



**TWO  
RIVERS**  
WISCONSIN

# CITY COUNCIL MEETING

Monday, August 18, 2025 at 6:00 PM

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

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## AGENDA

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

**1. CALL TO ORDER**

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL BY CITY CLERK**

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

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

**5. PUBLIC HEARING**

**6. INPUT FROM THE PUBLIC**

**7. COUNCIL COMMUNICATIONS**

Letters and other communications from citizens

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

**9. CITY MANAGER'S REPORT**

**A. Invited Guests**

1. Newest Eagle Scouts, Cassidy Welsh and Samantha Zipperer along with their Scoutmaster, Officer Jason Zipperer and Eagle Scout Troop 925

2. **25-159** Representative from Clifton Larson Allen LLP, Presentation of the 2024 Audited Financial Statements

Recommended Action:  
Motion to receive and file

**10. CONSENT AGENDA**

**A. 25-160 Presentation of Minutes**

1. City Council Regular Meeting, August 4, 2025

Recommended Action:  
Motion to waive reading and adopt the minutes

- B. 25-161 Minutes of Meetings**  
1. Library Board, July 8, 2025  
2. Plan Commission, August 11, 2025

Recommended Action:  
Motion to receive and file

- C. 25-162 Department Reports**  
1. City Clerk  
2. Electric  
3. Inspections  
4. Library  
5. Police  
6. Safety  
7. Water  
8. Tourism

Recommended Action:  
Motion to receive and file

- D. 25-163 Applications and Petitions**  
1. Temporary Class "B" License for Rotary Club of Two Rivers for Greg Buckley Retirement Party on September 11, 2025 at 1700 Washington Street

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

- E. 25-164 Summary of Verified Bills for the Month of July 2025 for \$3,284,871.75**

Recommended Action:  
Motion to receive and file

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

## **11. CITY COUNCIL - FORMAL ITEMS**

- A. 25-165 Minutes from Boards and Committees with Recommendations Requiring City Council Action**

1. Plan Commission Meeting of August 11, 2025

a. Set a Public Hearing to Amend a Previously Approved Planned Unit Development Plan for St. Mark's Square Located at 1110 Victory Street, Submitted by Curt Gesell (Applicant and Owner)

Recommended Action:  
Motion to set the public hearing for 6:00 PM on Monday, September 15, 2025

- B. 25-166 Resolution to Change Order of Business for City Council Meetings**

Recommended Action:  
Motion to waive reading and adopt the resolution

- C. 25-157** Consider Amendment to 2025 City Budget Related to Inspection Services (tabled from August 4, 2025 meeting)

Recommended Action:

Motion to waive reading and approve resolution amending the 2025 General Fund Budget

- D. 25-167** Facade Improvement Program Payment to The Hook Lanes & Games at 1916 Washington Street in the Amount of \$23,556

Recommended Action:

Motion to approve a variance to the facade improvement program guidelines and authorize partial payout to The Hook Lanes & Games in the amount of \$23,556.

- E. 25-168** Resolution Adopting Proposed Settlement Agreement Between Two Rivers Police Local 13 and the City of Two Rivers--New, 2-Year Collective Bargaining Agreement

Recommended Action:

Motion to waive reading and adopt the resolution

**12. FOR INFORMATION ONLY**

- City Council Work Session, Monday, August 25, 2025, 6:00PM
- City Council Regular Meeting falls on Labor Day, Monday, September 1, 2025, Council discussion for holding meeting on Tuesday, September 2, 2025, 6:00PM

**13. CLOSED SESSION**

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

--Discuss possible property sale

**14. RECONVENE IN OPEN SESSION**

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

**15. ADJOURNMENT**

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

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

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



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City Manager and City Council  
City of Two Rivers, Wisconsin  
Two Rivers, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Two Rivers, Wisconsin (the City), as of and for the year ended December 31, 2024, and have issued our report thereon dated August 13, 2025. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our engagement letter dated December 6, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant audit findings or issues**

#### ***Qualitative aspects of accounting practices***

##### *Accounting policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Two Rivers, Wisconsin, are described in Note 1 to the financial statements.

The City changed accounting policies related to compensated absences by adopting Statement of Governmental Accounting Standards Board (GASB Statement) No. 101, *Compensated Absences*, as of January 1, 2024. The impact of adoption was immaterial to the financial statements.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

##### *Accounting estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- Management's estimate of the other postemployment benefits liability and related deferred inflows and outflows of resources are based on an actuarial report. We evaluated the key factors and assumptions used to develop the other postemployment benefits liability and related deferred inflows and outflows of resources in determining that they are reasonable in relation to the financial statements taken as a whole.

We reviewed and tested management's procedures and underlying supporting documentation in the areas discussed above and evaluated the key factors and assumptions used to develop the estimates noted above in determining that they are reasonable in relation to the financial statements taken as a whole. We concluded that the accounting estimates and management judgments appeared to consider all significant factors and resulted in appropriate accounting recognition.



### Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

### **Significant unusual transactions**

We identified no significant unusual transactions.

### **Difficulties encountered in performing the audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### **Uncorrected misstatements**

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

### **Corrected misstatements**

The following material misstatements detected as a result of audit procedures were corrected by management:

- Recorded retainage payable and additional accounts payable resulting in an increase of accounts payable and expenditures in the amount of \$521,739
- Recoded American Rescue Plan Act revenue of \$720,414

### **Disagreements with management**

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

### **Management representations**

We have requested certain representations from management that are included in the attached management representation letter dated August 13, 2025.

### **Management consultations with other independent accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Significant issues discussed with management prior to engagement***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

**Required supplementary information**

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

**Supplementary information in relation to the financial statements as a whole**

With respect to the detailed comparison of budgeted and actual revenues and expenditures for the general fund, the schedule of budget to actual for the debt service fund, combining nonmajor fund statements, and the combining fiduciary fund statements, the supplementary information as listed in the table of contents, accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated August 13, 2025.

\* \* \*

This communication is intended solely for the information and use of the City Manager, City Council, and management of City of Two Rivers, Wisconsin, and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Sheboygan, Wisconsin  
August 13, 2025



## TWO RIVERS WISCONSIN

August 13, 2025

CliftonLarsonAllen LLP  
712 Riverfront Drive, Suite 301  
Sheboygan, WI 53081

This representation letter is provided in connection with your audit of the financial statements of the City of Two Rivers, Wisconsin, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of August 13, 2025, the following representations made to you during your audit of the financial statements as of and for the year ended December 31, 2024.

### Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated December 6, 2024, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, including those measured at fair value, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.

5. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.
6. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events occurring subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
8. We have not identified or been notified of any uncorrected financial statement misstatements.

In addition, you have proposed adjusting journal entries that have been posted to the entity's accounts. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.

9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the entity's name" during the period significantly exceeded the amounts in those categories as of the financial statement date was properly disclosed in the financial statements.
11. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date, and the carrying amounts of those receivables and related allowances are determined in accordance with U.S. GAAP.
12. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
13. We have appropriately identified, recorded, and disclosed all leases, including any material embedded leases contained within other contracts, in accordance with GASB Statement No. 87.
14. We have appropriately identified, recorded, and disclosed all subscription-based information technology arrangements in accordance with GASB Statement No. 96.
15. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

16. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.
17. We do not plan to make frequent amendments to our pension or other postretirement benefit plans.

**Information Provided**


1. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a. Management;
  - b. Employees who have significant roles in internal control; or
  - c. Others when the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
6. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations and provisions of contracts and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
7. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments, that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.

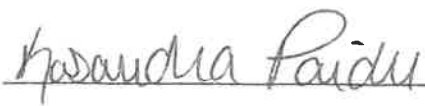
8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
9. There are no known related-party relationships or transactions which need to be accounted for or disclosed in accordance with U.S. GAAP.
10. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.
11. We have a process to track the status of audit findings and recommendations. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
12. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to City of Two Rivers, Wisconsin, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
13. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
14. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
15. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
16. We are responsible for determining whether we have received, expended, or otherwise been the beneficiary of any federal awards during the period of this audit. No federal award, received directly from federal agencies or indirectly as a subrecipient, was expended in an amount that cumulatively totals from all sources \$750,000 or more. For this representation, "award" means financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, user grants, or contracts used to buy goods or services from vendors.
17. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
18. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.

19. The financial statements properly classify all funds and activities.
20. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
21. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
22. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
23. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
24. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
25. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
26. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
27. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
28. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
29. We have appropriately disclosed the entity's accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
30. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.



31. We acknowledge our responsibility for presenting the nonmajor fund combining statements and budget to actual statements (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.
32. In regards to the preparation of the financial statements, proposing routine journal entry services, and GASB 87 lease calculations performed by you, we have:
- a. Made all management judgments and decisions and assumed all management responsibilities.
  - b. Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.
  - c. Evaluated the adequacy and results of the services performed.
  - d. Accepted responsibility for the results of the services.
  - e. Ensured that the entity's data and records are complete and received sufficient information to oversee the services.

Signature:  Title: City Manager  
(Retired as of August 4, 2025)

Signature:  Title: Finance Director

**CITY OF TWO RIVERS, WISCONSIN**  
**FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**  
**YEAR ENDED DECEMBER 31, 2024**



CPAs | CONSULTANTS | WEALTH ADVISORS

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CliftonLarsonAllen LLP  
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## INDEPENDENT AUDITORS' REPORT

City Manager and City Council  
City of Two Rivers, Wisconsin

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Two Rivers, Wisconsin (the City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund and the Housing Revolving Loans Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAGlobal.com/disclaimer](https://www.claglobal.com/disclaimer)

(1)

City Manager and City Council  
City of Two Rivers, Wisconsin

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

City Manager and City Council  
City of Two Rivers, Wisconsin

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedules relating to pensions and other postemployment benefits as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The detailed comparison of budgeted and actual revenues and expenditures for the general fund, the schedule of budget to actual for the debt service fund, combining nonmajor fund financial statements, and the combining fiduciary fund statements, the supplementary information as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 13, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Sheboygan, Wisconsin  
August 13, 2025



## MANAGEMENT'S DISCUSSION AND ANALYSIS

(4)



**TWO  
RIVERS**  
WISCONSIN

**City of Two Rivers**  
Wisconsin, USA  
[www.two-rivers.org](http://www.two-rivers.org)

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Two Rivers (the City), Wisconsin, we offer readers of the City of Two Rivers' financial statements this narrative overview and analysis of the financial activities of the City for the year ended December 31, 2024. Please consider this Discussion and Analysis in conjunction with the City's financial statements following this section.

### FINANCIAL HIGHLIGHTS

The City has combined Net Position of Governmental Activities and Business-type Activities that total \$63,667,073 which is an increase of \$3,238,413 compared to year-end 2023. This follows an increase of \$2,170,722 during 2023. This reflects an improvement in the financial condition for our municipality and on-going reinvestment in infrastructure.

At the end of 2024, the unassigned fund balance for the General Fund was a negative \$179,075, a decrease of \$14,796 from 2023.

The assets and deferred outflows of resources of the governmental activities of the City of Two Rivers exceeds its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$25,795,114 (*total net position*). This is an increase of \$1,666,161 from 2023.

The Proprietary Funds improved their net position in 2024 by \$1,572,252, ending the year with a Net Position of \$37,871,959. The Water Utility highlighted those funds with an increase of \$618,734.

Fifteen funds of the City experienced cash deficits at year-end, an increase from thirteen funds as of December 31, 2023. For these funds to remain solvent, the City has temporarily advanced cash to these funds. These funds owe the General Fund a total of \$1,753,588, primarily from advances made to these funds in prior years. By comparison, the General Fund showed inter-fund receivables at the end of prior years as follows:

--\$1,649,335 at the end of 2023  
--\$1,819,865 at the end of 2022  
--\$1,597,266 at the end of 2021  
--\$1,917,574 at the end of 2020  
--\$2,617,361 at the end of 2019  
--\$4,013,031 at the end of 2018  
--\$3,275,519 at the end of 2017  
--\$4,885,767 at the end of 2016

Funds owed to the General Fund by these other funds as of December 31, 2024 include:

--\$248,496 owed by six of the City's twelve active Tax Incremental where monies were advanced by the General Fund in past years to finance project costs. This interfund payable increased by \$48,761, from \$199,735 at 2023 year-end. All of the City's TIDs are generating revenues sufficient to repay their debt obligations, including these interfund payables. Two TIDs (TIDs #6 & #10) are currently projected to have a deficit balances at their termination dates. Management conducts on-going reviews to improve the future finances of all TIDs. TID #6 has an additional \$111,200 payable to TID #7 for a loan that is payable over the next four years.

--\$952,952 owed by the Water Utility, due to advances for distribution system capital improvements (paid from cash, instead of borrowing) in past years, debt service on a \$4.2 million filtration plant project completed in 2003, and lower than projected revenues in recent years.

The City continues to review our billing rates and watch financial performance for the need to work with the Public Service Commission of Wisconsin on a rate case. The last rate case was completed in late 2017 and in 2018. The received approval for a 14% increase, effective 9/1/18. A simplified rate case was filed with the PSC in June 2023 resulting in an additional 8 percent increase effective 9/1/2023.

Management is confident that this rate increase together with streamlining processes and cost savings measures will result in significant improvements in the cash position of this Utility. During 2020, we experienced a \$933,023 reduction in this payable. In 2021, the improvement was an additional \$206,936. There was an increase of \$50,925 in 2022. In 2023 there was an increase of \$156,276. In 2024, there was a decrease of \$201,030. While we can't guarantee continued improvement, we are confident that we will see improvement again in 2025.

The Water also has an additional \$338,235 payable to TID #7 for a loan that has payments remaining in 2025 and 2026. When that obligation has been eliminated, more resources will be available to reduce the advance to this utility from the General Fund.

--\$270,928 owed by the Sewer Utility for project costs and delays in implementing a rate increase to cover debt service related to plant improvement and infrastructure construction costs. This amount has increased from \$117,747 at 2023 year end. A rate increase was implemented in September 2022 to assist in improving this cash deficit. There have been substantial investments in infrastructure and treatment plant renovations in recent years for the Sewer Utility.

--\$287,790 short-term amounts owed by five special revenue and capital project funds, for monies advanced by the City in recent years for the various projects. This amount is up from \$177,871 at 2023 year end. City staff is in ongoing discussions to address these advances.

Total general obligation debt for the City of Two Rivers increased \$483,812 in the current fiscal year. Significant refinancing of debt was done in 2020 in addition to normal Capital Improvement borrowing to take advantage of favorable interest rates. The City maintains an aggressive repayment schedule on its General Obligation debt with 98% of the GO debt to be repaid within 10 years.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the basic financial statements of the City of Two Rivers. This annual financial report consists of three components: Government-wide Financial Statements, Fund Financial Statements, and Notes to the Financial Statements. It also contains required supplementary information and other supplementary information.

### **Government-wide Statements**

The *government-wide financial statements* that provide information about the overall financial status of the City of Two Rivers in a manner like those used by private-sector companies.

The *statement of net position* includes all the City of Two Rivers' assets, liabilities, deferred inflows/outflows of resources of resources, with the difference reported as net position. Over time, the increases or decreases in net position serve as an indicator of improving or deteriorating financial position.

All the current year's revenues and expenses are accounted for in the *statement of activities* regardless of the timing of related cash flows. This statement presents information showing how the City's net position changed during the most recent fiscal year.

The government-wide financial statements of the City are divided into two categories:

--Governmental activities – The City's basic services are included here, such as police, fire, public works, parks and recreation, community development, assessing, finance, and administration. Property taxes and state aid finance most of these activities

--Business-type activities – The City Two Rivers Utilities charge user fees to cover the costs of services they provide, which include water, sewer, solid waste, electricity, stormwater, and telecommunications services.

### **Fund Financial Statements**

The remaining statements are *fund financial statements* that focus on *individual parts* of City government and report the City's operations in *more detail* than the government-wide statements. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes and are used to ensure and demonstrate compliance with finance-related legal requirements.

The City has three kinds of funds:

--**Governmental funds** - Most of the City's basic services are included in governmental funds which focus on (1) how cash, and other financial assets that can readily be converted to cash, flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, governmental funds statements tell how general government services like public safety and public works were financed in the short term as well as what future spending remains. Because this information does not encompass the additional long-term focus of government-wide statements, additional information is provided at the bottom of the governmental funds statement explaining the differences between them.

--**Proprietary funds** - Services for which the City charges customers a fee are reported in proprietary funds, also referred to as enterprise funds. These include all the above-referenced utility funds listed in *business-type activities*. Proprietary fund statements offer short and long-term financial information about activities the City operates like a business.

--**Fiduciary funds** - The City is the trustee, or fiduciary, for collection of all property taxes within the City for all taxing districts, including the Two Rivers Public School District, Manitowoc Public School District, Manitowoc County and Lakeshore Technical College. All the City's fiduciary activities are reported in a separate statement of fiduciary net position. These activities are excluded from the City's government-wide financial statements because these assets cannot be used to finance operations.

### **Notes to the financial statements**

The financial statements also include additional information that is essential to a full understanding of the information in the financial statements.

### **Required Supplemental Information**

The *required supplementary information* further explains and supports the information in the financial statements related to the City's other postemployment benefit plans and the net pension liability (asset) of the Wisconsin Retirement System.

### **Other Supplemental Information**

In addition to these required elements, we have included a section with combining statements that provide details about our non-major governmental and proprietary funds. The non-major funds are added together and presented in single columns in the basic financial statements.

## **FINANCIAL ANALYSIS OF THE GOVERNMENT WIDE STATEMENTS**

### **Statement of Net Position**

The City's combined Net Position total \$63,667,073, an increase of 5% from last year. Governmental Activities account for about 41% of the Net Position, Business-Type Activities for 59%.

<b>Table A-1</b>						
<b>City Two Rivers Net Position</b>						
	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Current and other assets	\$20,330,355	\$19,385,285	\$5,283,166	\$5,605,901	\$25,613,521	\$24,991,186
Capital assets, less depreciation	\$33,987,054	\$32,621,252	\$51,640,633	\$49,351,202	\$85,627,687	\$81,972,454
<b>Total Assets</b>	<b>\$54,317,409</b>	<b>\$52,006,537</b>	<b>\$56,923,799</b>	<b>\$54,957,103</b>	<b>\$111,241,208</b>	<b>\$106,963,640</b>
Deferred outflows	\$9,926,584	\$13,419,807	\$1,799,104	\$2,570,164	\$11,725,688	\$15,989,971
Long-term debt outstanding	\$16,747,160	\$16,024,604	\$18,513,159	\$18,026,410	\$35,260,319	\$34,051,014
Other Liabilities	\$9,024,360	\$10,469,214	\$1,242,989	\$1,641,548	\$10,267,349	\$12,110,762
<b>Total Liabilities</b>	<b>\$25,771,520</b>	<b>\$26,493,818</b>	<b>\$19,756,148</b>	<b>\$19,667,958</b>	<b>\$45,527,668</b>	<b>\$46,161,776</b>
Deferred Inflows	\$12,677,459	\$14,803,573	\$1,094,793	\$1,559,602	\$13,772,252	\$16,363,175
Net Position						
Net Investment in Capital Assets	\$19,064,361	\$18,505,975	\$34,244,342	\$32,623,229	\$53,308,703	\$51,129,204
Restricted	\$6,657,767	\$6,544,278	\$1,197,533	\$1,270,288	\$7,855,300	\$7,814,566
Unrestricted	\$72,986	-\$921,300	\$2,430,084	\$2,406,190	\$2,503,070	\$1,484,890
<b>Total Net Position</b>	<b>\$25,795,114</b>	<b>\$24,128,953</b>	<b>\$37,871,959</b>	<b>\$36,299,707</b>	<b>\$63,667,073</b>	<b>\$60,428,660</b>

The Net Pension Assets and Restricted Net Position are presented in accordance with GASB Statement No. 68, due to the City's participation in the Wisconsin Retirement System.

While we have seen major shifts from Unrestricted to Restricted Net Position in recent years, the Total Net Position on these financial statements reflect consistent growth:

<b>Year</b>	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Change %</b>
2015	\$18,370,455	\$20,831,859	\$39,202,314	
2016	22,537,057	21,638,900	44,175,957	+12.7%
2017	25,625,074	22,438,576	48,063,650	+ 8.8%
2018	20,250,371	25,644,460	45,894,831	- 4.5%
2019	19,132,455	27,881,265	47,013,720	+ 2.4%
2020	19,036,264	29,295,275	48,331,539	+ 2.7%
2021	20,540,500	31,802,325	52,342,825	+ 8.3%
2022	24,018,185	34,239,753	58,257,938	+11.3%
2023	24,128,953	36,299,707	60,428,660	+3.7%
2024	25,795,114	37,871,959	63,667,073	+5.4%

The City's Net Position for 2018 was greatly impacted on these statements by the cumulative effect of the change in accounting principle, due to the implementation of GASB Statement No. 75 related to other postemployment benefits.

In the past, the City's General Fund has contributed capital to the City's business activities. All business and government type activities are intended to be self-supporting entities. Net position of one entity is not permanently used by other entities. Contributions by the General Fund to the business type activities is intended to be repaid over time, as addressed in the "Financial Highlights" section above.

**Table A-2**  
**City of Two Rivers Statement of Activities**  
**Changes in Net Position**

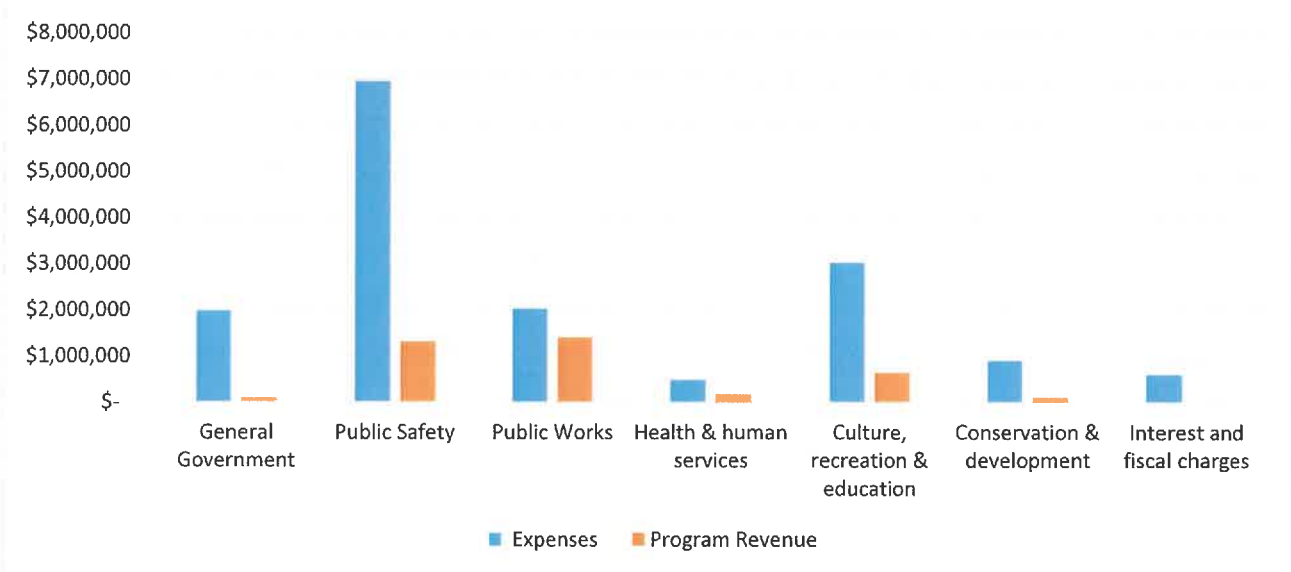
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
<b>Revenues</b>						
<b>Program Revenues</b>						
Charges for Services	\$ 2,142,383	\$ 2,649,481	\$ 16,965,309	\$ 16,839,887	\$ 19,107,692	\$ 19,489,368
Operating Grant and Contributions	1,058,855	1,005,554	82,618	81,890	1,141,473	1,087,444
Capital Grants and Contributions	566,736	685,420	696,279	1,151,220	1,263,015	1,836,640
<b>General Revenues</b>						
Property Taxes	6,142,554	5,917,104	-	-	6,142,554	5,917,104
Other Taxes	300,602	324,551	-	-	300,602	324,551
Grants and Contributions not restricted to specific programs	5,637,989	4,287,640	-	-	5,637,989	4,287,640
Other	1,173,350	1,129,991	16,758	31,469	1,190,108	1,161,460
<b>Total Revenues</b>	<b>\$ 17,022,469</b>	<b>\$ 15,999,741</b>	<b>\$ 17,760,964</b>	<b>\$ 18,104,466</b>	<b>\$ 34,783,433</b>	<b>\$ 34,104,207</b>
<b>Expenditures</b>						
General Government	\$ 1,982,566	\$ 1,957,673	\$ -	\$ -	\$ 1,982,566	\$ 1,957,673
Public Safety	6,971,974	7,403,579	-	-	6,971,974	7,403,579
Public Works	2,036,567	2,402,409	-	-	2,036,567	2,402,409
Health & human services	497,857	469,014	-	-	497,857	469,014
Culture, recreation & education	3,032,895	3,320,144	-	-	3,032,895	3,320,144
Conservation & development	916,994	652,717	-	-	916,994	652,717
Interest and fiscal charges	610,194	343,749	-	-	610,194	343,749
Electric Utility	-	-	8,718,210	8,884,025	8,718,210	8,884,025
Water Utility	-	-	2,665,628	2,544,388	2,665,628	2,544,388
Sewer Utility	-	-	2,849,276	2,729,713	2,849,276	2,729,713
Telecommunications Utility	-	-	24,062	15,684	24,062	15,684
Solid Waste Utility	-	-	820,947	868,995	820,947	868,995
Stormwater Utility	-	-	417,850	341,395	417,850	341,395
<b>Total Expenditures</b>	<b>\$ 16,049,047</b>	<b>\$ 16,549,285</b>	<b>\$ 15,495,973</b>	<b>\$ 15,384,200</b>	<b>\$ 31,545,020</b>	<b>\$ 31,933,485</b>
<b>Transfers</b>	<b>\$ 692,739</b>	<b>\$ 660,312</b>	<b>\$ (692,739)</b>	<b>\$ (660,312)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Change in Net Position</b>	<b>\$ 1,666,161</b>	<b>\$ 110,768</b>	<b>\$ 1,572,252</b>	<b>\$ 2,059,954</b>	<b>\$ 3,238,413</b>	<b>\$ 2,170,722</b>
Net Position, Jan 1	\$ 24,128,953	\$ 24,018,185	\$ 36,299,707	\$ 34,239,753	\$ 60,428,660	\$ 58,257,938
Net position, December 31	\$ 25,795,114	\$ 24,128,953	\$ 37,871,959	\$ 36,299,707	\$ 63,667,073	\$ 60,428,660

### **Governmental Activities**

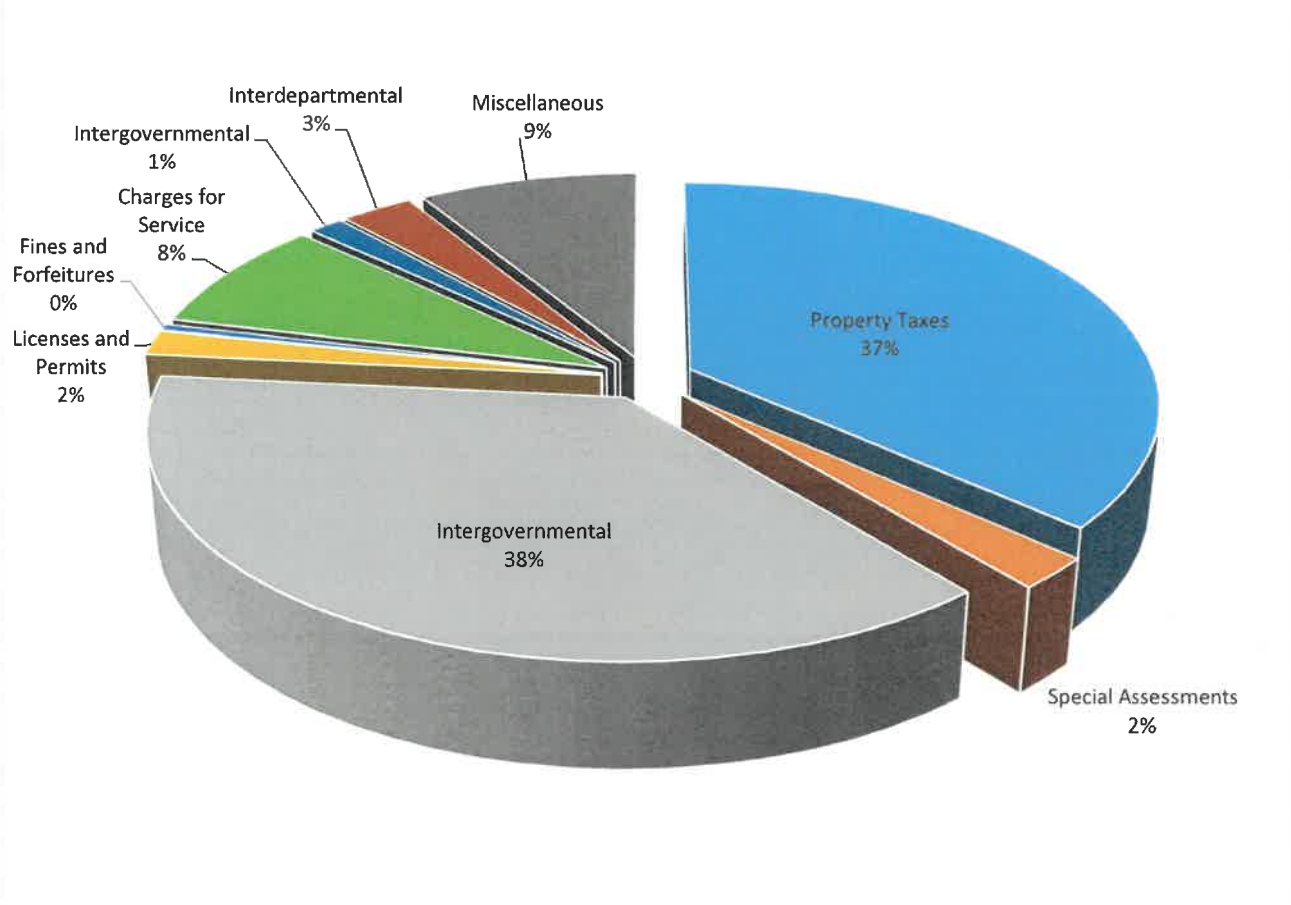
Property taxes increased 3.24% from 2023 to 2024 and have averaged an increase of .54% per year since 2018. City administration remains focused on keeping property taxes at a manageable level, working within the regulations of the State of Wisconsin Expenditure Restraint Program and Levy Limit Increase Program.

The net position of Governmental Activities increased by \$1,666,161 driven by leverage of grant programs, cost savings measures taken, depreciation of assets, and the recording of actuarial transactions of pension and postemployment benefits. The average change to the net position of Governmental Activities over the last five years has been +\$1,332,532 per year.

Governmental Funds-Expense & Revenues



Revenues by Source - Governmental Funds





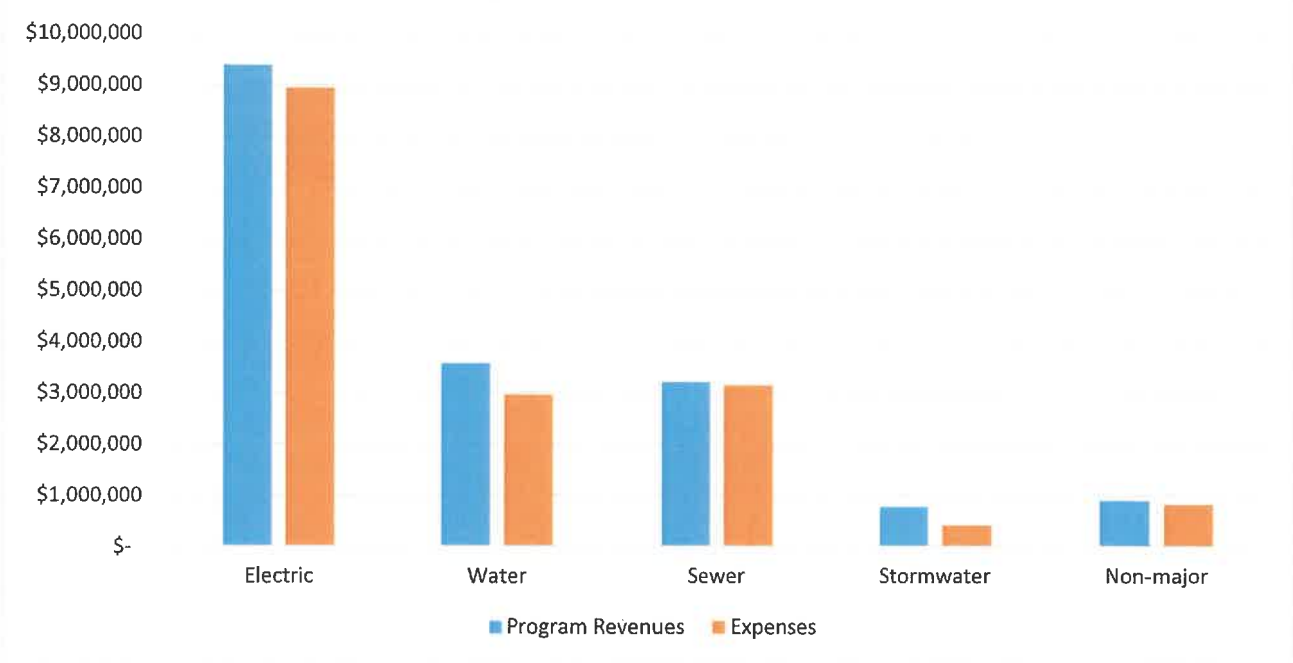
**Business-type Activities**

Operating Revenue for the City's business-type activities totaled \$16,949,424, down 1% from 2023, with user fees accounting for 93% of all operating revenues. Business-type operating expenses totaled \$15,085,609, an increase of 1% from 2023. The electric utility is the largest business type fund, accounting for 58% of all business-type operating expense activity. The water and sewer utilities operating expenses were \$2.5 million and \$2.6 million, respectively.

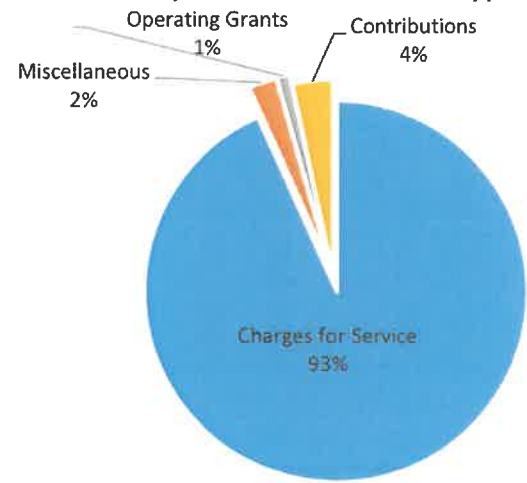
Table A-3  
Change in Business Type Activity Net Position

Operating Revenues	Electric Utility	Water Utility	Sewer Utility	Telecom Utility	Solid Waste	Stormwater Utility	Total 2024	Total 2023
Charges for services	\$ 9,164,113	\$3,092,911	\$ 3,044,869	\$ -	\$ 581,192	\$ 656,411	\$16,539,496	\$16,417,581
Other	119,356	36,417	15,651	-	238,504	-	409,928	397,714
<b>Total Operating Revenues</b>	<b>9,283,469</b>	<b>3,129,328</b>	<b>3,060,520</b>	<b>-</b>	<b>819,696</b>	<b>656,411</b>	<b>16,949,424</b>	<b>16,815,295</b>
<b>Operating Expenses</b>								
Operating and maintenance	8,125,751	1,894,838	1,758,079	5,822	813,575	217,080	12,815,145	12,936,398
Depreciation	507,063	575,261	848,880	18,240	-	130,353	2,079,797	1,808,411
Taxes	92,882	57,442	40,343	-	-	-	190,667	166,717
<b>Total Operating Expenses</b>	<b>8,725,696</b>	<b>2,527,541</b>	<b>2,647,302</b>	<b>24,062</b>	<b>813,575</b>	<b>347,433</b>	<b>15,085,609</b>	<b>14,911,526</b>
<b>Operating Income (Loss)</b>	<b>557,773</b>	<b>601,787</b>	<b>413,218</b>	<b>(24,062)</b>	<b>6,121</b>	<b>308,978</b>	<b>1,863,815</b>	<b>1,903,769</b>
<b>Nonoperating Revenues (Expense)</b>								
Grants	-	5,836	87,903	-	82,618	9,331	185,688	1,114,219
Interest Expense	(17,615)	(138,087)	(201,974)	-	(7,372)	(70,417)	(435,465)	(455,953)
Other	25,101	11,686	-	15,885	-	2,106	54,778	12,136
<b>Total Nonoperating Revenues (Expenses)</b>	<b>7,486</b>	<b>(120,565)</b>	<b>(114,071)</b>	<b>15,885</b>	<b>75,246</b>	<b>(58,980)</b>	<b>(194,999)</b>	<b>670,402</b>
<b>Net Income (Loss)</b>	<b>565,259</b>	<b>481,222</b>	<b>299,147</b>	<b>(8,177)</b>	<b>81,367</b>	<b>249,998</b>	<b>1,668,816</b>	<b>2,574,171</b>
Customer Contributions	120,080	364,943	2,966	-	-	108,186	596,175	146,095
Net Transfers In (Out)	(225,675)	(227,431)	(237,599)	-	(2,034)	-	(692,739)	(660,312)
<b>Change in Net Position</b>	<b>459,664</b>	<b>618,734</b>	<b>64,514</b>	<b>(8,177)</b>	<b>79,333</b>	<b>358,184</b>	<b>1,572,252</b>	<b>2,059,954</b>
<b>Net Position - Jan 1</b>	<b>10,111,320</b>	<b>9,116,410</b>	<b>10,342,526</b>	<b>117,666</b>	<b>86,671</b>	<b>6,525,114</b>	<b>36,299,707</b>	<b>34,239,753</b>
<b>Net Position - Dec. 31</b>	<b>\$10,570,984</b>	<b>\$9,735,144</b>	<b>\$10,407,040</b>	<b>\$ 109,489</b>	<b>\$ 166,004</b>	<b>\$6,883,298</b>	<b>\$37,871,959</b>	<b>\$36,299,707</b>

Business-Type Activity-Revenue and Expenses



Revenues by Source - Business Type Activities



Historically, the Business-type Activities are making efforts to keep operating expenses in control. While the City has seen decreases in demand from our customers, the utilities have needed to constantly search for efficiencies and streamline processes to keep expenses in control.

Year	Total Operating Expenses	Change %
2014	\$ 13,696,868	
2015	13,387,050	-2.3%
2016	13,462,619	+ .6%
2017	13,433,217	- .2%
2018	13,428,940	- .0%
2019	13,226,522	-1.5%
2020	13,911,780	+5.2%
2021	14,131,717	+1.6%
2022	15,240,828	+7.8%
2023	14,911,526	-2.2%
2024	15,085,609	+1.2%

The average increase in Operating Expenses has been 1% per year since 2014.

The most recent **Electric Utility** rate increase took effect May 1, 2020. Operating Expenses decreased \$125,747 from 2023, mainly driven by a \$251,780 (-3.7%) decrease in purchased power costs due to lower demands from our customers and lower power costs from our supplier. Other than Purchased Power Costs, Operating Expenses increased \$58,293 (2.2%). The Electric Utility increased its Net Position \$459,664 in 2024.

In the **Water Utility**, our current rates became effective on September 1, 2018. This increased rates an average of 14%. A Simplified Rate Case Filed with the PSC in June 2023 resulted in an additional 8 percent increase, effective 9/1/2023. This utility has continued to work at trimming operating expenses to reduce its cash deficit. In 2024, revenues were up 3.7%. Operating expenses were up 6.7%, due to increased depreciation, inflationary increases in supply costs, and pay increases for utility employees to remain competitive with other utilities. The Utility continues to invest in plant efficiencies, cost savings procedures and the elimination of lead services. The Water Utility increased its Net Position \$618,734 in 2024.

The **Sewer Utility** most recently raised rates effective August 1, 2022. The increase was needed to invest in plant improvements, system infrastructure, and overall financial health of the Utility. The Wastewater facility has gone through extensive remodeling and upgrading over the last six years to improve efficiency and ensure its ability to comply with environmental restrictions in the future. Staff continues to analyze revenues and expenses to solidify its financial position. Due to the increased amount of debt service related to the plant upgrades and remodeling and the ongoing infrastructure replacement, utility staff will do regular rate reviews to ensure the utility's financial stability in the future. In 2024, Operating Revenues increased 3.6% and Operating Expenses increased 3.6%. The Sewer Utility increased its Net Position \$89,713 in 2024.

The **Stormwater Utility** has generated a dedicated user fee to support the maintenance of the City's Stormwater infrastructure and to fund mandated runoff programs. Over the past decade, the utility has consistently performed well, building equity reserves that are now being invested in critical infrastructure improvements. The Stormwater Utility increased its Net Position \$369,619 in 2024.

### **FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

As the City completed 2024, its governmental funds reported a combined fund balance of \$7,703,830. The City is making every attempt not to draw on its fund balance and is continuing to concentrate on rebuilding the General Fund Balance. This continues to be a major challenge, as General Fund revenues from both property taxes and intergovernmental sources have been restricted, frozen or reduced. While the activity in 2024 does not reflect it, the City has seen significant improvement in the Unassigned category in recent years due to the reduction of cash deficit in other funds, most significantly in the Water Utility. City staff will continue to closely monitor this trend in light of recent results. The chart below shows a history of the Fund Balance for Governmental Funds:

Summary of Fund Balance for Government Funds					
Year	Fund Balance	Nonspendable	Restricted	Committed	Unassigned
2011	\$ 7,102,083	\$ 3,208,736	\$ 5,502,734	\$ 424,424	\$ (2,033,811)
2012	6,221,759	2,938,240	4,410,213	368,072	(1,494,766)
2013	5,786,344	3,005,684	3,472,718	1,335,350	(2,027,408)
2014	5,910,200	2,682,999	3,020,131	1,289,687	(1,082,617)
2015	4,488,158	2,893,674	2,576,394	620,359	(1,602,269)
2016	4,855,232	3,173,913	2,856,578	923,268	(2,098,527)
2017	5,759,328	3,215,134	2,996,793	1,145,941	(1,598,540)
2018	4,663,934	4,116,560	3,089,522	707,006	(3,249,154)
2019	5,942,069	3,004,735	3,955,820	760,663	(1,779,149)
2020	6,322,303	2,466,515	3,963,047	702,364	(809,623)
2021	6,640,500	2,223,949	2,879,845	1,767,456	(230,750)
2022	8,221,143	2,484,460	4,203,414	2,264,873	(731,604)
2023	6,749,212	2,315,575	3,261,962	1,911,091	(739,416)
2024	7,703,830	2,396,690	4,432,370	1,806,464	(931,694)

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

All budgets are adopted at the department level of expenditures. In 2024, General Fund revenues were higher than the budgeted amount by \$223,376 (2% of budget) per both summarized and detailed budget schedules in the statements. Total expenditures were \$105,586 under budget (1% of budget), resulting in a \$66,319 operating revenue and year-end Fund Balance in the General Fund of \$2,217,615.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### **Net Capital Assets**

Capital assets are tangible and intangible assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of a year.

Table A-4  
City of Two Rivers Capital Assets  
(Net of Depreciation/Amortization and Related Debt)

	Governmental Activities	Business Type Activities	Total
Land	\$ 982,257	\$ 36,944	\$ 1,019,201
Construction in Progress	1,880,558	2,523,653	4,404,211
Buildings	15,484,213	8,469,002	23,953,215
Improvements	5,255,142	51,326,593	56,581,735
Equipment	13,092,134	22,135,369	35,227,503
Infrastructure	39,146,253	-	39,146,253
Lease Assets-Machinery & Equipment	656,874	205,343	862,217
<b>Total Capital Assets</b>	<b>\$ 76,497,431</b>	<b>\$ 84,696,904</b>	<b>\$ 161,194,335</b>
Less: Acc. Depreciation & Amortization	(42,510,377)	(33,056,271)	(75,566,648)
Less: Related long-term debt outstanding	(14,922,693)	(17,396,291)	(32,318,984)
<b>Total Invested in Capital Assets</b>	<b>\$ 19,064,361</b>	<b>\$ 34,244,342</b>	<b>\$ 53,308,703</b>

A comparison to this information in the 2015 financial statement shows the reinvestment in the community that the City is making. Total Capital Assets have increased \$46,974,211 in that period (average of \$5.22 million per year). At the same time, the related outstanding debt has increased \$6,473,310 (average of \$719,257 per year).

