLUS | | | | | | | | |
| 34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR) | 6,293,916 | 6,293,916 | | | | 6,226,358 | 6,226,358 | |
| BALANCE TRANSFERRED FROM INCOME | 239,245 | 495,124 | | | | 120,011 | 367,422 | |
| TOTAL UNAPPROPRIATED EARNED SURPLUS | 6,533,161 | 6,789,040 | | | | 6,346,369 | 6,593,780 | |
| END OF YEAR | | | | | | | | |

| 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 |

| CITY OF TWO RIVERS | | Check Register - Monthly Bill Summary Check Issue Dates: 12/1/2025 - 12/31/2025 | | | | Section 9, ItemD. |
|--------------------|--------------|------------------------------------------------------------------------------------|------------------------------------------|--------------------|------------------------|-------------------|
| 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 |
|------------------|--------------|-------------------------------|-----------------------------------------|--------------------|-----------------|----------------|
| | | | | | | |
| | | | | | | 56.56 |
| 12/04/2025 | 141975 | Hayden Water Co. LLC | Distilled Water - Water | 650-59642-3900 | 174560 | 26.99 |
| | | | | | | 26.99 |
| | | | | | | 85.20 |
| 12/04/2025 | 141976 | Holland Supply Inc | 16 Markers - Cem | 100-54910-3900 | INV164722 | 85.20 |
| | | | | | | 85.20 |
| | | | | | | 1,478.00 |
| 12/04/2025 | 141977 | HydroCorp LLC | Cross Connection Control Prog - Nov 20 | 650-59664-2900 | CI-09677 | 1,478.00 |
| | | | | | | 1,478.00 |
| | | | | | | 331.40 |
| 12/04/2025 | 141978 | James Imaging Systems Inc. | Contract R14490-MPS-01 11/29/25 to 12 | 660-59921-3900 | 1634454 | 331.40 |
| | | | | | | 331.40 |
| | | | | | | 2,499.28 |
| 12/04/2025 | 141979 | James Leasing LLC | Contract JL-171-01 Coverage 11/24/202 | 100-53200-5310 | 24540 | 2,499.28 |
| | | | | | | 2,499.28 |
| | | | | | | 60.20 |
| 12/04/2025 | 141980 | Klein, Patricia Ann | Simply Seniors Exercise Class - Nov 202 | 100-55300-2900 | 1101113025 | 60.20 |
| | | | | | | 60.20 |
| | | | | | | 2,365.00 |
| 12/04/2025 | 141981 | Kropp Concrete Products Inc | Catch Basin - Eng | 100-16120 | 32647 | 2,365.00 |
| | | | | | | 2,365.00 |
| | | | | | | .00 |
| 12/15/2025 | 141982 | L&M Carriage Service | 2025 Cool City Christmas Horse & Carria | 262-55320-2901 | 12132025 | .00 |
| | | | | | | .00 |
| | | | | | | 3,965.28 |
| 12/04/2025 | 141983 | League of Wisc Municipalities | 2026 Membership Renewal for 1/1/2026- | 100-51100-3210 | 2026 MEMBERSHIP | 3,965.28 |
| | | | | | | 3,965.28 |
| | | | | | | 913.50 |
| 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 |
|------------------|--------------|-----------------------------|------------------------------------------|--------------------|---------------------|----------------|
| | | | | | | |
| | | | | | | 913.50 |
| 12/04/2025 | 141985 | Liberty Mutual Insurance | Final Workers Comp Audit Adjustment | 100-16000 | 15250665 | 21,406.00 |
| | | | | | | 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 |
| | | | | | | |
| | | | | | | 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 |
| | | | | | | |
| | | | | | | 27.51 |
| 12/04/2025 | 141988 | Minnesota Life Insurance Co | Life Insurance Premium Employee - Dec | 100-21531 | DECEMBER 2025 | 4,247.87 |
| | | | | | | |
| | | | | | | 4,247.87 |
| 12/04/2025 | 141989 | Monroe Truck Equipment Inc | Valve Blocks - DPW | 100-16120 | 858896 | 1,021.75 |
| | | | | | | |
| | | | | | | 1,021.75 |
| 12/04/2025 | 141990 | North Central Laboratories | Lab supplies - WWTP | 690-59820-3900 | 528595 | 1,079.15 |
| | | | | | | |
| | | | | | | 1,079.15 |
| 12/04/2025 | 141991 | Northeast Asphalt Inc. | Hot Mix Asphalt | 100-16120 | 30-00035740 | 1,905.75 |
| | | | | | | |
| | | | | | | 1,905.75 |
| 12/04/2025 | 141992 | Northeast Wisc Tech College | CINV-003950-Jeffrey Kozaczuk 5041354 | 660-59930-2920 | SP000655 | 1,386.00 |
| | | | | | | |
| | | | | | | 1,386.00 |
| 12/04/2025 | 141993 | Northern Lake Service Inc | Total Organic Carbon/Label-WTR | 650-59642-2900 | 2521328 | 66.88 |
| | | | | | | |
| | | | | | | 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 |
|------------------|--------------|-------------------------------|------------------------------------------|--------------------|----------------|----------------|
| | | | | | | |
| | | | | | | 7.95 |
| 12/04/2025 | 141995 | POMP'S TIRE SERIVE INC | TIRES 235/50R19 Destination LE3 - DP | 100-16120 | 40089766 | 621.68 |
| | | | | | | 621.68 |
| | | | | | | 621.68 |
| 12/04/2025 | 141996 | Preferred Controls Inc. | Scada Modifications/remote support - Wt | 650-59643-2900 | 5434 | 4,042.00 |
| | | | | | | 4,042.00 |
| | | | | | | 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 |
| | | | | | | 4,293.00 |
| | | | | | | 7,155.00 |
| 12/04/2025 | 141998 | Renegade Pest Management | Monthly Pest Service - City Hall | 100-51600-3500 | 16818 | 70.00 |
| | | | | | | 70.00 |
| | | | | | | 70.00 |
| 12/04/2025 | 141999 | Robert W. Baird & Company | General Consultation | 245-56700-2900 | PF-25018942 | 15,000.00 |
| | | | | | | 15,000.00 |
| | | | | | | 15,000.00 |
| 12/04/2025 | 142000 | Schaus Mechanical | Baler Inspection - WWTP | 690-59834-2900 | SD16014 | 1,625.61 |
| | | | | | | 1,625.61 |
| | | | | | | 1,625.61 |
| 12/04/2025 | 142001 | Sprang, Kevin | Balsam Roping/Brush - Insp | 100-51600-3500 | 304735 | 184.50 |
| | | | | | | 184.50 |
| | | | | | | 184.50 |
| 12/04/2025 | 142002 | Stantec Consulting Inc (SCSI) | Stakeholder Engagement - SOGL/FFLM | 404-53540-2900 | 2490024 | 28,260.77 |
| | | | | | | 28,260.77 |
| | | | | | | 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 |
| | | | | | | 114.00 |
| | | | | | | 162.00 |
| | | | | | | 162.00 |
| | | | | | | 162.00 |
| | | | | | | 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 |
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| | | | | | | 7,104.39 |
| 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 |
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| | | | | | | |
| | | | | | | 2,437.50 |
| 12/11/2025 | 142022 | Complete Office of Wisconsin | 50# Ice Melt-CH | 100-51600-3500 | 34097 | 592.99 |
| | | | | | | 592.99 |
| | | | | | | 592.99 |
| 12/11/2025 | 142023 | DNR Accounts Receivable | 5 Coverall w/ Reflective/Supplies - FD | 100-52300-2900 | 370-0000044210 | 5,165.58 |
| | | | | | | 5,165.58 |
| | | | | | | 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 |
| | | | | | | 11,675.65 |
| 12/11/2025 | 142025 | Erickson Sports LLC | Safety Green Shirts - P&R | 100-55200-3850 | 2546 | 160.00 |
| | | | | | | 160.00 |
| | | | | | | 160.00 |
| 12/11/2025 | 142026 | ESO Solutions Inc. | ESO Fire Incidents | 270-52300-2100 | ESO-183793 | 2,764.89 |
| | | | | | | 2,764.89 |
| | | | | | | 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 |
| | | | | | | 162,715.10 |
| 12/11/2025 | 142028 | EVM Inc | 6"/8"/10"-NEMA Plate | 660-59594-2900 | 684702 | 411.00 |
| | | | | | | 411.00 |
| | | | | | | 411.00 |
| 12/11/2025 | 142029 | Fire Apparatus & Equipment Inc | Changes made to truck in process - FD | 455-52200-8150 | 26500 | 7,990.45 |
| | | | | | | 7,990.45 |
| | | | | | | 7,990.45 |
| 12/11/2025 | 142030 | Fox Cities Magazine | 1/3 Page Ad - Dec 2025 Issue | 100-51410-3220 | 00037421 | 850.00 |
| | | | | | | 850.00 |

| CITY OF TWO RIVERS | | Check Register - Monthly Bill Summary Check Issue Dates: 12/1/2025 - 12/31/2025 | | | | Section 9, ItemD. |
|--------------------|--------------|------------------------------------------------------------------------------------|----------------------------------------|--------------------|-------------------|-------------------|
| 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 |