### **Long-term Debt**

At year-end, the City had \$17,350,129 in outstanding general obligation (G.O.) debt that is subject to statutory debt limitations. That amount of debt is equivalent to 38% of the statutory debt limit (5% of equalized valuation, or \$45,939,895 as of December 31, 2024). This level of G.O. debt is in compliance with City's long-term policy of staying at or below 60% of the statutory limit.

Equalized values have increased in years 2019-24, including an increase of 14% in 2024, and due to the local housing market the City anticipates 2025 will maintain this trend. The City's legal margin for new G.O. debt as of December 31, 2024 is \$28,589,766, compared to December 31, 2023 of \$23,413,863.

Outstanding revenue bonds to be repaid from the Water Utility totaled \$4,219,264 at the end of 2024, associated with a \$4.2 million upgrade of the water filtration plant, completed in 2005 (funded through a 20-year Safe Drinking Water Fund borrowing, at 2.365%) and various infrastructure projects.

Outstanding revenue bonds to be repaid from the Sewer Utility totaled \$9,644,312 at the end of 2024. This debt is associated with a \$6.2 million upgrade of the wastewater treatment plant completed in 2009 (funded through a 20-year Clean Water Fund borrowing at 2.39%), a major renovation of the wastewater treatment plant started in 2018 (funded through a 20-year Clean Water Fund borrowing at 1.87%), and Phase Two of the major renovation started in 2019 (funded through a 20-year Clean Water Fund borrowing at 1.65%).

Outstanding State Trust Fund loans to be repaid from the Electric Utility totaled \$111,835 at the end of 2024. It represents the remaining balance on a debt issue to cover the Electric Utility's portion of the Wisconsin Retirement Unfunded Pension Liability.

The Stormwater Utility is responsible for repayment of \$1,353,155 in revenue bond debt. This debt was issued for Stormwater infrastructure and shoreline erosion protection in 2020 and for a stormwater retention pond project in 2021.

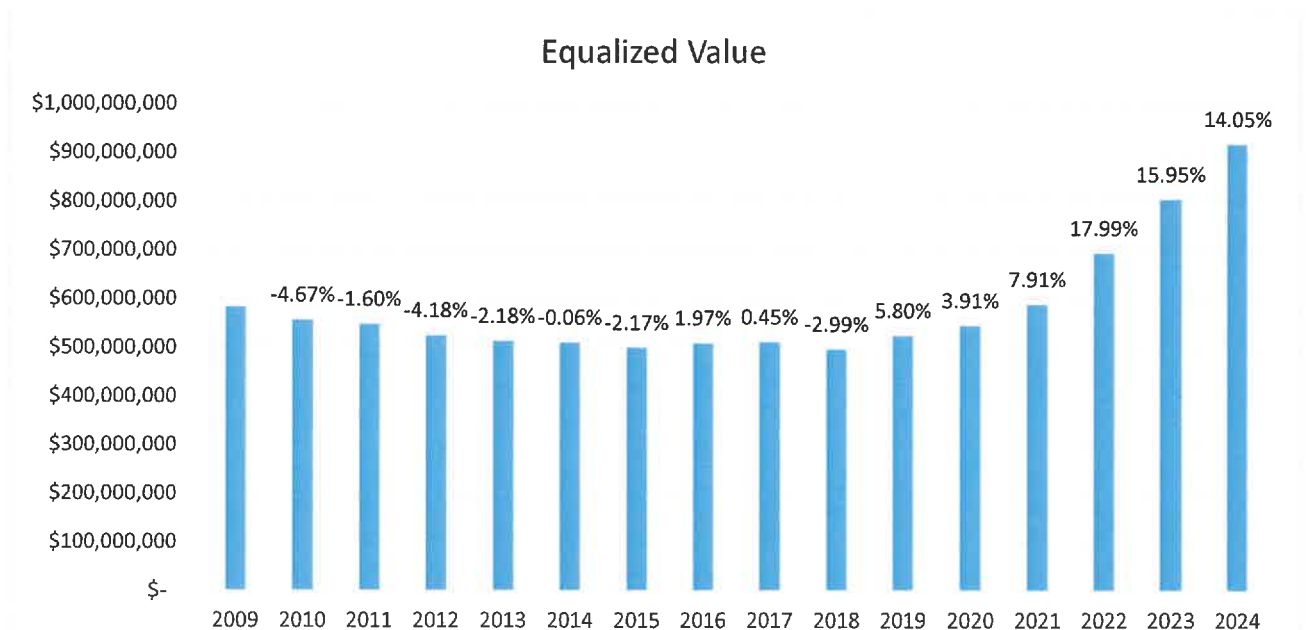
The Solid Waste Utility took out a small loan to eliminate its share of the Wisconsin Retirement Unfunded Pension Liability. The principal balance on this loan as of the end of 2021 is \$5,814.

The above-cited utility revenue bonds do not affect the City's borrowing capacity for general obligation debt.

### **ECONOMIC DEVELOPMENT & COMMUNITY NOTES**

The City's location on the shore of Lake Michigan, with well-maintained infrastructure, sound housing, and available residential development land, makes it attractive for residential and small business development.

The City's Equalized Value for 2023 is the highest it has ever been, recovering from when the area was feeling the impact of a recession and a local plant closing. Equalized value had increased an average of 3% annually from 2005 to 2009. The recession of 2008 had an adverse impact on the local tax base, reflective of the declines experienced in other areas of the state and nation. Total Equalized Value, dating back to 2009, is as follows:



The City's development efforts in recent years have addressed both new, greenfield development, and the redevelopment of existing sites in the community. Its twelve active tax incremental financing (TIF) districts are performing well, with \$42.2 million in new tax base created. The total equalized value of the TIF districts is \$60.8 million. Three more districts were created in 2021 and another in one in 2022. These districts are projected to have a significant impact in coming years. Wisconsin's TIF law has created new opportunities for existing TIF districts to spur additional development. Two Rivers has also used its \$1.5 million Economic Development Revolving Loan Fund to help finance various commercial and manufacturing projects.

As a mature community with a relatively modest tax base, the City continues to be heavily dependent on State Shared Revenue and Expenditure Restraint Programs, which account for about 39% of its General Fund Revenue Budget. This major revenue source saw no growth for nearly two decades, until the 2023-24 biennial State Budget, when the Governor and the Legislature agreed to a significant increase in funding for the Shared Revenue program. Two Rivers saw a significant increase in Shared Revenues funding as the result of this change, from \$3,764,783 in 2023 to \$4,611,606 in 2024. State Shared Revenues are now set to be adjusted annually, growing by the same percentage as State sales tax receipts. Aggressive cost-cutting strategies have helped hold down growth in

operating budgets and the City's tax rate; 2 full-time positions have been eliminated from a workforce of 140 over the past 15 years, largely through attrition. The City's 2025 General Fund budget, at \$12,510,657, is \$3,115,277 more than the 2010 General Fund Budget, representing a 29.0% increase over 15 years, or 1.7% annually. This reflects the aggressive cost containment that has been occurring over the last 15 years

Use of a five-year capital improvement plan, updated annually, has allowed the City to re-invest aggressively in its infrastructure, while keeping debt levels manageable. Debt retirement schedules are aggressive, with over 95% of G.O. debt principal due in 10 years or less. Reinvestment in City facilities and infrastructure is viewed as essential for the long-term economic health of the City, and significant Federal and State funds (notably for street and bridge projects) have been leveraged by the City to aid such reinvestment. A debt policy was adopted in 2007, which formalized the City's longstanding practice of maintaining general obligation debt levels at or below 60% of statutory limits.

### **Economic Development Activity and Investments in City Infrastructure and Quality of Life Facilities**

#### **Industrial Development**

**Athens Development, LLC** in December 2023 closed on the purchase a 9-acre parcel in the City's Woodland Industrial Park, and in July 2024 broke ground for new 28,000 SF facility that now houses the truss manufacturing division of Braun Building Supply of nearby Manitowoc. The \$2.1 million project is being assisted with a pay-go grant from City Tax Incremental District No. 14.

**Driver Solutions, Inc.**, a delivery/logistics company based in nearby Manitowoc, is currently constructing a 6,000 SF facility on purchase of a 2.5 acre parcel at the Woodland Industrial Park. The company plans to relocate its operations, with 25+ employees, to the new facility by 2025 year-end

#### **Downtown, Commercial and Tourism Development**

**Wine Not LLC** completed a \$2.5 million redevelopment of a vacant downtown bank building in 2021. Opening late in 2022 as Cool City Brewing Company, the project converted the building into a coffee house, restaurant and micro brewery. In a separate purchase, Wine Not LLC also purchased a long-vacant, former gas station with plans to invest funds in developing the building into a mixed-use retail establishment.

**Starbucks** in late 2024 completed and opened a new, 2,448 SF freestanding coffee shop with drive-through on a redevelopment parcel on Washington Street in the downtown area.

**Lakeshore Commercial LLC** in 2024 commenced a \$1 million expansion and modernization of Sauve's Automotive, a long-time downtown service station and auto repair business. The project added three service bays and expanded office and customer areas. Completed in the Spring of 2025, the project is being assisted by a \$200,000 pay-as-you-go grant from TID 12.

**Cozy B's Family Diner** opened in mid-July 2024 after remodeling a vacant restaurant building on Jefferson Street in downtown. The diner offers breakfast and lunch.

**Pop-Start Restaurants, LLC** in early 2025 purchased a vacant small restaurant building on 22<sup>nd</sup> Street in the downtown. The company has since opened a wood-fire pizza restaurant and catering business at that location. The \$420,000 project is being assisted with an \$83,000 City loan and \$10,000 grant from Tax Incremental District 8.

**Milkweed Ventures** in 2023 purchased a vacant, blighted property in the downtown (former Elks Club, more recently a bar), for adaptive re-use as a 6-room boutique inn, spa and lounge called Violet Inn. Renovations began in 2024 and have continued into 2025, with a planned Fall 2025 opening. This nearly \$2 million investment is being assisted with a \$200,000 City loan and a \$130,000 pay-as-you-go grant from TID 12.

**Tourism** continues to grow in the city. Fueled by the opening of the new 55-room Cobblestone Hotel in downtown (completed 2020) and an increasing number of vacation rental properties (now nearly 50), room tax revenues in 2023 totaled \$323,984, an increase of more than 175 percent over 2019. 2024 room tax revenues were up about 2.5 percent over 2023, in a year when many Wisconsin communities saw room tax proceeds decline.



### **Area Economy**

Located 10 miles north of the city limits, **Next Era Energy's Point Beach Nuclear Power Plant** is a major factor in the local economy. The plant's two reactors are currently licensed to operate through 2030 and 2033. A \$500 million upgrade project was completed in 2011, resulting in a 17% increase in the plant's power output. The project also enhanced the long-term viability of the facility, which has a permanent workforce of 700 people and provides employment for many contractors. Next Era Energy is pursuing re-licensing of the reactors, each for an additional 20 years of operation.

One large solar energy project was completed in 2020 in an area adjacent to the Point Beach Nuclear Plant and a second was completed in 2021. The 150 megawatt Two Creeks Solar project is a joint project of Wisconsin Public Service Corporation and Madison Gas and Electric, who invested an estimated \$195 million in the project, which began producing energy in November 2020. The 100-megawatt Point Beach Solar project was constructed by Next Era Energy to provide energy per a long-term purchase power contract with WPPI Energy, wholesale electricity provider to Two Rivers and 50 other municipal utilities.

### **Housing**

**Washington Highlands Senior Apartments & Condominiums.** Construction of a new, eight-unit, market rate senior apartment building was completed in 2018. This \$1.2 million investment added to the valuation of this financially healthy redevelopment TID, consisting of residential condos and apartments on the former Two Rivers High School site. Construction was completed in 2021 on three additional 2-unit condominiums. An additional 2-unit structure was constructed in 2024.

**Sandy Bay Highlands Conservation Subdivision, Phase 3.** There are currently 28 single family homes in this city-developed subdivision. Eight new homes were completed in 2023, and Phases 1 and 2 of the subdivision are nearly sold out. The City Council in August 2024 approved a contract for extending public utility and street infrastructure to serve an additional 26 home sites. Average market value of the homes in this development is \$450,000.

### **Community Quality of Life**

**Central Park West 365,** a City-led project to redevelop the west half of the downtown park, was completed in mid-2023. Grants and donations funded two-thirds of the cost of this \$1.8 million project that created a year-round venue for outdoor activities in the heart of downtown. Features include a splash pad, ice skating rink, concession building, restrooms and a performance stage. Construction was completed, and a ribbon cutting and dedication took place in July 2023.

**Neshotah Park.** A new Master Plan for this 50-acre park, which is also home to the City's very popular Lake Michigan beach, was developed and adopted in 2023. Also in 2023, the City completed the first major improvement project identified in that plan: installation of a new destination playground, at a cost of \$400,000.

An automated beach hazard warning system was installed in Summer 2024, funded with room tax funds awarded by the City's Room Tax Commission. Connected directly to the National Weather Service's Beach Hazard Warning System, the signs provide beachgoers with vital information about beach hazard advisories in real time. Lighting and access improvements have also been completed in 2024, at a cost of approximately \$130,000. Budgeted improvements to the park in 2025 total \$750,000, half of that amount grant funded.

**Wayside on Memorial Drive.** In 2020, the City finalized the transfer of a five-acre facility on the shores of Lake Michigan from the Wisconsin Department of Transportation. Adjacent additional acreage was acquired from Manitowoc County. The City has assumed the responsibility of upkeep and maintenance on the facilities and the grounds, including the investment already made in tree plantings. In 2018, the “Spirit of the Rivers” sculpture, a large piece of community-funded public art, was installed on the site. Budget for the Spirit project, funded entirely from private sources, was \$1.6 million.

Working with Woodland Dune Nature Center, the City is pursuing project to further enhance the area, including planting of pollinator gardens and restoration of Forget-Me-Not Creek, which flows into Lake Michigan at the wayside.

**Woodland Dunes Nature Center & Preserve** recently completed construction on a 5,000 square-foot expansion to its Nature Center. The \$2.2 million project, funded through a capital campaign, will accommodate larger groups for school visits, classes, and workshop.

**Van Der Brohe Arboretum.** This private not-for-profit organization purchased a former 65-acre golf course in 2020 and is in the midst of long-term plans to develop the property into an ecological center focused on providing an environment for the cultivation and display of a variety of tree types and plant species. Construction of the walking trails, installation of art displays, and planting of a variety of vegetation occurred in 2021. Plans include the construction of a visitor’s center and an outdoor event venue.

### **City Utilities**

Ongoing review of five-year utility business plans and more frequent rate filings by the City’s utilities is intended to eliminate past utility fund deficits that have been covered by loans from the General Fund. With a revenue base made up largely of residential customers, demand for utility services is growing slowly; aggressive cost containment measures along with prudent rate adjustments are necessary to put the utility funds back “in the black.”

### **CONTACTING THE CITY’S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City’s finances and to demonstrate the City’s accountability for the money it receives. If you have questions about this report or need additional information, please contact:

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Two Rivers, WI 54241  
920-793-7274  
[kaspai@two-rivers.org](mailto:kaspai@two-rivers.org)

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Two Rivers, WI 54241  
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## BASIC FINANCIAL STATEMENTS

(20)

**CITY OF TWO RIVERS, WISCONSIN  
STATEMENT OF NET POSITION  
DECEMBER 31, 2024**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and Investments	\$ 9,762,180	\$ 1,867,896	\$ 11,630,076
Receivables:			
Taxes	3,642,859	120,233	3,763,092
Accounts	142,222	2,267,923	2,410,145
Special Assessments	648,799	264,814	913,613
Loans	3,452,945	-	3,452,945
Other	-	124,791	124,791
Leases	161,107	-	161,107
Internal Balances	1,565,006	(1,565,006)	-
Due from Other Governments	200,000	541,799	741,799
Prepaid Items	755,237	463,183	1,218,420
Restricted Assets:			
Cash and Investments	-	1,197,533	1,197,533
Capital Assets, Nondepreciable/Nonamortizable	2,862,815	2,560,597	5,423,412
Capital Assets, Depreciable/Amortizable, Net	31,124,239	49,080,036	80,204,275
Total Assets	54,317,409	56,923,799	111,241,208
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Related Amounts	8,251,659	1,507,645	9,759,304
Other Postemployment Benefit Related Amounts	1,674,925	291,459	1,966,384
Total Deferred Outflows of Resources	9,926,584	1,799,104	11,725,688

See accompanying Notes to Basic Financial Statements.

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**CITY OF TWO RIVERS, WISCONSIN  
STATEMENT OF NET POSITION (CONTINUED)  
DECEMBER 31, 2024**

	Governmental Activities	Business-Type Activities	Total
<b>LIABILITIES</b>			
Accounts Payable	\$ 1,003,637	\$ 941,314	\$ 1,944,951
Accrued and Other Current Liabilities	436,253	66,639	502,892
Due to Other Governments	24,143	-	24,143
Accrued Interest Payable	256,714	126,116	382,830
Special Deposits	42,176	108,923	151,099
Unearned Revenues	356,132	-	356,132
Long-Term Obligations:			
Due within One Year	2,548,526	1,581,547	4,130,073
Due in More than One Year	14,198,534	15,726,004	29,924,538
Other Postemployment Benefits:			
Due within One Year	539,237	46,638	585,875
Due in More than One Year	5,446,973	989,683	6,436,656
Net Pension Liability	919,095	169,287	1,088,382
Total Liabilities	25,771,420	19,756,151	45,527,571
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes Levied for Subsequent Year	6,537,535	-	6,537,535
Lease Related	161,107	-	161,107
Pension Related Amounts	4,915,026	905,292	5,820,318
Other Postemployment Benefit Related Amounts	1,063,791	189,501	1,253,292
Total Deferred Inflows of Resources	12,677,459	1,094,793	13,772,252
<b>NET POSITION</b>			
Net Investment in Capital Assets	19,064,361	34,244,342	53,308,703
Restricted:			
Housing and Business Loans	4,880,024	-	4,880,024
Library Operations and Donations	82,140	-	82,140
WDF Administrative	200	-	200
EMS Act 102 Grant	12,046	-	12,046
Affordable Housing	141,477	-	141,477
Medical/Hospital Equipment	20,764	-	20,764
Tax Incremental Districts	1,416,360	-	1,416,360
Debt Service	104,756	-	104,756
Capital Assets	-	1,176,392	1,176,392
Unrestricted	72,986	2,451,225	2,524,211
Total Net Position	\$ 25,795,114	\$ 37,871,959	\$ 63,667,073

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2024**

FUNCTIONS/PROGRAMS	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
<b>Governmental Activities:</b>			
General Government	\$ 1,982,566	\$ 83,897	\$ 11,429
Public Safety	6,971,974	1,184,775	120,882
Public Works	2,066,079	385,225	592,370
Health and Human Services	497,857	167,015	19,371
Culture and Recreation	3,032,895	207,115	314,803
Conservation and Development	916,994	114,356	-
Interest and Fiscal Charges	580,682	-	-
Total Governmental Activities	16,049,047	2,142,383	1,058,855
<b>Business-Type Activities:</b>			
Electric Utility	8,718,210	9,283,469	-
Water Utility	2,665,628	3,129,328	-
Sewer Utility	2,849,276	3,060,520	-
Telecommunications Utility	24,062	15,885	-
Solid Waste	820,947	819,696	82,618
Stormwater Utility	417,850	656,411	-
Total Business-Type Activities	15,495,973	16,965,309	82,618
<b>Total Functions/Programs</b>	<b>\$ 31,545,020</b>	<b>\$ 19,107,692</b>	<b>\$ 1,141,473</b>

See accompanying Notes to Basic Financial Statements.

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**CITY OF TWO RIVERS, WISCONSIN  
STATEMENT OF ACTIVITIES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

	Program Revenues	Net Revenue (Expense) and Changes in Net Position		
	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>FUNCTIONS/PROGRAMS</b>				
Governmental Activities:				
General Government	\$ -	\$ (1,887,240)	\$ -	\$ (1,887,240)
Public Safety	8,685	(5,657,632)	-	(5,657,632)
Public Works	432,797	(655,687)	-	(655,687)
Health and Human Services	-	(311,471)	-	(311,471)
Culture and Recreation	125,254	(2,385,723)	-	(2,385,723)
Conservation and Development	-	(802,638)	-	(802,638)
Interest and Fiscal Charges	-	(580,682)	-	(580,682)
Total Governmental Activities	566,736	(12,281,073)	-	(12,281,073)
Business-Type Activities:				
Electric Utility	120,080	-	685,339	685,339
Water Utility	370,779	-	834,479	834,479
Sewer Utility	87,903	-	299,147	299,147
Telecommunications Utility	-	-	(8,177)	(8,177)
Solid Waste	-	-	81,367	81,367
Stormwater Utility	117,517	-	356,078	356,078
Total Business-Type Activities	696,279	-	2,248,233	2,248,233
Total Functions/Programs	\$ 1,263,015	(12,281,073)	2,248,233	(10,032,840)
<b>GENERAL REVENUES AND TRANSFERS</b>				
Taxes:				
Property Taxes		6,142,554	-	6,142,554
Other Taxes		300,602	-	300,602
Federal and State Grants and Other Contributions				
Not Restricted to Specific Functions		5,637,989	-	5,637,989
Interest and Investment Earnings		658,565	2,106	660,671
Miscellaneous		423,807	14,652	438,459
Gain on Sale of Asset		90,978	-	90,978
Transfers		692,739	(692,739)	-
Total General Revenues and Transfers		13,947,234	(675,981)	13,271,253
<b>CHANGE IN NET POSITION</b>		1,666,161	1,572,252	3,238,413
Net Position - Beginning of Year		24,128,953	36,299,707	60,428,660
<b>NET POSITION - END OF YEAR</b>		\$ 25,795,114	\$ 37,871,959	\$ 63,667,073

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN  
BALANCE SHEET – GOVERNMENTAL FUNDS  
DECEMBER 31, 2024**

	General	Debt Service	Housing Revolving Loans	Nonmajor Governmental Funds	Total
<b>ASSETS</b>					
Cash and Investments	\$ 1,299,581	\$ 1,513,809	\$ 180,304	\$ 6,732,725	\$ 9,726,419
Receivables:					
Taxes	1,374,971	1,415,286	-	835,562	3,625,819
Delinquent Taxes	17,040	-	-	-	17,040
Accounts	136,539	-	-	5,683	142,222
Special Assessments	648,799	-	-	-	648,799
Loans	-	-	2,282,639	1,170,306	3,452,945
Leases	161,107	-	-	-	161,107
Due from Other Funds	1,753,588	-	-	449,435	2,203,023
Due from Other Governments	-	-	-	200,000	200,000
Prepaid Items	755,237	-	-	-	755,237
Total Assets	<u>\$ 6,146,862</u>	<u>\$ 2,929,095</u>	<u>\$ 2,462,943</u>	<u>\$ 9,393,711</u>	<u>\$ 20,932,611</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 144,487	\$ 16,087	\$ -	\$ 842,788	\$ 1,003,362
Accrued and Other Current Liabilities	416,000	-	-	20,253	436,253
Due to Other Funds	-	-	-	638,017	638,017
Due to Other Governments	24,110	-	-	33	24,143
Special Deposits	37,112	-	-	5,064	42,176
Unearned Revenues	74,500	-	-	281,632	356,132
Total Liabilities	<u>696,209</u>	<u>16,087</u>	<u>-</u>	<u>1,787,787</u>	<u>2,500,083</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes Levied for Subsequent Year	2,494,820	2,551,538	-	1,491,177	6,537,535
Loans Receivable	-	-	2,282,639	1,170,306	3,452,945
Lease Related	161,107	-	-	-	161,107
Special Assessments	577,111	-	-	-	577,111
Total Deferred Inflows of Resources	<u>3,233,038</u>	<u>2,551,538</u>	<u>2,282,639</u>	<u>2,661,483</u>	<u>10,728,698</u>
<b>FUND BALANCES</b>					
Nonspendable	2,396,690	-	-	-	2,396,690
Restricted	-	361,470	180,304	3,890,596	4,432,370
Committed	-	-	-	1,806,464	1,806,464
Unassigned	(179,075)	-	-	(752,619)	(931,694)
Total Fund Balances	<u>2,217,615</u>	<u>361,470</u>	<u>180,304</u>	<u>4,944,441</u>	<u>7,703,830</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 6,146,862</u>	<u>\$ 2,929,095</u>	<u>\$ 2,462,943</u>	<u>\$ 9,393,711</u>	<u>\$ 20,932,611</u>

See accompanying Notes to Basic Financial Statements.



**CITY OF TWO RIVERS, WISCONSIN  
BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)  
DECEMBER 31, 2024**

**RECONCILIATION TO THE STATEMENT OF NET POSITION**

Total Fund Balances as Shown on Previous Page	\$ 7,703,830
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.	33,987,054
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Other long-term assets are not available to pay current period expenditures and, therefore, are deferred in the funds.	4,030,056
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Net position of the internal service fund is reported in the Statement of Net Position as governmental activities.	35,486
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Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds:

Deferred Outflows Related to Pensions	8,251,659
Deferred Inflows Related to Pensions	(4,915,026)
Deferred Outflows Related to Other Postemployment Benefits	1,674,925
Deferred Inflows Related to Other Postemployment Benefits	(1,063,791)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:

Bonds and Notes Payable	(15,596,925)
Premium on Debt	(580,892)
Lease Liability	(400,398)
Compensated Absences	(168,845)
Net Pension Liability	(919,095)
Other Postemployment Benefits Liability	(5,986,210)
Accrued Interest on Long-Term Obligations	<u>(256,714)</u>

Net Position of Governmental Activities as Reported on the Statement of Net Position	<u>\$ 25,795,114</u>
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See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2024**

	General	Debt Service	Housing Revolving Loans	Nonmajor Governmental Funds	Total
<b>REVENUES</b>					
Taxes	\$ 2,262,502	\$ 2,589,571	\$ -	\$ 1,603,568	\$ 6,455,641
Special Assessments	365,611	-	-	48,573	414,184
Intergovernmental	5,543,177	-	-	1,094,065	6,637,242
Licenses and Permits	307,164	-	-	-	307,164
Fines and Forfeits	80,334	-	-	-	80,334
Public Charges for Services	1,309,285	-	-	144,414	1,453,699
Intergovernmental Charges for Services	242,690	-	-	-	242,690
Interdepartmental Charges for Services	510,434	-	-	-	510,434
Miscellaneous	394,171	245,686	138,819	779,990	1,558,666
Total Revenues	11,015,368	2,835,257	138,819	3,670,610	17,660,054
<b>EXPENDITURES</b>					
Current:					
General Government	1,332,235	-	-	6,024	1,338,259
Public Safety	6,871,072	-	-	69,505	6,940,577
Public Works	1,645,884	-	-	208,179	1,854,063
Health and Human Services	392,577	-	-	84,979	477,556
Culture and Recreation	1,342,741	-	-	1,146,702	2,489,443
Conservation and Development	-	-	97,066	1,606,890	1,703,956
Capital Outlay	39,512	-	-	2,512,354	2,551,866
Debt Service:					
Principal	-	2,372,972	-	-	2,372,972
Interest and Fiscal Charges	-	646,575	-	12,107	658,682
Total Expenditures	11,624,021	3,019,547	97,066	5,646,740	20,387,374
<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(608,653)	(184,290)	41,753	(1,976,130)	(2,727,320)
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-Term Debt Issued	-	1,454	-	3,018,546	3,020,000
Lease Proceeds	29,512	-	-	-	29,512
Premium on Debt Issued	-	210,897	-	-	210,897
Proceeds from Sale of Capital Assets	130,334	-	-	61,349	191,683
Transfers In	1,088,301	259,325	-	838,683	2,186,309
Transfers Out	(573,175)	(47,975)	-	(1,335,313)	(1,956,463)
Total Other Financing Sources (Uses)	674,972	423,701	-	2,583,265	3,681,938
<b>NET CHANGE IN FUND BALANCES</b>	66,319	239,411	41,753	607,135	954,618
Fund Balances - Beginning of Year	2,151,296	122,059	138,551	4,337,306	6,749,212
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 2,217,615</u>	<u>\$ 361,470</u>	<u>\$ 180,304</u>	<u>\$ 4,944,441</u>	<u>\$ 7,703,830</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –  
GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

**RECONCILIATION TO THE STATEMENT OF ACTIVITIES**

Net Change in Fund Balances as Shown on Previous Page \$ 954,618

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital Assets Reported as Expenditures in Governmental Fund Statements	3,397,123
Depreciation and Amortization Expense Reported in the Statement of Activities	(1,848,180)
Net Book Value of Disposals	(183,141)

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned:	(159,905)
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Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:

Long-Term Debt Issued	(3,020,000)
Lease Liability Issued	(29,512)
Premium on Debt Issued	(210,897)
Principal Repaid	2,244,270
Lease Liability Principal Repaid	128,702

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Accrued Interest on Long-Term Debt	(54,768)
Amortization of Premiums	132,768
Compensated Absences	32,213
Net Pension Liability	2,369,835
Deferred Outflows of Resources Related to Pensions	(4,042,271)
Deferred Inflows of Resources Related to Pensions	1,976,603
Other Postemployment Benefits Liability	(772,785)
Deferred Outflows of Resources Related to Other Postemployment Benefits	549,048
Deferred Inflows of Resources Related to Other Postemployment Benefits	192,242

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.

10,198

Change in Net Position of Governmental Activities as Reported in the Statement of Activities

\$ 1,666,161

See accompanying Notes to Basic Financial Statements.

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**CITY OF TWO RIVERS, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –**  
**BUDGET AND ACTUAL – GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2024**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 2,260,020	\$ 2,260,020	\$ 2,262,502	\$ 2,482
Special Assessments	165,000	165,000	365,611	200,611
Intergovernmental	5,481,672	5,481,672	5,543,177	61,505
Licenses and Permits	274,800	274,800	307,164	32,364
Fines and Forfeits	90,500	90,500	80,334	(10,166)
Public Charges for Services	1,421,500	1,421,500	1,309,285	(112,215)
Intergovernmental Charges for Services	156,500	156,500	242,690	86,190
Interdepartmental Charges for Services	585,000	585,000	510,434	(74,566)
Miscellaneous	524,505	357,000	394,171	37,171
Total Revenues	10,959,497	10,791,992	11,015,368	223,376
<b>EXPENDITURES</b>				
Current:				
General Government	1,660,796	1,687,037	1,332,235	354,802
Public Safety	6,660,850	6,660,850	6,871,072	(210,222)
Public Works	1,751,501	1,594,435	1,645,884	(51,449)
Health and Human Services	417,600	413,990	392,577	21,413
Culture and Recreation	1,356,173	1,343,783	1,342,741	1,042
Capital Outlay	-	-	39,512	(39,512)
Total Expenditures	11,846,920	11,700,095	11,624,021	76,074
<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(887,423)	(908,103)	(608,653)	299,450
<b>OTHER FINANCING SOURCES (USES)</b>				
Lease Proceeds	-	-	29,512	29,512
Proceeds From Sale of Capital Assets	25,000	25,000	130,334	105,334
Transfers In	1,252,000	1,268,000	1,088,301	(179,699)
Transfers Out	(389,577)	(389,577)	(573,175)	(183,598)
Total Other Financing Sources (Uses)	887,423	903,423	674,972	(228,451)
<b>NET CHANGE IN FUND BALANCE</b>	-	(4,680)	66,319	70,999
Fund Balance - Beginning of Year	2,151,296	2,151,296	2,151,296	-
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 2,151,296</u>	<u>\$ 2,146,616</u>	<u>\$ 2,217,615</u>	<u>\$ 70,999</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –**  
**BUDGET AND ACTUAL – HOUSING REVOLVING LOANS SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2024**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Miscellaneous	\$ 80,000	\$ 80,000	\$ 138,819	\$ 58,819
<b>EXPENDITURES</b>				
Current:				
Conservation and Development	93,000	93,000	97,066	(4,066)
<b>NET CHANGE IN FUND BALANCE</b>	(13,000)	(13,000)	41,753	54,753
Fund Balance - Beginning of Year	138,551	138,551	138,551	-
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 125,551</u>	<u>\$ 125,551</u>	<u>\$ 180,304</u>	<u>\$ 54,753</u>

See accompanying Notes to Basic Financial Statements.

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**CITY OF TWO RIVERS, WISCONSIN  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2024**

	Enterprise Funds		
	Electric Utility	Water Utility	Sewer Utility
<b>ASSETS</b>			
Current Assets:			
Cash and Investments	\$ 611,567	\$ -	\$ -
Receivables:			
Taxes and Special Charges	-	24,845	59,492
Customer Accounts	1,315,681	410,446	394,365
Special Assessments	-	16,371	70,043
Other	124,791	-	-
Due from Other Funds	-	-	-
Due from Other Governments	-	-	541,799
Prepaid Items	327,272	135,911	-
Total Current Assets	2,379,311	587,573	1,065,699
Restricted Assets:			
Cash and Investments	-	-	1,176,392
Capital Assets:			
Nondepreciable/Nonamortizable	29,768	1,024,317	1,007,133
Depreciable/Amortizable, Net	9,336,376	14,831,427	18,030,073
Total Capital Assets	9,366,144	15,855,744	19,037,206
Total Assets	11,745,455	16,443,317	21,279,297
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Related Amounts	673,805	393,238	363,528
Other Postemployment Benefit Related Amounts	128,148	74,324	78,322
Total Deferred Outflows of Resources	801,953	467,562	441,850

See accompanying Notes to Basic Financial Statements.

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**CITY OF TWO RIVERS, WISCONSIN  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS (CONTINUED)  
DECEMBER 31, 2024**

	Enterprise Funds			Governmental Activities - Internal Service Fund
	Stormwater Utility	Nonmajor Funds	Total	Health Insurance
<b>ASSETS</b>				
Current Assets:				
Cash and Investments	\$ 1,050,673	\$ 226,797	\$ 1,889,037	\$ 35,761
Receivables:				
Taxes and Special Charges	33,290	2,606	120,233	-
Customer Accounts	84,655	-	2,205,147	-
Special Assessments	178,400	-	264,814	-
Other	-	62,776	187,567	-
Due from Other Funds	15,999	-	15,999	-
Due from Other Governments	-	-	541,799	-
Prepaid Items	-	-	463,183	-
Total Current Assets	1,363,017	292,179	5,687,779	35,761
Restricted Assets:				
Cash and Investments	-	-	1,176,392	-
Capital Assets:				
Nondepreciable/Nonamortizable	499,379	-	2,560,597	-
Depreciable/Amortizable, Net	6,854,943	27,217	49,080,036	-
Total Capital Assets	7,354,322	27,217	51,640,633	-
Total Assets	8,717,339	319,396	58,504,804	35,761
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension Related Amounts	25,041	52,033	1,507,645	-
Other Postemployment Benefit Related Amounts	-	10,665	291,459	-
Total Deferred Outflows of Resources	25,041	62,698	1,799,104	-

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS (CONTINUED)  
DECEMBER 31, 2024**

	Enterprise Funds		
	Electric Utility	Water Utility	Sewer Utility
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	\$ 599,301	\$ 74,604	\$ 248,675
Accrued and Other Current Liabilities	35,387	18,647	17,540
Due to Other Funds	-	1,291,187	289,818
Accrued Interest Payable	10,372	27,130	36,186
Special Deposits	108,923	-	-
Current Portion of Long-Term Debt	35,826	395,344	75,559
Current Portion of Lease Liability	21,247	22,165	1,283
Current Portion of Compensated Absences	3,884	1,481	770
Current Portion of Other Postemployment Benefits	24,814	21,824	-
Payable from Restricted Assets:			
Current Portion of Long-Term Debt	-	-	851,273
Total Current Liabilities	839,754	1,852,382	1,521,104
Long-Term Liabilities, Less Current Portion:			
General Obligation Debt	-	697,923	390,000
Revenue Bonds	76,009	3,982,906	8,793,039
Debt Premium	-	16,952	13,240
Lease Liability	30,407	40,527	-
Compensated Absences	34,952	13,328	6,928
Net Pension Liability	75,795	44,252	40,988
Other Postemployment Benefits	430,970	242,751	279,646
Total Long-Term Liabilities	648,133	5,038,639	9,523,841
Total Liabilities	1,487,886	6,891,021	11,044,945
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension Related Amounts	405,329	236,645	219,189
Other Postemployment Benefit Related Amounts	83,209	48,069	49,973
Total Deferred Inflows of Resources	488,538	284,714	269,162
<b>NET POSITION</b>			
Net Investment in Capital Assets	9,314,490	10,652,487	8,692,521
Restricted:			
Capital Assets	-	-	1,176,392
Unrestricted	1,256,494	(917,343)	538,127
Total Net Position	\$ 10,570,984	\$ 9,735,144	\$ 10,407,040

See accompanying Notes to Basic Financial Statements.

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**CITY OF TWO RIVERS, WISCONSIN  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS (CONTINUED)  
DECEMBER 31, 2024**

	Enterprise Funds			Governmental Activities - Internal Service Fund
	Stormwater Utility	Nonmajor Funds	Total	Health Insurance
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable	\$ 196	\$ 10,156	\$ 932,932	\$ 275
Accrued and Other Current Liabilities	2,173	1,274	75,021	-
Due to Other Funds	-	-	1,581,005	-
Accrued Interest Payable	45,109	7,319	126,116	-
Special Deposits	-	-	108,923	-
Current Portion of Long-Term Debt	170,853	1,863	679,445	-
Current Portion of Lease Liability	-	-	44,695	-
Current Portion of Compensated Absences	-	-	6,134	-
Current Portion of Other Postemployment Benefits	-	-	46,638	-
Payable from Restricted Assets:				
Current Portion of Long-Term Debt	-	-	851,273	-
Total Current Liabilities	218,331	20,612	4,452,182	275
Long-Term Liabilities, Less Current Portion:				
General Obligation Debt	272,687	-	1,360,610	-
Revenue Bonds	1,353,155	3,951	14,209,060	-
Debt Premium	-	-	30,192	-
Lease Liability	-	-	70,934	-
Compensated Absences	-	-	55,208	-
Net Pension Liability	2,349	5,903	169,287	-
Other Postemployment Benefits	-	36,316	989,683	-
Total Long-Term Liabilities	1,628,191	46,170	16,884,974	-
Total Liabilities	1,846,522	66,782	21,337,156	275
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension Related Amounts	12,560	31,569	905,292	-
Other Postemployment Benefit Related Amounts	-	8,250	189,501	-
Total Deferred Inflows of Resources	12,560	39,819	1,094,793	-
<b>NET POSITION</b>				
Net Investment in Capital Assets	5,557,627	27,217	34,244,342	-
Restricted:				
Capital Assets	-	-	1,176,392	-
Unrestricted	1,325,671	248,276	2,451,225	35,486
Total Net Position	\$ 6,883,298	\$ 275,493	\$ 37,871,959	\$ 35,486

See accompanying Notes to Basic Financial Statements.

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**CITY OF TWO RIVERS, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**YEAR ENDED DECEMBER 31, 2024**

	Enterprise Funds		
	Electric Utility	Water Utility	Sewer Utility
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 9,164,113	\$ 3,092,911	\$ 3,044,869
Other	119,356	36,417	15,651
Total Operating Revenues	9,283,469	3,129,328	3,060,520
<b>OPERATING EXPENSES</b>			
Operation and Maintenance	8,125,751	1,894,838	1,758,079
Depreciation	507,063	575,261	848,880
Taxes	92,882	57,442	40,343
Total Operating Expenses	8,725,696	2,527,541	2,647,302
<b>OPERATING INCOME (LOSS)</b>	557,773	601,787	413,218
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest Income	-	-	-
Nonoperating Grants	-	5,836	87,903
Interest and Fiscal Charges	(17,615)	(138,087)	(201,974)
Other Nonoperating Revenues	25,101	11,686	-
Total Nonoperating Revenues (Expenses)	7,486	(120,565)	(114,071)
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	565,259	481,222	299,147
Capital Contributions	120,080	364,943	2,966
Transfers In	-	78,193	63,160
Transfers Out	(225,675)	(305,624)	(300,759)
<b>CHANGE IN NET POSITION</b>	459,664	618,734	64,514
Net Position - Beginning of Year	10,111,320	9,116,410	10,342,526
<b>NET POSITION - END OF YEAR</b>	<u>\$ 10,570,984</u>	<u>\$ 9,735,144</u>	<u>\$ 10,407,040</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2024**

	Enterprise Funds			Governmental Activities - Internal Service Fund
	Stormwater Utility	Nonmajor Funds	Totals	Health Insurance
<b>OPERATING REVENUES</b>				
Charges for Services	\$ 656,411	\$ 581,192	\$ 16,539,496	\$ 342,466
Other	-	238,504	409,928	-
Total Operating Revenues	656,411	819,696	16,949,424	342,466
<b>OPERATING EXPENSES</b>				
Operation and Maintenance	217,080	819,397	12,815,145	795,161
Depreciation	130,353	18,240	2,079,797	-
Taxes	-	-	190,667	-
Total Operating Expenses	347,433	837,637	15,085,609	795,161
<b>OPERATING INCOME (LOSS)</b>	308,978	(17,941)	1,863,815	(452,695)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest Income	2,106	-	2,106	-
Nonoperating Grants	9,331	82,618	185,688	-
Interest and Fiscal Charges	(70,417)	(7,372)	(435,465)	-
Other Nonoperating Revenues	-	15,885	52,672	-
Total Nonoperating Revenues (Expenses)	(58,980)	91,131	(194,999)	-
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	249,998	73,190	1,668,816	(452,695)
Capital Contributions	108,186	-	596,175	-
Transfers In	-	-	141,353	462,893
Transfers Out	-	(2,034)	(834,092)	-
<b>CHANGE IN NET POSITION</b>	358,184	71,156	1,572,252	10,198
Net Position - Beginning of Year	6,525,114	204,337	36,299,707	25,288
<b>NET POSITION - END OF YEAR</b>	<u>\$ 6,883,298</u>	<u>\$ 275,493</u>	<u>\$ 37,871,959</u>	<u>\$ 35,486</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED DECEMBER 31, 2024**

	Enterprise Funds		
	Electric Utility	Water Utility	Sewer Utility
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Received from Customers	\$ 9,263,260	\$ 3,152,048	\$ 3,032,829
Cash Received from Other Departments	-	-	-
Cash Received from Rent	-	-	-
Cash Paid for Employee Wages And Benefits	(1,052,641)	(817,017)	(1,091,102)
Cash Paid to Suppliers	(7,191,645)	(1,132,497)	(739,300)
Net Cash Provided (Used) by Operating Activities	1,018,974	1,202,534	1,202,427
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Special Assessments	-	18,193	11,776
Nonoperating Grants	-	5,836	87,903
Due to/from Other Funds	-	(362,795)	172,071
Transfer In (Out)	(225,675)	(227,431)	(237,599)
Net Cash Provided (Used) by Noncapital Financing Activities	(225,675)	(566,197)	34,151
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of Capital Assets	(997,445)	(1,080,758)	(1,058,814)
Cost of Removal of Capital Assets	(54,844)	-	-
Sale of Capital Assets	11,680	-	348
Long-Term Debt Issued	-	875,372	1,011,081
Principal Paid on Long-Term Debt	(34,433)	(334,018)	(904,019)
Interest Paid on Long-Term Debt	(16,950)	(148,498)	(211,001)
Principal Paid on Lease Liability and Financed Purchase	(20,363)	(21,190)	(74,173)
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,112,355)	(709,092)	(1,236,578)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Received	-	-	-
<b>CHANGE IN CASH AND INVESTMENTS</b>	(319,056)	(72,755)	-
Cash and Investments - Beginning of Year	930,623	72,755	1,176,392
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 611,567</u>	<u>\$ -</u>	<u>\$ 1,176,392</u>

See accompanying Notes to Basic Financial Statements.

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**CITY OF TWO RIVERS, WISCONSIN  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

	Enterprise Funds			Governmental Activities - Internal Service Fund
	Stormwater Utility	Nonmajor Funds	Total	Health Insurance
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash Received from Customers	\$ 656,050	\$ 821,001	\$ 16,925,188	\$ -
Cash Received from Other Departments	-	-	-	342,466
Cash Received from Rent	-	15,885	15,885	-
Cash Paid for Employee Wages And Benefits	(75,693)	(106,985)	(3,143,438)	-
Cash Paid to Suppliers	(149,904)	(734,941)	(9,948,287)	(794,886)
Net Cash Provided (Used) by Operating Activities	430,453	(5,040)	3,849,348	(452,420)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Special Assessments	88,651	-	118,620	-
Nonoperating Grants	9,331	82,618	185,688	-
Due to/from Other Funds	38,646	-	(152,078)	-
Transfer In (Out)	-	(2,034)	(692,739)	462,893
Net Cash Provided (Used) by Noncapital Financing Activities	136,628	80,584	(540,509)	462,893
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of Capital Assets	(535,649)	-	(3,672,666)	-
Cost of Removal of Capital Assets	-	-	(54,844)	-
Sale of Capital Assets	-	-	12,028	-
Long-Term Debt Issued	21,773	-	1,908,226	-
Principal Paid on Long-Term Debt	(164,064)	(1,790)	(1,438,324)	-
Interest Paid on Long-Term Debt	(63,438)	(305)	(440,192)	-
Principal Paid on Lease Liability and Financed Purchase	-	-	(115,726)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(741,378)	(2,095)	(3,801,498)	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest Received	2,106	-	2,106	-
<b>CHANGE IN CASH AND INVESTMENTS</b>	(172,191)	73,449	(490,553)	10,473
Cash and Investments - Beginning of Year	1,222,864	153,348	3,555,982	25,288
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 1,050,673</u>	<u>\$ 226,797</u>	<u>\$ 3,065,429</u>	<u>\$ 35,761</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

	Enterprise Funds		
	Electric Utility	Water Utility	Sewer Utility
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating Income (Loss)	\$ 557,773	\$ 601,787	\$ 413,218
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	507,063	575,261	848,880
Depreciation Charged to Operating Accounts	79,360	41,765	-
Other	25,101	11,686	-
Change in (Asset) Liability and Deferred Outflows and Inflows of Resources:			
Deferred Outflows - Pension Related	395,544	233,073	206,727
Net Pension Liability	(210,044)	(123,600)	(110,940)
Deferred Inflows - Pension Related	(193,618)	(115,072)	(99,160)
Deferred Outflows - OPEB Related	(30,289)	(18,936)	(23,451)
OPEB Liability	(554)	6,690	24,561
Deferred Inflows - OPEB Related	(25,195)	(13,384)	(11,002)
Change in Operating Assets and Liabilities:			
Accounts Receivable	(25,972)	11,034	(27,691)
Prepaid Items	8,021	7,490	-
Accounts Payable	(53,431)	(522)	(24,103)
Accrued and Other Current Liabilities	12,168	622	5,786
Special Deposits	5,763	-	-
Compensated Absences	(32,716)	(15,360)	(398)
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,018,974</u>	<u>\$ 1,202,534</u>	<u>\$ 1,202,427</u>
<b>RECONCILIATION OF CASH AND INVESTMENTS TO THE STATEMENT OF NET POSITION</b>			
Cash and Investments in Current Assets	\$ 611,567	\$ -	\$ -
Cash and Investments in Restricted Assets	-	-	1,176,392
Total Cash and Cash Equivalents	<u>\$ 611,567</u>	<u>\$ -</u>	<u>\$ 1,176,392</u>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Capital Assets Contributed	<u>\$ 120,080</u>	<u>\$ 364,943</u>	<u>\$ 2,966</u>
Capital Related Accounts Payable	<u>\$ -</u>	<u>\$ 47,440</u>	<u>\$ 239,443</u>

See accompanying Notes to Basic Financial Statements.

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**CITY OF TWO RIVERS, WISCONSIN  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

	Enterprise Funds			Governmental Activities - Internal Service Fund
	Stormwater Utility	Nonmajor Funds	Total	Health Insurance
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating Income (Loss)	\$ 308,978	\$ (17,941)	\$ 1,863,815	\$ (452,695)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	130,353	18,241	2,079,798	-
Depreciation Charged to Operating Accounts	-	-	121,125	-
Other	-	15,885	52,672	-
Change in (Asset) Liability and Deferred Outflows and Inflows of Resources:				
Deferred Outflows - Pension Related	(25,041)	34,691	844,994	-
Net Pension Liability	2,349	(17,244)	(459,479)	-
Deferred Inflows - Pension Related	12,560	(16,933)	(412,223)	-
Deferred Outflows - OPEB Related	-	(1,258)	(73,934)	-
OPEB Liability	-	(4,076)	26,621	-
Deferred Inflows - OPEB Related	-	(3,005)	(52,586)	-
Change in Operating Assets and Liabilities:				
Accounts Receivable	(361)	1,305	(41,685)	-
Prepaid Items	-	-	15,511	-
Accounts Payable	196	(14,956)	(92,816)	275
Accrued and Other Current Liabilities	1,419	251	20,246	-
Special Deposits	-	-	5,763	-
Compensated Absences	-	-	(48,474)	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 430,453</u>	<u>\$ (5,040)</u>	<u>\$ 3,849,348</u>	<u>\$ (452,420)</u>
<b>RECONCILIATION OF CASH AND INVESTMENTS TO THE STATEMENT OF NET POSITION</b>				
Cash and Investments in Current Assets	\$ 1,050,673	\$ 226,797	\$ 1,889,037	\$ 35,761
Cash and Investments in Restricted Assets	-	-	1,176,392	-
Total Cash and Cash Equivalents	<u>\$ 1,050,673</u>	<u>\$ 226,797</u>	<u>\$ 3,065,429</u>	<u>\$ 35,761</u>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Capital Assets Contributed	<u>\$ 108,186</u>	<u>\$ -</u>	<u>\$ 596,175</u>	<u>\$ -</u>
Capital Related Accounts Payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 286,883</u>	<u>\$ -</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN  
STATEMENT OF FIDUCIARY NET POSITION  
DECEMBER 31, 2024**

	<u>Custodial Funds</u>
<b>ASSETS</b>	
Cash and Investments	\$ 4,720,274
Receivables:	
Taxes	<u>5,653,204</u>
Total Assets	<u>10,373,478</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Property Taxes Levied for Subsequent Year	<u>10,191,840</u>
 <b>NET POSITION</b>	
Restricted	<u><u>\$ 181,638</u></u>

See accompanying Notes to Basic Financial Statements.

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**CITY OF TWO RIVERS, WISCONSIN  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED DECEMBER 31, 2024**

	<u>Custodial Funds</u>
<b>ADDITIONS</b>	
Interest on Investments	\$ 11,683
Taxes and Special Charges Collected	<u>8,532,135</u>
Total Additions	<u>8,543,818</u>
<b>DEDUCTIONS</b>	
Payments to Others	8,537,212
Benefits	<u>2,317</u>
Total Deductions	<u>8,539,529</u>
<b>CHANGE IN NET POSITION</b>	4,289
Net Position - Beginning of Year	<u>177,349</u>
<b>NET POSITION - END OF YEAR</b>	<u><u>\$ 181,638</u></u>

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the City of Two Rivers, Wisconsin (the City) have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the City are described below:

**A. Reporting Entity**

The City is a municipal corporation governed by an elected nine-member council. In accordance with U.S. GAAP, the basic financial statements are required to include the City and any separate component units that have a significant operational or financial relationship with the City. The City has not identified any component units that are required to be included in the basic financial statements in accordance with standards.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are primarily supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise and internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Government-Wide and Fund Financial Statements (Continued)**

The City reports the following major governmental funds:

General Fund

This is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

Debt Service Fund

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of government funds.

Housing Revolving Loans Fund

This special revenue fund accounts for loans made for housing programs. Additional loans are made as previous loans are repaid.

The City reports the following major enterprise funds:

Electric Utility Enterprise Fund

The electric utility enterprise fund accounts for the provision of electric service to City residents, businesses, and public authorities.

Water Utility Enterprise Fund

The water utility enterprise fund accounts for the provision of water service to City residents, businesses, and public authorities.

Sewer Utility Enterprise Fund

The sewer utility enterprise fund accounts for the provision of wastewater collection and treatment for City residents, businesses, and public authorities.

Stormwater Utility Enterprise Fund

The stormwater utility enterprise fund accounts for the provision of stormwater collection and management for City residents, businesses, and public authorities.

The City also reports the following fiduciary funds which are all custodial funds that hold assets on behalf of individuals or other government agencies:

Property Tax Collection

The tax collection custodial fund accounts for property taxes and special charges collected on behalf of other governments.

Smongeski Health

The fund is used to account for resources held for assisting low-income individuals in paying for the cost of eyeglasses.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Government-Wide and Fund Financial Statements (Continued)**

Crime Prevention

The fund is used to account for resources held for others which have been dedicated to crime prevention.

TRIAD Committee

The fund is used to account for resources held for others which have been dedicated to policing initiatives between seniors, law enforcement, and service providers of the community to increase safety through education and crime prevention.

Additionally, the City reports the following fund types:

- *Internal Service Fund* – accounts for health insurance services provided to other departments of the City on a cost reimbursement basis.

**C. Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers grant revenues to be available if they are collected within 180 days of the end of the current fiscal period. The City considers all over revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to lease liabilities, compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services, and interest. Other revenues such as licenses and permits, fines and forfeits, and miscellaneous revenues are recognized when received in cash or when measurable and available.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus and Basis of Accounting (Continued)**

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the City's utility functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for services. Operating expenses for proprietary funds include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed.

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance**

**1. Cash and Investments**

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**2. Property Taxes**

Property taxes consist of taxes on real estate and personal property. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in three equal installments on or before January 31, March 31, and July 31. Real estate taxes not paid by July 31 are purchased by the county as part of the August tax settlement. Delinquent personal property taxes remain the collection responsibility of the City.

The City bills and collects its own property taxes and also levies and collects taxes for the Two Rivers School District, Manitowoc School District, Manitowoc County, and Lakeshore Technical College. Collections and remittances of taxes for other entities are accounted for in the general fund.

**3. Accounts Receivable**

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

**4. Special Assessments**

Assessments against property owners for public improvements are generally not subject to full settlement in the year levied. Special assessments are placed on tax rolls on an installment basis. Revenue from special assessments recorded in governmental funds is recognized as collections are made or as current installments are placed on tax rolls. (Installments placed on the 2023 tax roll are recognized as revenue in 2024.)

**5. Loans Receivable**

The housing, business, and industrial revolving loans represent various loans to City homeowners and local businesses that were originally financed from economic development grants received by the City from the Wisconsin Department of Administration. The housing revolving loans will be repaid to the City when the property is no longer the loan recipient's principal place of residence, while business and industrial revolving loans are being repaid to the City in installments at various rates.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**5. Loans Receivable (Continued)**

Principal and interest repayments are used to finance additional development loans. The industrial park loans receivable represents various sales of industrial park land that are being paid to the City, including interest, on the installment basis.

**6. Leases**

Lessor

The City is a lessor for a noncancellable leases of land, infrastructure and buildings. The City recognizes a lease receivable and a deferred inflow of resources in the applicable governmental activities or business-type activities in the government-wide and in the governmental and proprietary fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of the lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate is uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**6. Leases (Continued)**

Lessee

The City is a lessee for noncancellable leases of vehicles and equipment. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the applicable governmental activities or business-type activities in the government-wide and in the proprietary fund financial statements.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments and the purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statements of net position.



**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**7. Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as Due from Other Funds and Due to Other Funds in the fund financial statements. Noncurrent portions of the interfund receivables for the governmental funds are offset by nonspendable fund balance since they do not constitute expendable available financial resources and therefore are not available for appropriation.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental and business-type activities.

**8. Prepaid Items**

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are expensed in the periods benefitted.

Prepaid items of governmental funds in the fund financial statements are classified as nonspendable fund balance to indicate that they do not represent spendable available financial resources.

**9. Capital Assets**

Capital assets are tangible and intangible assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of a year. Capital assets are capitalized and reported at cost or estimated historical cost except for intangible right-to-use lease assets, the measurement of which is discussed in Note 1.D.6. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Donated capital assets are recorded at estimated acquisition value at the date of donation. Intangible assets follow the same capitalization policies as tangible capital assets and are reported with the tangible assets in the appropriate capital asset class.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**9. Capital Assets (Continued)**

Land and construction in progress are not depreciated. The other tangible and intangible property, plant, equipment, infrastructure assets, and right-to-use lease assets are depreciated/amortized using the straight-line method over the following estimated useful lives:

	Governmental Activities	Business-Type Activities
Buildings	7 to 75 Years	25 to 50 Years
Improvements Other than Buildings	10 to 75 Years	25 to 100 Years
Machinery and Equipment	3 to 25 Years	3 to 10 Years
Infrastructure	35 to 75 Years	-
Right-to-Use Lease Assets	3 to 10 Years	3 to 10 Years

**10. Compensated Absences**

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave.

**11. Deferred Outflows/Inflows of Resources**

Deferred outflows of resources are a consumption of net assets by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net assets by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

Governmental funds may report deferred inflows of resources for unavailable revenues. The City reports unavailable revenues for special assessments and loan receivables. These inflows are recognized as revenues in the government-wide financial statements.

**12. Unearned Revenue**

Unearned revenues are reported in connection with resources that have been received but not yet earned.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**13. Long-Term Obligations**

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**14. Pensions**

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**15. Other Postemployment Benefits Other than Pensions (OPEB)**

Local Retiree Life Insurance Fund

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net OPEB Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs,
- OPEB Expense (Revenue).

Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Single-Employer Defined Postemployment Benefit Plan

The City's OPEB Plan is a single employer defined benefit plan that provides eligible retirees access to group medical and dental benefits. For purposes of measuring the OPEB liability, related deferred outflows and inflows, and OPEB expense, the City has used values provided by their actuary.

**16. Deferred Compensation Plan**

The City offers its employees a deferred compensation plan created in accordance with the Internal Revenue Code Section 457. The Plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Contributions to this plan are entirely from employee voluntary contributions. The City makes no employer contributions to this plan.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**17. Fund Equity**

Governmental Fund Financial Statements

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- *Nonspendable Fund Balance* – amounts that are not in spendable form (such as prepaid items or long-term receivables) or are legally or contractually required to remain intact.
- *Restricted Fund Balance* – amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- *Committed Fund Balance* – amounts that are constrained for specific purposes by action of the City Council. These constraints can only be removed or changed by the City Council using the same action that was used to create them.
- *Assigned Fund Balance* – amounts that are constrained for specific purposes by action of City management. The City Council has authorized the City Manager and the Finance Director to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- *Unassigned Fund Balance* – amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The City has adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. Where applicable, the policy requires restricted funds to be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

**17. Fund Equity (Continued)**

Government-Wide and Proprietary Fund Statements

Equity is classified as net position and displayed in three components:

- *Net Investment in Capital Assets* – amount of capital assets, net of accumulated depreciation, and capital-related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets, and any capital related deferred inflows of resources.
- *Restricted Net Position* – amount of net position that is subject to restrictions that are imposed by: (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- *Unrestricted Net Position* – net position that is neither classified as restricted nor as net investment in capital assets.

**E. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 2 STEWARDSHIP AND COMPLIANCE**

**A. Budgets and Budgetary Accounting**

The City follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. During November, City management submits to the City Council a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by City Council action.
2. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund, certain special revenue funds, and the debt service fund. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
3. During the year, formal budgetary integration is employed as a management control device for the general fund, certain special revenue funds and the debt service fund. Management control for the capital projects funds is achieved through project authorizations included in debt issue resolutions.
4. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the City. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the City Council.
5. Encumbrance accounting is not used by the City to record commitments related to unperformed contracts for goods or services. All outstanding encumbrances lapse at year-end.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)**

**B. Excess of Expenditures Over Budget Appropriations**

The following expenditure accounts of the governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2024, as follows:

	<u>Excess Expenditures</u>
General Fund:	
General Government:	
City Manager	\$ 8,193
City Hall	311
Information Systems	3,616
Other General Government	5,517
Accounting	1,386
Public Safety:	
Police and Fire Commission	6,035
Police Department	137,577
Fire Department	
Ambulance	23,404
Inspection	63,663
Public Works:	
Public Works Shop	113,473
Traffic Control	14,444
Transit	12,650
Work Done for Others	45,055
Culture and Recreation:	
Parks	38,452
Special Events	7,350
Recreation Fields	20,361
Capital Outlay:	
Equipment	39,512
Housing and Revolving Loans:	
Conservation and Development	4,066



CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

C. Deficit Fund Equity

The following funds had deficit fund balance as of December 31, 2024:

	Deficit Fund Balance
General Fund	\$ 179,075
Library	220
Urban Forestry	22,426
Golf Simulator	788
Sandy Bay Highlands	5,041
City Hall Equipment	73,596
Management Information	43,693
Police Equipment	114,668
TIF District No. 6	143,625
TIF District No. 8	16,383
TIF District No. 10	227,978
TIF District No. 15	7,437
TIF District No. 16	5,835
TIF District No. 17	4,484
Central Park Renovation	43,577

The City anticipates funding the above deficits from future revenues of the funds.

D. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns, and counties. For the 2024 and 2025 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the City's January 1 equalized value as a result of net new construction. The actual limit for the City for the 2024 budget was 0.37%. The actual limit for the City for the 2025 budget was 0.80%. Debt service for debt authorized after July 1, 2005, is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005, and in certain other situations.

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The City maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed on the financial statements as Cash and Investments.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

Invested cash consists of deposits and investments that are restricted by Wisconsin statutes to the following:

- Time deposits; repurchase agreements; securities issued by federal, state, and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the City's cash and investments totaled \$17,547,883 on December 31, 2024, as summarized below:

Petty Cash and Cash on Hand	\$ 2,659
Deposits with Financial Institutions	11,479,201
Investments:	
Wisconsin Local Government Investment Pool	5,978,014
Mutual Funds	88,009
Total	<u>\$ 17,547,883</u>

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position:	
Cash and Investments	\$ 11,630,076
Restricted Cash and Investments	1,197,533
Fiduciary Fund Statement of Net Position:	
Cash and Investments	4,720,274
Total	<u>\$ 17,547,883</u>

**Fair Value Measurements**

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The City has the following fair value measurements as of December 31, 2024:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Mutual Funds	<u>\$ -</u>	<u>\$ 88,009</u>	<u>\$ -</u>

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

Fair Value Measurements (Continued)

The valuation method for the fair value measurements of the mutual funds is based on institutional quotes with evaluations based on various market and industry inputs.

Deposits and investments of the City are subject to various risks. Presented below is a discussion of the City's deposits and investments and the related risks.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The City does not have an additional custodial credit policy.

Deposits with financial institutions within the state of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the state of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the state of Wisconsin has a State Guarantee Fund which provides a maximum of \$1,000,000 per public depository above the amount provided by an agency of the U.S. government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. This coverage has been considered in determining custodial credit risk.

As of December 31, 2024, \$7,975,992 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits. No amounts were collateralized.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investment in securities to the top two ratings assigned by nationally recognized statistical rating organizations. Presented below is the actual rating as of the year-end for each investment type.

Investment Type	Amount	Exempt from Disclosure	AAA	Aa	Not Rated
Mutual Funds	\$ 88,009	\$ -	\$ -	\$ -	\$ 88,009
Wisconsin Local Government Investment Pool	5,978,014	-	-	-	5,978,014
Totals	<u>\$ 6,066,023</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,066,023</u>

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Amount	Remaining Maturity			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More than 60 Months
Mutual Funds	\$ 88,009	\$ 88,009	\$ -	\$ -	\$ -
Wisconsin Local Government Investment Pool	5,978,014	5,978,014	-	-	-
Totals	<u>\$ 6,066,023</u>	<u>\$ 6,066,023</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Investment in Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin Local Government Investment Pool (LGIP) of \$5,978,014 at year-end. The LGIP is part of the State Investment Fund (SIF), and is managed by the state of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2024, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value. As of December 31, 2024 the LGIP had a weighted average maturity of 9 days.

B. Restricted Assets

Restricted assets on December 31, 2024, totaled \$1,176,392 and consisted of cash and investments held for the following purposes:

<u>Funds</u>	<u>Amount</u>	<u>Purpose</u>
Enterprise Fund		
Sewer Utility	<u>\$ 1,176,392</u>	Equipment Replacement Fund

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**C. Capital Assets**

Capital asset activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Nondepreciable/Nonamortizable:				
Land	\$ 893,577	\$ 88,680	\$ -	\$ 982,257
Construction in Progress	326,161	1,734,192	179,795	1,880,558
Total Capital Assets, Nondepreciable/ Nonamortizable	1,219,738	1,822,872	179,795	2,862,815
Capital Assets, Being Depreciated and Amortized:				
Buildings	15,149,355	334,858	-	15,484,213
Improvements Other than Buildings	5,169,135	86,007	-	5,255,142
Machinery and Equipment	12,686,066	902,408	496,340	13,092,134
Infrastructure	38,900,764	401,261	155,772	39,146,253
Right-to-Use Lease Assets - Machinery and Equipment	627,362	29,512	-	656,874
Subtotals	72,532,682	1,754,046	652,112	73,634,616
Less Accumulated Depreciation and Amortization for:				
Buildings	7,706,270	329,480	-	8,035,750
Improvements Other than Buildings	742,443	131,760	-	874,203
Machinery and Equipment	7,676,858	657,723	381,173	7,953,408
Infrastructure	24,868,213	586,115	87,798	25,366,530
Right-to-Use Leases Assets - Machinery and Equipment	137,384	143,102	-	280,486
Subtotals	41,131,168	1,848,180	468,971	42,510,377
Total Capital Assets, Depreciable / Amortizable, Net	31,401,514	(94,134)	183,141	31,124,239
Governmental Activities Capital Assets, Net	\$ 32,621,252	\$ 1,728,738	\$ 362,936	33,987,054
Less: Capital Related Debt				14,529,856
Add: Unspent Debt Proceeds				970,834
Less: Debt Premium				580,892
Less: Capital Related Accounts Payable				782,779
Net Investment in Capital Assets				\$ 19,064,361

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**C. Capital Assets (Continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital Assets, Nondepreciable/Nonamortizable:				
Land	\$ 36,944	\$ -	\$ -	\$ 36,944
Construction in Progress	3,795,276	3,071,287	4,342,910	2,523,653
Total Capital Assets, Nondepreciable/Amortizable	3,832,220	3,071,287	4,342,910	2,560,597
Capital Assets, Being Depreciated and Amortized:				
Buildings	8,469,001	-	-	8,469,001
Improvements Other than Buildings	47,925,433	3,858,266	457,105	51,326,594
Machinery and Equipment	20,461,616	1,856,308	182,555	22,135,369
Right-to-Use Lease Assets - Machinery and Equipment	205,343	-	-	205,343
Subtotals	77,061,393	5,714,574	639,660	82,136,307
Less:				
Accumulated Depreciation and Amortization	31,542,411	2,201,269	687,409	33,056,271
Total Capital Assets, Depreciable/Amortizable, Net	45,518,982	3,513,305	(47,749)	49,080,036
Business-Type Activities Capital Assets, Net	\$ 49,351,202	\$ 6,584,592	\$ 4,295,161	51,640,633
Less: Capital Related Debt				17,066,412
Less: Debt Premium				42,996
Less: Capital Related Accounts Payable				286,883
Net Investment in Capital Assets				\$ 34,244,342

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**C. Capital Assets (Continued)**

Depreciation and amortization expense was charged to functions of the City as follows:

Governmental Activities:	
General Government	\$ 124,647
Public Safety	344,459
Public Works	874,375
Health and Human Services	24,820
Culture and Recreation	<u>479,879</u>
Total Depreciation and Amortization Expense - Governmental Activities	<u><u>\$ 1,848,180</u></u>
Business-Type Activities:	
Electric Utility	\$ 507,063
Water Utility	575,261
Sewer Utility	848,880
Telecommunication Utility	130,353
Stormwater Utility	<u>18,240</u>
Total Depreciation and Amortization Expense	2,079,797
Depreciation Charged to Operating Accounts	<u>121,472</u>
Total Increase in Accumulated Depreciation and Amortization - Business-Type Activities	<u><u>\$ 2,201,269</u></u>



**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**D. Interfund Receivable, Payables, and Transfers**

Interfund receivables and payables between individual funds of the City, as reported in the fund financial statements, as of December 31, 2024, are detailed below:

	Interfund Receivables	Interfund Payables
Governmental Funds:		
General	\$ 1,753,588	\$ -
Nonmajor Governmental Funds:		
Urban Forestry	-	22,426
Golf Simulator	-	788
City Hall Equipment	-	73,596
Management Information	-	43,693
Police Equipment	-	114,668
TIF District No. 6	-	136,139
TIF District No. 7	449,435	-
TIF District No. 10	-	180,367
TIF District No. 15	-	7,436
TIF District No. 16	-	5,833
TIF District No. 17	-	4,453
Sandy Bay Highlands	-	5,041
Central Park Renovation	-	43,577
Subtotal - Nonmajor Governmental Funds	449,435	638,017
Proprietary Funds:		
Water Utility	-	1,291,187
Sewer Utility	-	289,818
Stormwater Utility	15,999	-
Subtotal - Proprietary Funds	15,999	1,581,005
Totals	<u>\$ 2,219,022</u>	<u>\$ 2,219,022</u>

The outstanding balances between funds result mainly from the time lag between the dates that (a) interfund goods and services are provided or reimbursable expenditures occur, (b) transactions are recorded in the accounting system, and (c) payments between funds are made.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**D. Interfund Receivable, Payables, and Transfers (Continued)**

Interfund transfers for the year ended December 31, 2024, were as follows:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General	\$ 1,088,301	\$ 573,175
Debt Service	259,325	47,975
Nonmajor Governmental Funds:		
Library	4,000	2,034
Library Gift	-	4,000
Community Tourism	194,741	346,578
Special Events Donations	9,221	-
Urban Forestry	19,500	-
Tree Planting	-	19,500
Business and Industrial Revolving Loans	9,329	75,000
Sandy Bay Highlands	-	58,660
K-9 Fund	61,893	-
Community Development	124,000	-
Recreation Concession	-	9,221
Street Construction	288,454	-
Park and Cemetery Construction	30,000	-
Management Information	33,899	9,899
Police Equipment	38,646	61,893
TIF District No. 7	-	96,590
TIF District No. 8	-	124,639
TIF District No. 10	-	21,650
TIF District No. 12	-	52,195
Industrial Park Development	-	165,000
Central Park Renovation	25,000	-
Harbor Master Plan	-	288,454
Subtotal - Nonmajor Governmental Funds	838,683	1,335,313
Proprietary Funds:		
Electric Utility	-	225,675
Water Utility	78,193	305,624
Sewer Utility	63,160	300,759
Nonmajor Proprietary Fund:		
Solid Waste	-	2,034
Internal Service Fund - Health Insurance	462,893	-
Total	<u>\$ 2,790,555</u>	<u>\$ 2,790,555</u>

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**D. Interfund Receivable, Payables, and Transfers (Continued)**

Transfers are used to: (a) move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; (b) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (c) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service funds as debt service payments become due.

**E. Long-Term Obligations**

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2024:

	Balance Beginning of Year	Issued	Retired	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
General Obligation Debt:					
Bonds	\$ 4,465,000	\$ -	\$ 455,000	\$ 4,010,000	\$ 470,000
Notes	9,570,000	3,020,000	1,625,000	10,965,000	1,715,000
Direct Borrowings	786,195	-	164,270	621,925	106,747
Total General					
Obligation Debt	14,821,195	3,020,000	2,244,270	15,596,925	2,291,747
Debt Premium	502,763	210,897	132,768	580,892	101,037
Lease Liability	499,588	29,512	128,702	400,398	138,857
Compensated Absences	201,058	-	32,213	168,845	16,885
Governmental					
Activities Long-					
Term Obligations	<u>\$ 16,024,604</u>	<u>\$ 3,260,409</u>	<u>\$ 2,537,953</u>	<u>\$ 16,747,060</u>	<u>\$ 2,548,526</u>
<b>Business-Type Activities:</b>					
General Obligation Debt:					
Bonds	\$ 1,340,000	\$ -	\$ 175,000	\$ 1,165,000	\$ 185,000
Notes	45,000	-	15,000	30,000	15,000
Direct Borrowings	660,122	-	101,918	558,204	105,029
Total General					
Obligation Debt	2,045,122	-	291,918	1,753,204	305,029
Revenue Bonds	14,572,560	1,908,226	1,146,406	15,334,380	1,212,885
Debt Premium	57,857	-	14,861	42,996	12,804
Financed Purchase	75,455	-	75,455	-	-
Lease Liability	155,900	-	40,271	115,629	44,695
Compensated Absences	109,816	-	48,474	61,342	6,134
Business-Type					
Activities Long-					
Term Obligations	<u>\$ 17,016,710</u>	<u>\$ 1,908,226</u>	<u>\$ 1,617,385</u>	<u>\$ 17,307,551</u>	<u>\$ 1,581,547</u>

The change in compensated absences liability is shown as a net change.

Total interest paid during the year on long-term debt totaled \$878,785.

**State Trust Fund Loan**

The City's outstanding notes from direct borrowings related to the governmental activities of \$616,867 are subject to a statutory provision that in an event of late or nonpayment, a 1% per month penalty will be charged and the payment will be collected through a reduction in payments from the State of Wisconsin.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Obligations (Continued)**

Clean Water Fund Loan Programs

The City's outstanding notes from direct borrowings related to business type activities of \$558,204 contain the following provisions in the event of a default: (1) Wisconsin Department of Administration can deduct amounts due from any state payments due to the City or add the amounts due as a special charge to the property taxes apportioned; (2) may appoint a receiver for the program's benefit; (3) may declare the principal amount immediately due and payable; (4) may enforce any right or obligation under the financing agreement including the right to see specific performance or mandamus; and (5) may increase the interest rate set forth in the financing agreement to the market interest rate.

WPPI Loan

The City's outstanding notes from direct borrowings related to the governmental activities of \$5,058 contain a provision that in an event of default, outstanding amounts become immediately due if the City is unable to make payment.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance at December 31, 2024
<b>Bonds:</b>					
General Obligation Bond	07/08/19	2030	3.00% to 4.00%	\$ 1,610,000	\$ 960,000
General Obligation Bond	08/30/19	2034	3.00% to 4.00%	3,210,000	2,235,000
General Obligation Bond	04/20/20	2030	2.55%	2,085,000	1,260,000
General Obligation Bond	06/07/21	2039	2.40% to 3.25%	775,000	720,000
<b>Notes:</b>					
General Obligation Note	07/08/19	2029	3.00% to 4.00%	1,785,000	1,065,000
General Obligation Note	04/20/20	2030	3.00%	6,125,000	2,420,000
General Obligation Note	06/07/21	2031	2.00% to 3.00%	1,915,000	1,505,000
General Obligation Note	02/23/22	2041	3.00% to 4.00%	2,305,000	1,955,000
General Obligation Note	04/03/23	2033	4.00% to 5.00%	1,165,000	1,030,000
General Obligation Note	04/01/24	2034	4.00% to 5.00%	3,020,000	3,020,000
<b>Direct Placement:</b>					
Safe Drinking Water Bond	11/13/13	2029	3.15%	487,054	166,452
Safe Drinking Water Bond	11/13/13	2029	3.15%	824,459	277,088
WPPI Energy Note	08/01/16	2026	0.00%	30,350	5,058
Safe Drinking Water Bond	12/31/16	2029	2.67%	361,269	114,664
State Trust Fund Bond	07/23/19	2029	3.75%	500,000	269,467
State Trust Fund Bond	04/16/20	2030	3.00%	550,000	347,400
Total Outstanding General Obligation Debt					<u>\$ 17,350,129</u>

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Obligations (Continued)**

General Obligation Debt (Continued)

Annual principal and interest maturities of the outstanding general obligation debt of \$17,350,129 on December 31, 2024, are detailed below:

Year Ending December 31,	Bonds and Notes		Governmental Activities Direct Placement		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 2,185,000	\$ 579,123	\$ 106,747	\$ 20,527	\$ 2,291,747	\$ 599,650
2026	2,120,000	432,249	109,222	17,041	2,229,222	449,290
2027	1,790,000	361,623	110,803	13,436	1,900,803	375,059
2028	1,855,000	292,895	114,505	9,734	1,969,505	302,629
2029	1,510,000	226,401	118,385	5,854	1,628,385	232,255
2030 - 2034	5,230,000	444,681	62,263	1,868	5,292,263	446,549
2035 - 2039	285,000	23,575	-	-	285,000	23,575
Total	<u>\$ 14,975,000</u>	<u>\$ 2,360,547</u>	<u>\$ 621,925</u>	<u>\$ 68,460</u>	<u>\$ 15,596,925</u>	<u>\$ 2,429,007</u>

Year Ending December 31,	Bonds and Notes		Business-Type Activities Direct Placement		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 200,000	\$ 43,557	\$ 105,029	\$ 12,672	\$ 305,029	\$ 56,229
2026	210,000	35,599	108,235	10,004	318,235	45,603
2027	200,000	27,549	111,539	7,253	311,539	34,802
2028	200,000	19,568	114,945	4,414	314,945	23,982
2029	210,000	11,272	118,456	1,487	328,456	12,759
2030 - 2032	175,000	3,500	-	-	175,000	3,500
Total	<u>\$ 1,195,000</u>	<u>\$ 141,045</u>	<u>\$ 558,204</u>	<u>\$ 35,830</u>	<u>\$ 1,753,204</u>	<u>\$ 176,875</u>

For governmental activities, the other long-term liabilities are generally funded by the General Fund.

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2024, was \$28,589,766 as follows:

Equalized Valuation of the City	\$ 918,797,900
Statutory Limitation Percentage	x 5%
General Obligation Debt Limitation, per Section 67.03 of the Wisconsin Statutes	45,939,895
Net Outstanding General Obligation Debt Applicable to Debt Limitation	17,350,129
Legal Margin for New Debt	<u>\$ 28,589,766</u>

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Obligations (Continued)**

Revenue Bonds

Revenue bonds outstanding on December 31, 2024, totaled \$15,334,380 and were comprised of the following issues:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2024
Sewer Utility	3/26/2008	2027	2.39	\$ 6,297,058	\$ 1,194,172
Water Utility	6/25/2014	2034	1.93	400,432	219,246
Sewer Utility	12/23/2014	2034	2.63	698,698	398,014
Water Utility	11/12/2014	2034	1.93	301,465	165,612
Water Utility	6/28/2017	2037	1.87	805,787	569,803
Electric, Sewer, and Solid Waste Utilities	3/20/2017	2027	4.00	400,000	136,801
Water Utility	6/13/2018	2038	1.87	709,297	531,822
Sewer Utility	2/28/2018	2037	1.76	794,500	574,554
Sewer Utility	10/24/2018	2038	1.87	4,059,972	3,047,669
Water Utility	6/26/2019	2039	1.98	504,014	429,555
Sewer Utility	11/27/2019	2039	1.65	1,710,844	1,402,769
Stormwater Utility	4/16/2020	2035	4.50	1,073,000	845,339
Water Utility	6/23/2021	2041	1.49	791,889	688,857
Sewer Utility	11/10/2021	2041	1.49	857,168	767,540
Stormwater Utility	2/23/2022	2041	1.49	441,217	507,817
Sewer Utility	9/28/2022	2041	2.15	265,498	291,930
Sewer Utility	12/14/2022	2041	2.15	1,027,408	1,170,917
Water Utility	9/27/2023	2043	2.15	465,670	470,410
Sewer Utility	12/14/2022	2041	2.15	261,831	272,368
Water Utility	9/25/2024	2044	2.37	852,029	852,029
Sewer Utility	11/13/2024	2044	2.20	797,158	797,156
Total Outstanding Revenue Bonds					<u>\$ 15,334,380</u>

Annual principal and interest maturities of the outstanding revenue bonds of \$15,334,380 on December 31, 2024, are detailed below:

<u>Year Ending December 31,</u>	<u>Business-Type Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,212,885	\$ 308,748	\$ 1,521,633
2026	1,274,522	281,429	1,555,951
2027	1,303,341	252,321	1,555,662
2028	866,239	229,535	1,095,774
2029	884,626	211,042	1,095,668
2030 - 2034	4,713,443	763,218	5,476,661
2035 - 2039	3,861,173	291,398	4,152,571
2040 - 2044	1,218,151	49,433	1,267,584
Total	<u>\$ 15,334,380</u>	<u>\$ 2,387,124</u>	<u>\$ 17,721,504</u>

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Obligations (Continued)**

Utility Revenues Pledged

The City has pledged future electric, water and sewer, and solid waste customer revenues, net of specified operating expenses, to repay the revenue bonds. Proceeds from the bonds provided financing for the construction or acquisition of capital assets used by the utilities. The bonds are payable solely from customer net revenues and are payable through 2044. Net customer revenues, 2024 principal and interest paid, and outstanding debt service of revenue bonds are as follows:

	Electric Utility	Water Utility	Sewer Utility	Stormwater Utility
Net Customer Revenues:				
Charges for Services	\$ 9,164,113	\$ 3,092,911	\$ 3,044,869	\$ 656,411
Other Income	119,356	36,417	15,651	-
Total Operating Revenues	9,283,469	3,129,328	3,060,520	656,411
Less: Operating Expenses *	8,218,633	1,952,280	1,798,422	217,080
Net Customer Revenues	<u>\$ 1,064,836</u>	<u>\$ 1,177,048</u>	<u>\$ 1,262,098</u>	<u>\$ 439,331</u>
Debt Service:				
Principal	\$ 34,433	\$ 197,842	\$ 829,019	\$ 85,112
Interest	4,473	64,982	177,578	48,384
Total Debt Service	<u>\$ 38,906</u>	<u>\$ 262,824</u>	<u>\$ 1,006,597</u>	<u>\$ 133,496</u>
Remaining Principal and Interest	<u>\$ 116,425</u>	<u>\$ 4,934,236</u>	<u>\$ 11,002,686</u>	<u>\$ 1,668,157</u>
Debt Service Coverage Requirement	125%	110%	110%	125%
Excess Coverage	<u>\$ 1,016,204</u>	<u>\$ 887,942</u>	<u>\$ 154,841</u>	<u>\$ 272,461</u>

\* Excludes Depreciation Expense

As seen above, the City is in compliance with the required debt service coverage requirement.

Lease Liabilities

A summary of the City lease terms and interest rates is as follows:

*Governmental Activities:*

Vehicle leases. Monthly payments ranging from \$70 to \$310 including interest of 4% termination dates ranging from 2026 to 2029.

*Business-Type Activities:*

Vehicle leases. Monthly payments ranging from \$70 to \$267 including interest of 4% termination dates ranging from 2025 to 2028.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Obligations (Continued)**

Lease Liabilities (Continued)

Certain leases provide for future minimum annual rental payments based on defined increases in the lease agreement.

Year Ending December 31	Governmental Activities		Business-Type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 138,857	\$ 15,513	\$ 44,695	\$ 4,190	\$ 183,552	\$ 19,703
2026	120,070	9,426	34,823	2,379	154,893	11,805
2027	93,426	4,409	25,119	1,054	118,545	5,463
2028	43,132	798	10,992	162	54,124	960
2029	4,913	82	-	-	4,913	82
Total	<u>\$ 400,398</u>	<u>\$ 30,228</u>	<u>\$ 115,629</u>	<u>\$ 7,785</u>	<u>\$ 516,027</u>	<u>\$ 38,013</u>

**F. Pension Plan**

**1. Plan Description**

The Wisconsin Retirement System (WRS) is a cost-sharing, multiple-employer defined benefit pension plan. WRS benefits and other Plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issue a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

**Vesting**

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.



**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Pension Plan (Continued)**

**1. Plan Description (Continued)**

**Benefits Provided**

Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement Plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

**2. Postretirement Adjustments**

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the floor) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Pension Plan (Continued)**

**2. Postretirement Adjustments (Continued)**

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2014	4.7%	25%
2015	2.9%	2%
2016	0.5%	-5%
2017	2.0%	4%
2018	2.4%	17%
2019	0.0%	-10%
2020	1.7%	21%
2021	5.1%	13%
2022	7.4%	15%
2023	1.6%	-21%

**3. Contributions**

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, executives, and elected officials. Starting on January 1, 2016, the executives and elected officials category was merged into the general employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period ending December 31, 2024, the WRS recognized \$1,092,984 in contributions from the City.

Contribution rates for the reporting period are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including Teachers, Executives, and Elected Officials)	6.90 %	6.90 %
Protective with Social Security	6.90	14.30
Protective without Social Security	6.90	19.10

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
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**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Pension Plan (Continued)**

**4. Pension Assets, Liabilities, Pension Expense (Revenue), Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

At December 31, 2024, the City reported a liability of \$1,088,382 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability was based on the City's share of contributions to the Pension Plan relative to the contributions of all participating employers. At December 31, 2023, the City's proportion was 0.07320269%, which was a decrease of 0.00074816% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the City recognized pension expense of \$753,651.

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 4,388,345	\$ 5,812,390
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	3,792,834	-
Changes in Assumptions	474,394	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,747	7,928
Employer Contributions Subsequent to the Measurement Date	1,092,984	-
Total	<u>\$ 9,759,304</u>	<u>\$ 5,820,318</u>

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Pension Plan (Continued)**

**4. Pension Assets, Liabilities, Pension Expense (Revenue), Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Continued)**

\$1,092,984 reported as deferred outflows related to pension resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Expense</u>
2025	\$ 583,133
2026	610,460
2027	2,381,697
2028	(729,288)
Total	<u>\$ 2,846,002</u>

**5. Actuarial Assumptions**

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Valuation Date:	December 31, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality	2020 WRS Experience Mortality Table
Postretirement Adjustments*	1.7%

\* No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.

**CITY OF TWO RIVERS, WISCONSIN  
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**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Pension Plan (Continued)**

**5. Actuarial Assumptions (Continued)**

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018, to December 31, 2020. The total pension liability for December 31, 2023, is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on Pension Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Pension Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Core Fund Asset Class:			
Public Equity	40.0 %	7.3 %	4.5 %
Public Fixed Income	27.0	5.8	3.0
Inflation Sensitive	19.0	4.4	1.7
Real Estate	8.0	5.8	3.0
Private Equity/Debt	18.0	9.6	6.7
Leverage	(12.0)	3.7	1.0
Total Core Fund	<u>100.0 %</u>	7.4 %	4.6 %
Variable Fund Asset Class:			
U.S. Equities	70.0 %	6.8 %	4.0 %
International Equities	30.0	7.6	4.8
Total Variable Fund	<u>100.0 %</u>	7.3 %	4.5 %

New England Pension Consultants Long Term U.S. CPI (Inflation) Forecast: 2.7%

Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.

**CITY OF TWO RIVERS, WISCONSIN  
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**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Pension Plan (Continued)**

**5. Actuarial Assumptions (Continued)**

Long-Term Expected Return on Plan Assets (Continued)

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on Pension Plan investments of 6.8% and a municipal bond rate of 3.77% (Source: fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's *20-year Municipal GO AA Index* as of December 31, 2023. In describing the index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that Plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current Plan members.

Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80%, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
City's Proportionate Share of the Net Pension Liability (Asset)	\$ 10,519,737	\$ 1,088,382	\$ (5,511,136)

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Pension Plan (Continued)**

**5. Actuarial Assumptions (Continued)**

Pension Plan Fiduciary Net Position

Detailed information about the Pension Plan's fiduciary net position is available in separately issued financial statements available at: <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

**6. Payables to the Pension Plan**

The City reported a payable of \$153,345 for the outstanding amount of contributions to the Pension Plan for the year ended December 31, 2024.

**G. Other Postemployment Benefits**

The City reports OPEB related balances at December 31, 2024, as summarized below:

	<u>OPEB Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Local Retiree Life Insurance Fund (LRLIF)	\$ 743,089	\$ 300,048	\$ 460,130
Single-Employer Defined OPEB Plan	<u>6,279,442</u>	<u>1,666,336</u>	<u>793,162</u>
Total OPEB Liability	<u>\$ 7,022,531</u>	<u>\$ 1,966,384</u>	<u>\$ 1,253,292</u>

**1. Single-Employer Defined Postemployment Benefit Plan**

Plan Description

The Plan is a single employer defined benefit postemployment health plan that covers retired employees of the City. Eligible retired employees have access to group medical coverage through the City's group plan. Depending on employee classification and years of service, the City pays up to a maximum of 85% of the premium, not to exceed Medicare age eligibility. There are no Plan assets that have been accumulated in a trust. There are no separate Plan financial statements issued.

Benefits Provided

The City provides health care for retired employees through the City's group plans.

CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Other Postemployment Benefits (Continued)

1. Single-Employer Defined Postemployment Benefit Plan (Continued)

Employees Covered by Benefit Terms

At December 31, 2024, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries	
Currently Receiving Benefit Payments	25
Active Employees	123
Total	148

Total OPEB Liability

The City's total OPEB liability was measured as of December 31, 2024 and was determined by an actuarial valuation date of December 31, 2023.

Actuarial Assumptions. The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.50%
Investment Rate of Return:	4.00%
Healthcare Cost Trend Rates:	7.00% decreasing to 6.50%, then decreasing by .10% per year down to 4.5%, and level thereafter

Mortality rates are the same as those used in the 2020 WRS Experience tables.

The actuarial assumptions used in the December 31, 2023, valuation were based on the *Wisconsin Retirement System 2018 - 2020 Experience Study*.

The current yield for 20-year tax-exempt municipal bond rate as of the measurement date was used for all years of benefit payments.

Discount Rate. The discount rate used to measure the total OPEB liability was 4.00%. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates.



**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Other Postemployment Benefits (Continued)**

**1. Single-Employer Defined Postemployment Benefit Plan (Continued)**

Changes in the Total OPEB Liability

	Increase (Decrease) Total OPEB Liability
Balance at December 31, 2022	\$ 5,599,921
Changes for the Year:	
Service Cost	104,736
Interest	230,547
Difference Between Expected and Actual Experience	396,050
Changes of Assumptions	403,495
Benefit Payments	(455,307)
Net Changes	679,521
Balance at December 31, 2023	<u>\$ 6,279,442</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.00%) or 1% higher (5.00%) than the current rate:

	1% Decrease to Discount Rate 3.00%	Current Discount Rate 4.00%	1% Increase to Discount Rate 5.00%
Total OPEB Liability	<u>\$ 6,651,755</u>	<u>\$ 6,279,442</u>	<u>\$ 5,927,950</u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (6.0% decreasing to 3.5%) or 1% higher (8.0% decreasing to 5.5%) than the current healthcare cost trend rates:

	1% Decrease (6.0% Decreasing to 3.5%)	Healthcare Cost Trend Rates (7.0% Decreasing to 4.5%)	1% Increase (8.0% Decreasing to 5.5%)
Total OPEB Liability	<u>\$ 5,863,953</u>	<u>\$ 6,279,442</u>	<u>\$ 6,738,251</u>

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Other Postemployment Benefits (Continued)**

**1. Single-Employer Defined Postemployment Benefit Plan (Continued)**

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the City recognized OPEB expense of \$469,331. At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 577,211	\$ 208,947
Changes in Assumptions	503,250	584,215
City Contributions Subsequent to the Measurement Date	585,875	-
Total	<u>\$ 1,666,336</u>	<u>\$ 793,162</u>

\$585,875 reported as deferred outflows related to OPEB resulting from the City's contribution subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending December 31,</u>	<u>Expense</u>
2025	\$ 134,046
2026	160,895
2027	9,808
2028	(21,180)
2029	(21,175)
Thereafter	24,905
Total	<u>\$ 287,299</u>

Payable to the OPEB Plan

The City reported a payable of \$-0- for the outstanding amount of contribution to the Plan required for the year ended December 31, 2024.

CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 3    DETAILED NOTES ON ALL FUNDS (CONTINUED)

G.    Other Postemployment Benefits (Continued)

2.    Local Retiree Life Insurance Fund

Plan Description

The LRLIF is a multiple employer, defined benefit OPEB plan. LRLIF benefits and other Plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The Plan provides postemployment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits Provided

The LRLIF Plan provides fully paid-up life insurance benefits for post-age 64 retired members and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a postretirement benefit.

Employers are required to pay the following contributions based on member contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2024 are:

Coverage Type	Employer Contribution
50% Postretirement Coverage	40% of Employee Contribution
25% Postretirement Coverage	20% of Employee Contribution

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Other Postemployment Benefits (Continued)**

**2. Local Retiree Life Insurance Fund (Continued)**

Contributions (Continued)

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The members contribution rates in effect for the year ended December 31, 2023 are listed below:

Life Insurance Member			
Contribution Rates for the Year Ended December 31, 2023			
<u>Attained Age</u>	<u>Basic</u>		<u>Supplemental</u>
Under 30	\$	0.05	\$ 0.05
30 - 34		0.06	0.06
35 - 39		0.07	0.07
40 - 44		0.08	0.08
45 - 49		0.12	0.12
50 - 54		0.22	0.22
55 - 59		0.39	0.39
60 - 64		0.49	0.49
65 - 69		0.57	0.57

During the reporting period, the LRLIF recognized \$3,471 in contributions from the employer.

OPEB Liabilities, OPEB Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2024, the City reported a liability of \$743,089 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2023, rolled forward to December 31, 2023. No material changes in assumptions or benefits terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability was based on the City's share of contributions to the OPEB Plan relative to the contributions of all participating employers. At December 31, 2023, the City's proportion was 0.16151800%, which was a decrease of 0.00206000% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the City recognized OPEB expense of \$51,431.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Other Postemployment Benefits (Continued)**

**2. Local Retiree Life Insurance Fund (Continued)**

OPEB Liabilities, OPEB Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 65,765
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	10,039	-
Changes in Assumptions	232,445	292,613
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,564	101,752
Total	<u>\$ 300,048</u>	<u>\$ 460,130</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending December 31,</u>	<u>Expense</u>
2025	\$ (12,712)
2026	(5,010)
2027	(34,549)
2028	(53,275)
2029	(61,802)
Thereafter	7,266
Total	<u>\$ (160,082)</u>

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Other Postemployment Benefits (Continued)**

**2. Local Retiree Life Insurance Fund (Continued)**

Actuarial Assumptions

The total OPEB liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date:	January 1, 2023
Measurement Date of Net OPEB Liability:	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield*:	3.26%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.32%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

\* Based on the Bond Buyers GO 20-Bond Municipal index

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018, to December 31, 2020. The total OPEB liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the January 1, 2023 actuarial valuation.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Other Postemployment Benefits (Continued)**

**2. Local Retiree Life Insurance Fund (Continued)**

Long-Term Expected Return on Plan Assets

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of Return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return %
U.S. Intermediate Credit Bonds	Bloomberg US Interim Credit	40.00%	2.32
U.S. Mortgages	Bloomberg US MBS	60.00%	2.52
Inflation			2.30
Long-Term Expected Rate of Return			4.25

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Other Postemployment Benefits (Continued)**

**2. Local Retiree Life Insurance Fund (Continued)**

Single Discount Rate

A single discount rate of 3.32% was used to measure the total OPEB liability for the current year as opposed to a discount rate of 3.76% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the Plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the Plan's fiduciary net position is projected to be insufficient. The Plan's fiduciary net position was projected to be available to make projected future benefit payments of current Plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by Plan members retiring prior to age 65.

Sensitivity of the City's Proportionate Share of Net OPEB Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net OPEB liability calculated using the discount rate of 3.32%, as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1% lower (2.32%) or 1% higher (4.32%) than the current rate:

	1% Decrease to Discount Rate (2.32%)	Current Discount Rate (3.32%)	1% Increase to Discount Rate (4.32%)
City's Proportionate Share of the Net OPEB Liability (Asset)	\$ 998,443	\$ 743,089	\$ 548,170

Payable to the OPEB Plan

The City reported a payable of \$-0- for the outstanding amount of contribution to the Plan required for the year ended December 31, 2024.



**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**H. Fund Equity**

Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either: (1) not in spendable form, or (2) legally or contractually required to be maintained intact. At December 31, 2024, nonspendable fund balance was as follows:

General Fund:

Nonspendable:

Prepaid Items	\$ 755,237
Long-Term Receivables	1,641,453
Total Nonspendable Fund Balance	<u>\$ 2,396,690</u>

Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2024, restricted fund balance was as follows:

Special Revenue Funds:

Restricted for:

Housing Revolving Loans	\$ 180,304
Library Gift Fund	82,140
WDF Administrative	200
EMS Act 102 Grant	12,046
Business and Industrial Revolving Loans	1,246,775
Affordable Housing	141,477
Medical/Hospital Equipment	20,764

Debt Service Fund:

Restricted for Debt Service	361,470
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Capital Projects Funds:

Restricted for:

Bridge Construction	64,317
Fire Equipment	122,096
Public Works Equipment	247,468
Police Equipment	30,886
TIF District No. 7	1,027,441
TIF District No. 9	179,373
TIF District No. 11	4,139
TIF District No. 12	433,814
TIF District No. 13	52,849
TIF District No. 14	144,630
City Landfill	80,181

Total Restricted Fund Balance	<u>\$ 4,432,370</u>
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**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**H. Fund Equity (Continued)**

Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by City Council action. At December 31, 2024, governmental fund balance was committed as follows:

Special Revenue Funds:

Committed for:

Community Tourism	\$ 105,245
Special Events Donations	29,925
Business Improvement District	5,683
Docks and Harbors	4,537
Senior Center	10,452
Tree Planting	1,127
K-9 Fund	64,314
Community Development	94,800
ARPA	87,973

Capital Projects Funds:

Committed for:

Street Construction	153,665
Bridge Construction	4,470
Park and Cemetery Construction	11,376
Public Works Equipment	368,131
Industrial Park Development	16,433
City Landfill	266,638
High School Bike Trail	54,118
Harbor Master Plan	458,483
Library Building and Grounds	9,094
South Shore Waterfront Park	60,000

Total Committed Fund Balance	\$ 1,806,464
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**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 4 OTHER INFORMATION**

**A. WPPI Energy Contract (WPPI)**

The City of Two Rivers, Wisconsin electric utility purchases its electric requirements from WPPI Energy (WPPI). WPPI is a municipal electric company and political subdivision of the state of Wisconsin created by contract by its members on September 5, 1980, pursuant to the Municipal Electric Company Act, Sec. 66.073 of the Wisconsin Statutes (the Act). WPPI's purposes include providing an adequate, economical, and reliable supply of electric energy to its members.

The City of Two Rivers, Wisconsin is one of 51 members of WPPI located throughout the states of Wisconsin, Michigan, and Iowa. On December 31, 1989, each of WPPI's original members, including the City of Two Rivers, Wisconsin, commenced purchasing electric service from WPPI under a Long-Term Power Supply Contract for Participating Members (the Long-Term Contract) under which WPPI has agreed to sell and deliver to each member, and each member has agreed to take and pay for, the electric power and energy requirements of the members for an initial 35-year term. The contract has been amended to extend the term of the contract through 2037. A subsequent amendment has extended the contract through 2055.

Under the Long-Term Contract, the City of Two Rivers, Wisconsin and the other members of WPPI are required to pay for all power and energy requirements supplied or made available by WPPI at rates sufficient to cover all of WPPI's revenue requirement which includes power supply costs, administrative expenses, and debt service on outstanding bonds. WPPI's subsequent year's rates and operating budget are approved annually by its board of directors, which consists of representatives from each member municipality.

The City of Two Rivers, Wisconsin has agreed to charge rates to the retail rate payers of its electric system sufficient to meet its obligations to WPPI. The Long-Term Contract provides that all payments to WPPI under the Contract constitute operating expenses of the City of Two Rivers, Wisconsin electric system payable from any operating and maintenance fund established by the City of Two Rivers, Wisconsin electric utility.

The Long-Term Contract may be terminated by either party upon five years prior written notice effective at the end of the initial 35-year term, or at any other time thereafter, provided that no WPPI bonds are outstanding at the time of the proposed termination and certain other contract provisions are met.

The electric operation purchases power through WPPI Energy, for distribution to its customers. Total purchases under this arrangement amounted to approximately \$6.5 million in 2024.

CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 4 OTHER INFORMATION (CONTINUED)

B. Tax Incremental Financing Districts

The City has established separate capital projects funds for Tax Incremental District (TID) Nos. 4 through 17. The TIDs were created by the City in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the TIDs were created, the property tax base within each TID was “frozen” and increment taxes resulting from increases to the property tax base are used to finance TID improvements, including principal and interest on long-term debt issued by the City to finance such improvements. Except for certain exceptions under Section 66.1105(6)(am)(1), the Statutes allow up to five years from the date of termination for a tax incremental district to incur project costs eligible for financing from tax increments.

The intent of the City is to recover any unreimbursed project costs from future TID surplus funds, if any, prior to termination of the respective Districts. Unless terminated by the City prior thereto, each TID has a statutory termination year as follows:

	<u>Termination Year</u>
TID No. 6	07/17/27
TID No. 7	08/20/28
TID No. 8	08/05/29
TID No. 9	07/28/26
TID No. 10	08/25/41
TID No. 11	09/06/43
TID No. 12	09/04/45
TID No. 13	02/03/41
TID No. 14	05/17/41
TID No. 15	07/19/48
TID No. 16	09/27/48
TID No. 17	09/06/49

C. Tax Abatements

The City has created Tax Increment Financing Districts (the Districts) in accordance with Wisconsin State Statute 66.1105, Tax Increment Law. As part of the project plan for the Districts, the City entered into agreements with developers for creation of tax base within the Districts. The agreements require the City to make annual repayments of property taxes collected within the Districts to the developers, based upon the terms of the agreements. As tax abatements, those developer payments and the related property tax revenues are not reported as revenues or expenditures in the financial statements. For the year ended December 31, 2024, the City abated property taxes totaling \$166,307 to a developer within District No. 9.

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**D. Contingencies**

From time to time, the City is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

**E. Risk Management**

The City is exposed to various risk of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The City completes an annual review of its insurance coverage to ensure adequate coverage. The amount of actual settlements has not exceeded the insurance coverage amounts in any of the three most recent years.

**F. Subsequent Events**

On April 7, 2025, the City issued general obligation promissory notes in the amount of \$3,295,000 to be used for capital improvement projects and various equipment purchases.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF TWO RIVERS, WISCONSIN  
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET)  
WISCONSIN RETIREMENT SYSTEM  
LAST 10 MEASUREMENT PERIODS**

Measurement Period Ending December 31,	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
2014	0.06625508 %	\$ (1,627,406)	\$ 7,273,639	22.37 %	102.74 %
2015	0.06634313	1,078,063	7,423,143	14.52	98.20
2016	0.06736854	555,278	7,680,109	7.23	99.12
2017	0.06946263	(2,062,427)	7,920,634	26.04	102.93
2018	0.07174643	2,552,513	8,182,118	31.20	96.45
2019	0.07286082	(2,349,365)	8,387,804	28.01	102.96
2020	0.07376752	(4,605,408)	8,722,182	52.80	105.26
2021	0.07368305	(5,938,989)	8,638,338	68.75	106.02
2022	0.07395085	3,917,696	8,943,746	43.80	95.72
2023	0.07320269	1,088,382	9,287,600	11.72	98.85

**SCHEDULE OF CONTRIBUTIONS  
WISCONSIN RETIREMENT SYSTEM  
LAST 10 FISCAL YEARS**

Fiscal Year Ended December 31,	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll (Fiscal Year)	Contributions as a Percentage of Covered Payroll
2015	\$ 638,770	\$ 638,770	\$ -	\$ 7,423,143	8.61 %
2016	661,683	661,683	-	7,680,109	8.62
2017	734,795	734,795	-	7,920,634	9.28
2018	751,207	751,207	-	8,182,118	9.18
2019	761,553	761,553	-	8,387,804	9.08
2020	849,147	849,147	-	8,722,182	9.74
2021	848,073	848,073	-	8,638,338	9.82
2022	868,733	868,733	-	8,943,746	9.71
2023	975,675	975,675	-	9,287,600	10.51
2024	1,092,984	1,092,984	-	9,906,394	11.03

See accompanying Notes to Required Supplementary Information.

**CITY OF TWO RIVERS, WISCONSIN  
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY  
LOCAL RETIREE LIFE INSURANCE FUND  
LAST 10 MEASUREMENT PERIODS\***

Plan Fiscal Year Ended December 31,	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Covered- Employee Payroll	Proportionate Share of the Net OPEB Liability as a Percentage of Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2017	0.16989100 %	\$ 511,131	\$ 7,920,634	6.45 %	44.81 %
2018	0.17386000	448,617	8,182,118	5.48	48.69
2019	0.17281800	735,893	8,168,000	9.01	37.58
2020	0.16272900	895,127	8,178,000	10.95	31.36
2021	0.18717400	1,106,268	8,413,000	13.15	29.57
2022	0.16357800	623,204	8,652,000	7.20	38.81
2023	0.16151800	743,089	8,951,000	8.30	33.90

\* Amounts for prior years were not available.

**SCHEDULE OF CONTRIBUTIONS  
LOCAL RETIREE LIFE INSURANCE FUND  
LAST 10 FISCAL YEARS**

Fiscal Year Ended December 31,	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2018	\$ 3,349	\$ 3,349	\$ -	\$ 8,182,118	0.04 %
2019	3,440	3,440	-	8,168,000	0.04
2020	3,124	3,124	-	8,178,000	0.04
2021	3,420	3,420	-	8,413,000	0.04
2022	3,268	3,268	-	8,652,000	0.04
2023	3,316	3,316	-	8,951,000	0.04
2024	3,471	3,471	-	8,678,100	0.04

\* Amounts for prior years were not available.

See accompanying Notes to Required Supplementary Information.

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**CITY OF TWO RIVERS, WISCONSIN**  
**SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS**  
**LAST 10 FISCAL YEARS\***

	2024	2023	2022	2021	2020	2019	2018
<b>TOTAL OPEB LIABILITY</b>							
Service Cost	\$ 104,736	\$ 145,849	\$ 180,326	\$ 161,329	\$ 169,825	\$ 178,228	\$ 178,228
Interest	230,547	141,566	155,810	185,026	227,897	207,851	209,119
Differences Between Expected and Actual Experience	-	-	-	-	832,095	-	-
Changes of Assumptions	396,050	(694,662)	(58,196)	216,916	225,508	(187,924)	-
Effect of Liability Gains or Losses	403,495	(19,850)	(523,658)	-	-	-	-
Benefit Payments	(455,307)	(383,730)	(356,544)	(395,645)	(444,924)	(425,292)	(421,890)
<b>NET CHANGE IN TOTAL OPEB LIABILITY</b>	679,521	(810,827)	(602,262)	167,626	1,010,401	(227,137)	(34,543)
Total OPEB Liability - Beginning of Year	5,599,921	6,410,748	7,013,010	6,845,384	5,834,983	6,062,120	6,096,663
<b>TOTAL OPEB LIABILITY - END OF YEAR</b>	<u>\$ 6,279,442</u>	<u>\$ 5,599,921</u>	<u>\$ 6,410,748</u>	<u>\$ 7,013,010</u>	<u>\$ 6,845,384</u>	<u>\$ 5,834,983</u>	<u>\$ 6,062,120</u>
Covered-Employee Payroll	\$ 8,803,927	\$ 7,766,532	\$ 7,766,532	\$ 7,319,913	\$ 7,319,913	\$ 6,875,838	\$ 6,875,838
City's Total OPEB Liability as a Percentage of Covered-Employee Payroll	71.33%	72.10%	82.54%	95.81%	93.52%	84.86%	88.17%

\* The amounts presented for each fiscal year were determined as of the prior fiscal year-end. Amounts for prior years were not available.

See accompanying Notes to Required Supplementary Information.

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**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2024**

**NOTE 1 WISCONSIN RETIREMENT SYSTEM**

*Changes of Benefits Terms:* There were no changes of benefits terms for any participating employers in the WRS.

*Changes of Assumptions:* Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

**CITY OF TWO RIVERS, WISCONSIN  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2024**

**NOTE 2 OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLANS**

The City maintains the following two OPEB plans:

**Single-Employer Defined Postemployment Benefit Plan**

Demographic assumptions have been updated based upon the most recent Wisconsin Retirement System (WRS) experience study. No assets have been accumulated in an irrevocable trust, so the Plan's discount rate applied to all periods is based on a 20-year, tax-exempt general obligation municipal bond index.

**Local Retiree Life Insurance Fund (LRLIF)**

*Benefits Terms:* There were no changes of benefit terms for any participating employer in LRLIF.

*Assumptions:* The State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

The City is required to present the last then fiscal years of data; however, accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.

**SUPPLEMENTARY INFORMATION**

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**CITY OF TWO RIVERS, WISCONSIN  
GENERAL FUND  
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES  
YEAR ENDED DECEMBER 31, 2024**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Taxes:</b>				
General Property	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ -
Payments in Lieu of Taxes	20	20	17	(3)
Interest and Taxes	10,000	10,000	12,485	2,485
Total Taxes	2,260,020	2,260,020	2,262,502	2,482
<b>Special Assessments:</b>				
Street Paving and Construction	160,000	160,000	361,137	201,137
Other Special Assessments	5,000	5,000	4,474	(526)
Total Special Assessments	165,000	165,000	365,611	200,611
<b>Intergovernmental:</b>				
State Shared Taxes	4,658,149	4,658,149	4,684,555	26,406
Exempt Computer Aid	20,753	20,753	20,753	-
Fire Insurance Tax	27,000	27,000	35,659	8,659
Law Enforcement Training	10,000	10,000	43,306	33,306
Expenditure Restraint	161,197	161,197	161,197	-
Other Public Safety	26,000	26,000	-	(26,000)
Municipal Services Payment	5,200	5,200	5,337	137
Local Highway Aid	462,596	462,596	462,665	69
Connecting Streets	110,777	110,777	129,705	18,928
Total Intergovernmental	5,481,672	5,481,672	5,543,177	61,505
<b>Licenses and Permits:</b>				
<b>Licenses:</b>				
Liquor and Malt Beverage	17,000	17,000	18,650	1,650
Bar Operators	6,000	6,000	5,760	(240)
Cigarette	1,000	1,000	200	(800)
Dog	7,000	7,000	7,912	912
Business and Occupational	2,500	2,500	2,330	(170)
Bicycle	1,300	1,300	1,200	(100)
<b>Permits:</b>				
Building	75,000	75,000	100,051	25,051
Electrical	15,000	15,000	19,950	4,950
Plumbing	25,000	25,000	21,738	(3,262)
Sign	1,500	1,500	1,730	230
Conditional Use	3,500	3,500	4,500	1,000
Other Permits	10,000	10,000	25,192	15,192
Cable Franchise Fees	110,000	110,000	97,951	(12,049)
Total Licenses and Permits	274,800	274,800	307,164	32,364

**CITY OF TWO RIVERS, WISCONSIN  
GENERAL FUND  
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Fines and Forfeits:</b>				
Court Penalties and Costs	\$ 80,000	\$ 80,000	\$ 64,603	\$ (15,397)
Animal Control	500	500	950	450
Parking Fines	10,000	10,000	14,781	4,781
Total Fines and Forfeits	90,500	90,500	80,334	(10,166)
<b>Public Charges for Services:</b>				
Community Center	30,000	30,000	39,418	9,418
Senior Center	18,000	18,000	10,895	(7,105)
General Government	24,000	24,000	24,814	814
Public Works	260,000	260,000	240,357	(19,643)
Cemetery Plots and Burials	120,000	120,000	99,545	(20,455)
Law Enforcement	2,500	2,500	2,558	58
Ambulance	820,000	820,000	746,839	(73,161)
Recreation	85,000	85,000	84,241	(759)
Fire Department	62,000	62,000	60,618	(1,382)
Total Public Charges for Services	1,421,500	1,421,500	1,309,285	(112,215)
<b>Intergovernmental Charges for Services:</b>				
Police Liaison	156,000	156,000	242,690	86,690
Shared Fire Expense	500	500	-	(500)
Total Intergovernmental Charges for Services	156,500	156,500	242,690	86,190
<b>Interdepartmental Charges for Services:</b>				
Public Works	525,000	525,000	452,287	(72,713)
Recreation	30,000	30,000	35,553	5,553
Economic Development	30,000	30,000	22,594	(7,406)
Total Interdepartmental Charges for Services	585,000	585,000	510,434	(74,566)
<b>Miscellaneous:</b>				
Interest on Investments	140,000	140,000	184,835	44,835
Interest on Advances	25,500	25,500	40,505	15,005
Interest on Special Assessments	25,000	25,000	36,955	11,955
Rental Income	70,000	70,000	67,332	(2,668)
Donations	-	-	15,604	15,604
Refunds for Prior Years	36,500	36,500	30,638	(5,862)
Other	227,505	60,000	18,302	(41,698)
Total Miscellaneous	524,505	357,000	394,171	37,171
<b>Total Revenues</b>	<b>\$ 10,959,497</b>	<b>\$ 10,791,992</b>	<b>\$ 11,015,368</b>	<b>\$ 223,376</b>

**CITY OF TWO RIVERS, WISCONSIN  
GENERAL FUND  
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES  
YEAR ENDED DECEMBER 31, 2024**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>General Government:</b>				
Council	\$ 16,147	\$ 16,147	\$ 11,689	\$ 4,458
Judicial	58,970	58,970	54,565	4,405
Clerk	86,395	86,395	83,578	2,817
Assessor	124,995	124,995	123,310	1,685
Elections	30,400	30,400	25,047	5,353
City Manager	170,103	170,103	178,296	(8,193)
City Hall	92,730	92,730	93,041	(311)
Information Systems	125,246	125,246	128,862	(3,616)
Other General Government	18,100	18,100	23,617	(5,517)
Insurance and Bonds	403,520	403,520	386,334	17,186
Legal	55,216	55,216	54,268	948
Accounting	158,974	158,974	160,360	(1,386)
Uncollectible Taxes and Refunds	10,000	10,000	9,002	998
Contingency	310,000	336,241	266	335,975
Total General Government	1,660,796	1,687,037	1,332,235	354,802
<b>Public Safety:</b>				
Police and Fire Commission	5,500	5,500	11,535	(6,035)
Police Department	3,660,663	3,660,663	3,798,240	(137,577)
Fire Department	2,416,385	2,416,385	2,395,928	20,457
Ambulance	457,950	457,950	481,354	(23,404)
Inspection	120,352	120,352	184,015	(63,663)
Total Public Safety	6,660,850	6,660,850	6,871,072	(210,222)
<b>Public Works:</b>				
Public Works Shop	638,329	618,165	731,638	(113,473)
Highway Administration	200,890	178,644	174,540	4,104
Bridge Repairs and Maintenance	58,546	43,239	41,698	1,541
Street and Highway Maintenance	262,368	253,949	188,122	65,827
Snow and Ice Removal	239,748	168,460	105,759	62,701
Traffic Control	68,551	65,745	80,189	(14,444)
Transit	120,000	120,000	132,650	(12,650)
Work Done for Others	163,069	146,233	191,288	(45,055)
Total Public Works	1,751,501	1,594,435	1,645,884	(51,449)
<b>Health and Human Services:</b>				
Cemetery	216,578	212,968	199,060	13,908
Senior Center	201,022	201,022	193,517	7,505
Total Health and Human Services	417,600	413,990	392,577	21,413

**CITY OF TWO RIVERS, WISCONSIN  
GENERAL FUND  
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Culture and Recreation:				
Community Center	\$ 469,225	\$ 466,155	\$ 419,488	\$ 46,667
Parks	370,068	364,858	403,310	(38,452)
Recreation	337,808	335,458	314,920	20,538
Special Events	36,219	35,694	43,044	(7,350)
Recreation Fields	142,853	141,618	161,979	(20,361)
Total Culture and Recreation	1,356,173	1,343,783	1,342,741	1,042
Capital Outlay:				
Equipment	-	-	39,512	(39,512)
Total Expenditures	<u>\$ 11,846,920</u>	<u>\$ 11,700,095</u>	<u>\$ 11,624,021</u>	<u>\$ 76,074</u>



**CITY OF TWO RIVERS, WISCONSIN**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –**  
**BUDGET AND ACTUAL – DEBT SERVICE FUND**  
**YEAR ENDED DECEMBER 31, 2024**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 2,589,571	\$ 2,589,571	\$ 2,589,571	\$ -
Miscellaneous	153,500	153,500	245,686	92,186
Total Revenues	2,743,071	2,743,071	2,835,257	92,186
<b>EXPENDITURES</b>				
Debt Service:				
Principal	2,427,270	2,427,270	2,372,972	54,298
Interest and Fiscal Charges	509,126	509,126	646,575	(137,449)
Total Expenditures	2,936,396	2,936,396	3,019,547	(83,151)
<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(193,325)	(193,325)	(184,290)	9,035
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-Term Debt Issued	-	-	1,454	1,454
Premium on Debt Issued	-	-	210,897	210,897
Transfers In	241,636	241,636	259,325	17,689
Transfers Out	(48,311)	(48,311)	(47,975)	336
Total Other Financing Sources (Uses)	193,325	193,325	423,701	230,376
<b>NET CHANGE IN FUND BALANCE</b>	-	-	239,411	239,411
Fund Balance - Beginning of Year	122,059	122,059	122,059	-
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 122,059</u>	<u>\$ 122,059</u>	<u>\$ 361,470</u>	<u>\$ 239,411</u>

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2024**

	Special Revenue				
	Library	Library Gift	Community Tourism	Special Events Donations	WDF Administrative
<b>ASSETS</b>					
Cash and Investments	\$ 322,723	\$ 82,140	\$ 110,020	\$ 30,370	\$ 200
Receivables					
Taxes and Special Charges	378,175	-	-	-	-
Accounts	-	-	-	-	-
Loans	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Total Assets	<u>\$ 700,898</u>	<u>\$ 82,140</u>	<u>\$ 110,020</u>	<u>\$ 30,370</u>	<u>\$ 200</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 2,079	\$ -	\$ 2,400	\$ 445	\$ -
Accrued and Other Current Liabilities	17,106	-	2,375	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	33	-	-	-	-
Special Deposits	110	-	-	-	-
Unearned Revenues	-	-	-	-	-
Total Liabilities	<u>19,328</u>	<u>-</u>	<u>4,775</u>	<u>445</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes Levied for Subsequent Year	681,790	-	-	-	-
Loans Receivable	-	-	-	-	-
Total Deferred Inflows of Resources	<u>681,790</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted	-	82,140	-	-	200
Committed	-	-	105,245	29,925	-
Unassigned	(220)	-	-	-	-
Total Fund Balances	<u>(220)</u>	<u>82,140</u>	<u>105,245</u>	<u>29,925</u>	<u>200</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 700,898</u>	<u>\$ 82,140</u>	<u>\$ 110,020</u>	<u>\$ 30,370</u>	<u>\$ 200</u>

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
DECEMBER 31, 2024**

	Special Revenue				
	Business Improvement District	Docks and Harbors	Urban Forestry	Senior Center	Golf Simulator
<b>ASSETS</b>					
Cash and Investments	\$ 14,909	\$ 4,537	\$ -	\$ 14,543	\$ -
Receivables					
Taxes and Special Charges	37,514	-	-	-	-
Accounts	5,683	-	-	-	-
Loans	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Total Assets	<u>\$ 58,106</u>	<u>\$ 4,537</u>	<u>\$ -</u>	<u>\$ 14,543</u>	<u>\$ -</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 2,846	\$ -
Accrued and Other Current Liabilities	-	-	-	772	-
Due to Other Funds	-	-	22,426	-	788
Due to Other Governments	-	-	-	-	-
Special Deposits	-	-	-	473	-
Unearned Revenues	-	-	-	-	-
Total Liabilities	-	-	22,426	4,091	788
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes Levied for Subsequent Year	52,423	-	-	-	-
Loans Receivable	-	-	-	-	-
Total Deferred Inflows of Resources	52,423	-	-	-	-
<b>FUND BALANCES</b>					
Restricted	-	-	-	-	-
Committed	5,683	4,537	-	10,452	-
Unassigned	-	-	(22,426)	-	(788)
Total Fund Balances	<u>5,683</u>	<u>4,537</u>	<u>(22,426)</u>	<u>10,452</u>	<u>(788)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 58,106</u>	<u>\$ 4,537</u>	<u>\$ -</u>	<u>\$ 14,543</u>	<u>\$ -</u>

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
DECEMBER 31, 2024**

	Special Revenue				
	Tree Planting	EMS Act 102 Grant	Business and Industrial Revolving Loans	Sandy Bay Highlands	Affordable Housing
<b>ASSETS</b>					
Cash and Investments	\$ 1,127	\$ 15,046	\$ 1,246,775	\$ -	\$ 141,477
Receivables	-	-	-	-	-
Taxes and Special Charges	-	-	-	-	-
Accounts	-	-	-	-	-
Loans	-	-	1,166,181	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Total Assets	<u>\$ 1,127</u>	<u>\$ 15,046</u>	<u>\$ 2,412,956</u>	<u>\$ -</u>	<u>\$ 141,477</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 3,000	\$ -	\$ -	\$ -
Accrued and Other Current Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	5,041	-
Due to Other Governments	-	-	-	-	-
Special Deposits	-	-	-	-	-
Unearned Revenues	-	-	-	-	-
Total Liabilities	-	3,000	-	5,041	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes Levied for Subsequent Year	-	-	-	-	-
Loans Receivable	-	-	1,166,181	-	-
Total Deferred Inflows of Resources	-	-	1,166,181	-	-
<b>FUND BALANCES</b>					
Restricted	-	12,046	1,246,775	-	141,477
Committed	1,127	-	-	-	-
Unassigned	-	-	-	(5,041)	-
Total Fund Balances	<u>1,127</u>	<u>12,046</u>	<u>1,246,775</u>	<u>(5,041)</u>	<u>141,477</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,127</u>	<u>\$ 15,046</u>	<u>\$ 2,412,956</u>	<u>\$ -</u>	<u>\$ 141,477</u>

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
DECEMBER 31, 2024**

	Special Revenue				
	K-9 Fund	Medical/ Hospital Equipment	Community Development	ARPA Fund	Recreation Concession
<b>ASSETS</b>					
Cash and Investments	\$ 64,314	\$ 20,764	\$ 154,006	\$ 442,891	\$ -
Receivables	-	-	-	-	-
Taxes and Special Charges	-	-	-	-	-
Accounts	-	-	-	-	-
Loans	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	200,000	-
Total Assets	<u>\$ 64,314</u>	<u>\$ 20,764</u>	<u>\$ 154,006</u>	<u>\$ 642,891</u>	<u>\$ -</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ 59,206	\$ 273,286	\$ -
Accrued and Other Current Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Special Deposits	-	-	-	-	-
Unearned Revenues	-	-	-	281,632	-
Total Liabilities	-	-	59,206	554,918	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes Levied for Subsequent Year	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
<b>FUND BALANCES</b>					
Restricted	-	20,764	-	-	-
Committed	64,314	-	94,800	87,973	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>64,314</u>	<u>20,764</u>	<u>94,800</u>	<u>87,973</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 64,314</u>	<u>\$ 20,764</u>	<u>\$ 154,006</u>	<u>\$ 642,891</u>	<u>\$ -</u>

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
DECEMBER 31, 2024**

	Capital Projects				
	Street Construction	Bridge Construction	Park and Cemetery Construction	Fire Equipment	Public Works Equipment
<b>ASSETS</b>					
Cash and Investments	\$ 649,060	\$ 68,787	\$ 13,985	\$ 110,289	\$ 616,868
Receivables	-	-	-	-	-
Taxes and Special Charges	-	-	-	-	-
Accounts	-	-	-	-	-
Loans	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Total Assets	<u>\$ 649,060</u>	<u>\$ 68,787</u>	<u>\$ 13,985</u>	<u>\$ 110,289</u>	<u>\$ 616,868</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 495,395	\$ -	\$ 2,609	\$ 175	\$ 1,269
Accrued and Other Current Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Special Deposits	-	-	-	-	-
Unearned Revenues	-	-	-	-	-
Total Liabilities	<u>495,395</u>	<u>-</u>	<u>2,609</u>	<u>175</u>	<u>1,269</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes Levied for Subsequent Year	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted	-	64,317	-	122,096	247,468
Committed	153,665	4,470	11,376	-	368,131
Unassigned	-	-	-	(11,982)	-
Total Fund Balances	<u>153,665</u>	<u>68,787</u>	<u>11,376</u>	<u>110,114</u>	<u>615,599</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 649,060</u>	<u>\$ 68,787</u>	<u>\$ 13,985</u>	<u>\$ 110,289</u>	<u>\$ 616,868</u>

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
DECEMBER 31, 2024**

	Capital Projects				
	City Hall Equipment	Management Information	Police Equipment	TIF District No. 6	TIF District No. 7
<b>ASSETS</b>					
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ 605,937
Receivables	-	-	-	-	-
Taxes and Special Charges	-	-	-	9,325	34,790
Accounts	-	-	-	-	-
Loans	-	-	-	-	-
Due from Other Funds	-	-	-	-	449,435
Due from Other Governments	-	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,325</u>	<u>\$ 1,090,162</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued and Other Current Liabilities	-	-	-	-	-
Due to Other Funds	73,596	43,693	114,668	136,139	-
Due to Other Governments	-	-	-	-	-
Special Deposits	-	-	-	-	-
Unearned Revenues	-	-	-	-	-
Total Liabilities	<u>73,596</u>	<u>43,693</u>	<u>114,668</u>	<u>136,139</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes Levied for Subsequent Year	-	-	-	16,811	62,721
Loans Receivable	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,811</u>	<u>62,721</u>
<b>FUND BALANCES</b>					
Restricted	-	-	30,886	-	1,027,441
Committed	-	-	-	-	-
Unassigned	(73,596)	(43,693)	(145,554)	(143,625)	-
Total Fund Balances	<u>(73,596)</u>	<u>(43,693)</u>	<u>(114,668)</u>	<u>(143,625)</u>	<u>1,027,441</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,325</u>	<u>\$ 1,090,162</u>

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
DECEMBER 31, 2024**

	Capital Projects				
	TIF District No. 8	TIF District No. 9	TIF District No. 10	TIF District No. 11	TIF District No. 12
<b>ASSETS</b>					
Cash and Investments	\$ 89,693	\$ 257,082	\$ -	\$ 17,819	\$ 457,516
Receivables					
Taxes and Special Charges	132,126	96,793	59,303	17,039	29,522
Accounts	-	-	-	-	-
Loans	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Total Assets	<u>\$ 221,819</u>	<u>\$ 353,875</u>	<u>\$ 59,303</u>	<u>\$ 34,858</u>	<u>\$ 487,038</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued and Other Current Liabilities	-	-	-	-	-
Due to Other Funds	-	-	180,367	-	-
Due to Other Governments	-	-	-	-	-
Special Deposits	-	-	-	-	-
Unearned Revenues	-	-	-	-	-
Total Liabilities	-	-	180,367	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes Levied for Subsequent Year	238,202	174,502	106,914	30,719	53,224
Loans Receivable	-	-	-	-	-
Total Deferred Inflows of Resources	238,202	174,502	106,914	30,719	53,224
<b>FUND BALANCES</b>					
Restricted	-	179,373	-	4,139	433,814
Committed	-	-	-	-	-
Unassigned	(16,383)	-	(227,978)	-	-
Total Fund Balances	<u>(16,383)</u>	<u>179,373</u>	<u>(227,978)</u>	<u>4,139</u>	<u>433,814</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 221,819</u>	<u>\$ 353,875</u>	<u>\$ 59,303</u>	<u>\$ 34,858</u>	<u>\$ 487,038</u>



**CITY OF TWO RIVERS, WISCONSIN  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
DECEMBER 31, 2024**

	Capital Projects				
	TIF District No. 13	TIF District No. 14	TIF District No. 15	TIF District No. 16	TIF District No. 17
<b>ASSETS</b>					
Cash and Investments	\$ 72,570	\$ 157,771	\$ -	\$ -	\$ -
Receivables					
Taxes and Special Charges	24,563	16,369	1	3	39
Accounts	-	-	-	-	-
Loans	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Total Assets	<u>\$ 97,133</u>	<u>\$ 174,140</u>	<u>\$ 1</u>	<u>\$ 3</u>	<u>\$ 39</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued and Other Current Liabilities	-	-	-	-	-
Due to Other Funds	-	-	7,436	5,833	4,453
Due to Other Governments	-	-	-	-	-
Special Deposits	-	-	-	-	-
Unearned Revenues	-	-	-	-	-
Total Liabilities	-	-	7,436	5,833	4,453
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes Levied for Subsequent Year	44,284	29,510	2	5	70
Loans Receivable	-	-	-	-	-
Total Deferred Inflows of Resources	44,284	29,510	2	5	70
<b>FUND BALANCES</b>					
Restricted	52,849	144,630	-	-	-
Committed	-	-	-	-	-
Unassigned	-	-	(7,437)	(5,835)	(4,484)
Total Fund Balances	<u>52,849</u>	<u>144,630</u>	<u>(7,437)</u>	<u>(5,835)</u>	<u>(4,484)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 97,133</u>	<u>\$ 174,140</u>	<u>\$ 1</u>	<u>\$ 3</u>	<u>\$ 39</u>

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
DECEMBER 31, 2024**

	Capital Projects				
	Industrial Park Development	City Landfill	Central Park Renovation	High School Bike Trail	Harbor Master Plan
<b>ASSETS</b>					
Cash and Investments	\$ 20,914	\$ 346,897	\$ -	\$ 54,118	\$ 458,483
Receivables	-	-	-	-	-
Taxes and Special Charges	-	-	-	-	-
Accounts	-	-	-	-	-
Loans	4,125	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Total Assets	<u>\$ 25,039</u>	<u>\$ 346,897</u>	<u>\$ -</u>	<u>\$ 54,118</u>	<u>\$ 458,483</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 78	\$ -	\$ -	\$ -
Accrued and Other Current Liabilities	-	-	-	-	-
Due to Other Funds	-	-	43,577	-	-
Due to Other Governments	-	-	-	-	-
Special Deposits	4,481	-	-	-	-
Unearned Revenues	-	-	-	-	-
Total Liabilities	<u>4,481</u>	<u>78</u>	<u>43,577</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes Levied for Subsequent Year	-	-	-	-	-
Loans Receivable	<u>4,125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>4,125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted	-	80,181	-	-	-
Committed	16,433	266,638	-	54,118	458,483
Unassigned	-	-	(43,577)	-	-
Total Fund Balances	<u>16,433</u>	<u>346,819</u>	<u>(43,577)</u>	<u>54,118</u>	<u>458,483</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 25,039</u>	<u>\$ 346,897</u>	<u>\$ -</u>	<u>\$ 54,118</u>	<u>\$ 458,483</u>

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
DECEMBER 31, 2024**

	Capital Projects		Totals
	Library Building and Grounds	South Shore Waterfront Park	
<b>ASSETS</b>			
Cash and Investments	\$ 9,094	\$ 60,000	\$ 6,732,725
Receivables	-	-	835,562
Taxes and Special Charges	-	-	5,683
Accounts	-	-	1,170,306
Loans	-	-	449,435
Due from Other Funds	-	-	200,000
Due from Other Governments	-	-	
Total Assets	<u>\$ 9,094</u>	<u>\$ 60,000</u>	<u>\$ 9,393,711</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ -	\$ 842,788
Accrued and Other Current Liabilities	-	-	20,253
Due to Other Funds	-	-	638,017
Due to Other Governments	-	-	33
Special Deposits	-	-	5,064
Unearned Revenues	-	-	281,632
Total Liabilities	-	-	1,787,787
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes Levied for Subsequent Year	-	-	1,491,177
Loans Receivable	-	-	1,170,306
Total Deferred Inflows of Resources	-	-	2,661,483
<b>FUND BALANCES</b>			
Restricted	-	-	3,890,596
Committed	9,094	60,000	1,806,464
Unassigned	-	-	(752,619)
Total Fund Balances	<u>9,094</u>	<u>60,000</u>	<u>4,944,441</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 9,094</u>	<u>\$ 60,000</u>	<u>\$ 9,393,711</u>

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2024**

	Special Revenue				
	Library	Library Gift	Community Tourism	Special Events Donations	WDF Administrative
<b>REVENUES</b>					
Taxes	\$ 681,790	\$ -	\$ 300,585	\$ -	\$ -
Special Assessments	-	-	-	-	-
Intergovernmental	192,519	-	-	-	-
Public Charges for Services	9,977	-	14,241	-	-
Miscellaneous	75,349	13,301	1,000	54,741	-
Total Revenues	959,635	13,301	315,826	54,741	-
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	972,071	22,674	-	49,553	-
Conservation and Development	-	-	238,793	-	-
Capital Outlay:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	-	-	-	-	-
Debt Service:					
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	972,071	22,674	238,793	49,553	-
<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(12,436)	(9,373)	77,033	5,188	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-Term Debt Issued	-	-	-	-	-
Proceeds from Sale of Capital Assets	2,569	-	-	-	-
Transfers In	4,000	-	194,741	9,221	-
Transfers Out	(2,034)	(4,000)	(346,578)	-	-
Total Other Financing Sources (Uses)	4,535	(4,000)	(151,837)	9,221	-
<b>NET CHANGE IN FUND BALANCES</b>	(7,901)	(13,373)	(74,804)	14,409	-
Fund Balances - Beginning of Year	7,681	95,513	180,049	15,516	200
<b>FUND BALANCES - END OF YEAR</b>	\$ (220)	\$ 82,140	\$ 105,245	\$ 29,925	\$ 200