| CITY OF TWO RIVERS | | Check Register - Monthly Bill Summary Check Issue Dates: 12/1/2025 - 12/31/2025 | | | | Section 9, ItemD. |
|--------------------|--------------|------------------------------------------------------------------------------------|-----------------------------------------|--------------------|---------------------|-------------------|
| 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 |
|------------------|--------------|-------------------------------|------------------------------------------|--------------------|----------------------|----------------|
| | | | | | | 999,656.46 |
| 12/11/2025 | 142058 | Vorpahl Fire & Safety | Fire Alarm Service Repair/Labor - City H | 100-51600-3500 | 2145413148 | 448.50 |
| | | | | | | 448.50 |
| 12/11/2025 | 142059 | West & Dunn LLC | Nov 2025 - General Municipal Matters | 100-51340-2120 | 20334 | 7,303.70 |
| | | | | | | 7,303.70 |
| 12/11/2025 | 142060 | Wisc State Laboratory/Hygiene | Flouride Samples - Wtr | 650-59642-2900 | 827490 | 31.00 |
| | | | | | | 31.00 |
| 12/11/2025 | 142061 | Wisconsin Public Service | 1221 17th Street-Bridge Bldg | 100-53341-2220 | 0401271669-30; 12/01 | 16.77 |
| | | | | | | 16.77 |
| 12/11/2025 | 142062 | Zoro Tools Inc. | Hose Bibs-WTR | 650-59664-2900 | INV17803863 | 129.80 |
| | | | | | | 129.80 |
| | | | | | | 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 |
| | | | | | | |
| | | | | | | 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 | | | | |
| | | | | | | |
| | | | | | | 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 |
|------------------|--------------|---------------------------------|-------------------------------------------|--------------------|-------------------------|----------------|
| 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 |
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| 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 |
|------------------|--------------|---------------------------------|-----------------------------------|--------------------|-----------------|----------------|
| | | | | | | |
| | | | | | | 558.80 |
| Total 142142: | | | | | | |
| 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 |
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| | | | | | | |
| | | | | | | 11,773.31 |
| 12/31/2025 | 142178 | Delta Dental of Wisconsin | Dental Insurance for January 2026 | 100-21532 | 2470950 | 6,475.84 |
| | | | | | | 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 |
| | | | | | | |
| | | | | | | 50,263.94 |
| 12/31/2025 | 142180 | Fire Dept Petty Cash | Dec 2025 Petty Cash Reimbursement/M | 100-52200-3110 | 12302025 | 87.55 |
| | | | | | | 87.55 |
| | | | | | | |
| 12/31/2025 | 142181 | Forster, Maria | Translation Services 12/17/2025 - PD | 100-21125 | 12172025 | 42.00 |
| | | | | | | 42.00 |
| | | | | | | |
| 12/31/2025 | 142182 | GALLS LLC | First Defense Classic MK-3 Stream - PD | 100-52100-3141 | 31280009 | 499.73 |
| | | | | | | 499.73 |
| | | | | | | |
| 12/31/2025 | 142183 | Hubbatt Electric Inc | Labor/Material to troubleshoot lights - Lib | 280-55110-2410 | 26353C | 184.00 |
| | | | | | | 184.00 |
| | | | | | | |
| 12/31/2025 | 142184 | Integrity Heating and Cooling LLC | 15 MFD Capacitor Replacement-1429 W | 417-56700-8170 | 1836 | 1,256.82 |
| | | | | | | 1,256.82 |
| | | | | | | |
| 12/31/2025 | 142185 | Kwik Trip | 13216515-11/29/25-PD | 100-52115-3410 | NOVEMBER 2025 | 342.66 |
| | | | | | | 342.66 |
| | | | | | | |
| 12/31/2025 | 142186 | Minnesota Life Insurance Co | Split distribution-Jan 2026 | 100-21531 | JANUARY 2026 | 4,045.47 |
| | | | | | | 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 |
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| | | | | | | |
| | | | | | | 8,222.43 |
| 12/31/2025 | 142188 | Schmitt, Matthew | Tax Overpayment for 2318 Washington S | 100-16000 | 1450020100 | 1,178.70 |
| | | | | | | 1,178.70 |
| | | | | | | |
| 12/31/2025 | 142189 | Shopko Optical | Smongeski Health Fund-Coleman Rohre | 816-54100-2100 | 1750067 | 60.00 |
| | | | | | | 60.00 |
| | | | | | | |
| 12/31/2025 | 142190 | Thuermer Law Office | Municipal Prosecuting - December 2025 | 100-51340-2121 | DECEMBER 2025 | 1,705.00 |
| | | | | | | 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 |
| | | | | | | 17.23 |
| | | | | | | |
| 12/31/2025 | 142192 | WCA/Group Health Trust | 2026 January Health Premiums-Retirees | 100-16300 | 0019054240 | 218,299.17 |
| | | | | | | 218,299.17 |
| | | | | | | |
| 12/31/2025 | 142193 | Wellner, Christopher & Tammy | Late Lottery Credit Refund | 800-21130 | 8130 | 179.33 |
| | | | | | | 179.33 |
| | | | | | | |
| 12/31/2025 | 142194 | Welsh, Amber | Tax Overpayment Refund | 800-21130 | 8118 | 855.96 |
| | | | | | | 855.96 |
| | | | | | | |
| 12/31/2025 | 142195 | WIN IT Services LLC | Unitrends UniView Recovery Appliance | 460-51900-8100 | 215391 | 11,825.00 |
| | | | | | | 11,825.00 |
| | | | | | | |
| 12/31/2025 | 142196 | Wisc Dept Of Revenue-DEBITMEMO | Business Tax Renewal | 100-55300-2900 | 0-777-746-144 | 10.00 |
| | | | | | | 10.00 |
| | | | | | | |
| 12/31/2025 | 142197 | Wisconsin Public Service | 1001 Adams Street - Library | 280-55110-2220 | 0401271669-23; 12/19 | 1,947.23 |