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

	Special Revenue				
	Business Improvement District	Docks and Harbors	Urban Forestry	Senior Center	Golf Simulator
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments	48,573	-	-	-	-
Intergovernmental	-	-	25,000	10,800	-
Public Charges for Services	-	9,371	-	67,405	350
Miscellaneous	-	-	-	11,636	-
Total Revenues	48,573	9,371	25,000	89,841	350
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	5,116	-	-	-
Health and Human Services	-	-	-	84,979	-
Culture and Recreation	-	-	-	714	1,138
Conservation and Development	47,089	-	44,734	-	-
Capital Outlay:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	-	-	-	-	-
Debt Service:					
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	47,089	5,116	44,734	85,693	1,138
<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,484	4,255	(19,734)	4,148	(788)
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-Term Debt Issued	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	19,500	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	19,500	-	-
<b>NET CHANGE IN FUND BALANCES</b>	1,484	4,255	(234)	4,148	(788)
Fund Balances - Beginning of Year	4,199	282	(22,192)	6,304	-
<b>FUND BALANCES - END OF YEAR</b>	\$ 5,683	\$ 4,537	\$ (22,426)	\$ 10,452	\$ (788)

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

	Special Revenue				
	Tree Planting	EMS Act 102 Grant	Business and Industrial Revolving Loans	Sandy Bay Highlands	Affordable Housing
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments	-	-	-	-	-
Intergovernmental	-	7,345	259	-	-
Public Charges for Services	-	-	-	-	-
Miscellaneous	42,253	-	78,707	-	-
Total Revenues	42,253	7,345	78,966	-	-
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	-	-
Public Safety	-	23,130	-	-	-
Public Works	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	18,012	-	48,900	-	-
Capital Outlay:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	-	-	-	5,161	-
Debt Service:					
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	18,012	23,130	48,900	5,161	-
<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	24,241	(15,785)	30,066	(5,161)	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-Term Debt Issued	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	58,780	-
Transfers In	-	-	9,329	-	-
Transfers Out	(19,500)	-	(75,000)	(58,660)	-
Total Other Financing Sources (Uses)	(19,500)	-	(65,671)	120	-
<b>NET CHANGE IN FUND BALANCES</b>	4,741	(15,785)	(35,605)	(5,041)	-
Fund Balances - Beginning of Year	(3,614)	27,831	1,282,380	-	141,477
<b>FUND BALANCES - END OF YEAR</b>	\$ 1,127	\$ 12,046	\$ 1,246,775	\$ (5,041)	\$ 141,477

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

	Special Revenue				
	K-9 Fund	Medical/ Hospital Equipment	Community Development	ARPA Fund	Recreation Concession
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments	-	-	-	-	-
Intergovernmental	685	-	-	720,414	-
Public Charges for Services	-	-	-	-	43,070
Miscellaneous	12,483	14,505	-	51,716	-
Total Revenues	13,168	14,505	-	772,130	43,070
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	-	-
Public Safety	10,747	18,339	-	-	-
Public Works	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	33,849
Conservation and Development	-	-	85,412	715,580	-
Capital Outlay:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	-	-	-	-	-
Debt Service:					
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	10,747	18,339	85,412	715,580	33,849
<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	2,421	(3,834)	(85,412)	56,550	9,221
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-Term Debt Issued	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	61,893	-	124,000	-	-
Transfers Out	-	-	-	-	(9,221)
Total Other Financing Sources (Uses)	61,893	-	124,000	-	(9,221)
<b>NET CHANGE IN FUND BALANCES</b>	64,314	(3,834)	38,588	56,550	-
Fund Balances - Beginning of Year	-	24,598	56,212	31,423	-
<b>FUND BALANCES - END OF YEAR</b>	\$ 64,314	\$ 20,764	\$ 94,800	\$ 87,973	\$ -

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

	Capital Projects				
	Street Construction	Bridge Construction	Park and Cemetery Construction	Fire Equipment	Public Works Equipment
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments	-	-	-	-	-
Intergovernmental	5,525	100	-	685	-
Public Charges for Services	-	-	-	-	-
Miscellaneous	-	-	4,875	24,279	31,196
Total Revenues	5,525	100	4,875	24,964	31,196
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	16,252	-
Public Works	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	-	-	-	-	-
Capital Outlay:					
General Government	-	-	-	-	-
Public Safety	-	-	-	25,652	-
Public Works	1,117,411	18,737	-	-	327,532
Culture and Recreation	-	-	396,067	-	-
Conservation and Development	-	-	-	-	-
Debt Service:					
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	1,117,411	18,737	396,067	41,904	327,532
<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(1,111,886)	(18,637)	(391,192)	(16,940)	(296,336)
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-Term Debt Issued	931,546	-	367,500	164,000	575,000
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	288,454	-	30,000	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	1,220,000	-	397,500	164,000	575,000
<b>NET CHANGE IN FUND BALANCES</b>	108,114	(18,637)	6,308	147,060	278,664
Fund Balances - Beginning of Year	45,551	87,424	5,068	(36,946)	336,935
<b>FUND BALANCES - END OF YEAR</b>	\$ 153,665	\$ 68,787	\$ 11,376	\$ 110,114	\$ 615,599



**CITY OF TWO RIVERS, WISCONSIN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

	Capital Projects				
	City Hall Equipment	Management Information	Police Equipment	TIF District No. 6	TIF District No. 7
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ 24,740	\$ 93,831
Special Assessments	-	-	-	-	-
Intergovernmental	-	-	-	5	822
Public Charges for Services	-	-	-	-	-
Miscellaneous	-	-	8,000	-	19,110
Total Revenues	-	-	8,000	24,745	113,763
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	1,037	-	-
Public Works	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	-	-	-	3,562	150
Capital Outlay:					
General Government	259,413	56,704	-	-	-
Public Safety	-	-	213,841	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	-	-	-	-	-
Debt Service:					
Interest and Fiscal Charges	-	-	-	5,055	-
Total Expenditures	259,413	56,704	214,878	8,617	150
<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(259,413)	(56,704)	(206,878)	16,128	113,613
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-Term Debt Issued	20,000	-	55,500	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	33,899	38,646	-	-
Transfers Out	-	(9,899)	(61,893)	-	(96,590)
Total Other Financing Sources (Uses)	20,000	24,000	32,253	-	(96,590)
<b>NET CHANGE IN FUND BALANCES</b>	(239,413)	(32,704)	(174,625)	16,128	17,023
Fund Balances - Beginning of Year	165,817	(10,989)	59,957	(159,753)	1,010,418
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (73,596)</u>	<u>\$ (43,693)</u>	<u>\$ (114,668)</u>	<u>\$ (143,625)</u>	<u>\$ 1,027,441</u>

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

	Capital Projects				
	TIF District No. 8	TIF District No. 9	TIF District No. 10	TIF District No. 11	TIF District No. 12
<b>REVENUES</b>					
Taxes	\$ 243,146	\$ 12,287	\$ 17,220	\$ 33,953	\$ 116,035
Special Assessments	-	-	-	-	-
Intergovernmental	-	3,681	100	16,125	-
Public Charges for Services	-	-	-	-	-
Miscellaneous	-	-	27,500	-	-
Total Revenues	243,146	15,968	44,820	50,078	116,035
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	43,731	3,563	68,543	49,117	140,415
Capital Outlay:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	80,000	-	-	-	-
Debt Service:					
Interest and Fiscal Charges	-	-	6,535	-	-
Total Expenditures	123,731	3,563	75,078	49,117	140,415
<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	119,415	12,405	(30,258)	961	(24,380)
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-Term Debt Issued	-	-	-	-	455,000
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(124,639)	-	(21,650)	-	(52,195)
Total Other Financing Sources (Uses)	(124,639)	-	(21,650)	-	402,805
<b>NET CHANGE IN FUND BALANCES</b>	(5,224)	12,405	(51,908)	961	378,425
Fund Balances - Beginning of Year	(11,159)	166,968	(176,070)	3,178	55,389
<b>FUND BALANCES - END OF YEAR</b>	\$ (16,383)	\$ 179,373	\$ (227,978)	\$ 4,139	\$ 433,814

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

	Capital Projects				
	TIF District No. 13	TIF District No. 14	TIF District No. 15	TIF District No. 16	TIF District No. 17
<b>REVENUES</b>					
Taxes	\$ 45,280	\$ 31,309	\$ 542	\$ 1,555	\$ 1,295
Special Assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Public Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	45,280	31,309	542	1,555	1,295
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	1,519	92,774	151	150	150
Capital Outlay:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	-	-	-	-	-
Debt Service:					
Interest and Fiscal Charges	-	-	216	170	131
Total Expenditures	1,519	92,774	367	320	281
<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	43,761	(61,465)	175	1,235	1,014
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-Term Debt Issued	-	200,000	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	200,000	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	43,761	138,535	175	1,235	1,014
Fund Balances - Beginning of Year	9,088	6,095	(7,612)	(7,070)	(5,498)
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 52,849</u>	<u>\$ 144,630</u>	<u>\$ (7,437)</u>	<u>\$ (5,835)</u>	<u>\$ (4,484)</u>

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

	Capital Projects				
	Industrial Park Development	City Landfill	Central Park Renovation	Bike Trail	Harbor Master Plan
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments	-	-	-	-	-
Intergovernmental	-	-	50,000	-	-
Public Charges for Services	-	-	-	-	-
Miscellaneous	140,786	144,868	12,256	-	-
Total Revenues	140,786	144,868	62,256	-	-
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	111,546	-	-	91,517
Health and Human Services	-	-	-	-	-
Culture and Recreation	-	-	66,703	-	-
Conservation and Development	4,545	-	-	-	-
Capital Outlay:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	8,272	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	3,564	-	-	-	-
Debt Service:					
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	8,109	119,818	66,703	-	91,517
<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	132,677	25,050	(4,447)	-	(91,517)
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-Term Debt Issued	-	200,000	50,000	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	25,000	-	-
Transfers Out	(165,000)	-	-	-	(288,454)
Total Other Financing Sources (Uses)	(165,000)	200,000	75,000	-	(288,454)
<b>NET CHANGE IN FUND BALANCES</b>	(32,323)	225,050	70,553	-	(379,971)
Fund Balances - Beginning of Year	48,756	121,769	(114,130)	54,118	838,454
<b>FUND BALANCES - END OF YEAR</b>	\$ 16,433	\$ 346,819	\$ (43,577)	\$ 54,118	\$ 458,483

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

	Capital Projects		Totals
	Library Building and Grounds	South Shore Waterfront Park	
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ 1,603,568
Special Assessments	-	-	48,573
Intergovernmental	-	60,000	1,094,065
Public Charges for Services	-	-	144,414
Miscellaneous	11,429	-	779,990
Total Revenues	11,429	60,000	3,670,610
<b>EXPENDITURES</b>			
Current:			
General Government	6,024	-	6,024
Public Safety	-	-	69,505
Public Works	-	-	208,179
Health and Human Services	-	-	84,979
Culture and Recreation	-	-	1,146,702
Conservation and Development	-	-	1,606,890
Capital Outlay:			
General Government	-	-	316,117
Public Safety	-	-	239,493
Public Works	-	-	1,471,952
Culture and Recreation	-	-	396,067
Conservation and Development	-	-	88,725
Debt Service:			
Interest and Fiscal Charges	-	-	12,107
Total Expenditures	6,024	-	5,646,740
<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	5,405	60,000	(1,976,130)
<b>OTHER FINANCING SOURCES (USES)</b>			
Long-Term Debt Issued	-	-	3,018,546
Proceeds from Sale of Capital Assets	-	-	61,349
Transfers In	-	-	838,683
Transfers Out	-	-	(1,335,313)
Total Other Financing Sources (Uses)	-	-	2,583,265
<b>NET CHANGE IN FUND BALANCES</b>	5,405	60,000	607,135
Fund Balances - Beginning of Year	3,689	-	4,337,306
<b>FUND BALANCES - END OF YEAR</b>	\$ 9,094	\$ 60,000	\$ 4,944,441

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING STATEMENT OF NET POSITION  
NONMAJOR ENTERPRISE FUNDS  
DECEMBER 31, 2024**

	Telecommunication Utility	Solid Waste	Total
<b>ASSETS</b>			
Current Assets:			
Cash and Investments	\$ 82,272	\$ 144,525	\$ 226,797
Receivables			
Taxes and Special Charges	-	2,606	2,606
Other	-	62,776	62,776
Total Current Assets	<u>82,272</u>	<u>209,907</u>	<u>292,179</u>
Capital Assets:			
Depreciable, Net	<u>27,217</u>	-	<u>27,217</u>
Total Assets	<u>109,489</u>	<u>209,907</u>	<u>319,396</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Related Amounts	-	52,033	52,033
Other Postemployment Related Amounts	-	10,665	10,665
Total Deferred Outflows of Resources	<u>-</u>	<u>62,698</u>	<u>62,698</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	-	10,156	10,156
Accrued and Other Current Liabilities	-	1,274	1,274
Accrued Interest Payable	-	7,319	7,319
Current Portion of Long-Term Debt	-	1,863	1,863
Total Current Liabilities	<u>-</u>	<u>20,612</u>	<u>20,612</u>
Long-Term Obligations, Less Current Portion:			
Revenue Bonds	-	3,951	3,951
Net Pension Liability	-	5,903	5,903
Other Postemployment Benefits	-	36,316	36,316
Total Long-Term Obligations,			
Less Current Portion	<u>-</u>	<u>46,170</u>	<u>46,170</u>
Total Liabilities	<u>-</u>	<u>66,782</u>	<u>66,782</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension Related Amounts	-	31,569	31,569
Other Postemployment Related Amounts	-	8,250	8,250
Total Deferred Inflows of Resources	<u>-</u>	<u>39,819</u>	<u>39,819</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	27,217	-	27,217
Unrestricted	<u>82,272</u>	<u>166,004</u>	<u>248,276</u>
Total Net Position	<u>\$ 109,489</u>	<u>\$ 166,004</u>	<u>\$ 275,493</u>

**CITY OF TWO RIVERS, WISCONSIN**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**NONMAJOR ENTERPRISE FUNDS**  
**YEAR ENDED DECEMBER 31, 2024**

	Telecommunication Utility	Solid Waste	Total
<b>OPERATING REVENUES</b>			
Charges for Services	\$ -	\$ 581,192	\$ 581,192
Other	-	238,504	238,504
Total Operating Revenues	-	819,696	819,696
<b>OPERATING EXPENSES</b>			
Operation and Maintenance	5,822	813,575	819,397
Depreciation	18,240	-	18,240
Total Operating Expenses	24,062	813,575	837,637
<b>OPERATING INCOME (LOSS)</b>	(24,062)	6,121	(17,941)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Nonoperating Grants	-	82,618	82,618
Interest and Fiscal Charges	-	(7,372)	(7,372)
Other Nonoperating Revenues	15,885	-	15,885
Total Nonoperating Revenues (Expenses)	15,885	75,246	91,131
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	(8,177)	81,367	73,190
<b>TRANSFERS OUT</b>	-	(2,034)	(2,034)
<b>CHANGE IN NET POSITION</b>	(8,177)	79,333	71,156
Net Position - Beginning of Year	117,666	86,671	204,337
<b>NET POSITION - END OF YEAR</b>	<u>\$ 109,489</u>	<u>\$ 166,004</u>	<u>\$ 275,493</u>

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS  
YEAR ENDED DECEMBER 31, 2024**

	Telecommunication Utility	Solid Waste	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Received from Customers	\$ -	\$ 821,001	\$ 821,001
Cash Received from Rent	15,885	-	15,885
Cash Paid for Employee Wages and Benefits	-	(106,985)	(106,985)
Cash Paid to Suppliers	(6,070)	(728,871)	(734,941)
Net Cash Provided (Used) by Operating Activities	9,815	(14,855)	(5,040)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Nonoperating Grants	-	82,618	82,618
Transfer Out	-	(2,034)	(2,034)
Net Cash Provided by Noncapital Financing Activities	-	80,584	80,584
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Principal Paid on Long-Term Debt	-	(1,790)	(1,790)
Interest Paid on Long-Term Debt	-	(305)	(305)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	(2,095)	(2,095)
<b>CHANGE IN CASH AND INVESTMENTS</b>	9,815	63,634	73,449
Cash and Investments - Beginning of Year	72,457	80,891	153,348
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 82,272</u>	<u>\$ 144,525</u>	<u>\$ 226,797</u>



**CITY OF TWO RIVERS, WISCONSIN  
COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

	Telecommunication Utility	Solid Waste	Total
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating Income (Loss)	\$ (24,062)	\$ 6,121	\$ (17,941)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	18,241	-	18,241
Rental Income	15,885	-	15,885
Change in Asset, Liability, and Deferred Outflows and Inflows of Resources:			
Deferred Outflows - Pension Related	-	34,691	34,691
Net Pension Liability	-	(17,244)	(17,244)
Deferred Inflows - Pension Related	-	(16,933)	(16,933)
Deferred Outflows - OPEB Related	-	(1,258)	(1,258)
OPEB Liability	-	(4,076)	(4,076)
Deferred Inflows - OPEB Related	-	(3,005)	(3,005)
Change in Operating Assets and Liabilities:			
Accounts Receivable	-	1,305	1,305
Accounts Payable	(249)	(14,707)	(14,956)
Accrued and Other Current Liabilities	-	251	251
Net Cash Provided (Used) by Operating Activities	<u>\$ 9,815</u>	<u>\$ (14,855)</u>	<u>\$ (5,040)</u>

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
DECEMBER 31, 2024**

	Custodial Funds				Total
	Property Tax Collection	Smongeski Health	Crime Prevention	TRIAD Committee	
<b>ASSETS</b>					
Cash and Investments	\$ 4,538,636	\$ 178,994	\$ 928	\$ 1,716	\$ 4,720,274
Receivables:					
Taxes	5,653,204	-	-	-	5,653,204
Total Assets	10,191,840	178,994	928	1,716	10,373,478
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes Levied for Subsequent Year	10,191,840	-	-	-	10,191,840
<b>NET POSITION</b>					
Restricted	\$ -	\$ 178,994	\$ 928	\$ 1,716	\$ 181,638

**CITY OF TWO RIVERS, WISCONSIN  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED DECEMBER 31, 2024**

	Custodial Funds				Total
	Property Tax Collection	Smongeski Health	Crime Prevention	TRIAD Committee	
<b>ADDITIONS</b>					
Interest on Investments	\$ -	\$ 7,544	\$ 1,031	\$ 3,108	\$ 11,683
Taxes and Special Charges Collected	8,532,135	-	-	-	8,532,135
Total Additions	8,532,135	7,544	1,031	3,108	8,543,818
<b>DEDUCTIONS</b>					
Payments to Others	8,532,135	-	688	4,389	8,537,212
Benefits	-	2,317	-	-	2,317
Total Deductions	8,532,135	2,317	688	4,389	8,539,529
<b>CHANGE IN NET POSITION</b>	-	5,227	343	(1,281)	4,289
Net Position - Beginning of Year	-	173,767	585	2,997	177,349
<b>NET POSITION - END OF YEAR</b>	<u>\$ -</u>	<u>\$ 178,994</u>	<u>\$ 928</u>	<u>\$ 1,716</u>	<u>\$ 181,638</u>

**ADDITIONAL INDEPENDENT AUDITORS' REPORT  
FOR BASIC FINANCIAL STATEMENTS**



CliftonLarsonAllen LLP  
CLAAconnect.com

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

City Manager and City Council  
City of Two Rivers, Wisconsin  
Two Rivers, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Two Rivers, Wisconsin (the City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated August 13, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses we identified certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2024-002 to be a material weakness.

City Manager and City Council  
City of Two Rivers, Wisconsin

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and responses as item 2024-001 to be a significant deficiency.

#### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### ***City of Two Rivers, Wisconsin's Response to the Finding***

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

#### ***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Sheboygan, Wisconsin  
August 13, 2025

**CITY OF TWO RIVERS, WISCONSIN  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED DECEMBER 31, 2024**

***Section I – Internal Control Over Financial Reporting***

<b>FINDING NO.</b>	<b>CONTROL DEFICIENCIES</b>
2024-001	Preparation of Annual Financial Report Repeat of Finding 2023-001
Type of Finding:	Significant Deficiency in Internal Control over Financial Reporting
Condition:	Current City staff maintains accounting records which reflect the City's financial transactions; however, preparing the City's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The City contracts with us and relies on our knowledge of applicable accounting principles, financial statement format, and note disclosures to assist in the preparation of the annual financial report in an efficient manner. However, as independent auditors, CLA cannot be considered part of the City's internal control system. As part of its internal control over preparation of its financial statements, including disclosures, the City had implemented a comprehensive review procedure to ensure that the financial statements, including note disclosures, are complete and accurate.
Criteria or Specific Requirement:	The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes.
Cause:	City management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.
Effect:	Without our involvement, the City may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.
Recommendation:	We recommend the City continue reviewing the annual financial report. Such review procedures should be performed by an individual possessing a thorough understand of accounting principles generally accepted in the United States of America and knowledge of the City's activities and operations. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the City is necessary to obtain a complete and adequate understanding of the City's annual financial report.
Management's Response:	There is no disagreement with this finding.

**CITY OF TWO RIVERS, WISCONSIN  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

***Section I – Internal Control Over Financial Reporting (Continued)***

<b>FINDING NO.</b>	<b>CONTROL DEFICIENCIES</b>
2024-001	Preparation of Annual Financial Report (Continued) Repeat of Finding 2023-001
Management's Response:	Management believes the cost for additional staff time and training to prepare year-end closing entries and reports outweigh the benefits to be received. Management has reviewed and approved the annual financial report prior to issuance.
<b>FINDING NO.</b>	<b>CONTROL DEFICIENCIES</b>
2024-002	Adjustments to the City's Financial Records
Type of Finding:	Material Weakness in Internal Control over Financial Reporting
Condition:	As part of our audit, we proposed adjusting journal entries that were material to the City's financial statements.
Criteria or Specific Requirement:	Material adjusting journal entries proposed by the auditors are considered to be an internal control deficiency.
Cause:	While City staff maintain financial records which accurately report revenues and expenditures throughout the year, preparing year-end adjusting and closing entries requires additional expertise that would entail additional training and staff time to develop.
Effect:	Year-end financial records prepared by the City may contain material misstatements.
Recommendation:	Management will thoroughly review the year-end adjusting and closing entries and will work with CLA to identify opportunities to reduce the number and significance of year-end adjusting and closing entries.
Management's Response:	There is no disagreement with this finding.





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# CITY COUNCIL MEETING

Monday, August 04, 2025 at 6:00 PM

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

## MINUTES

### 1. CALL TO ORDER

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

### 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

**ALSO PRESENT:** Valerie Vanderlinden, Assistant to City Manager/Deputy City Clerk; Kassie Paider, Finance Director; Jeff Dawson, Library Director; Mike Mathis, Parks and Recreation Director; Matt Heckenlaible, Public Works Director; Joe Metzen, Tourism Director; Dave Murack, Fire Chief; Rick Powell, IT Supervisor; Andrew Sukowaty, Water Utility Director; Brian Dellemann, Electric Utility Director; Ben Meinnert, Police Chief; Andrew Adams, City Attorney; Sean Griffin, City Attorney; Kyle Kordell, Incoming City Manager; Greg Buckley, Outgoing City Manager.

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

### 5. PUBLIC HEARING

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

Recommended Action:

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

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

Motion carried with a roll call vote.

Motion made by Wachowski, seconded by B. LeClair.

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

After Council took action item 5-B, they amended this motion.

Motion carried with a roll call vote.

Motion made by Washowski, seconded by Bittner to approve with amending the permit to include hours of operation for retail sales from 7 AM – 7 PM daily and addressing 2-way traffic on the east side as recommended by the Plan Commission  
 Voting Yea: Bittner, Brandt, Derby, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser, Wachowski

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

Recommended Action:

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

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

Motion carried with a roll call vote.

Motion made by B. LeClair, seconded by Shimulunas to approve with amending the permit to include hours of operation for retail sales from 7 AM – 7 PM daily and addressing 2-way traffic on the east side and no compost allowed on the property as recommended by the Plan Commission.

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

**6. INPUT FROM THE PUBLIC**

Paul Tittl – Representing the 25th Assembly District, noted key community accomplishments including Sandy Bay Highlands, the Cobblestone Hotel, and Central Park 365.

Jeff Dawson – 4314 Tannery Road – On behalf of the library trustees and board, congratulated Greg on his retirement and thanked him for his support.

Kim Graves – 2702 Adams Street – Congratulated Greg on his final council meeting and reflected on working together for 23 years. She highlighted his 30 years of overall service, leadership, vision, and unwavering commitment. She praised his respectfulness, mentorship, and belief in department heads as key to the department's success.

Tracey Koach – Representing the American Legion family and auxiliary, presented a certificate of appreciation for Greg's steadfast support of veterans' groups and other civic organizations.

Andre Jacque – Commended Greg for embodying the spirit of the City of Two Rivers and noted that Greg exceeded the expectations of his role as city manager, praising their strong working relationship.

Councilmember Bittner – Acknowledged the demanding nature of the position and expressed gratitude for the support Greg received from his wife and daughter.

Council President Stechmesser – Thanked Greg for his dedication and availability, recognizing the long hours and his continued commitment to the community.

Councilmember Derby – Highlighted Greg’s approachability and problem-solving abilities first council meetings.

Councilmember D. LeClair – Expressed appreciation for their long-standing professional relationship, noting the family-like atmosphere of municipal government and Greg’s open-door policy.

Fire Chief Dave Murack – Acknowledged Greg’s responsible management in supporting equipment and training within the department.

## 7. COUNCIL COMMUNICATIONS

Letters and other communications from citizens

Councilmember Wachowski received a concern regarding a 13 year-old riding a bicycle over the 22<sup>nd</sup> Street bridge stating the lack of a bike lane causes safety concerns.

Councilmember Bittner received several complaints about the ongoing street work on Monroe St, stating the gutters and curbs have not been completed.

Councilmember Shimulunas received feedback regarding Neshotah Park and the pathway through the empty area, noting that the results were not what was originally presented but they preferred the way it turned out. Also, there needs to be increased enforcement of parking regulations at Neshotah Park.

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

Councilmember D. LeClair reported on the Main Street Design Committee, reporting on the progress of a mural project near Taco Bell, and currently planning for a second mural. The committee is in the process of preparing grant proposals to help with funding. Also, any interested artists for murals should contact Main Street.

## 9. CITY MANAGER’S REPORT

### A. Invited Guests

- Kyle Kordell, New Two Rivers City Manager
  - Nolan Zarn, New Part-Time Firefighter-Paramedic
- Fire Chief Murack introduced Nolan Zarn to the City Council

### B. Status Update/Reports

#### 1. Staffing Updates

Mr. Buckley reported on the ongoing recruitments – City Planner / Community Development Director – accepting applications; Part-Time/Seasonal Cemetery Maintenance Worker – accepting applications

#### 2. City Council Listening Session Scheduled for Saturday, August 16, 9:00AM-11:00AM, at the Community House, Koska Room

Mr. Buckley reported on the upcoming City Council listening Session. Citizens can meet with Councilmembers Scott Stechmesser, Bonnie Shimulunas, and Doug Brandt in an informal setting.

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

Mr. Buckley reported pavement repairs are poured on Monroe Street (16<sup>th</sup> to 22<sup>nd</sup>); currently pouring patches on 19<sup>th</sup> St, 20<sup>th</sup> St, 21<sup>st</sup> St, and 22<sup>nd</sup> St; seeding restoration expected in the next two weeks. The City is hopeful that work should be completed and Monroe Street be

open by the end of the week.

#### 4. Madison Street Bridge Work, August 4-6

Mr. Buckley reported on Monday, August 4 to Wednesday, August 6 the west lane (going southbound) will be closed for repairs. Use detour. The east lane (going northbound) is open. The official detour route will be 16<sup>th</sup> St to Washington St to Memorial Drive to Columbus St if heading to Hwy 310.

#### 5. Sandy Bay Highlands Subdivision Phase 3

Mr. Buckley reported Sandy Ridge Drive, Rawley court, Orchard Lane – all graded and graveled. Rawley Point Trail on the east side of Orchard Lane is completed; electric and fiber utility installation is ongoing; final restoration ongoing.

#### 6. Lead Service Laterals Replacement - 2024 and 2025 Contracts

Mr. Buckley reported as of Monday, August 4 the following have been replaced: public side water services 289; public side sanitary laterals 179; private side water services 128; private side sanitary laterals 42.

#### 7. Neshotah Park Improvements

Mr. Buckley reported a new park pavilion was installed along with the new paths have been completed.

#### 8. 2025 Street Project: Harbor, Emmet, 16th

Mr. Buckley reported the roadways will be closed to through traffic, tree removals have been performed, roadway removal and utility work is scheduled to begin.

#### 9. Parks and Recreation New Program: Girls Youth Flag Football

Mr. Buckley reported participants can learned football fundamentals in a fun, supportive environment. Build skills, boost confidence, and join the fast-growing sport.

#### 10. City Hall Photo Contest

Mr. Buckley reported City Hall is looking for photos of our community to be displayed in Two Rivers City Hall. Entries will be accepted starting July 28, 2025 and run through August 31, 2025. Entries will be voted on in September 2025

#### 11. Upcoming Events

- a. National Night Out, Tuesday, August 5, 5:00PM-8:00PM at Walsh Field
- b. Art Splash & Brat Fry, Wednesday, August 6, 12:00PM-3:00PM at Lester Public Library
- c. Coffee with a Cop, Wednesday, August 6, 10:00AM-11:00AM, at Two Rivers Senior Center
- d. Back-To-School Carnival, Wednesday, August 6, 4:00PM-7:00PM, at the Community House
- e. Countywide Flag Retirement, Wednesday, August 6, 5:00PM, at Paddler's Park
- f. Concerts in the Park, (Central Park West)
  - Thursday, August 7, TR Community Band, 6:30PM-8:00PM
  - Thursday, August 14, Dr. Bombay, 6:00PM-8:00PM
- g. Rogers Street Days, Friday, August 8, 5:00PM-11:00PM & Saturday, August 9, 12:00PM-10:00PM at Rogers Street Fishing Village
- h. Beekeeping: From Hive to Honey, Thursday, August 14, 6:00PM at Lester Public Library
- i. Downtown Friday Night Live, Friday, August 15, Charlie Bucket Band, 7:00PM-9:00PM in Central Park West
- j. Bands on the Beach, Sunday, August 17, Conscious Pilot, 2:00PM-5:30PM on the Rotary Pavilion

- k. Visit [exploretworivers.com](http://exploretworivers.com) for future events
- 12. Other

- C. Supplemental Report by City Manager: A Quick Look Back on 30 Years  
City Manager Buckley expressed gratitude for the opportunity to serve the community, highlighting its unique location and strong legacy. He noted pride in recent infrastructure investments and emphasized that the community's greatest asset is its dedicated people. Buckley thanked his family and reflected on the privilege of public service.

## 10. CONSENT AGENDA

### **A. 25-151 Presentation of Minutes**

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

#### Recommended Action:

Motion to waive reading and adopt the minutes

### **B. 25-152 Minutes of Meetings**

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

#### Recommended Action:

Motion to receive and file

### **C. 25-153 Finance Reports, April, May, & June 2025**

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

#### Recommended Action:

Motion to receive and file

### **D. 25-154 Applications and Petitions**

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

#### Recommended Action:

Motion to approve the application and authorize issuance of the license and request

### **RECOMMENDED ACTION FOR CONSENT AGENDA**

**Motion to approve the Consent Agenda with the various actions recommended**

Motion carried with a voice vote.

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

## 11. CITY COUNCIL - FORMAL ITEMS

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

Recommended Action:

No action at this time; discussion only

Public Works Director Matt Heckenlaible spoke regarding the proposed 4% increase in sewer utility revenue. Discussion included the replacement of sanitary laterals located beneath the street, potential Clean Water Fund borrowing for sewer lining projects, and the overall need for additional funding.

No council action at this time.

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

Recommended Action:

Council discretion

Councilmember Wachowski suggested terminating the agreement and returning the parking lot to Senior Center use after 4:00 p.m. and on weekends, citing increased attendance and a need for more parking spaces. He noted the dumpster could remain and be used as a rental. Councilmember Bittner stated that, as a member of the Senior Center Board, the parking issue had not previously been raised but suggested charging for the dumpster. The City Attorney outlined three options: take no action; terminate the agreement with one year's notice; or terminate immediately citing lack of consideration, noting that immediate termination carries greater legal risk. The Attorney also noted that a contract can be unenforceable but still remain in effect. Councilmember Wachowski reiterated a desire to communicate termination of the agreement.

Motion carried with a roll call vote.

Motion made by D. LeClair, seconded by Wachowski to contact Wine Not LLC within 5 days of closing on the property to offer lease for a spot for their dumpster with a fee consistent to the leased parking on the City and include the same servicing of dumpster provision as outlined in the current agreement.

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

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

Recommended Action:

Motion to waive reading and adopt the resolution

Motion carried with a roll call vote.

Motion made by Bittner, seconded by D. LeClair to table this item until the City Council meeting scheduled on August 18, 2025.

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

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

Section 10, Item A.

Recommended Action:

Motion to waive reading and adopt the resolution

Motion carried with a roll call vote.

Motion made by Bittner, seconded by Derby.

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

**12. SWEARING-IN OF NEW CITY MANAGER KYLE KORDELL**

City Clerk Baryenbruch administered the Oath of Office.

**13. FOR INFORMATION ONLY**

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

**14. CLOSED SESSION**

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

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

Motion carried with a roll call vote.

Motion made by Bittner, seconded by D. LeClair to convene in closed session at 8:26 PM

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

**15. RECONVENE IN OPEN SESSION**

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

Motion carried with a voice vote.

Motion made by Bittner, seconded by D. LeClair to reconvene in open session at 9:02 PM

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

**16. ADJOURNMENT**

Motion to dispense with the reading of the minutes of this meeting and adjourn this meeting at 9:05 PM.

Motion carried with a voice vote.

Motion made by Wachowski, seconded by D. LeClair

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



Respectfully submitted,

*Section 10, Item A.*

Amanda Baryenbruch



**TWO  
RIVERS**  
WISCONSIN

# LIBRARY BOARD MEETING

Tuesday, July 8, 2025 at 6:00 PM

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

## MINUTES

1. **CALL TO ORDER** – President Sleger called the meeting to order at 6:00 PM.
2. **ROLL CALL**  
Board Members Present: Jack Powalisz, Shannon Derby, Don Weiss, Sharon Sleger, Ned Guyette, Katie Stone, and Mary Glaser. Absent and excused – Stanley Palmer and Kathryn Gadd. Also present: Bonnie Shimulunas, Manitowoc County Representative, Chris Hamburg, Adult Services Coordinator, 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 June 10, 2025, meeting, made by Glaser, second made by Powalisz. Voice vote carried unanimously.
5. **RECEIVE AND FILE EXPENDITURE AND FINANCIAL REPORTS**  
Motion to receive and file the expenditure and financial reports from June 2025, made by Guyette, second made by Glaser. Voice vote carried unanimously
6. **BOARD MEMBER COMMENT** – Derby noted City Manager Buckley gave an update to summer programming at last night's City Council Meeting. Sleger received her first 'Book It' subscription package and is enjoying all the contents.
7. **DIRECTOR'S REPORT**  
Dawson fielded questions and comments concerning his report.
8. **COMMUNICATIONS**
  - A. Library Newsletter – July 2025
  - B. SeehaferNews.com article – “Two Manitowoc County Libraries Named ‘Libraries with Heart’
  - C. Email to Terry Ehle, Youth Services Coordinator, from a patron whose children attended Teen Late Night. They were also impressed with Kimberlina Seim, Youth Reference Associate.
9. **REPORT FROM CITY COUNCIL REPRESENTATIVE**  
Memorial Drive resurfacing project nearing completion. The car show and July 4<sup>th</sup> celebration were both well attended.
10. **REPORT FROM SCHOOL DISTRICT REPRESENTATIVE**  
Summer school second session is underway. High school roofing project is going well.
11. **REPORT FROM COUNTY REPRESENTATIVE**  
2025 budget deficit due to Human Services, Youth Services going over budget. Highway County Q paving is complete, Highway County V will begin in July. As of May, sales tax collected is \$1.9 million. Due to increased funding from the County, an additional library board county representative will be appointed – Bonnie Shimulunas will be confirmed to fill that role at the July meeting.

**12. UNFINISHED BUSINESS**

Motion to approved the Library Displays Policy as amended made by Weiss, second made by Derby. Voice vote carried unanimously.

**13. NEW BUSINESS – None**

**14. BOARD EDUCATION**

**15. CLOSED EXECUTIVE SESSION – None**

**16. ADJOURNMENT**

Motion to adjourn made by Derby, second made by Glaser. Voice vote carried unanimously.  
Meeting adjourned at 6:26 PM.

Respectfully submitted by Jeff Dawson, Director



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**MINUTES**

**1. CALL TO ORDER**

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

**2. ROLL CALL**

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

Also Present: Tracey Koach, Curt Gesell and Recording Secretary Adam Taylor.

**3. ACTION ITEMS**

**A. Review proposed amendment to a previously approved PUD plan for St. Mark's Square located at 1110 Victory Street, submitted by Curt Gesell, applicant and owner.**

The Plan Commission discussed the development plan for St. Mark's Square. This site was previously owned by Lakeshore Cap., but is now owned by the applicant Curt Gesell. Curt does not own the lot with the school; however, he owns the rest of the block. Curt's plan is to transform the former convent building into a 4-Unit Housing Complex, construct a new 4-Unit Housing Complex to the south of the convent building, and add a few more parking spaces. The site plan attached in the packet shows these details.

Curt explained that the former convent was previously used as an assisted living facility and is suitable to be used as apartment complexes. It is currently vacant and ready to be transformed. The dumpster for this building is located behind the convent building, which is shown as parking spaces on the site plan. There will be no change to the exterior appearance of the convent building. He plans for each unit to have 2 bedrooms and should have both buildings completed in 3 years. Before any construction commences, the plans will still need to be approved through Site and Architectural Review as well as approval by the Building Inspector.

Motion to recommend approval of the site plan to the City Council with the following conditions:

- No modifications to the exterior appearance of the convent building
- Project shall be completed within 3 years from the date of approval of the City Council

Motion made by Kordell, seconded by Heckenlaible.

Roll Call Vote:

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

Motion Carried

**4. FOR DISCUSSION**

**A. Discussion of Possible Ordinance Amendment to Create a Requirement for a Mowed Perimeter Zone Around Undeveloped Properties—For Purposes of Providing a Fire Break and Pest Control**

The Plan Commission showed an interest in possible resolutions to this issue. Board members discussed the need for a 10' buffer zone to keep tall grass and rodents from intruding onto neighboring properties. The City's ordinance is vague when it comes to noxious weeds and turf grass. Native grasses could make it a challenge to enforce a buffer zone.

Staff will conduct research into other municipalities to determine what regulations are being enforced elsewhere.

#### **4. ADJOURNMENT**

Motion to adjourn at 6:25 PM.

Motion made by Wachowski, seconded by Koach.

Respectfully submitted, Adam Taylor, Recording Secretary



## MEMO

**DATE:** August 15, 2025  
**TO:** City Council and City Manager Greg Buckley  
**FROM:** Amanda Baryenbruch, City Clerk/Human Resources Director  
**SUBJECT:** Monthly Report

### HUMAN RESOURCES UPDATES:

- Ongoing Recruitments:
  - o Community Development Director / City Planner – Accepting applications

### OPERATOR'S LICENSES ISSUED:

On May 4, 2020, the City Council authorized the City Clerk to issue Operator's Licenses. The following licenses have been issued since the 7/15/2024 Council meeting:

Name	Address	Duration
	Two Rivers, WI	
Penny Harrison	2509 Adams St	54241 2 Year
Mattece Charlton	506 Buchanan St	Mishicot, WI 54228 2 Year
Sarada Bist		Two Rivers, WI
Kunwar	1306 21st St Apt F	54241 2 Year
	Two Rivers, WI	
Christine Koch	2917 Forest Ave	54241 2 Year
	Two Rivers, WI	
Glenn Smith	811 26th St	54241 1 Year
	Manitowoc, WI	
Emily Uhyrek	1114 N 11th St	54220 1 Year
	Manitowoc, WI	
Anna MacDonald	1226 S 16th St	54220 1 Year
	Two Rivers, WI	
Cherish Davey	1309 School St	54241 1 Year
Samantha	1610 Washington	Two Rivers, WI
Huckeby	St Apt C	54241 1 Year

### OFFICE UPDATE:

We congratulate Kiana Luebke, our City Clerk/Human Resources Youth Apprentice Administrative Support, on beginning her studies at Concordia University, thank her for the enthusiasm, dedication, and hard work she brought to her role, and wish her continued success in this exciting new chapter.

# MONTHLY REPORT

## TWO RIVERS UTILITIES ELECTRIC DEPARTMENT



### Pictures Above

- Primary service extension for 4403-4407 Tannery Condos Project (left)
- New utility pole install on 14<sup>th</sup> Street (top right)
- Backyard utility pole service work (bottom right)



# ELECTRIC CONSUMPTION

(kWh)

## JULY DATA

2020	2021	2022	2023	2024	2025
9,178,562	8,620,575	8,275,136	8,286,958	8,539,868	8,865,360

PERCENT CHANGE FROM  
2020-2025

-3.41%

PERCENT CHANGE FROM  
2024-2025

3.81%

## YEAR-TO-DATE

2020	2021	2022	2023	2024	2025
48,906,051	49,799,852	50,074,013	48,863,891	48,324,972	49,361,856

PERCENT CHANGE FROM  
2020-2025

0.93%

PERCENT CHANGE FROM  
2024-2025

2.15%



# COST OF ELECTRICITY

(PURCHASED IN DOLLARS)

2020	2021	2022	2023	2024	2025
\$724,361.07	\$800,266.02	\$881,531.09	\$773,895.69	\$758,590.50	\$871,319.92

## COST OF ELECTRICITY PER KWH

\$ 0.07892	\$ 0.09283	\$ 0.10653	\$ 0.09339	\$ 0.08883	\$ 0.09828
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PERCENT CHANGE FROM  
2020-2025

24.54%

PERCENT CHANGE FROM  
2024-2025

10.64%

# JULY DEPARTMENT PROJECTS

Section 10, Item C.

LOCATION	DESCRIPTION OF WORK
NORTHEND	UNDERGROUND UPGRADES
SOUTHSIDE	UTILITY POLE, EQUIPMENT AND WIRE REPLACEMENTS
COLUMBUS SUBSTATION	YEARLY TESTING AND MAINTENANCE
INDUSTRIAL PARK	PRIMARY EXTENSION AND FACILITIES

## AFTER HOURS CALL-OUTS

DATES	LOCATION	DURATION	DESCRIPTION OF ISSUE
07/02/2025	3107 45 <sup>TH</sup> STREET	N/A	BRANCH ON WIRE
07/04/2025	812 27 <sup>TH</sup> STREET	N/A	CUSTOMER ISSUE
07/06/2025	3507 MONROE STREET	N/A	CUSTOMER ISSUE
07/06/2025	3507 MONROE STREET	N/A	RECONNECT FOR ELECTRICIAN
07/06/2025	4817 COLUMBUS STREET	N/A	BRANCH ON WIRE
07/08/2025	1016 BELLEVUE PLACE	N/A	BALLOONS IN WIRES
07/08/2025	2805 10 <sup>TH</sup> STREET	N/A	LOW HANGING WIRE
07/12/2025	3319 BELLEVUE PLACE	N/A	CONTRACTOR HIT PHONE LINES
07/15/2025	2116 31 <sup>ST</sup> STREET	30-MINS	BIRD BLEW SECTION FUSE
07/15/2025	20 <sup>TH</sup> & MONROE STREET	1-HOUR	REPLACE BROKEN CUTOUT
07/19/2025	1013 LOWELL STREET	N/A	REMOVE TREE LIMB FROM SERVICE

# ELECTRIC METER DEPARTMENT PROJECTS

DESCRIPTION	AMOUNT
SERVICE UPGRADES	1
ELECTRIC METERS INSTALLED	262
ELECTRIC METERS TESTED	36
SERVICE DISCONNECTS AND RECONNECTS (NORMAL HOURS)	10

## POWER COST ADJUSTMENT CLAUSE (PCAC)

MONTH	PCAC CHARGE PER KWH	AVERAGE MONTHLY BILL	AVERAGE ANNUAL BILL	
JANUARY	-0.0001	\$72.92	2020	\$69.15
FEBRUARY	-0.0103	\$66.68		
MARCH	-0.0034	\$70.82	2021	\$72.31
APRIL	-0.0040	\$70.46		
MAY	-0.0050	\$69.86	2022	\$78.70
JUNE	0.0029	\$74.60		
JULY	0.0168	\$82.94	2023	\$74.80
AUGUST	0.0295	\$90.56		
SEPTEMBER			2024	\$73.51
OCTOBER				
NOVEMBER			2025	\$74.86
DECEMBER				
AVERAGE	0.003325	\$74.86		

## INSPECTIONS DEPARTMENT

MONTHLY SUMMARY  
JULY 2025

	Permits Issued		Permit Revenue		Project Value		Inspections		
	Month	YTD	Month	YTD	Month	YTD	Type	Month	YTD
Building (residential)	31	213	4,210	34,896	380,709	3,734,384	Bldg	62	265
Building (commercial)	-	11	-	4,461	-	1,755,674	Elec	23	130
Electrical	62	278	3,105	16,836	80,833	660,587	Heating	11	158
Heating	35	158	2,614	11,992	262,119	1,495,272	Plumbing	19	109
Home Occupation	-	2	-	100	-	-	Misc	31	188
Moving	1	4	50	200	4,425	34,671	Sign	-	-
Plumbing	16	99	1,890	11,385	60,289	425,920			
Sign	-	6	-	1,000	-	37,505			
Tank	-	-	-	-	-	-			
Wrecking	1	3	96	196	5,000	6,700			
Totals	146	774	11,965	81,066	793,375	8,150,713		146	850

YTD Comparison	Permits Issued		Permit Revenue		Project Value	
	2025	2024	2025	2024	2025	2024
Building	224	150	39,357	38,535	5,490,058	5,911,073
Electrical	278	202	16,836	13,930	660,587	919,237
Heating	158	94	11,992	7,436	1,495,272	2,375,141
Home Occupation	2	-	100	-	-	-
Moving	4	1	200	50	34,671	6,790
Plumbing	99	88	11,385	11,944	425,920	1,831,003
Sign	6	12	1,000	900	37,505	81,388
Tank	-	-	-	-	-	-
Wrecking	3	3	196	476	6,700	63,000
Totals	774	550	81,066	73,271	8,150,713	11,187,632

Other Activities

Received and responded to requests for information from the general public and staff  
 Prepared agenda packet and minutes for Plan Commission meeting  
 Prepared notices, ordinances & related documents for public hearings

**Lester Public Library  
Director's Report  
July 2025**

**News**

- Chris Hamburg, Adult Services Coordinator, and City IT staff installed seven new computers, for staff and public access. Chris, with assistance from the Manitowoc Calumet Library System IT staff, has upgraded the library's server as well. Decommissioned computers will be used as catalog computers on the main floor in the adult and youth services areas.
- Customer Service staff have completed a label project in the large print collection. Labels were given a larger font, making them easier to read. The project also freshened up faded labels.
- Customer Service staff completed a re-labeling project in the juvenile books and juvenile graphic book collections, making labels easier to read and replacing faded labels.
- Chris Hamburg, Adult Services Coordinator and Terry Ehle, Youth Services Coordinator, are now utilizing Ingram to purchase books. Ingram has replaced Baker & Taylor as our vendor. Ingram provides greater book discounts and shipping is less expensive than Baker & Taylor. Chris and Terry have adjusted to the Ingram interface and find the vendor easy to use.
- June, 2025, libraries across Wisconsin launched a postcard campaign, "Speak Up for Libraries," to encourage library patrons to write postcard messages to federal elected officials in support of federal funding for libraries and museums. Manitowoc Calumet Library System (MCLS) distributed a total of 140 postcards to Lester Public Library. 125 postcards were filled out and returned to MCLS, for a rate of return of 89.3%.

**Library Foundation**

David Pennefeather was approved for a two-year term on the Lester Public Library Foundation Board.

**Library Legislation**

The Wisconsin Legislature completed action on the 2025-27 State Budget on Wednesday, July 2, and Governor Evers signed the budget, July 3, 2025. The budget includes with a \$1 million increase for public library systems across the state.

This budget increase will result in roughly a \$20,000 increase for the 2026 Manitowoc Calumet Library System budget

**Activities**

07/01/25 – Lester Public Library Management Team Meeting

07/02/25 – City of Two Rivers Department Heads Meeting  
07/03/25 – Met with Sharon Sleger, President, Lester Public Library Board of Trustees  
07/03/25 – Help Desk Shift  
07/04/25 – Library Closed for Independence Day  
07/07/25 – Met with Carol Wergin, former Chair, Spirit of the Rivers Board  
07/07/25 – Two Rivers City Council Meeting  
07/08/25 – Lester Public Library Management Team Meeting  
07/08/25 – Met with Shannon Derby, City Council and Environmental Advisory Board Member and Terry Ehle, Youth Services Coordinator – Set Dates for the EAB Informational Series held at the Library  
07/08/25 – Lester Public Library Board of Trustees Meeting  
07/15/25 – Lester Public Library Management Team Meeting  
07/15/25 – Lester Public Library Foundation Board Meeting  
07/16/25 – City of Two Rivers Department Heads Meeting  
07/21/25 – Two Rivers City Council Meeting  
07/22/25 – Lester Public Library Management Team Meeting  
07/23/25 – City of Two Rivers Staff Appreciation Picnic  
07/29/25 – Lester Public Library Management Team Meeting  
07/30/25 – City of Two Rivers Department Heads Meeting  
07/30/25 – Manitowoc Calumet Library System Board Meeting, hosted by the Lester Public Library  
07/31/25 – Met with Sharon Sleger, President, Lester Public Library Board of Trustees

Jeff Dawson, Director, Lester Public Library 08/01/2025

# Two Rivers Police Department Monthly Report March 2025

Section 10, Item C.



*Serving our community since 1858*

*Two Rivers Police Department*

*1717 East Park St.*

*Two Rivers, WI 54241*

*Business (920) 793-1191*

*Non-Emergency (920) 686-7200*



# Monthly Report March 2025

## 2024 Employee Award and Recognition Night

In March we held our annual awards night to recognize the outstanding achievements of our staff in 2024. The awards night was held at Woodland Dunes Nature Center and was attended by staff, family and friends. In addition to the awards, food was catered in by Nicky's Eats and Treats.

We feel it's important to recognize the amazing things our officers do throughout the year and show our gratitude for their dedication and professionalism in serving their community. Congratulations to all the recipients!



Officer Justin Jackson- Merit Award

In recognition of his heroic actions on August 18, 2024, where he became aware of two females struggling to swim 75 feet off the Lake Michigan shoreline in troubling waters. Officer Jackson dropped his gear without hesitation and courageously swam out to assist both females despite total exhaustion and consideration for his own safety.





### Officer Brad Dimmick – Life Saving Award

In recognition of his life saving efforts on January 26, 2024, when he began lifesaving measures on a man not conscious and not breathing at McDonald's restaurant. The professional response by Officer Dimmick resulted in saving the life of a citizen in the City of Two Rivers.



### Officer Justin Krueger – Life Saving Award

In recognition of his life saving efforts on June 3, 2024, when he forced entry into a room where a person was believed attempting self-harm. There he located the person hanging by a shoelace gasping for air. Officer Krueger's quick thinking and professionalism resulted in not only saving the life of a citizen in the City of Two Rivers, but also ensuring she received the care she needed.



### Officer Seth Tobison – Life Saving Award

In recognition of his life saving efforts on March 30, 2024, when he began lifesaving measures on a person believed to have overdosed. The quick and tactical response by Officer Tobison resulted in saving the life of a citizen in the City of Two Rivers while also keeping others safe.



Lieutenant Elsenpeter was recognized for her 30 years of service to TRPD and the community.



Lieutenant Logan Tlachac was recognized for his 5 years of service to TRPD and the community.



## **Welcome and Congratulations**

In March we had new hires and changes to the TRPD team.



We welcomed Hailey Thompson as our newest Part Time Officer. Hailey came to us from previous roles at Manitowoc County Probation and Parole and Manitowoc County Dispatch. Welcome Hailey!



Our Community Service Officer Jodi Miller was reassigned after applying and being selected as the new Professional Staff- Evidence Custodian position. Congratulations Jodi!



Jessica Rogers was hired as our new Community Service Officer after working in the private sector and as a soldier in the US Army Reserve. Welcome to the team!



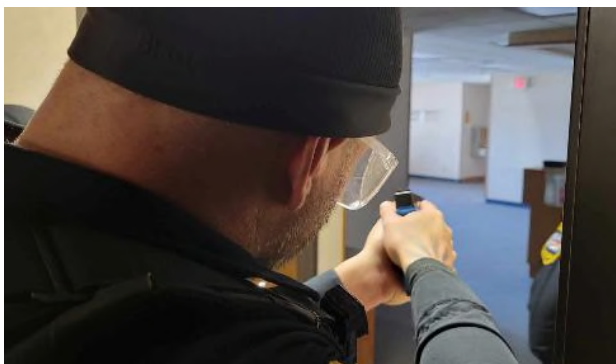
### **Warrant Service Team**

Something new has started at Two Rivers PD. We are proud to introduce the Two Rivers Police Department Warrant Service Team. (WST) The team was created to bridge the gap between patrol officers and SWAT. It is not meant to replace SWAT, as they each share a specific role. The higher levels of team tactical training received will benefit our department in handling calls that don't quite reach the level of incidents the SWAT team would be called for such as a barricaded subject, hostage situation etc...

The higher levels of training the Warrant Service Team will receive will set them apart from the capabilities of the average patrol officer. This will enable our agency to be more proactive at serving warrants in conjunction to drugs, human trafficking, internet crimes against children and many other areas where we might not normally have access to SWAT, but would still benefit from a tactical team. The team is another opportunity in career development at our agency and a chance to learn advanced skills that will make our officers safer and more effective in their jobs.



Currently the team consists of 11 TRPD officers and one officer from Mishicot as we assist one another under a mutual aid agreement. We are excited about this new opportunity and look forward to this new resource to make a difference in our community.



## March Training

- Officer Briana Propson, Officer Amanda Verhelst and Lieutenant Karen Elsenpeter attended two days at the Wisconsin Association of Women Police (WAWP) in Lake Geneva, WI. The conference covered a variety of topics and case studies.
- Sergeant Andy Lade attended an online two-week First Line Leadership course. The program serves as an entry level leadership course for patrol supervisors. It was sponsored by the Wisconsin Department of Justice.
- Sgt Jacob Schweigl attended a day at the Wisconsin Peer Support conference. Peer support is a crucial resource for officers to utilize when dealing with the stresses of the job and their personal lives.
- Lieutenant Aaron Gauthier attended a one-day FEMA Event Security Planning course in Sturgeon Bay. Lt. Gauthier is a leader within our agency of emergency and disaster response planning for the many events that take place in our community.
- Officer Seth Tobison attended two days at the Wisconsin School Safety Coordinator's Association (WSSCA) conference held in Wisconsin Dells. As a School Resource Officer, he learned about the latest school safety trends with numerous workshop breakout sessions and the ability to network with other School Resource Officers from across the state.
- Warrant Service Team- With the cooperation of the City of Manitowoc's Warrant Service Team instructors our team conducted its first day of arrest team training. The team went through the basics of team movement, door breeching, tactical room clearing and team firearms tactics. After this initial training, team members will be training once a month. Team leaders will attend additional advanced tactical training to pass along to the other team members.

## Anniversaries



Chief Ben Meinnert  
March 16<sup>th</sup>, 2015  
10 Years

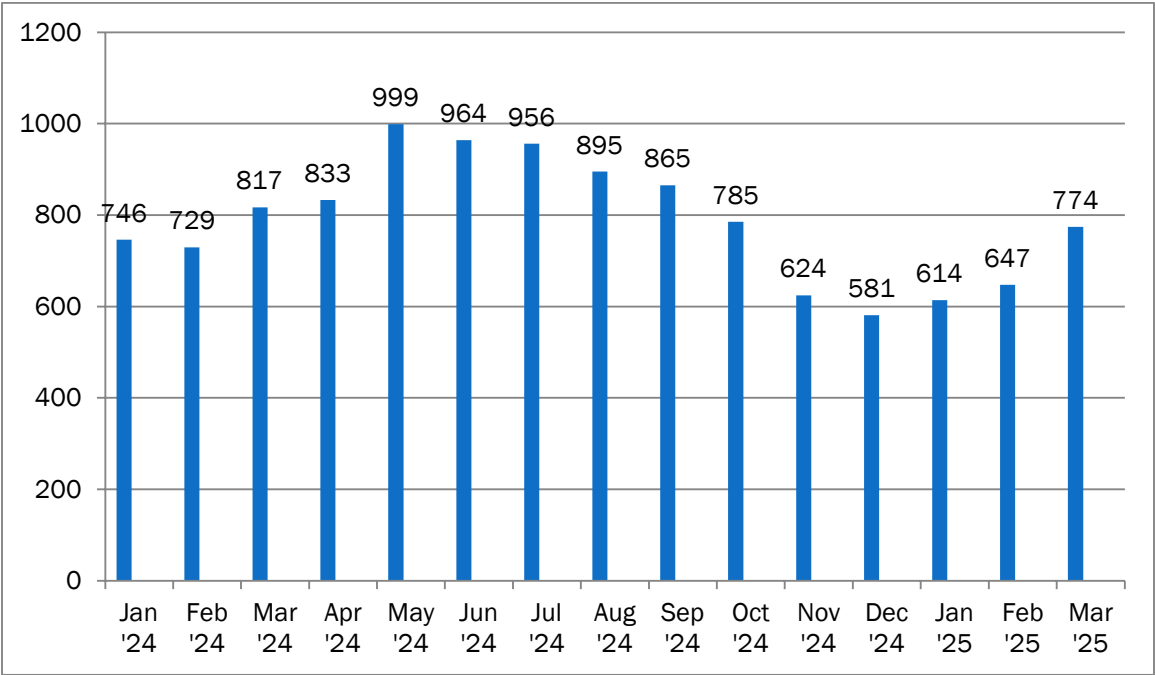


Officer Briana Propson  
March 13<sup>th</sup>, 2016  
9 Years

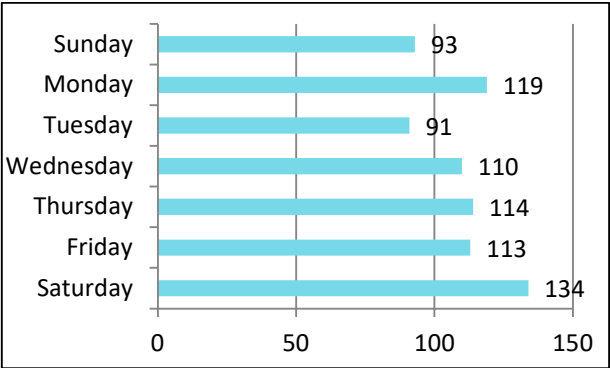
# CALLS FOR POLICE SERVICE

March	2025 YTD TOTAL: 2,035
2025:	TOTAL LAST YEAR: 8,830
774	

Monthly Calls Comparison Chart:



Calls for Service by Day of Week:



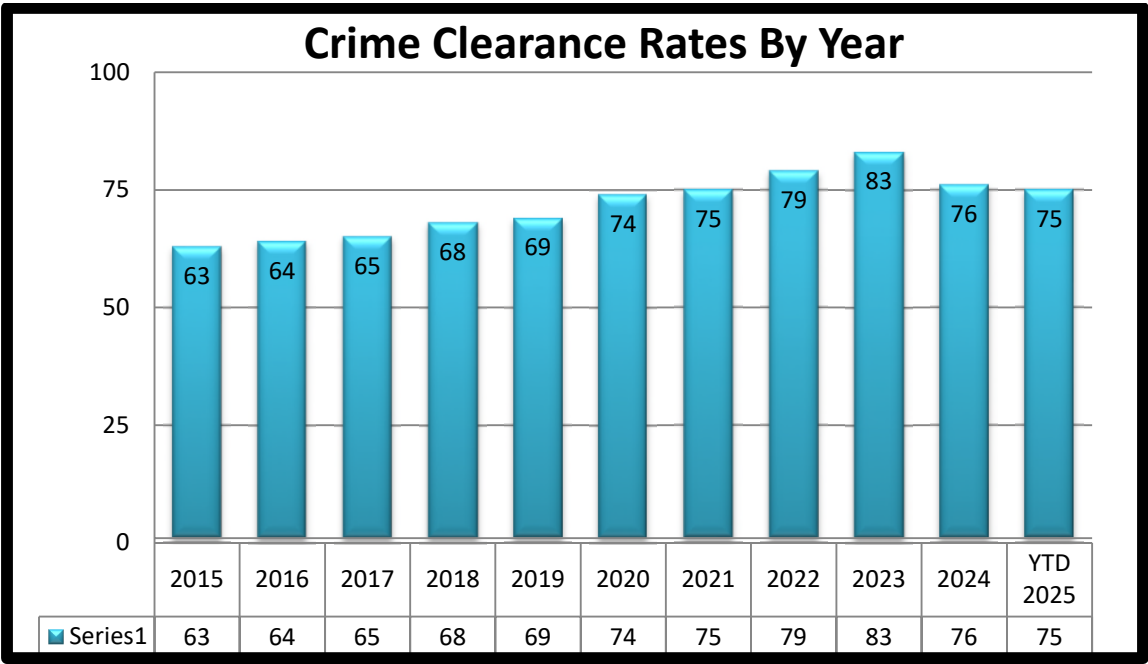


**CRIME CLEARANCE RATE:**

Each law enforcement agency in the Nation submits monthly reports to the Uniform Crime Reporting (UCR) Program. This program collects and reports crime offense data for the Nation, categorizing crime data as Part I or Part II offenses. Part I offenses include: Murder/Non-Negligent, Forcible Rape, Robbery, Assault(s), Burglary, Larceny/Theft, Motor Vehicle Thefts, and Arson. Part II offenses include all other crime classifications outside those defined as Part I offenses. These monthly reports also afford the Two Rivers Police Department the ability to monitor our crime clearance rate. The crime clearance rate is simply the percentage of offenses reported as compared to how many of those offenses were cleared or resolved. The Two Rivers Police Department is proud to note that our crime clearance rates are generally well above the average for the State of Wisconsin. Because some cases that are reported in one month may be solved or “cleared” the next month or months later, it is difficult to state crime clearance rates as purely a monthly rate. For our purposes, we continue to track our CCR rates across the months and years as well.

	March
Reported Part 1 Cases	13
Cases Cleared	6
Crime Clearance Rate	46%

**Crime Clearance Rate YTD: 75%**



## Adult & Juvenile Arrest/Charge Summary:

The following is the total of ADULT and JUVENILE ARRESTS/CHARGES made by this department this month. This may not represent the actual number of individuals arrested as there are generally many cases where an individual will have multiple charges or counts of a specific charge. These statistics represent charges and arrests made for Criminal Code as well as Municipal Ordinance violations.

<b>2025</b>	
Adult Arrests	<b>95</b>
Juvenile Arrests	<b>12</b>
<b>Total</b>	<b>107</b>

## Field Warnings 2025

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Totals
<b>FIELD WARNING</b>													
346.37(1)(A)1 001 OPERATOR VIOLATE GREEN TRAFFIC SIGNAL	1	0	0	0	0	0	0	0	0	0	0	0	1
9-7-2 CHRONIC NUISANCES PROHIBITED	0	0	1	0	0	0	0	0	0	0	0	0	1
7-1-5 PARKING IN PARKS	0	0	1	0	0	0	0	0	0	0	0	0	1
7-1-6 PARK CLOSING HOURS	0	0	1	0	0	0	0	0	0	0	0	0	1
346.072(1M)(A) FAIL/CHANGE LANE PASSING STOPPED EMERGENCY VEHICLE MULTIPLE LANES	0	0	1	0	0	0	0	0	0	0	0	0	1
346.57(4)(e) 001 SPEEDING ON CITY HIGHWAY (1-10 MPH)	8	5	19	0	0	0	0	0	0	0	0	0	32
346.57(4)(e) 007 SPEEDING ON CITY HIGHWAY (16-19 MPH)	0	1	0	0	0	0	0	0	0	0	0	0	1
346.57(4)(f) 005 SPEEDING IN OUTLYING DISTRICT (11-15 MPH)	0	0	1	0	0	0	0	0	0	0	0	0	1
346.57(4)(e) 006 SPEEDING ON CITY HIGHWAY (11-15MPH)	18	14	25	0	0	0	0	0	0	0	0	0	57
341.04 NON- REGISTRATION OF VEHICLE	5	2	6	0	0	0	0	0	0	0	0	0	13
346.18(3) FAIL/YIELD RIGHT/WAY FROM STOP SIGN	0	0	1	0	0	0	0	0	0	0	0	0	1
346.57(2) UNREASONABLE AND IMPRUDENT SPEED	1	0	0	0	0	0	0	0	0	0	0	0	1
346.46 001 FAIL TO STOP/IMPROPER STOP AT STOP SIGN	0	1	0	0	0	0	0	0	0	0	0	0	1
346.57(2) 007 FAILURE TO KEEP VEHICLE UNDER CONTROL	2	0	0	0	0	0	0	0	0	0	0	0	2

346.46 FAIL TO STOP/IMPROPER STOP AT STOP SIGN	3	3	12	0	0	0	0	0	0	0	0	0	18
344.62(2) OPERATE MOTOR VEHICLE W/O PROOF OF INSURANCE	12	5	22	0	0	0	0	0	0	0	0	0	39
344.62(1) 001 OPERATING MOTOR VEHICLE W/O INSURANCE	2	4	7	0	0	0	0	0	0	0	0	0	13
341.15(3)(C) IMPROPER DISPLAY/PLATES (UNCLEAN)	1	1	0	0	0	0	0	0	0	0	0	0	2
341.15(3)(B) IMPROPER DISPLAY/PLATES (HARD TO SEE)	1	0	2	0	0	0	0	0	0	0	0	0	3
341.15(1m)(a) FAIL/ATTACH REAR REGIS. DECAL/TAG	0	1	0	0	0	0	0	0	0	0	0	0	1
6-5-7(C)-2-10 RESTRICTIONS ON KEEPING DOGS (DOG AT LARGE)	3	0	3	0	0	0	0	0	0	0	0	0	6
347.48(2M)(C) OPERATOR FAIL/HAVE PASSENGER/SEATBELTED	1	0	0	0	0	0	0	0	0	0	0	0	1
346.37(1)(C)(1)/RED VIOLATE RED TRAFFIC SIGNAL	1	3	1	0	0	0	0	0	0	0	0	0	5
346.072(1)(A) ILLEGAL PASSING CERTAIN STOPPED VEHICLES/MULTIPLE LANES	0	1	0	0	0	0	0	0	0	0	0	0	1
6-5-15 ANIMAL FECES	1	0	0	0	0	0	0	0	0	0	0	0	1
6-5-6 PENALTY FOR FAILURE TO OBTAIN RABIES SHOT	1	2	0	0	0	0	0	0	0	0	0	0	3
6-5-1 DOG LICENSE	3	3	1	0	0	0	0	0	0	0	0	0	7
TR305.34(3)(A) WINDSHIELDS- EXCESSIVELY CRACKED/IN CRITICAL AREA	0	0	2	0	0	0	0	0	0	0	0	0	2
TR305.13(1) REGISTRATION LAMP- PROPER WORKING CONDITION	1	0	1	0	0	0	0	0	0	0	0	0	2
TR305.11(2)(A) HEADLAMPS PROPER WORKING CONDITION	0	1	0	0	0	0	0	0	0	0	0	0	1
347.48(2m)(b) SEATBELT - OPERATOR USE REQUIRED	0	1	0	0	0	0	0	0	0	0	0	0	1
347.39(1) NO MUFFLER/DEFECTIVE MUFFLER	0	0	4	0	0	0	0	0	0	0	0	0	4
347.14(1) OPERATE VEHICLE W/O STOPPING LIGHTS	1	1	1	0	0	0	0	0	0	0	0	0	3
347.13(3) OPERATE VEHICLE W/O REGISTRATION LAMPS	3	3	12	0	0	0	0	0	0	0	0	0	18
347.13(1) NO TAIL LAMP/DEFECTIVE TAIL LAMP-NIGHT	3	0	5	0	0	0	0	0	0	0	0	0	8
347.12(1)(A) FAILURE TO DIM HEADLIGHTS- ONCOMING VEHICLES	1	0	1	0	0	0	0	0	0	0	0	0	2

346.595(5) MC/MOPEDS RIDING MOTORCYCLE W/O HEADLAMPS	0	1	0	0	0	0	0	0	0	0	0	0	1
346.57(5) SPEEDING - EXCEEDING ZONED & POSTED LIMIT/HWY CONST	0	1	1	0	0	0	0	0	0	0	0	0	2
346.57(3) DRIVING TOO FAST FOR CONDITIONS	1	0	0	0	0	0	0	0	0	0	0	0	1
346.57(1) OWNER LIABILITY VEH STOP AT FIRE STATION	1	0	0	0	0	0	0	0	0	0	0	0	1
346.39(1) FAILURE TO STOP FOR FLASHING RED SIGNAL	1	0	0	0	0	0	0	0	0	0	0	0	1
346.38(1) PEDESTRIAN SIGNAL VIOLATION BY VEHICLE	0	0	1	0	0	0	0	0	0	0	0	0	1
346.34(1) FAILURE TO SIGNAL TURN/UNSAFE TURN	1	0	0	0	0	0	0	0	0	0	0	0	1
346.31(3) IMPROPER LEFT TURN	2	0	0	0	0	0	0	0	0	0	0	0	2
346.31(2) IMPROPER RIGHT TURN	2	0	1	0	0	0	0	0	0	0	0	0	3
346.24(1) FAIL YIELD RIGHT OF WAY PED. UNCONTROLLED INTERSECTION	1	0	0	0	0	0	0	0	0	0	0	0	1
346.23(1) FAIL YIELD RIGHT OF WAY PEDESTRIAN CONTROL INTERSECTION	1	0	0	0	0	0	0	0	0	0	0	0	1
346.14(1m) AUTOMOBILE FOLLOWING TOO CLOSELY	0	1	0	0	0	0	0	0	0	0	0	0	1
346.13(3) DEVIATE FROM DESIGNATED LANE	2	0	1	0	0	0	0	0	0	0	0	0	3
346.13(1) UNSAFE LANE DEVIATION	0	0	1	0	0	0	0	0	0	0	0	0	1
343.18(1) OPERATE W/O CARRYING LICENSE	2	0	1	0	0	0	0	0	0	0	0	0	3
343.05(3)(a) OPERATE W/O VALID LICENSE	0	2	0	0	0	0	0	0	0	0	0	0	2
343.05 OPERATOR TO BE LICENSED	0	1	0	0	0	0	0	0	0	0	0	0	1
341.62 DISPLAY FALSE VEHICLE REGISTRATION PLATE	1	0	0	0	0	0	0	0	0	0	0	0	1
341.15(3)(A) IMPROPER DISPLAY/PLATES (NO PLATES)	0	1	2	0	0	0	0	0	0	0	0	0	3
341.15(2) IMPROPERLY ATTACHED LICENSE PLATES	1	2	4	0	0	0	0	0	0	0	0	0	7
341.15(1) FAIL/DISPLAY VEHICLE LICENSE PLATES	2	2	1	0	0	0	0	0	0	0	0	0	5
347.09(1)(A) HEADLAMPS-VEHICLES EQUIPED W/2 HEADLAMPS	4	4	0	0	0	0	0	0	0	0	0	0	8
347.06(3) UNCLEAR/DEFECTIVE LIGHTS OR REFLECTORS	10	7	6	0	0	0	0	0	0	0	0	0	23
347.06(1) OPER W/O REQUIRED LAMP LIGHTED	4	4	3	0	0	0	0	0	0	0	0	0	11
346.94(1) DRIVING ON SIDEWALK	1	0	0	0	0	0	0	0	0	0	0	0	1

346.89(1) INATTENTIVE DRIVING	2	0	0	0	0	0	0	0	0	0	0	0	2
<b>FIELD WARNING Totals</b>	<b>112</b>	<b>78</b>	<b>152</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>342</b>
<b>Totals</b>	<b>112</b>	<b>78</b>	<b>152</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>342</b>

## Traffic Citations 2025

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Totals
<b>TRAFFIC</b>													
346.57(4)(e) 001 SPEEDING ON CITY HIGHWAY (1-10 MPH)	0	0	1	0	0	0	0	0	0	0	0	0	1
346.57(4)(e) 007 SPEEDING ON CITY HIGHWAY (16-19 MPH)	0	0	1	0	0	0	0	0	0	0	0	0	1
346.57(3) 001 DRIVING TOO FAST FOR CONDITIONS	0	1	0	0	0	0	0	0	0	0	0	0	1
346.57(4)(e) 006 SPEEDING ON CITY HIGHWAY (11-15MPH)	1	0	3	0	0	0	0	0	0	0	0	0	4
341.04 NON-REGISTRATION OF VEHICLE	3	5	6	0	0	0	0	0	0	0	0	0	14
346.46 FAIL TO STOP/IMPROPER STOP AT STOP SIGN	1	1	0	0	0	0	0	0	0	0	0	0	2
344.62(2) OPERATE MOTOR VEHICLE W/O PROOF OF INSURANCE	0	2	1	0	0	0	0	0	0	0	0	0	3
344.62(1) 001 OPERATING MOTOR VEHICLE W/O INSURANCE	4	4	7	0	0	0	0	0	0	0	0	0	15
346.63(1)(A) W/CHILD<16 1ST OPERATE WHILE INTOX W/CHILD<16 - 1ST OFFENSE	1	0	0	0	0	0	0	0	0	0	0	0	1
347.48(2M)(D) RIDE IN VEHICLE W/O WEARING SEAT BELT	0	1	1	0	0	0	0	0	0	0	0	0	2
347.48(2M)(C) OPERATOR FAIL/HAVE PASSENGER/SEATBELTED	1	0	0	0	0	0	0	0	0	0	0	0	1
346.37(1)(C)(1)/RED VIOLATE RED TRAFFIC SIGNAL	0	0	1	0	0	0	0	0	0	0	0	0	1
347.48(2m)(b) SEATBELT - OPERATOR USE REQUIRED	4	2	2	0	0	0	0	0	0	0	0	0	8
346.63(1)(B)CIR OWI - OPERATE W/PAC OVER LEGAL LIMIT	1	1	0	0	0	0	0	0	0	0	0	0	2
346.63(1)(B)ORD OWI - OPERATE W/PAC OVER LEGAL LIMIT	0	0	3	0	0	0	0	0	0	0	0	0	3
346.57(5) SPEEDING - EXCEEDING ZONED & POSTED LIMIT/HWY CONST	1	0	0	0	0	0	0	0	0	0	0	0	1
346.57(4)(F) SPEEDING- 35MPH OUTLYING DISTRICT - CITY	1	0	0	0	0	0	0	0	0	0	0	0	1
346.57(3) DRIVING TOO FAST FOR CONDITIONS	1	0	0	0	0	0	0	0	0	0	0	0	1

346.31(3)(C) IMPROPER LEFT TURN COMPLETED NOT IN LEFT LANE	1	0	0	0	0	0	0	0	0	0	0	0	1
343.44(1)(b) OPERATING WHILE REVOKED (REV DUE TO ALC/CONT SUST/REFUSAL)	2	2	2	0	0	0	0	0	0	0	0	0	6
343.44(1)(a) 001 OPERATING AFTER SUSPENSION	6	5	6	0	0	0	0	0	0	0	0	0	17
343.05(3)(a) OPERATE W/O VALID LICENSE	3	5	4	0	0	0	0	0	0	0	0	0	12
341.61(2) DISPLAY UNAUTH. VEH. REGISTRATION PLATE	1	0	0	0	0	0	0	0	0	0	0	0	1
341.15(3)(A) IMPROPER DISPLAY/PLATES (NO PLATES)	0	1	0	0	0	0	0	0	0	0	0	0	1
347.06(3) UNCLEAR/DEFECTIVE LIGHTS OR REFLECTORS	0	1	0	0	0	0	0	0	0	0	0	0	1
347.413(1) NO TAMPERING W/IGNITION INTERLOCK DEVICE	0	1	1	0	0	0	0	0	0	0	0	0	2
346.89(1) INATTENTIVE DRIVING	1	1	1	0	0	0	0	0	0	0	0	0	3
346.63(1)(A) ORD OPERATING A MOTOR VEHICLE WHILE UNDER THE INFLUENCE	0	0	3	0	0	0	0	0	0	0	0	0	3
346.63(1)(A) CIR OPERATING A MOTOR VEHICLE WHILE UNDER THE INFLUENCE	0	1	0	0	0	0	0	0	0	0	0	0	1
<b>TRAFFIC Totals</b>	<b>33</b>	<b>34</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110</b>
<b>Totals</b>	<b>33</b>	<b>34</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110</b>

## Municipal Citations 2025

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Totals
<b>ORDINANCE</b>													
8-4-4 ABANDONED VEHICLES	1	1	1	0	0	0	0	0	0	0	0	0	3
8-4-3 JUNKED VEHICLES	0	0	1	0	0	0	0	0	0	0	0	0	1
9-7-2 CHRONIC NUISANCES PROHIBITED	0	0	1	0	0	0	0	0	0	0	0	0	1
7-1-1(C) PLACE OR LEAVE RUBBISH	0	1	0	0	0	0	0	0	0	0	0	0	1
9-1-4 W/INJ DISORDERLY CONDUCT WITH INJURY	2	0	2	0	0	0	0	0	0	0	0	0	4
9-1-4 W/O INJ DISORDERLY CONDUCT WITHOUT INJURY	7	2	8	0	0	0	0	0	0	0	0	0	17
9-1-2(E)(3) POSSESS ANY ELECTRONIC SMOKING DEVICE UNDER 18	1	1	0	0	0	0	0	0	0	0	0	0	2
9-2-10(C) CONTRIBUTE TO TRUANCY	0	0	3	0	0	0	0	0	0	0	0	0	3
9-1-3 (2) 120.12(20) SMOKING ON SCHOOL PROPERTY PROHIBITED	0	1	0	0	0	0	0	0	0	0	0	0	1

6-1-1 POSSESSION/CONSUMPTION BY UNDERAGE	0	0	1	0	0	0	0	0	0	0	0	0	1
9-6-4/OWNERS RESPONSIBILITY OF OWNERS FOR MAINTENANCE/CONTROL INSECTS/RODENTS AND OTHER PESTS	0	1	1	0	0	0	0	0	0	0	0	0	2
9-2-13 POSSESSION OF DRUG PARAPHERNALIA	2	0	2	0	0	0	0	0	0	0	0	0	4
9-2-12 POSSESSION OF TETRAHYDROCANNABINOLS/8 GM OR LESS	3	0	4	0	0	0	0	0	0	0	0	0	7
9-1-2(B) SALE OR GIFT OF CIGARETTES, NICOTINE OR TOBACCO PRODUCTS TO PERSON UNDER 18 YOA	0	1	0	0	0	0	0	0	0	0	0	0	1
6-5-7(C)-2-10 RESTRICTIONS ON KEEPING DOGS (DOG AT LARGE)	0	1	2	0	0	0	0	0	0	0	0	0	3
9-1-1 946.41 RESISTING OR OBSTRUCTING OFFICER	3	0	0	0	0	0	0	0	0	0	0	0	3
9-1-1 943.14 TRESPASS TO DWELLING	0	0	1	0	0	0	0	0	0	0	0	0	1
9-1-1 943.13 CRIMINAL TRESPASS TO LAND	0	0	1	0	0	0	0	0	0	0	0	0	1
9-1-1 943.01(1) CRIMINAL DAMAGE TO PROPERTY	1	0	0	0	0	0	0	0	0	0	0	0	1
9-2-10(B) HABITUAL TRUANCY	10	2	3	0	0	0	0	0	0	0	0	0	15
9-1-1 287.81 LITTERING	0	0	1	0	0	0	0	0	0	0	0	0	1
9-2-10(A) SIMPLE TRUANCY	2	0	0	0	0	0	0	0	0	0	0	0	2
6-5-14 HARBORING VICIOUS ANIMALS	0	0	1	0	0	0	0	0	0	0	0	0	1
6-5-6 PENALTY FOR FAILURE TO OBTAIN RABIES SHOT	0	1	1	0	0	0	0	0	0	0	0	0	2
6-5-1 DOG LICENSE	0	0	1	0	0	0	0	0	0	0	0	0	1
<b>ORDINANCE Totals</b>	<b>32</b>	<b>12</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79</b>
<b>Totals</b>	<b>32</b>	<b>12</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79</b>

## March 2025 Juvenile Arrests

Statute	Crime Code and Description	Counts	# of Arrests using Crime Code
943.20(1)(D) FEL	26A   THEFT-FALSE REPRESENTATION >\$2500-\$5000	1	1
943.01(1)	290   CRIMINAL DAMAGE TO PROPERTY	1	1
9-2-12	35A   POSSESSION OF TETRAHYDROCANNABINOLS/8 GM OR LESS	1	1
948.125(2)(B)	370   POSSESSION OF VIRTUAL CHILD PORNOGRAPHY	1	1
9-2-10(B)	90B   HABITUAL TRUANCY	3	3
9-1-4 W/INJ	90C   DISORDERLY CONDUCT WITH INJURY	1	1
9-1-4 W/O INJ	90C   DISORDERLY CONDUCT WITHOUT INJURY	1	1
947.019(1)(C) 90C	90C   TERRORIST THREATS- CAUSE PUBLIC PANIC OR FEAR	2	2
939.05	90Z   PARTIES TO CRIME	1	1
<b>Totals:</b>		<b>12</b>	<b>12</b>

## March 2025 Adult Arrests

Statute	Crime Code and Description	Counts	# of Arrests using Crime Code
940.30	100   FALSE IMPRISONMENT	1	1
940.19(2)	13A   SUBSTANTIAL BATTERY/AGGRAVATED/INTEND BODILY HARM	2	1
940.235(1) FAMILY	13A   IMPEDE BREATHING BY PRESSURE ON THROAT OR NECK/FAMILY	1	1
940.235(1) NON-FAMILY	13A   IMPEDE BREATHING BY PRESSURE ON THROAT OR NECK/ NON-FAMILY	1	1
941.30(1) 13A	13A   1ST DEGREE RECKLESSLY ENDANGERING SAFETY - ASSAULT	1	1
948.03(2)(C)	13A   PHYSICAL ABUSE OF CHILD/HIGH PROBABILITY OF GREAT BODILY HARM	1	1
940.19(1)	13B   BATTERY - SIMPLE	4	4
947.01(1) 13B	13B   DISORDERLY CONDUCT - SIMPLE ASSAULT	4	4
940.44(2)	13C   INTIMIDATE VICTIM - DISSUADE COMPLAINT	1	1
940.45(7)	13C   INTIMIDATE VICTIM - DOMESTIC ABUSE CRIME	1	1
943.10(1M)(A)	220   BURGLARY TO BUILDING OR DWELLING	2	1
943.01(1)	290   CRIMINAL DAMAGE TO PROPERTY	4	4
9-2-12	35A   POSSESSION OF TETRAHYDROCANNABINOLS/8 GM OR LE	1	1
961.41(3G)(E) FELONY	35A   POSSESS THC 2ND+ OFFENSE	3	3
9-2-13	35B   POSSESSION OF DRUG PARAPHERNALIA	1	1
961.573(1)	35B   POSSESS DRUG PARAPHERNALIA	6	6
9-2-10(C)	90B   CONTRIBUTE TO TRUANCY	3	3
9-1-4 W/INJ	90C   DISORDERLY CONDUCT WITH INJURY	1	1
9-1-4 W/O INJ	90C   DISORDERLY CONDUCT WITHOUT INJURY	5	5
9-2-8	90C   DC- DEFECATING OR URINATING IN PUBLIC PLACES	1	1
947.01(1) 90C	90C   DISORDERLY CONDUCT - GENERAL	5	5
346.63(1)(A) ORD	90D   OPERATING A MOTOR VEHICLE WHILE UNDER THE INFLUENCE	3	3
813.12(8)	90F   KNOWINGLY VIOLATE A DOMESTIC ABUSE ORDER	1	1
968.075(1)(a)	90F   DOMESTIC ABUSE	6	4
6-1-1 125.07(4)(B)	90G   UNDERAGE DRINKING-POSSESS/CONSUMES	1	1
9-1-1 943.14	90J   TRESPASS TO DWELLING	1	1
943.14	90J   CRIMINAL TRESPASS TO DWELLING	1	1
51.15	90Z   EMERGENCY DETENTION/MENTAL HEALTH	1	1
6-5-1	90Z   DOG LICENSE	1	1
6-5-14	90Z   HARBORING VICIOUS ANIMALS	1	1
6-5-7(A)(2)(A)	90Z   DOG AT LARGE - ON PREMISE	1	1
6-5-7(B)(4)	90Z   BARKING DOGS	1	1
8-4-3	90Z   JUNKED VEHICLES	1	1
9-6-4/OWNERS	90Z   RESPONSIBILITY OF OWNERS FOR MAINTENANCE/CONTROL INSECTS/RODENTS AND OTHER PESTS	1	1
9-7-2	90Z   CHRONIC NUISANCES PROHIBITED	1	1
939.62	90Z   HABITUAL CRIMINALITY	1	1
939.62(1)(A)	90Z   REPEATER	1	1
946.41(1) OBSTRUCT	90Z   OBSTRUCTING AN OFFICER	1	1
946.41(1) RESIST	90Z   RESISTING AN OFFICER	1	1
946.49(1)(A)	90Z   BAIL JUMPING-MISDEMEANOR	13	8
946.49(1)(B)	90Z   BAIL JUMPING-FELONY	21	6
948.09 SEX OFF	90Z   SEX W/CHILD 16 YOA OR OLDER NO FORCE	1	1
948.40(1)	90Z   INTENTIONALLY CONTRIBUTE TO DELINQUENCY OF CHILD	1	1
968.09(1)	90Z   WARRANT ON FAILURE TO APPEAR	1	1
973.10	90Z   PROBATION HOLD	8	8
<b>Totals:</b>		<b>119</b>	<b>95</b>





# Two Rivers Police Department Monthly Report April 2025

Section 10, Item C.



*Serving our community since 1858*

*Two Rivers Police Department  
1717 East Park St.*

*Two Rivers, WI 54241*

*Business (920) 793-1191*

*Non-Emergency (920) 686-7200*



## Monthly Report April 2025



Jodi Miller  
#907

## In Memory of Jodi Miller

With heavy hearts we announced the passing of Jodi Miller. Jodi started at our agency in 2022 as a Community Service Officer and became a member of our Professional Administrative staff working as our Evidence Clerk in March of 2025. Before coming to Two Rivers PD she worked as a Sergeant in the Manitowoc County jail for many years.

Jodi was a professional and dedicated member of our department who truly cared about the agency and the community. Jodi enjoyed her work and always had a smile on her face coupled with her infectious laughter. She took great pride in helping others and was truly a team player. She loved her family and friends above all else. She epitomized what it means when we say that someone is part of the TRPD family.

Our hearts go out to her family, friends and all who have been touched by her loss. Thank you, Jodi, for your service, friendship and allowing all of us at TRPD to share valuable time with you. You will be forever missed.





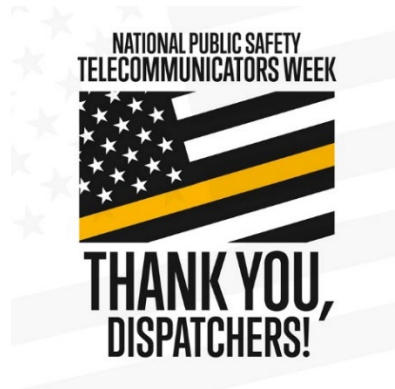


### **Administrative Professional's Day**

This year, Administrative Professional's Day comes at a difficult time with the loss of one of our own. We still felt it appropriate to celebrate her and our other amazing staff for all of their hard work and dedication to our department. Our administrative staff keeps everything running smoothly and we appreciate them and all they do every day!



We received a visit by Brownies from Troop #8489 who brought in some delicious Girl Scout cookies for our officers to enjoy while on patrol. How could we say no? Thank you for thinking of us. You rock!



### **National Public Safety Telecommunicator's Week**

Thank you to our Manitowoc County Dispatchers for all your hard work behind the scenes each and every day!