CITY OF TWO RIVERS

Check Register - Monthly Bill Summary
Check Issue Dates: 12/1/2025 - 12/31/2025

Section 9, ItemD.

Jan 05, 2026 09:41AM

Form

AB-220

Temporary Alcohol Beverage License

Municipality

CITY OF TWO RIVERS

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

Bona Fide Club Church Fair Association/Agricultural Society Veteran's Organization
 Lodge/Society Chamber of Commerce or similar Civic or Trade Organization under ch. 181, Wis. Stats.

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

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

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) <i>Winter Hangout at Washington Park</i> | | | | |
| 2. Dates of Operation <i>1/30/2026</i> | | 3. Hours of Operation <i>5:30 - 8:30 pm</i> | | |
| 4. Premises Address <i>2900 Adams Street</i> | | | | |
| 5. City <i>Two Rivers</i> | | 6. State <i>WI</i> | 7. Zip Code <i>54241</i> | |
| 8. County <i>M Manitowoc</i> | 9. Governing Municipality of: <i>Two Rivers</i> | <input checked="" type="checkbox"/> City | <input type="checkbox"/> Town | <input type="checkbox"/> Village |
| 11. Organizer of Event (if not the named applicant) <i>Friends of the Two Rivers Senior Center</i> | | 12. Email and/or Phone Number for Organizer of Event <i>free mikmat@two-rivers.org</i> | | |
| 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. <i>Washington park in Two Rivers, including the shelter and Bathrooms will be utilized.</i> | | | | |

| Part D: Attestation | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------|--|
| Who must sign this application? | | | |
| <ul style="list-style-type: none"> one officer or director of the nonprofit organization | | | |
| READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant organization and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate according to the law, including but not limited to, purchasing alcohol beverages from Wisconsin-permitted wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted. | | | |
| Last Name <i>Bauknecht</i> | First Name <i>Sharon</i> | M.I. | |
| Title <i>President</i> | Email | Phone <i>920-819-9052</i> | |
| Signature <i>Sharon Bauknecht</i> | Date <i>1-8-26</i> | | |

| Part E: For Clerk Use Only | | | |
|-----------------------------------------------------------|--|------------------------------------------|--|
| Date Application Was Filed With Clerk <i>1-19-2026</i> | | License Number <i>TMP-2403</i> | |
| Date License Granted <i>1-20-2026</i> | | Date License Expired <i>1-20-2026</i> | |
| Signature of Clerk/Deputy Clerk <i>W. J. B.</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

920-793-5597

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

[REDACTED]

12. Drivers License/State ID State of Issuance

Wisconsin

Part C: Agent Questions

1. Have you satisfied the responsible beverage server training requirement? Yes No
Submit proof of completion.

2. Have you completed Form AB-100, *Alcohol Beverage Individual Questionnaire*? Yes No
Submit a completed Form AB-100 with this form.

3. Have you been a Wisconsin resident for at least 90 continuous days? Yes No
See instructions for exceptions.

Continued →

Form
AB-100**Alcohol Beverage
Individual Questionnaire**Date **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

920-743-5597

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

[REDACTED]

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 | State | County | State | County | State | County |
| WI | Dane | WI | Lafayette | WI | Manitowoc | | |
| 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

1/7/2021

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

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

Megan E. O'Connor
Printed Name

1/7/2024

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 19th day of January, 2026.

Councilmember

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.

Councilmember

Kyle Kordell
City Manager

Attest:

Amanda Baryenbruch
City Clerk

Sean Griffin
City Attorney