## April Training

- Officer Menn attended a 4-day Instructor Development course at NWTC in Green Bay. An Instructor Development course is required by the state if an officer wishes to instruct in any of the law enforcement tactical disciplines.
- Administrative Professional Griepentrog attended an online course on releasing and redacting law enforcement records. She is designated as our main staff member that deals with records releases and she regularly attends updates and training in this field.
- CSO Rogers completed her basic E-TIME training online so she can access records, run information and make search inquiries using the TIME system.
- All staff that needed their biennial training on the use of the Mobile Data computers and TIME system completed their recertification online.
- All officers that did not possess a UTV/ATV Safety certification through the WI DNR or had not been grandfathered in completed their certification online for authorized use of our UTV.
- All staff completed a day long Spring Inservice. Topics included- Child Advocacy Center presentation, Reporting update, Wellness, ALICE active shooter response refresher, Investigative team update and DAAT (Defense and Arrest Tactics)

## Anniversaries

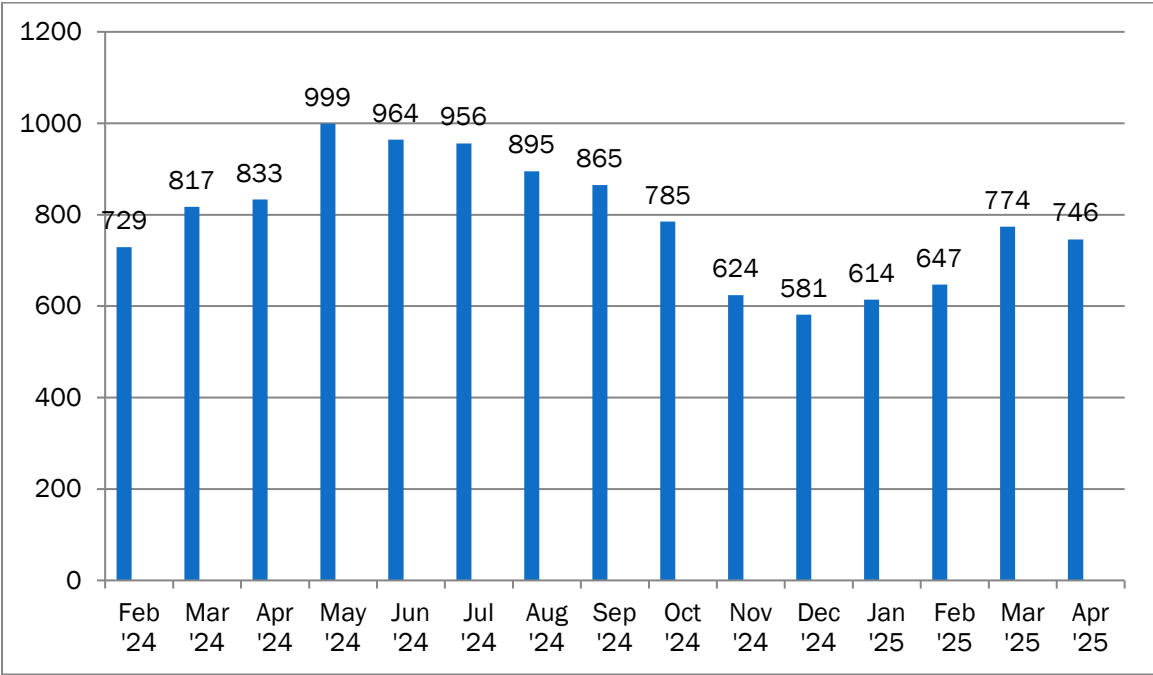


Assistant Chief Melissa Wiesner  
April 30<sup>th</sup>, 2002  
22 Years

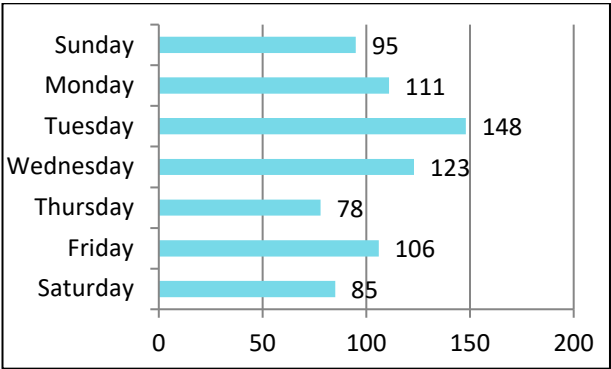
# CALLS FOR POLICE SERVICE

April 2025: 746      2025 YTD TOTAL: 2,781  
TOTAL LAST YEAR: 8,830

**Monthly Calls Comparison Chart:**



**Calls for Service by Day of Week:**



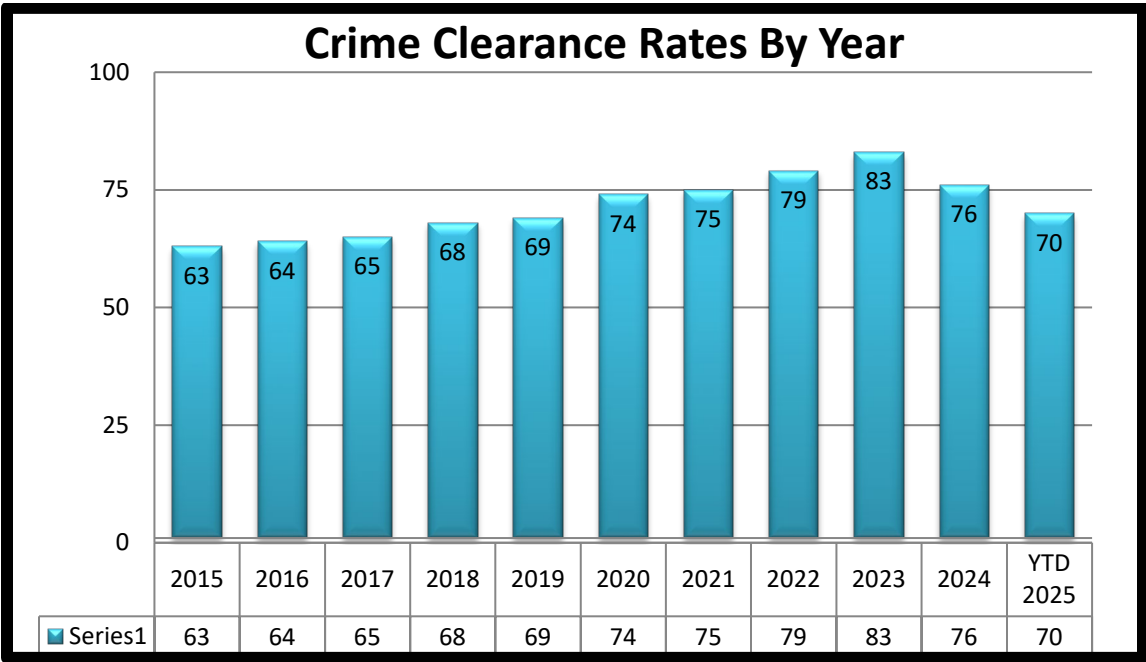


# **CRIME CLEARANCE RATE:**

Each law enforcement agency in the Nation submits monthly reports to the Uniform Crime Reporting (UCR) Program. This program collects and reports crime offense data for the Nation, categorizing crime data as Part I or Part II offenses. Part I offenses include: Murder/Non-Negligent, Forcible Rape, Robbery, Assault(s), Burglary, Larceny/Theft, Motor Vehicle Thefts, and Arson. Part II offenses include all other crime classifications outside those defined as Part I offenses. These monthly reports also afford the Two Rivers Police Department the ability to monitor our crime clearance rate. The crime clearance rate is simply the percentage of offenses reported as compared to how many of those offenses were cleared or resolved. The Two Rivers Police Department is proud to note that our crime clearance rates are generally well above the average for the State of Wisconsin. Because some cases that are reported in one month may be solved or “cleared” the next month or months later, it is difficult to state crime clearance rates as purely a monthly rate. For our purposes, we continue to track our CCR rates across the months and years as well.

	April
Reported Part 1 Cases	7
Cases Cleared	4
Crime Clearance Rate	57%

## **Crime Clearance Rate YTD: 70%**



## Adult & Juvenile Arrest/Charge Summary:

The following is the total of ADULT and JUVENILE ARRESTS/CHARGES made by this department this month. This may not represent the actual number of individuals arrested as there are generally many cases where an individual will have multiple charges or counts of a specific charge. These statistics represent charges and arrests made for Criminal Code as well as Municipal Ordinance violations.

<b>2025</b>	
Adult Arrests	<b>72</b>
Juvenile Arrests	<b>36</b>
<b>Total</b>	<b>108</b>

## Field Warnings 2025

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Totals
<b>FIELD WARNING</b>													
TR301.05(6) DOORS SHALL BE CLOSED	0	0	0	1	0	0	0	0	0	0	0	0	1
346.37(1)(A)1 001 OPERATOR VIOLATE GREEN TRAFFIC SIGNAL	1	0	0	0	0	0	0	0	0	0	0	0	1
9-7-2 CHRONIC NUISANCES PROHIBITED	0	0	1	0	0	0	0	0	0	0	0	0	1
7-1-5 PARKING IN PARKS	0	0	1	0	0	0	0	0	0	0	0	0	1
7-1-6 PARK CLOSING HOURS	0	0	1	0	0	0	0	0	0	0	0	0	1
346.072(1M)(A) FAIL/CHANGE LANE PASSING STOPPED EMERGENCY VEHICLE MULTIPLE LANES	0	0	1	0	0	0	0	0	0	0	0	0	1
346.57(4)(e) 001 SPEEDING ON CITY HIGHWAY (1-10 MPH)	8	5	19	14	0	0	0	0	0	0	0	0	46
346.57(4)(e) 007 SPEEDING ON CITY HIGHWAY (16-19 MPH)	0	1	0	0	0	0	0	0	0	0	0	0	1
346.57(4)(f) 005 SPEEDING IN OUTLYING DISTRICT (11-15 MPH)	0	0	1	5	0	0	0	0	0	0	0	0	6
346.57(4)(e) 006 SPEEDING ON CITY HIGHWAY (11-15MPH)	18	14	25	23	0	0	0	0	0	0	0	0	80
341.04 NON-REGISTRATION OF VEHICLE	5	2	6	7	0	0	0	0	0	0	0	0	20
346.46(2)(A) IMPROPER STOP/STOP SIGN-STOP LINE	0	0	0	2	0	0	0	0	0	0	0	0	2
346.18(3) FAIL/YIELD RIGHT/WAY FROM STOP SIGN	0	0	1	0	0	0	0	0	0	0	0	0	1
346.57(2) UNREASONABLE AND IMPRUDENT SPEED	1	0	0	1	0	0	0	0	0	0	0	0	2

346.46 001 FAIL TO STOP/IMPROPER STOP AT STOP SIGN	0	1	0	0	0	0	0	0	0	0	0	0	1
346.57(2) 007 FAILURE TO KEEP VEHICLE UNDER CONTROL	2	0	0	0	0	0	0	0	0	0	0	0	2
346.46 002 FAIL TO STOP/IMPROPER STOP AT STOP SIGN (2+)	0	0	0	1	0	0	0	0	0	0	0	0	1
346.46 FAIL TO STOP/IMPROPER STOP AT STOP SIGN	3	3	12	9	0	0	0	0	0	0	0	0	27
344.62(2) OPERATE MOTOR VEHICLE W/O PROOF OF INSURANCE	12	5	22	15	0	0	0	0	0	0	0	0	54
344.62(1) 001 OPERATING MOTOR VEHICLE W/O INSURANCE	2	4	7	2	0	0	0	0	0	0	0	0	15
341.15(3)(C) IMPROPER DISPLAY/PLATES (UNCLEAN)	1	1	0	1	0	0	0	0	0	0	0	0	3
341.15(3)(B) IMPROPER DISPLAY/PLATES (HARD TO SEE)	1	0	2	0	0	0	0	0	0	0	0	0	3
341.15(1m)(a) FAIL/ATTACH REAR REGIS. DECAL/TAG	0	1	0	1	0	0	0	0	0	0	0	0	2
6-5-7(C)-2-10 RESTRICTIONS ON KEEPING DOGS (DOG AT LARGE)	3	0	3	1	0	0	0	0	0	0	0	0	7
347.48(2M)(C) OPERATOR FAIL/HAVE PASSENGER/SEATBELTED	1	0	0	0	0	0	0	0	0	0	0	0	1
346.37(1)(B) VIOLATE YELLOW SIGNAL	0	0	0	1	0	0	0	0	0	0	0	0	1
346.37(1)(C)(1)/RED VIOLATE RED TRAFFIC SIGNAL	1	3	1	0	0	0	0	0	0	0	0	0	5
346.072(1)(A) ILLEGAL PASSING CERTAIN STOPPED VEHICLES/MULTIPLE LANES	0	1	0	0	0	0	0	0	0	0	0	0	1
9-2-7 DISORDERLY CONDUCT WITH MOTOR VEHICLE (NOT IN PARK)	0	0	0	1	0	0	0	0	0	0	0	0	1
9-2-10(A) SIMPLE TRUANCY	0	0	0	5	0	0	0	0	0	0	0	0	5
8-3-8/1ST OPERATING RULES (1ST OFFENSE)	0	0	0	3	0	0	0	0	0	0	0	0	3
6-5-15 ANIMAL FECES	1	0	0	0	0	0	0	0	0	0	0	0	1
6-5-6 PENALTY FOR FAILURE TO OBTAIN RABIES SHOT	1	2	0	0	0	0	0	0	0	0	0	0	3
6-5-1 DOG LICENSE	3	3	1	0	0	0	0	0	0	0	0	0	7
TR305.34(3)(A) WINDSHIELDS- EXCESSIVELY CRACKED/IN CRITICAL AREA	0	0	2	0	0	0	0	0	0	0	0	0	2
TR305.32(5)(B)1 WINDOW-REAR WINDOW-TINTING MANUFACTURER	0	0	0	1	0	0	0	0	0	0	0	0	1
TR305.20(1) EXHAUST WORKING CONDITION	0	0	0	1	0	0	0	0	0	0	0	0	1

TR305.16(2) TAIL LAMPS-PROPER WORKING CONDITION	0	0	0	1	0	0	0	0	0	0	0	0	1
TR305.13(1) REGISTRATION LAMP-PROPER WORKING CONDITION	1	0	1	1	0	0	0	0	0	0	0	0	3
TR305.11(2)(A) HEADLAMPS PROPER WORKING CONDITION	0	1	0	0	0	0	0	0	0	0	0	0	1
347.48(2m)(b) SEATBELT - OPERATOR USE REQUIRED	0	1	0	0	0	0	0	0	0	0	0	0	1
347.39(1) NO MUFFLER/DEFECTIVE MUFFLER	0	0	4	4	0	0	0	0	0	0	0	0	8
347.14(1) OPERATE VEHICLE W/O STOPPING LIGHTS	1	1	1	1	0	0	0	0	0	0	0	0	4
347.13(3) OPERATE VEHICLE W/O REGISTRATION LAMPS	3	3	12	9	0	0	0	0	0	0	0	0	27
347.13(1) NO TAIL LAMP/DEFECTIVE TAIL LAMP-NIGHT	3	0	5	3	0	0	0	0	0	0	0	0	11
347.12(1)(A) FAILURE TO DIM HEADLIGHTS-ONCOMING VEHICLES	1	0	1	1	0	0	0	0	0	0	0	0	3
346.59(5) MC/MOPEDS RIDING MOTORCYCLE W/O HEADLAMPS	0	1	0	0	0	0	0	0	0	0	0	0	1
346.57(5) SPEEDING - EXCEEDING ZONED & POSTED LIMIT/HWY CONST	0	1	1	1	0	0	0	0	0	0	0	0	3
346.57(4)(F) SPEEDING-35MPH OUTLYING DISTRICT - CITY	0	0	0	2	0	0	0	0	0	0	0	0	2
346.57(3) DRIVING TOO FAST FOR CONDITIONS	1	0	0	0	0	0	0	0	0	0	0	0	1
346.57(1) OWNER LIABILITY VEH STOP AT FIRE STATION	1	0	0	0	0	0	0	0	0	0	0	0	1
346.39(1) FAILURE TO STOP FOR FLASHING RED SIGNAL	1	0	0	0	0	0	0	0	0	0	0	0	1
346.38(1) PEDESTRIAN SIGNAL VIOLATION BY VEHICLE	0	0	1	0	0	0	0	0	0	0	0	0	1
346.34(1) FAILURE TO SIGNAL TURN/UNSAFE TURN	1	0	0	0	0	0	0	0	0	0	0	0	1
346.33(1)(B) UNLAWFUL U OR Y TURN BUSINESS DISTRICT	0	0	0	1	0	0	0	0	0	0	0	0	1
346.31(3) IMPROPER LEFT TURN	2	0	0	4	0	0	0	0	0	0	0	0	6
346.31(2) IMPROPER RIGHT TURN	2	0	1	1	0	0	0	0	0	0	0	0	4
346.24(1) FAIL YIELD RIGHT OF WAY PED. UNCONTROLLED INTERSECTION	1	0	0	0	0	0	0	0	0	0	0	0	1
346.23(1) FAIL YIELD RIGHT OF WAY PEDESTRIAN CONTROL INTERSECTION	1	0	0	0	0	0	0	0	0	0	0	0	1

346.18(2) FAILURE YIELD RIGHT OF WAY MAKING LEFT TURN	0	0	0	1	0	0	0	0	0	0	0	0	1
346.14(1m) AUTOMOBILE FOLLOWING TOO CLOSELY	0	1	0	0	0	0	0	0	0	0	0	0	1
346.13(3) DEVIATE FROM DESIGNATED LANE	2	0	1	0	0	0	0	0	0	0	0	0	3
346.13(1) UNSAFE LANE DEVIATION	0	0	1	0	0	0	0	0	0	0	0	0	1
346.04(2) FAIL TO OBEY TRAFFIC SIGNAL/SIGN	0	0	0	1	0	0	0	0	0	0	0	0	1
343.44(1)(a) 001 OPERATING AFTER SUSPENSION	0	0	0	2	0	0	0	0	0	0	0	0	2
343.18(1) OPERATE W/O CARRYING LICENSE	2	0	1	1	0	0	0	0	0	0	0	0	4
343.05(3)(a) OPERATE W/O VALID LICENSE	0	2	0	0	0	0	0	0	0	0	0	0	2
343.05 OPERATOR TO BE LICENSED	0	1	0	0	0	0	0	0	0	0	0	0	1
341.62 DISPLAY FALSE VEHICLE REGISTRATION PLATE	1	0	0	0	0	0	0	0	0	0	0	0	1
341.15(3)(A) IMPROPER DISPLAY/PLATES (NO PLATES)	0	1	2	0	0	0	0	0	0	0	0	0	3
341.15(2) IMPROPERLY ATTACHED LICENSE PLATES	1	2	4	1	0	0	0	0	0	0	0	0	8
341.15(1) FAIL/DISPLAY VEHICLE LICENSE PLATES	2	2	1	1	0	0	0	0	0	0	0	0	6
347.09(1)(A) HEADLAMPS-VEHICLES EQUIPED W/2 HEADLAMPS	4	4	0	5	0	0	0	0	0	0	0	0	13
347.06(3) UNCLEAN/DEFECTIVE LIGHTS OR REFLECTORS	10	7	6	7	0	0	0	0	0	0	0	0	30
347.06(1) OPER W/O REQUIRED LAMP LIGHTED	4	4	3	2	0	0	0	0	0	0	0	0	13
346.94(1) DRIVING ON SIDEWALK	1	0	0	0	0	0	0	0	0	0	0	0	1
346.89(1) INATTENTIVE DRIVING	2	0	0	0	0	0	0	0	0	0	0	0	2
<b>FIELD WARNING Totals</b>	<b>112</b>	<b>78</b>	<b>152</b>	<b>145</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>487</b>
<b>Totals</b>	<b>112</b>	<b>78</b>	<b>152</b>	<b>145</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>487</b>

## Traffic Citations 2025

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Totals
<b>TRAFFIC</b>													
346.57(4)(e) 001 SPEEDING ON CITY HIGHWAY (1-10 MPH)	0	0	1	0	0	0	0	0	0	0	0	0	1
343.44(1)(b) 013 OPERATING WHILE REVOKED (FORFEITURE)	0	0	0	1	0	0	0	0	0	0	0	0	1

346.57(4)(e) 007 SPEEDING ON CITY HIGHWAY (16-19 MPH)	0	0	1	0	0	0	0	0	0	0	0	0	1
346.57(4)(f) 005 SPEEDING IN OUTLYING DISTRICT (11-15 MPH)	0	0	0	1	0	0	0	0	0	0	0	0	1
346.57(3) 001 DRIVING TOO FAST FOR CONDITIONS	0	1	0	0	0	0	0	0	0	0	0	0	1
346.57(4)(e) 006 SPEEDING ON CITY HIGHWAY (11-15MPH)	1	0	3	3	0	0	0	0	0	0	0	0	7
341.04 NON- REGISTRATION OF VEHICLE	3	5	6	6	0	0	0	0	0	0	0	0	20
346.18(3) FAIL/YIELD RIGHT/WAY FROM STOP SIGN	0	0	0	1	0	0	0	0	0	0	0	0	1
346.62(2) RECKLESS DRIVING-ENDANGER SAFETY	0	0	0	2	0	0	0	0	0	0	0	0	2
346.37(1)(C)1 001 VIOLATE RED TRAFFIC SIGNAL	0	0	0	1	0	0	0	0	0	0	0	0	1
346.46 FAIL TO STOP/IMPROPER STOP AT STOP SIGN	1	1	0	6	0	0	0	0	0	0	0	0	8
344.62(2) OPERATE MOTOR VEHICLE W/O PROOF OF INSURANCE	0	2	1	0	0	0	0	0	0	0	0	0	3
344.62(1) 001 OPERATING MOTOR VEHICLE W/O INSURANCE	4	4	7	5	0	0	0	0	0	0	0	0	20
346.63(1)(A) W/CHILD<16 1ST OPERATE WHILE INTOX W/CHILD<16 - 1ST OFFENSE	1	0	0	0	0	0	0	0	0	0	0	0	1
343.07(1g)(a)1 OPERATE MOTOR VEHICLE BY PERMITTEE W/O INSTRUCTOR	0	0	0	1	0	0	0	0	0	0	0	0	1
347.48(2M)(D) RIDE IN VEHICLE W/O WEARING SEAT BELT	0	1	1	0	0	0	0	0	0	0	0	0	2
347.48(2M)(C) OPERATOR FAIL/HAVE PASSENGER/SEATBELTED	1	0	0	0	0	0	0	0	0	0	0	0	1
346.37(1)(C)(1)/RED VIOLATE RED TRAFFIC SIGNAL	0	0	1	0	0	0	0	0	0	0	0	0	1
347.48(2m)(b) SEATBELT - OPERATOR USE REQUIRED	4	2	2	0	0	0	0	0	0	0	0	0	8
347.14(1) OPERATE VEHICLE W/O STOPPING LIGHTS	0	0	0	1	0	0	0	0	0	0	0	0	1
346.63(1)(B)CIR OWI - OPERATE W/PAC OVER LEGAL LIMIT	1	1	0	2	0	0	0	0	0	0	0	0	4
346.63(1)(B)ORD OWI - OPERATE W/PAC OVER LEGAL LIMIT	0	0	3	2	0	0	0	0	0	0	0	0	5
346.57(5) SPEEDING - EXCEEDING ZONED & POSTED LIMIT/HWY CONST	1	0	0	0	0	0	0	0	0	0	0	0	1
346.57(4)(F) SPEEDING- 35MPH OUTLYING DISTRICT - CITY	1	0	0	0	0	0	0	0	0	0	0	0	1

346.57(3) DRIVING TOO FAST FOR CONDITIONS	1	0	0	0	0	0	0	0	0	0	0	0	1
346.31(3)(C) IMPROPER LEFT TURN COMPLETED NOT IN LEFT LANE	1	0	0	0	0	0	0	0	0	0	0	0	1
346.04(2) FAIL TO OBEY TRAFFIC SIGNAL/SIGN	0	0	0	1	0	0	0	0	0	0	0	0	1
346.04(1) FAIL/REFUSE TO COMPLY W/LAWFUL ORDER/SIGNAL/TRAFFIC OFFICER	0	0	0	1	0	0	0	0	0	0	0	0	1
343.44(1)(b) OPERATING WHILE REVOKED (REV DUE TO ALC/CONT SUST/REFUSAL)	2	2	2	5	0	0	0	0	0	0	0	0	11
343.44(1)(a) 001 OPERATING AFTER SUSPENSION	6	5	6	2	0	0	0	0	0	0	0	0	19
343.05(3)(a) OPERATE W/O VALID LICENSE	3	5	4	9	0	0	0	0	0	0	0	0	21
341.61(2) DISPLAY UNAUTH. VEH. REGISTRATION PLATE	1	0	0	0	0	0	0	0	0	0	0	0	1
341.15(3)(A) IMPROPER DISPLAY/PLATES (NO PLATES)	0	1	0	0	0	0	0	0	0	0	0	0	1
341.03(1) OPERATE AFTER VEH REV/SUSP OF REGISTRATION	0	0	0	1	0	0	0	0	0	0	0	0	1
347.06(3) UNCLEAR/DEFECTIVE LIGHTS OR REFLECTORS	0	1	0	1	0	0	0	0	0	0	0	0	2
347.413(1) NO TAMPERING W/IGNITION INTERLOCK DEVICE	0	1	1	2	0	0	0	0	0	0	0	0	4
346.89(1) INATTENTIVE DRIVING	1	1	1	1	0	0	0	0	0	0	0	0	4
346.63(1)(A) ORD OPERATING A MOTOR VEHICLE WHILE UNDER THE INFLUENCE	0	0	3	3	0	0	0	0	0	0	0	0	6
346.63(1)(A) CIR OPERATING A MOTOR VEHICLE WHILE UNDER THE INFLUENCE	0	1	0	2	0	0	0	0	0	0	0	0	3
<b>TRAFFIC Totals</b>	<b>33</b>	<b>34</b>	<b>43</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>170</b>
<b>Totals</b>	<b>33</b>	<b>34</b>	<b>43</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>170</b>

## Municipal Citations 2025

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Totals
<b>ORDINANCE</b>													
8-4-4 ABANDONED VEHICLES	1	1	1	0	0	0	0	0	0	0	0	0	3
8-4-3 JUNKED VEHICLES	0	0	1	1	0	0	0	0	0	0	0	0	2
9-7-2 CHRONIC NUISANCES PROHIBITED	0	0	1	0	0	0	0	0	0	0	0	0	1
7-1-1(C) PLACE OR LEAVE RUBBISH	0	1	0	0	0	0	0	0	0	0	0	0	1

9-1-4 W/INJ DISORDERLY CONDUCT WITH INJURY	2	0	2	1	0	0	0	0	0	0	0	0	5
9-1-4 W/O INJ DISORDERLY CONDUCT WITHOUT INJURY	7	2	8	3	0	0	0	0	0	0	0	0	20
9-1-2(E)(3) POSSESS ANY ELECTRONIC SMOKING DEVICE UNDER 18	1	1	0	0	0	0	0	0	0	0	0	0	2
9-2-10(C) CONTRIBUTE TO TRUANCY	0	0	3	3	0	0	0	0	0	0	0	0	6
9-1-3 (2) 120.12(20) SMOKING ON SCHOOL PROPERTY PROHIBITED	0	1	0	0	0	0	0	0	0	0	0	0	1
6-1-1 POSSESSION/CONSUMPTION BY UNDERAGE	0	0	1	3	0	0	0	0	0	0	0	0	4
9-6-4/OWNERS RESPONSIBILITY OF OWNERS FOR MAINTENANCE/CONTROL INSECTS/RODENTS AND OTHER PESTS	0	1	1	0	0	0	0	0	0	0	0	0	2
9-2-13 POSSESSION OF DRUG PARAPHERNALIA	2	0	2	0	0	0	0	0	0	0	0	0	4
9-2-12 POSSESSION OF TETRAHYDROCANNABINOLS/8 GM OR LESS	3	0	4	0	0	0	0	0	0	0	0	0	7
9-1-2(B) SALE OR GIFT OF CIGARETTES, NICOTINE OR TOBACCO PRODUCTS TO PERSON UNDER 18 YOA	0	1	0	0	0	0	0	0	0	0	0	0	1
6-5-7(C)-2-10 RESTRICTIONS ON KEEPING DOGS (DOG AT LARGE)	0	1	2	0	0	0	0	0	0	0	0	0	3
9-1-1 946.41 RESISTING OR OBSTRUCTING OFFICER	3	0	0	0	0	0	0	0	0	0	0	0	3
9-1-1 943.14 TRESPASS TO DWELLING	0	0	1	0	0	0	0	0	0	0	0	0	1
9-1-1 943.13 CRIMINAL TRESPASS TO LAND	0	0	1	1	0	0	0	0	0	0	0	0	2
9-1-1 943.01(1) CRIMINAL DAMAGE TO PROPERTY	1	0	0	0	0	0	0	0	0	0	0	0	1
9-2-10(B) HABITUAL TRUANCY	10	2	3	8	0	0	0	0	0	0	0	0	23
9-1-1 287.81 LITTERING	0	0	1	0	0	0	0	0	0	0	0	0	1
9-2-10(A) SIMPLE TRUANCY	2	0	0	3	0	0	0	0	0	0	0	0	5
6-5-14 HARBORING VICIOUS ANIMALS	0	0	1	0	0	0	0	0	0	0	0	0	1
6-5-6 PENALTY FOR FAILURE TO OBTAIN RABIES SHOT	0	1	1	0	0	0	0	0	0	0	0	0	2
6-5-1 DOG LICENSE	0	0	1	2	0	0	0	0	0	0	0	0	3
<b>ORDINANCE Totals</b>	<b>32</b>	<b>12</b>	<b>35</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104</b>
<b>Totals</b>	<b>32</b>	<b>12</b>	<b>35</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104</b>



## April 2025 Juvenile Arrests

Statute	Crime Code and Description	Counts	# of Arrests using Crime Code
943.32(1)(A)	120   ROBBERY W/USE OF FORCE	3	3
940.19(2)	13A   SUBSTANTIAL BATTERY/AGGRAVATED/INTEND BODILY HARM	1	1
940.19(1)	13B   BATTERY - SIMPLE	4	4
947.01(1) 13B	13B   DISORDERLY CONDUCT - SIMPLE ASSAULT	5	5
9-2-12	35A   POSSESSION OF TETRAHYDROCANNABINOLS/8 GM OR LESS	1	1
961.41(3G)(E) MISD	35A   POSSESS THC	1	1
9-2-10(A)	90B   SIMPLE TRUANCY	3	3
9-2-10(B)	90B   HABITUAL TRUANCY	7	7
9-1-4 W/O INJ	90C   DISORDERLY CONDUCT WITHOUT INJURY	2	2
6-1-1 125.07(4)(B)	90G   UNDERAGE DRINKING-POSSESS/CONSUMES	3	3
9-1-1 943.13	90J   CRIMINAL TRESPASS TO LAND	1	1
346.04(3)	90Z   OPERATOR FLEE/ELUDE OFFICER	1	1
51.15	90Z   EMERGENCY DETENTION/MENTAL HEALTH	1	1
939.05	90Z   PARTIES TO CRIME	1	1
939.05(2)	90Z   PARTIES TO CRIME-AIDING	2	2
<b>Totals:</b>		<b>36</b>	<b>36</b>

## April 2025 Adult Arrests

Statute	Crime Code and Description	Counts	# of Arrests using Crime Code
940.19(1)	13B   BATTERY - SIMPLE	3	2
947.01(1) 13B	13B   DISORDERLY CONDUCT - SIMPLE ASSAULT	1	1
940.203(2)	13C   BATT/THREAT TO JUDGE/PROSECUTOR/LE OFFICER	1	1
940.45(2)	13C   INTIMIDATE VICTIM - DAMAGE PROPERTY	1	1
943.38(2)	250   FORGERY-UTTERING	8	2
943.82(1)	26A   FRAUD FINANCIAL INSTITUTE	8	2
943.01(1)	290   CRIMINAL DAMAGE TO PROPERTY	2	2
961.41(3G)(E) FELONY	35A   POSSESS THC 2ND+ OFFENSE	1	1
961.41(3G)(E) MISD	35A   POSSESS THC	1	1
961.41(3G)(G)	35A   POSSESS METHAMPHETAMINE	5	5
961.573(1)	35B   POSSESS DRUG PARAPHERNALIA	6	6
948.02(2) INCEST	36A   INCEST UNDER 16 YOA	4	1
948.06(1)	36A   INCEST W/CHILD (MARRIAGE OR INTERCOURSE)	1	1
9-2-10(C)	90B   CONTRIBUTE TO TRUANCY	3	3
9-1-4 W/INJ	90C   DISORDERLY CONDUCT WITH INJURY	1	1
947.01(1) 90C	90C   DISORDERLY CONDUCT - GENERAL	3	3
346.63(1)(A) CIR	90D   OPERATING A MOTOR VEHICLE WHILE UNDER THE INFLUENCE	2	2
346.63(1)(A) ORD	90D   OPERATING A MOTOR VEHICLE WHILE UNDER THE INFLUENCE	3	3
813.12(4)(a)	90F   DOMESTIC ABUSE INJUNCTION VIOLATION	1	1
968.075(1)(a)	90F   DOMESTIC ABUSE	1	1
943.14	90J   CRIMINAL TRESPASS TO DWELLING	1	1
51.15	90Z   EMERGENCY DETENTION/MENTAL HEALTH	2	2

8-4-1(C)	90Z   JUNKED VEHICLES	1	1
946.415(2)(A)	90Z   FAILURE TO COMPLY WITH OFFICERS ATTEMPT TO TAKE PERSON INTO CUSTODY	1	1
946.415(2)(C)	90Z   FAILURE TO COMPLY WITH OFFICERS ATTEMPT TO TAKE INTO CUSTODY WHILE ARMED	1	1
946.49(1)(A)	90Z   BAIL JUMPING-MISDEMEANOR	17	6
946.49(1)(B)	90Z   BAIL JUMPING-FELONY	29	11
948.025(1)(E)	90Z   REPEATED SEX ASSAULT OF SAME CHILD	1	1
961.495	90Z   POSSESSION OF CONTROLLED SUBSTANCE ON OR NEAR CERTAIN PLACES	2	2
968.09(1)	90Z   WARRANT ON FAILURE TO APPEAR	1	1
973.10	90Z   PROBATION HOLD	5	5
<b>Totals:</b>		<b>117</b>	<b>72</b>

# Two Rivers Police Department Monthly Report May 2025

Section 10, Item C.



*Serving our community since 1858*

*Two Rivers Police Department  
1717 East Park St.*

*Two Rivers, WI 54241*

*Business (920) 793-1191*

*Non-Emergency (920) 686-7200*



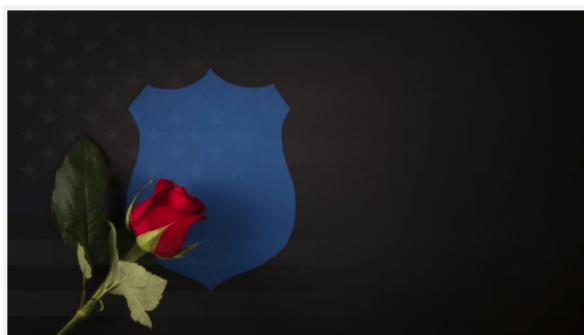
## Monthly Report May 2025



### PEACE OFFICER MEMORIAL DAY AND NATIONAL POLICE WEEK

In 1962, President John F. Kennedy proclaimed May 15th as Peace Officer's Memorial Day to honor those that gave the ultimate sacrifice in serving their communities. Since that date, the day and week surrounding it has been commemorated throughout the United States as Police Week. In 1994, President William Jefferson Clinton signed a law requiring the American Flag to be flown at half-staff on May 15. Flying the flag at half-staff is a rare honor and serves as a tribute to the United States Law Enforcement Officers who have died in the line of duty.

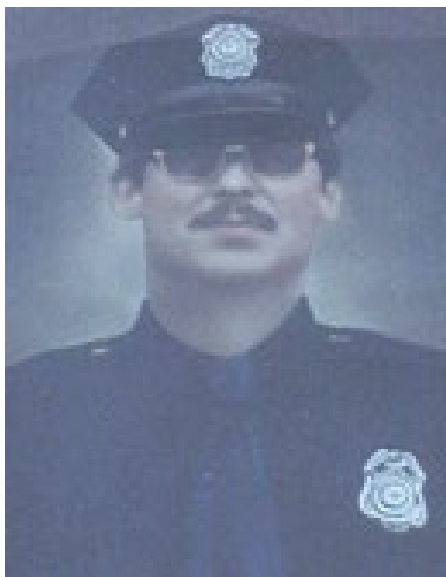
It is important to remember those who have died in the line of duty while serving this noble profession and those that continue to serve and are willing to pay the ultimate sacrifice to protect the citizens of their communities.



## In Memory of our fallen officers



**Leo Rocque:** On October 5, 1926, Police Officer Leo Rocque, a five-year veteran of the Two Rivers Police Department and first shift patrolman, reported for his tour of duty on the night shift. Between 2:00 and 3:00 AM a bell, used to summon police services, was activated at the Police/Fire station entrance, then located at 17th and Washington Streets. As Officer Rocque looked through the window in an attempt to locate the caller, a .30 caliber bullet crashed through the window glass and struck Officer Rocque in the throat. Officer Rocque collapsed and was pronounced dead at the scene. No arrests were ever made and the investigation remains open.



**Thomas R. Dodge:** On September 10, 1975, at 2:36AM, Police Officer Thomas R. Dodge, a six-month veteran of the Two Rivers Police Department, and his partner were sent to a south side residence to check the welfare of a walk away hospital patient. Upon knocking on the second story apartment door, the officers were met with gunfire directed at them through the closed door. A single round from a 12-gauge shotgun struck Officer Dodge in the left side of his chest, fatally injuring him at the scene. The assailant was subsequently apprehended and was confined to a Wisconsin State mental health facility where he eventually died in 2004.

## National Police Week



Our department remembered Peace Officer Memorial Day and National Police Week by attending and participating in several annual ceremonies and events throughout the week.





### **School Visits and Presentations**

We made visits to Koenig Elementary School, Magee Elementary School and LB Clarke Middle School. Our Honor Guard presented the colors and Chief Meinnert and Assistant Chief Wiesner spoke to the students about Peace Officer Memorial Day, National Police Week and told the stories of our fallen officers. One of the highlights for us during Law Enforcement Memorial week is appearing at the schools and interacting with the students.





### **Law Enforcement Memorial Bridge Ceremony**

We gathered at the Law Enforcement Memorial Bridge (22<sup>nd</sup> St. Bridge) for a short ceremony and to place a wreath to commemorate fallen officers Rocque and Dodge. At the conclusion, officers and attendees placed ribbons on a wreath in remembrance.









### **Manitowoc County Law Enforcement Memorial Ceremony**

In the afternoon, after the Law Enforcement Bridge Ceremony, we gathered with agencies from across Manitowoc County to remember all fallen law enforcement within the county that died in the line of duty. After a brief ceremony, a wreath was laid in remembrance of the fallen officers.







### **Wisconsin Law Enforcement Memorial Ceremony**

At the end of Police Week, officers from across the state gathered in Madison at the capitol to remember our fallen officers throughout Wisconsin. Our department has been fortunate enough to attend and be involved in this event for the last 14 years taking part either in a color guard or in the Sunrise Guard Mount Ceremony. This is a ceremonial guard detail that is performed around the Memorial from sunrise until the service at noon. The memorial service is annually attended by hundreds of officers and dozens of agencies from across Wisconsin and the nation.





## **Memorial Day**

On Memorial Day we remembered those who died in service to our country. Their sacrifices will never be forgotten.

The morning of Memorial Day our Honor Guard and officers attended a bell ringing ceremony, prior to the parade, to remember those from Two Rivers who died serving in many of the conflicts our country has fought in. Our honor guard was requested to lead the parade as the main color guard for this important parade and ceremony. At the ceremony we had the privilege of presenting our nation's colors.



Steven Liegl Jr.- Chief's Award Recipient

### **Chief's Award**

The Chief's Award is given to those that have assisted the department in its mission going above and beyond. Award recipients for 2024 were-

**Steven Liegl Jr.-** *"In recognition of his heroic actions on August 18, 2024, for the efforts he took to assist an officer in rescue of two women in Lake Michigan at Neshotah Beach. Thanks to Steven, the officer and another citizen, two women were rescued and all involved were safe from harm."*

**Oscar Garcia-** *"In recognition of his observation and willingness to report suspicious activity on April 17, 2024, in Two Rivers, WI, which was critical to locating and apprehending the suspect. The suspect was charged with OWI, Bail jumping, Burglary, Operating a Vehicle without Owner's Consent, and Retail Theft. Additionally, officers determined this same suspect had committed a rash of crimes across Wisconsin including a Burglary in Brown County as well stolen vehicles from Green Bay and Oshkosh."*

**Derek Kielkopf-** *"In recognition of his heroic actions on August 18, 2024, for the efforts he took to assist an officer exhausted in his own rescue attempts in Lake Michigan at Neshotah Beach. Thanks to Derek, the officer and another citizen, two women were rescued and all involved were safe from harm."*





### **Rotary Foundation Paul Harris Fellow's Award and Community Recognition Award**

Our department was recognized by the Rotary Foundation to receive their Community Recognition Award for our dedication, impact and positive contributions to the community. They also awarded us a \$1000 donation to our K9 program which will go toward its sustainability. Thank you, Rotary, for the great honor of the award and your generosity.



One of the main awards given at the Rotary banquet was the Paul Fellow's Award. Chief Meinnert had no idea he had been selected to receive this award when he was announced at the banquet as the recipient. Of course, many at our agency knew about this well-kept secret. This prestigious award was presented to him for his outstanding leadership and involvement in our community. It is an annual award given to someone *"in appreciation of tangible and significant assistance given for the furtherance of better understanding and friendly relations among peoples of the world"*

Congratulations Chief! We are proud to have you leading our agency. A well-deserved award.





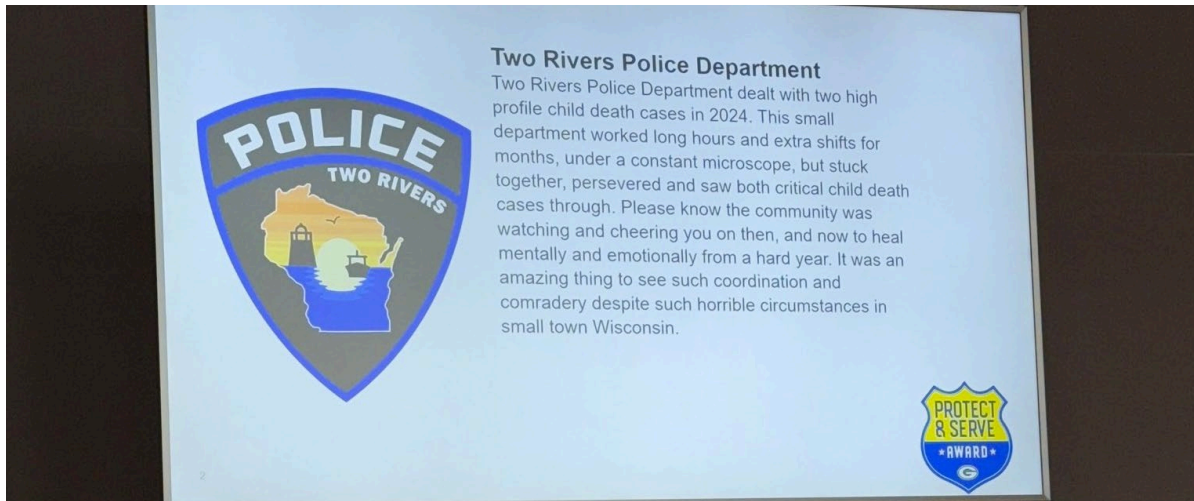
### **Protect and Serve Award**

The Green Bay Packers recognized several Wisconsin law enforcement officers and organizations for going above and beyond the call of duty with the Packers Protect & Serve Award at an awards ceremony held at Lambeau Field.

Our department received the great honor of being selected by the Packers as their recipient for the Department of the Year award. All the departments that were represented received a special hand-crafted award and a \$2,000 grant to benefit their department or a nonprofit. Several of our staff were able to attend and represent our agency.







In addition to the award presentation, there were speeches from Packers President/CEO Mark Murphy and our very own Assistant Chief of Police Melissa Wiesner who spoke on officer wellness.



We were truly honored and humbled to receive such a prestigious award. We are proud of our staff for their dedication, professionalism and service to our community. We know that we can only be successful with the support of our community. We are very grateful for that support and know that being recognized for this award reflects the amazing community which we serve.







### **Police Week Donation**

Our community is always supportive of our mission. A clear example of that is the Two Rivers Optimist Club. They donated chicken dinners to our officers for Police Week and donated \$200 to the DARE program. Thank you to the Optimists and our community for your continued generosity and support!

### **May Training**

- Officer Zipperer and Lieutenant Gauthier attended a Glock Armorer course at Grand Chute PD for maintenance of our department's handguns.
- Officer Menn attended a 2 ½ week Defense and Arrest Tactics (DAAT) instructor course at Milwaukee Area Technical College. This course teaches officers to be instructors in hands on tactics that range from escort holds and weapon retention to decentralization techniques and ground fighting. DAAT instructors also assist administration in reviewing all Use of Force incidents to determine if they are within the state's standards. Officer Menn will join Lt. Lutze and Chief Meinnert as our department's DAAT instructors.

- Detective Klumpyan attended an Internet Crimes Against Children (ICAC) Conference in Appleton. The conference provided training and updates for investigations into these sensitive crimes offering valuable insight for our investigations.
- Officer Daley attended a one-day training on Conflict Communication for Law Enforcement at NWTC in Green Bay that focused on professional communication and de-escalation.
- Honor Guard Training- Our honor guard had numerous hours of training throughout May due to a large number of events such as funerals, color presentations and parades. Typically, we do a spring training for all members and then multiple trainings for the various events we do throughout the year. We take great pride in performing our duties with competence, confidence, and professionalism. Current Honor Guard team members are- Lt. Glaser, Officer Zipperer, Officer Propson, Officer Tobison, Officer Torres and Capt. Raatz.
- Officer Beyer conducted Pepperball / Beanbag gun training at the PD with Lt. Lutze, Sgt. Schweigl, Officer Henseler, Officer Stonebraker, Officer Daley and Officer Reif.
- Sgt. Schweigl attended a week long K9 recertification in Fond Du Lac for K9 Xanti. Sgt. Schweigl and K9 Xanti train regularly every month, but annually K9 Xanti must recertify to make sure he and Sgt. Schweigl stay in top form while performing their duties.
- Assistant Chief Wiesner attended a three-day FBI National Academy retrainer in Minocqua.
- The Warrant Service Team conducted a full team training using a location in Manitowoc for room clearing and building entry.



## Anniversaries



Sergeant Jacob Schweigl  
May 5, 2023  
2 Years



Officer Leander Menn  
May 22, 2022  
3 Years



Officer Seth Tobison  
May 23, 2022  
3 Years

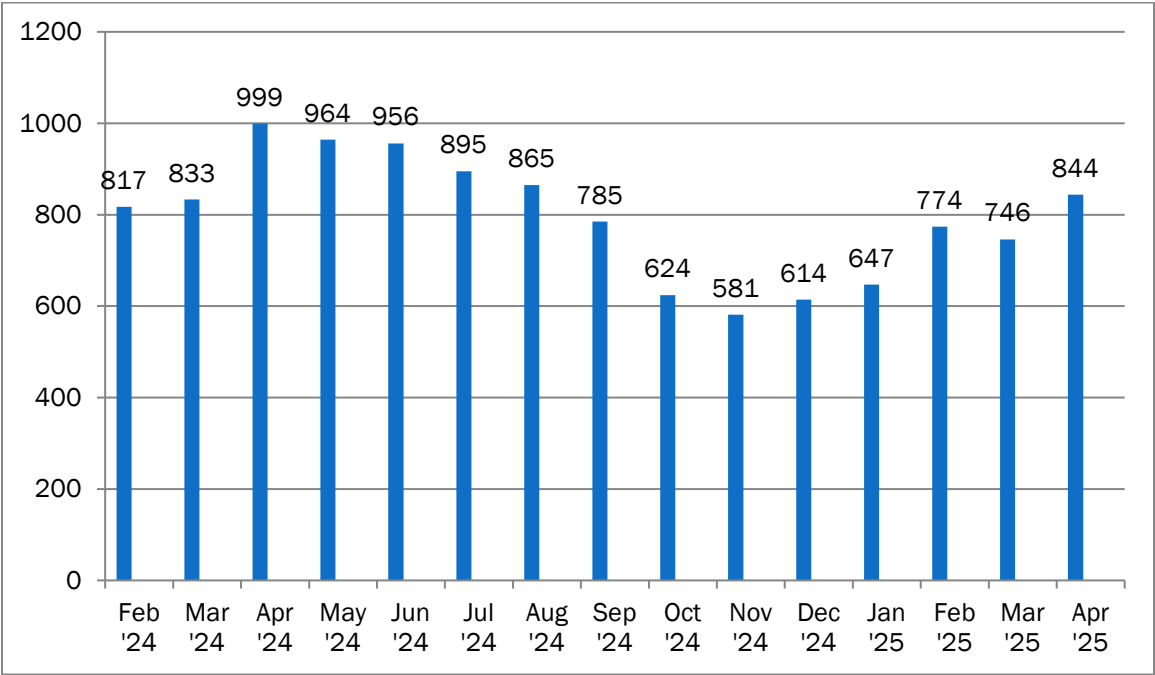


Susan Griepentrog  
Police Secretary  
May 5, 2021  
4 Years

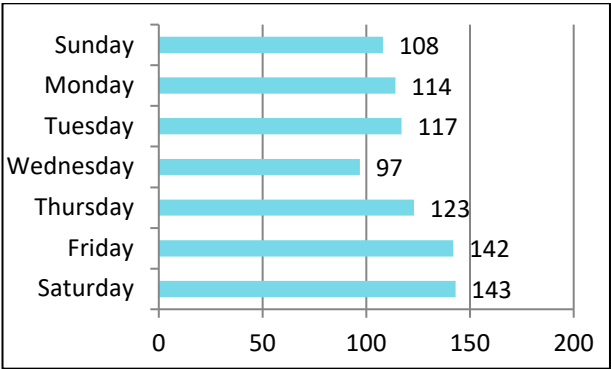
# CALLS FOR POLICE SERVICE

May 2025:	2025 YTD TOTAL: 3,625
844	TOTAL LAST YEAR: 8,830

Monthly Calls Comparison Chart:



Calls for Service by Day of Week:

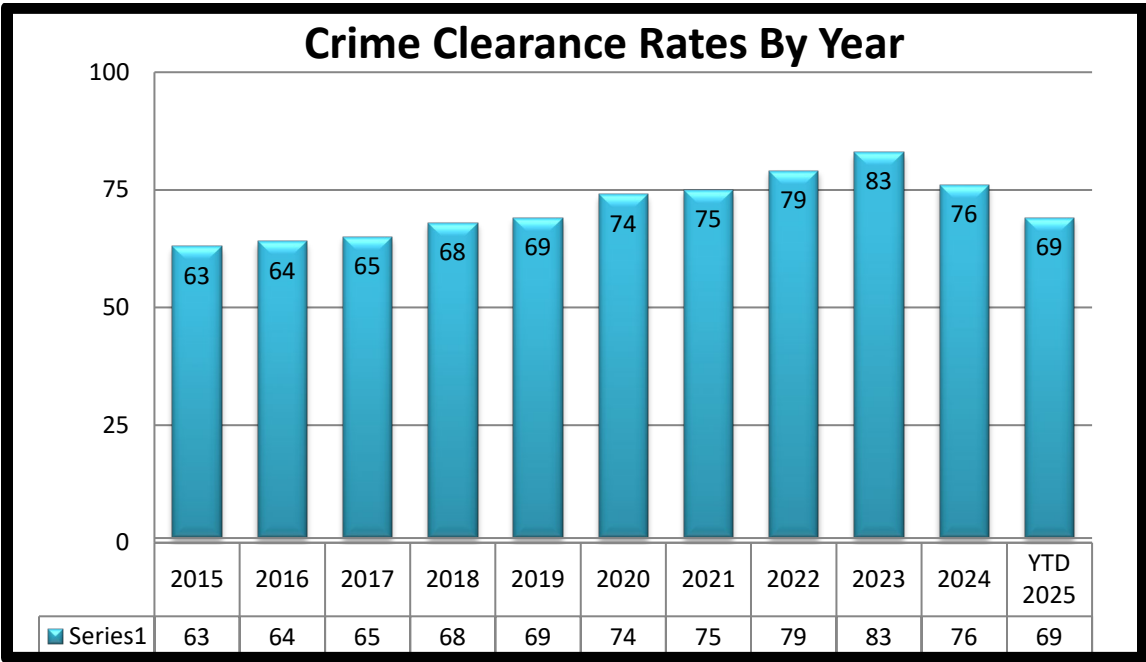


# **CRIME CLEARANCE RATE:**

Each law enforcement agency in the Nation submits monthly reports to the Uniform Crime Reporting (UCR) Program. This program collects and reports crime offense data for the Nation, categorizing crime data as Part I or Part II offenses. Part I offenses include: Murder/Non-Negligent, Forcible Rape, Robbery, Assault(s), Burglary, Larceny/Theft, Motor Vehicle Thefts, and Arson. Part II offenses include all other crime classifications outside those defined as Part I offenses. These monthly reports also afford the Two Rivers Police Department the ability to monitor our crime clearance rate. The crime clearance rate is simply the percentage of offenses reported as compared to how many of those offenses were cleared or resolved. The Two Rivers Police Department is proud to note that our crime clearance rates are generally well above the average for the State of Wisconsin. Because some cases that are reported in one month may be solved or “cleared” the next month or months later, it is difficult to state crime clearance rates as purely a monthly rate. For our purposes, we continue to track our CCR rates across the months and years as well.

	May
Reported Part 1 Cases	6
Cases Cleared	4
Crime Clearance Rate	66%

## **Crime Clearance Rate YTD: 69%**



## Adult & Juvenile Arrest/Charge Summary:

The following is the total of ADULT and JUVENILE ARRESTS/CHARGES made by this department this month. This may not represent the actual number of individuals arrested as there are generally many cases where an individual will have multiple charges or counts of a specific charge. These statistics represent charges and arrests made for Criminal Code as well as Municipal Ordinance violations.

2025	
Adult Arrests	51
Juvenile Arrests	10
<b>Total</b>	<b>61</b>

## Field Warnings 2025

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Totals
<b>FIELD WARNING</b>													
TR301.05(6) DOORS SHALL BE CLOSED	0	0	0	1	0	0	0	0	0	0	0	0	1
346.37(1)(A)1 001 OPERATOR VIOLATE GREEN TRAFFIC SIGNAL	1	0	0	0	0	0	0	0	0	0	0	0	1
9-7-2 CHRONIC NUISANCES PROHIBITED	0	0	1	0	0	0	0	0	0	0	0	0	1
8-9-8 IMPROPER GOLF CART REGISTRATION & USAGE	0	0	0	0	1	0	0	0	0	0	0	0	1
7-1-5 PARKING IN PARKS	0	0	1	0	0	0	0	0	0	0	0	0	1
7-1-6 PARK CLOSING HOURS	0	0	1	0	0	0	0	0	0	0	0	0	1
346.072(1M)(A) FAIL/CHANGE LANE PASSING STOPPED EMERGENCY VEHICLE MULTIPLE LANES	0	0	1	0	0	0	0	0	0	0	0	0	1
346.57(4)(e) 001 SPEEDING ON CITY HIGHWAY (1-10 MPH)	8	5	19	14	13	0	0	0	0	0	0	0	59
346.57(4)(e) 007 SPEEDING ON CITY HIGHWAY (16-19 MPH)	0	1	0	0	2	0	0	0	0	0	0	0	3
346.57(4)(f) 005 SPEEDING IN OUTLYING DISTRICT (11-15 MPH)	0	0	1	5	2	0	0	0	0	0	0	0	8
346.57(4)(e) 006 SPEEDING ON CITY HIGHWAY (11-15MPH)	18	14	25	23	25	0	0	0	0	0	0	0	105
341.04 NON-REGISTRATION OF VEHICLE	5	2	6	7	9	0	0	0	0	0	0	0	29
346.46(2)(A) IMPROPER STOP/STOP SIGN-STOP LINE	0	0	0	2	2	0	0	0	0	0	0	0	4
346.18(3) FAIL/YIELD RIGHT/WAY FROM STOP SIGN	0	0	1	0	0	0	0	0	0	0	0	0	1



346.87 UNSAFE BACKING OF VEHICLE	0	0	0	0	1	0	0	0	0	0	0	0	1
346.57(2) UNREASONABLE AND IMPRUDENT SPEED	1	0	0	1	0	0	0	0	0	0	0	0	2
346.46 001 FAIL TO STOP/IMPROPER STOP AT STOP SIGN	0	1	0	0	2	0	0	0	0	0	0	0	3
346.57(2) 007 FAILURE TO KEEP VEHICLE UNDER CONTROL	2	0	0	0	0	0	0	0	0	0	0	0	2
346.57(4)(a) 003 SPEEDING IN SCHOOL ZONES (11-15 MPH)-2ND+	0	0	0	0	1	0	0	0	0	0	0	0	1
346.46 002 FAIL TO STOP/IMPROPER STOP AT STOP SIGN (2+)	0	0	0	1	0	0	0	0	0	0	0	0	1
346.46 FAIL TO STOP/IMPROPER STOP AT STOP SIGN	3	3	12	9	25	0	0	0	0	0	0	0	52
346.35 001 IMPROPER SIGNAL FOR STOP/TURN	0	0	0	0	1	0	0	0	0	0	0	0	1
344.62(2) OPERATE MOTOR VEHICLE W/O PROOF OF INSURANCE	12	5	22	15	23	0	0	0	0	0	0	0	77
344.62(1) 001 OPERATING MOTOR VEHICLE W/O INSURANCE	2	4	7	2	11	0	0	0	0	0	0	0	26
341.15(3)(C) IMPROPER DISPLAY/PLATES (UNCLEAN)	1	1	0	1	0	0	0	0	0	0	0	0	3
341.15(3)(B) IMPROPER DISPLAY/PLATES (HARD TO SEE)	1	0	2	0	0	0	0	0	0	0	0	0	3
341.15(1m)(a) FAIL/ATTACH REAR REGIS. DECAL/TAG	0	1	0	1	0	0	0	0	0	0	0	0	2
6-5-7(C)-2-10 RESTRICTIONS ON KEEPING DOGS (DOG AT LARGE)	3	0	3	1	5	0	0	0	0	0	0	0	12
347.48(2M)(C) OPERATOR FAIL/HAVE PASSENGER/SEATBELTED	1	0	0	0	3	0	0	0	0	0	0	0	4
346.37(1)(B) VIOLATE YELLOW SIGNAL	0	0	0	1	0	0	0	0	0	0	0	0	1
6-5-7(A)(2)(A) DOG AT LARGE - ON PREMISE	0	0	0	0	1	0	0	0	0	0	0	0	1
346.37(1)(C)(1)/RED VIOLATE RED TRAFFIC SIGNAL	1	3	1	0	0	0	0	0	0	0	0	0	5
346.072(1)(A) ILLEGAL PASSING CERTAIN STOPPED VEHICLES/MULTIPLE LANES	0	1	0	0	0	0	0	0	0	0	0	0	1
9-2-7 DISORDERLY CONDUCT WITH MOTOR VEHICLE (NOT IN PARK)	0	0	0	1	0	0	0	0	0	0	0	0	1
9-2-10(A) SIMPLE TRUANCY	0	0	0	5	0	0	0	0	0	0	0	0	5
8-3-8/1ST OPERATING RULES (1ST OFFENSE)	0	0	0	3	0	0	0	0	0	0	0	0	3
6-5-15 ANIMAL FECES	1	0	0	0	0	0	0	0	0	0	0	0	1
6-5-6 PENALTY FOR FAILURE TO OBTAIN RABIES SHOT	1	2	0	0	0	0	0	0	0	0	0	0	3
6-5-1 DOG LICENSE	3	3	1	0	4	0	0	0	0	0	0	0	11

TR305.44 MIRRORS- MOTORCYCLES- REQUIRED NUMBER	0	0	0	0	1	0	0	0	0	0	0	0	1
TR305.34(3)(A) WINDSHIELDS- EXCESSIVELY CRACKED/IN CRITICAL AREA	0	0	2	0	0	0	0	0	0	0	0	0	2
TR305.32(6)(A) WINDOW-REAR SIDE WINDOWS TINTING MANUFACTURER	0	0	0	0	1	0	0	0	0	0	0	0	1
TR305.32(5)(B)1 WINDOW-REAR WINDOW- TINTING MANUFACTURER	0	0	0	1	0	0	0	0	0	0	0	0	1
TR305.20(1) EXHAUST WORKING CONDITION	0	0	0	1	0	0	0	0	0	0	0	0	1
TR305.16(2) TAIL LAMPS-PROPER WORKING CONDITION	0	0	0	1	0	0	0	0	0	0	0	0	1
TR305.13(1) REGISTRATION LAMP- PROPER WORKING CONDITION	1	0	1	1	1	0	0	0	0	0	0	0	4
TR305.11(2)(A) HEADLAMPS PROPER WORKING CONDITION	0	1	0	0	0	0	0	0	0	0	0	0	1
347.48(2m)(b) SEATBELT - OPERATOR USE REQUIRED	0	1	0	0	3	0	0	0	0	0	0	0	4
347.39(1) NO MUFFLER/DEFECTIVE MUFFLER	0	0	4	4	1	0	0	0	0	0	0	0	9
347.36(3) BRAKES TO BE MAINTAINED IN GOOD WORKING ORDER	0	0	0	0	1	0	0	0	0	0	0	0	1
347.14(1) OPERATE VEHICLE W/O STOPPING LIGHTS	1	1	1	1	2	0	0	0	0	0	0	0	6
347.13(3) OPERATE VEHICLE W/O REGISTRATION LAMPS	3	3	12	9	14	0	0	0	0	0	0	0	41
347.13(1) NO TAIL LAMP/DEFECTIVE TAIL LAMP-NIGHT	3	0	5	3	3	0	0	0	0	0	0	0	14
347.12(1)(A) FAILURE TO DIM HEADLIGHTS- ONCOMING VEHICLES	1	0	1	1	1	0	0	0	0	0	0	0	4
346.88(3)(C) OBSTRUCTION OF DRIVER'S VIEW/REAR WINDOW	0	0	0	0	1	0	0	0	0	0	0	0	1
346.595(5) MC/MOPEDS RIDING MOTORCYCLE W/O HEADLAMPS	0	1	0	0	0	0	0	0	0	0	0	0	1
346.57(5) SPEEDING - EXCEEDING ZONED & POSTED LIMIT/HWY CONST	0	1	1	1	0	0	0	0	0	0	0	0	3
346.57(4)(F) SPEEDING- 35MPH OUTLYING DISTRICT - CITY	0	0	0	2	5	0	0	0	0	0	0	0	7
346.57(4)(E) SPEEDING 25 MPH HWY CITY/VILLAGE	0	0	0	0	2	0	0	0	0	0	0	0	2
346.57(3) DRIVING TOO FAST FOR CONDITIONS	1	0	0	0	0	0	0	0	0	0	0	0	1

346.57(1) OWNER LIABILITY VEH STOP AT FIRE STATION	1	0	0	0	0	0	0	0	0	0	0	0	1
346.39(1) FAILURE TO STOP FOR FLASHING RED SIGNAL	1	0	0	0	0	0	0	0	0	0	0	0	1
346.38(1) PEDESTRIAN SIGNAL VIOLATION BY VEHICLE	0	0	1	0	0	0	0	0	0	0	0	0	1
346.34(1)(B) TURN VEH W/O PROPER SIGNAL	0	0	0	0	6	0	0	0	0	0	0	0	6
346.34(1) FAILURE TO SIGNAL TURN/UNSAFE TURN	1	0	0	0	1	0	0	0	0	0	0	0	2
346.33(1)(B) UNLAWFUL U OR Y TURN BUSINESS DISTRICT	0	0	0	1	0	0	0	0	0	0	0	0	1
346.31(3) IMPROPER LEFT TURN	2	0	0	4	1	0	0	0	0	0	0	0	7
346.31(2) IMPROPER RIGHT TURN	2	0	1	1	0	0	0	0	0	0	0	0	4
346.24(3) PASSING VEHICLE STOPPED FOR PEDESTRIAN	0	0	0	0	1	0	0	0	0	0	0	0	1
346.24(1) FAIL YIELD RIGHT OF WAY PED. UNCONTROLLED INTERSECTION	1	0	0	0	0	0	0	0	0	0	0	0	1
346.23(1) FAIL YIELD RIGHT OF WAY PEDESTRIAN CONTROL INTERSECTION	1	0	0	0	0	0	0	0	0	0	0	0	1
346.18(2) FAILURE YIELD RIGHT OF WAY MAKING LEFT TURN	0	0	0	1	0	0	0	0	0	0	0	0	1
346.18(1) FAIL RIGHT OF WAY UNCONTROLLED INTERSECTION	0	0	0	0	1	0	0	0	0	0	0	0	1
346.14(1m) AUTOMOBILE FOLLOWING TOO CLOSELY	0	1	0	0	0	0	0	0	0	0	0	0	1
346.13(3) DEVIATE FROM DESIGNATED LANE	2	0	1	0	2	0	0	0	0	0	0	0	5
346.13(1) UNSAFE LANE DEVIATION	0	0	1	0	0	0	0	0	0	0	0	0	1
346.04(2) FAIL TO OBEY TRAFFIC SIGNAL/SIGN	0	0	0	1	1	0	0	0	0	0	0	0	2
343.44(1)(a) 001 OPERATING AFTER SUSPENSION	0	0	0	2	0	0	0	0	0	0	0	0	2
343.18(1) OPERATE W/O CARRYING LICENSE	2	0	1	1	2	0	0	0	0	0	0	0	6
343.05(3)(a) OPERATE W/O VALID LICENSE	0	2	0	0	0	0	0	0	0	0	0	0	2
343.05 OPERATOR TO BE LICENSED	0	1	0	0	0	0	0	0	0	0	0	0	1
341.62 DISPLAY FALSE VEHICLE REGISTRATION PLATE	1	0	0	0	1	0	0	0	0	0	0	0	2
341.615 UNLAWFULLY PRODUCE REGISTRATION PLATE	0	0	0	0	1	0	0	0	0	0	0	0	1
341.15(3)(A) IMPROPER DISPLAY/PLATES (NO PLATES)	0	1	2	0	2	0	0	0	0	0	0	0	5
341.15(2) IMPROPERLY ATTACHED LICENSE PLATES	1	2	4	1	2	0	0	0	0	0	0	0	10

341.15(1) FAIL/DISPLAY VEHICLE LICENSE PLATES	2	2	1	1	2	0	0	0	0	0	0	0	8
347.09(1)(A) HEADLAMPS-VEHICLES EQUIPED W/2 HEADLAMPS	4	4	0	5	1	0	0	0	0	0	0	0	14
347.06(3) UNCLEAN/DEFECTIVE LIGHTS OR REFLECTORS	10	7	6	7	6	0	0	0	0	0	0	0	36
347.06(1) OPER W/O REQUIRED LAMP LIGHTED	4	4	3	2	7	0	0	0	0	0	0	0	20
346.94(1) DRIVING ON SIDEWALK	1	0	0	0	0	0	0	0	0	0	0	0	1
346.89(1) INATTENTIVE DRIVING	2	0	0	0	0	0	0	0	0	0	0	0	2
<b>FIELD WARNING Totals</b>	<b>112</b>	<b>78</b>	<b>152</b>	<b>145</b>	<b>204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>691</b>
<b>Totals</b>	<b>112</b>	<b>78</b>	<b>152</b>	<b>145</b>	<b>204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>691</b>

## Traffic Citations 2025

JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC Totals

TRAFFIC													
346.57(4)(e) 001 SPEEDING ON CITY HIGHWAY (1-10 MPH)	0	0	1	0	0	0	0	0	0	0	0	0	1
343.44(1)(b) 013 OPERATING WHILE REVOKED (FORFEITURE)	0	0	0	1	1	0	0	0	0	0	0	0	2
346.57(4)(e) 007 SPEEDING ON CITY HIGHWAY (16-19 MPH)	0	0	1	0	0	0	0	0	0	0	0	0	1
346.57(3) 001 DRIVING TOO FAST FOR CONDITIONS	0	1	0	0	0	0	0	0	0	0	0	0	1
346.57(4)(e) 006 SPEEDING ON CITY HIGHWAY (11-15MPH)	1	0	3	3	0	0	0	0	0	0	0	0	7
341.04 NON- REGISTRATION OF VEHICLE	3	5	6	6	10	0	0	0	0	0	0	0	30
346.18(3) FAIL/YIELD RIGHT/WAY FROM STOP SIGN	0	0	0	1	0	0	0	0	0	0	0	0	1
346.62(2) RECKLESS DRIVING-ENDANGER SAFETY	0	0	0	2	0	0	0	0	0	0	0	0	2
346.46 001 FAIL TO STOP/IMPROPER STOP AT STOP SIGN	0	0	0	0	1	0	0	0	0	0	0	0	1
346.37(1)(C)1 001 VIOLATE RED TRAFFIC SIGNAL	0	0	0	1	0	0	0	0	0	0	0	0	1
346.46 FAIL TO STOP/IMPROPER STOP AT STOP SIGN	1	1	0	6	1	0	0	0	0	0	0	0	9
344.62(2) OPERATE MOTOR VEHICLE W/O PROOF OF INSURANCE	0	2	1	0	1	0	0	0	0	0	0	0	4
344.62(1) 001 OPERATING MOTOR VEHICLE W/O INSURANCE	4	4	7	5	7	0	0	0	0	0	0	0	27

346.63(1)(A) W/CHILD<16 1ST OPERATE WHILE INTOX W/CHILD<16 - 1ST OFFENSE	1	0	0	0	0	0	0	0	0	0	0	0	1
343.07(1g)(a)1 OPERATE MOTOR VEHICLE BY PERMITTEE W/O INSTRUCTOR	0	0	0	1	0	0	0	0	0	0	0	0	1
347.48(2M)(D) RIDE IN VEHICLE W/O WEARING SEAT BELT	0	1	1	0	0	0	0	0	0	0	0	0	2
347.48(2M)(C) OPERATOR FAIL/HAVE PASSENGER/SEATBELTED	1	0	0	0	0	0	0	0	0	0	0	0	1
346.37(1)(C)(1)/RED VIOLATE RED TRAFFIC SIGNAL	0	0	1	0	0	0	0	0	0	0	0	0	1
347.48(2m)(b) SEATBELT - OPERATOR USE REQUIRED	4	2	2	0	0	0	0	0	0	0	0	0	8
347.14(1) OPERATE VEHICLE W/O STOPPING LIGHTS	0	0	0	1	0	0	0	0	0	0	0	0	1
346.63(1)(B)CIR OWI - OPERATE W/PAC OVER LEGAL LIMIT	1	1	0	2	0	0	0	0	0	0	0	0	4
346.63(1)(B)ORD OWI - OPERATE W/PAC OVER LEGAL LIMIT	0	0	3	2	0	0	0	0	0	0	0	0	5
346.57(5) SPEEDING - EXCEEDING ZONED & POSTED LIMIT/HWY CONST	1	0	0	0	0	0	0	0	0	0	0	0	1
346.57(4)(F) SPEEDING- 35MPH OUTLYING DISTRICT - CITY	1	0	0	0	1	0	0	0	0	0	0	0	2
346.57(3) DRIVING TOO FAST FOR CONDITIONS	1	0	0	0	0	0	0	0	0	0	0	0	1
346.31(3)(C) IMPROPER LEFT TURN COMPLETED NOT IN LEFT LANE	1	0	0	0	0	0	0	0	0	0	0	0	1
346.18(6) FAIL YIELD RIGHT OF WAY FROM YIELD SIGN	0	0	0	0	1	0	0	0	0	0	0	0	1
346.04(2) FAIL TO OBEY TRAFFIC SIGNAL/SIGN	0	0	0	1	0	0	0	0	0	0	0	0	1
346.04(1) FAIL/REFUSE TO COMPLY W/LAWFUL ORDER/SIGNAL/TRAFFIC OFFICER	0	0	0	1	0	0	0	0	0	0	0	0	1
343.44(1)(b) OPERATING WHILE REVOKED (REV DUE TO ALC/CONT SUST/REFUSAL)	2	2	2	5	3	0	0	0	0	0	0	0	14
343.44(1)(a) 001 OPERATING AFTER SUSPENSION	6	5	6	2	2	0	0	0	0	0	0	0	21
343.05(3)(a) OPERATE W/O VALID LICENSE	3	5	4	9	8	0	0	0	0	0	0	0	29
341.61(2) DISPLAY UNAUTH. VEH. REGISTRATION PLATE	1	0	0	0	1	0	0	0	0	0	0	0	2
341.15(3)(A) IMPROPER DISPLAY/PLATES (NO PLATES)	0	1	0	0	0	0	0	0	0	0	0	0	1
341.03(1) OPERATE AFTER VEH REV/SUSP OF REGISTRATION	0	0	0	1	3	0	0	0	0	0	0	0	4

347.06(3) UNCLEAN/DEFECTIVE LIGHTS OR REFLECTORS	0	1	0	1	0	0	0	0	0	0	0	0	2
347.413(1) NO TAMPERING W/IGNITION INTERLOCK DEVICE	0	1	1	2	2	0	0	0	0	0	0	0	6
346.935(2) OPEN INTOXICANTS IN MV BY PASS/DRIVER	0	0	0	0	1	0	0	0	0	0	0	0	1
346.89(1) INATTENTIVE DRIVING	1	1	1	1	0	0	0	0	0	0	0	0	4
346.63(1)(A) ORD OPERATING A MOTOR VEHICLE WHILE UNDER THE INFLUENCE	0	0	3	3	0	0	0	0	0	0	0	0	6
346.63(1)(A) CIR OPERATING A MOTOR VEHICLE WHILE UNDER THE INFLUENCE	0	1	0	2	0	0	0	0	0	0	0	0	3
<b>TRAFFIC Totals</b>	<b>33</b>	<b>34</b>	<b>43</b>	<b>59</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>212</b>
<b>Totals</b>	<b>33</b>	<b>34</b>	<b>43</b>	<b>59</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>212</b>

## Municipal Citations 2025

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Totals
<b>ORDINANCE</b>													
8-4-4 ABANDONED VEHICLES	1	1	1	0	0	0	0	0	0	0	0	0	3
8-4-3 JUNKED VEHICLES	0	0	1	1	1	0	0	0	0	0	0	0	3
9-7-2 CHRONIC NUISANCES PROHIBITED	0	0	1	0	0	0	0	0	0	0	0	0	1
7-1-1(C) PLACE OR LEAVE RUBBISH	0	1	0	0	0	0	0	0	0	0	0	0	1
9-1-4 W/INJ DISORDERLY CONDUCT WITH INJURY	2	1	2	1	0	0	0	0	0	0	0	0	6
9-1-4 W/O INJ DISORDERLY CONDUCT WITHOUT INJURY	7	2	8	3	2	0	0	0	0	0	0	0	22
9-1-2(E)(3) POSSESS ANY ELECTRONIC SMOKING DEVICE UNDER 18	1	1	0	0	0	0	0	0	0	0	0	0	2
9-2-10(C) CONTRIBUTE TO TRUANCY	0	0	3	3	0	0	0	0	0	0	0	0	6
9-1-3 (2) 120.12(20) SMOKING ON SCHOOL PROPERTY PROHIBITED	0	1	0	0	0	0	0	0	0	0	0	0	1
6-1-1 POSSESSION/CONSUMPTION BY UNDERAGE	0	0	1	3	0	0	0	0	0	0	0	0	4
9-6-4/OWNERS RESPONSIBILITY OF OWNERS FOR MAINTENANCE/CONTROL INSECTS/RODENTS AND OTHER PESTS	0	1	1	0	0	0	0	0	0	0	0	0	2
9-2-13 POSSESSION OF DRUG PARAPHERNALIA	2	0	2	0	0	0	0	0	0	0	0	0	4

9-2-12 POSSESSION OF TETRAHYDROCANNABINOLS/8 GM OR LESS	3	0	4	0	1	0	0	0	0	0	0	0	8
9-1-2(B) SALE OR GIFT OF CIGARETTES, NICOTINE OR TOBACCO PRODUCTS TO PERSON UNDER 18 YOA	0	1	0	0	0	0	0	0	0	0	0	0	1
6-5-7(C)-2-10 RESTRICTIONS ON KEEPING DOGS (DOG AT LARGE)	0	1	2	0	0	0	0	0	0	0	0	0	3
6-1-1 125.07(4)(B) UNDERAGE DRINKING- POSSESS/CONSUMES	0	0	0	0	2	0	0	0	0	0	0	0	2
9-2-7 DISORDERLY CONDUCT WITH MOTOR VEHICLE (NOT IN PARK)	0	0	0	0	1	0	0	0	0	0	0	0	1
9-1-1 946.41 RESISTING OR OBSTRUCTING OFFICER	3	0	0	0	0	0	0	0	0	0	0	0	3
9-1-1 943.14 TRESPASS TO DWELLING	0	0	1	0	0	0	0	0	0	0	0	0	1
9-6-3 (DO NOT USE) RESPONSIBILITY OF OWNERS/OCCUPANTS FOR MAINTENANCE/CONTROL INSECTS/RODENTS AND OTHER PESTS	0	0	0	0	1	0	0	0	0	0	0	0	1
9-1-1 943.13 CRIMINAL TRESPASS TO LAND	0	0	1	1	0	0	0	0	0	0	0	0	2
9-1-1 943.01(1) CRIMINAL DAMAGE TO PROPERTY	1	0	0	0	0	0	0	0	0	0	0	0	1
9-3-1 DESTRUCTION OF PROPERTY PROHIBITED	0	0	0	0	1	0	0	0	0	0	0	0	1
9-2-10(B) HABITUAL TRUANCY	10	2	3	7	0	0	0	0	0	0	0	0	22
9-1-1 287.81 LITTERING	0	0	1	0	0	0	0	0	0	0	0	0	1
9-2-10(A) SIMPLE TRUANCY	2	0	0	3	1	0	0	0	0	0	0	0	6
6-5-14 HARBORING VICIOUS ANIMALS	0	0	1	0	0	0	0	0	0	0	0	0	1
6-5-6 PENALTY FOR FAILURE TO OBTAIN RABIES SHOT	0	1	1	0	0	0	0	0	0	0	0	0	2
6-5-1 DOG LICENSE	0	0	1	2	1	0	0	0	0	0	0	0	4
<b>ORDINANCE Totals</b>	<b>32</b>	<b>13</b>	<b>35</b>	<b>24</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115</b>
<b>Totals</b>	<b>32</b>	<b>13</b>	<b>35</b>	<b>24</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115</b>

**May 2025 Juvenile Arrests**

Statute	Crime Code and Description	Counts	# of Arrests using Crime Code
940.203(2) THREAT	13C   THREAT TO JUDGE/PROSECUTOR/LE OFFICER	1	1
947.0125(2)(E)	13C   COMPUTER MESSAGE - HARASS/HIDE IDENTITY	1	1
943.20(1)(B)	270   THEFT BY VIRTUE OF EMPLOYMENT	1	1
948.60(2)(A)	520   POSSESSION OF DANGEROUS WEAPON BY PERSON UNDER 18	1	1
9-2-10(A)	90B   SIMPLE TRUANCY	1	1
9-1-4 W/O INJ	90C   DISORDERLY CONDUCT WITHOUT INJURY	1	1
9-1-1 943.13	90J   CRIMINAL TRESPASS TO LAND	1	1
51.15	90Z   EMERGENCY DETENTION/MENTAL HEALTH	1	1
946.41(1) OBSTRUCT	90Z   OBSTRUCTING AN OFFICER	1	1
946.41(1) RESIST	90Z   RESISTING AN OFFICER	1	1
<b>Totals:</b>		<b>10</b>	<b>10</b>

## May 2025 Adult Arrests

Statute	Crime Code and Description	Counts	# of Arrests using Crime Code
947.01(1) 13B	13B   DISORDERLY CONDUCT - SIMPLE ASSAULT	1	1
943.20(1)(A) THEFT OTHER	23H   THEFT ALL OTHER	1	1
943.20(2)(AD)	23H   THEFT - ELDER AT RISK	1	1
943.20(3)(A)	23H   THEFT < \$2,500/PETTY	1	1
9-2-12	35A   POSSESSION OF TETRAHYDROCANNABINOLS/8 GM OR LESS	1	1
961.41(3G)(AM)	35A   POSSESS NARCOTIC SCH I OR II	1	1
961.41(3G)(E) FELONY	35A   POSSESS THC 2ND+ OFFENSE	3	3
961.41(3G)(G)	35A   POSSESS METHAMPHETAMINE	4	4
961.573(1)	35B   POSSESS DRUG PARAPHERNALIA	7	7
9-1-4 W/O INJ	90C   DISORDERLY CONDUCT WITHOUT INJURY	1	1
947.01(1) 90C	90C   DISORDERLY CONDUCT - GENERAL	1	1
947.01(2) 90C	90C   DISORDERLY CONDUCT - WEAPON	1	1
948.21(2) FELONY	90F   CHILD NEGLECT - FELONY	1	1
968.075(1)(a)	90F   DOMESTIC ABUSE	1	1
346.04(2t)	90Z   RESIST OFFICER/FAIL TO STOP FOR OFFICER	1	1
51.15	90Z   EMERGENCY DETENTION/MENTAL HEALTH	1	1
8-4-3	90Z   JUNKED VEHICLES	1	1
9-2-7	90Z   DISORDERLY CONDUCT WITH MOTOR VEHICLE (NOT IN PARK)	1	1
9-6-3/OCCUPANTS	90Z   RESPONSIBILITY OF OCCUPANTS FOR MAINTENANCE/CONTROL INSECTS/RODENTS AND OTHER PESTS	1	1
946.41(1) OBSTRUCT	90Z   OBSTRUCTING AN OFFICER	1	1
946.49(1)(A)	90Z   BAIL JUMPING-MISDEMEANOR	16	7
946.49(1)(B)	90Z   BAIL JUMPING-FELONY	11	3



948.45(1)	90Z   CONTRIBUTE TO TRUANCY	1	1
961.495	90Z   POSSESSION OF CONTROLLED SUBSTANCE ON OR NEAR CERTAIN PLACES	1	1
968.04(1)	90Z   WARRANT OR SUMMONS ON COMPLAINT	1	1
968.09(1)	90Z   WARRANT ON FAILURE TO APPEAR	2	2
973.10	90Z   PROBATION HOLD	5	5
<b>Totals:</b>		<b>68</b>	<b>51</b>



**Two Rivers  
July 2025**

Prepared By: Patrick Murphy – MEUW Regional Safety Manager

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## SAFETY REPORT

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### **ACCOMPLISHMENTS**

**1. Training**

- No training in July

**2. Audits/Inspections**

Electric building

**3. Compliance/Risk Management**

Mutual Aid guidance document (in progress)

### **GOALS AND OBJECTIVES**

**1. Training**

- Tabletop exercise for electric department (natural disaster)

**2. Audits/Inspections**

DPW Inspection

**3. Compliance/Risk Management**

- Promote EOC familiarization, meetings/citywide tabletop (future)
- Continue to promote good investigation and root cause analysis for all incidents.
- Promote incident and near miss reporting
- Reasonable suspicion work group

Jul-25

# CITY OF TWO RIVERS ULTRAFILTRATION FACILITY MONTHLY OPERATING REPORT

## ULTRAFILTRATION MEMBRANE FACILITY PRODUCTION

TOTAL PRODUCTION	36,270,820 GAL/MONTH
LESS BACKWASH WATER	5,289,720 GAL/MONTH
WATER TO CITY	30,981,100 GAL/MONTH
MAX. DAILY WATER PRODUCTION	1,380,880 GAL/DAY
MIN. DAILY WATER PRODUCTION	1,041,740 GAL/DAY
AVERAGE DAILY WATER PRODUCTION	1,170,030 GAL/DAY

TOTAL PRODUCTION	36270820 GAL/MONTH
WATER TO CITY	30981100 GAL/MONTH

## PUMP OPERATION

### LOWLIFT PUMPS

1	2	3	
264	240	240	HR/MO
8.52	7.74	7.74	HR/DAY

### HIGHLIFT PUMPS

1	2	3	4	
0	744	0	0	HR/MO
0.00	24.00	0.00	0.00	HR/DAY

### USED FOR PRODUCTION ONLY

CHEMICAL USAGE	POUNDS USED	PMG	PPM
PRE MEMBRANE HYPOCHLORITE	2728.5	0.09	0.00
POST SODIUM HYPOCHLORITE	3839.5	0.11	0.00
RESERVOIR HYPOCHLORITE	390.2	0.01	0.00
50% SODIUM HYDROXIDE	0.0	0.00	0.00
ORTHOPHOSPHATE	1778.2	0.00	0.00
FLUORIDE	818.0	0.02	0.00

## RESERVOIR OPERATIONS

### HOURS OF OPERATION

#### PUMP HOURS PER MONTH

HR/MONTH			
PUMP 7	PUMP 8	PUMP 9	TOTAL
356	14	408	778

TOTAL GALLONS PUMPED PER MONTH	8,458,000 GAL/MONTH
MAXIMUM GALLONS PER DAY	338,000 GAL/DAY
MINIMUM GALLONS PER DAY	223,000 GAL/DAY
AVERAGE GALLONS PER DAY	272,840 GAL/DAY

REPORT PREPARED BY

Garret Wachowski

AS

DATE

8/12/2025



EXPLORE  
**TWO  
RIVERS**  
WISCONSIN

## TOURISM DIRECTOR

3737 E. Park Street  
P.O. BOX 87  
Two Rivers, WI 54243-0087

Section 10, Item C.

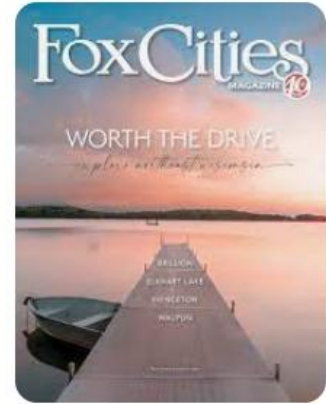
### Tourism Director's Report July 2025

#### Marketing Initiatives

**Fox Cities Magazine Partnership:** For the third consecutive year, Explore Two Rivers has partnered with the Two Rivers Business Association on a full-page advertisement in the "Worth the Drive" issue of Fox Cities Magazine. This collaboration continues to be a highly cost-effective method for promoting our city in a prominent magazine across northeast Wisconsin.

**New Pump Station Banner:** A new banner has been installed at the Pump Station to highlight various summer activities. This banner will remain in place until the Mammoth Hike Challenge in October.

**Website Performance:** Our website saw significant engagement in July 2025, with a tourism-related webpage ranking as the most viewed for the first time since January 2023. This indicates a growing trend in website usage, demonstrating that we are effectively meeting the needs of both residents and visitors.



Page title and screen name	Views	Active users	Views per active user
<b>Calendar   Two Rivers Wisconsin</b>	<b>5690</b>	<b>2766</b>	<b>2.057122</b>
Two Rivers Wisconsin Home Page   Two Rivers Wisconsin	4440	2369	1.874209
<b>Neshotah Park &amp; Beach   Two Rivers Wisconsin</b>	<b>4181</b>	<b>3071</b>	<b>1.361446</b>
<b>Explore Two Rivers   Two Rivers Wisconsin</b>	<b>2094</b>	<b>1478</b>	<b>1.416779</b>
<b>Two Rivers HarborCam   Two Rivers Wisconsin</b>	<b>1787</b>	<b>558</b>	<b>3.202509</b>
<b>Things to Do In Two Rivers   Two Rivers Wisconsin</b>	<b>1443</b>	<b>973</b>	<b>1.483042</b>
<b>4th of July Celebration   Two Rivers Wisconsin</b>	<b>1239</b>	<b>861</b>	<b>1.439024</b>
Meetings   Two Rivers Wisconsin	930	294	3.163265
<b>Bands On The Beach: The Cougars   Two Rivers Wisconsin</b>	<b>616</b>	<b>426</b>	<b>1.446009</b>
<b>Two Rivers\Manitowoc Official 2025 Visitors Guide   Two Rivers Wisconsin</b>	<b>596</b>	<b>448</b>	<b>1.330357</b>
Job Openings   Two Rivers Wisconsin	512	322	1.590062





## Room Tax Revenue

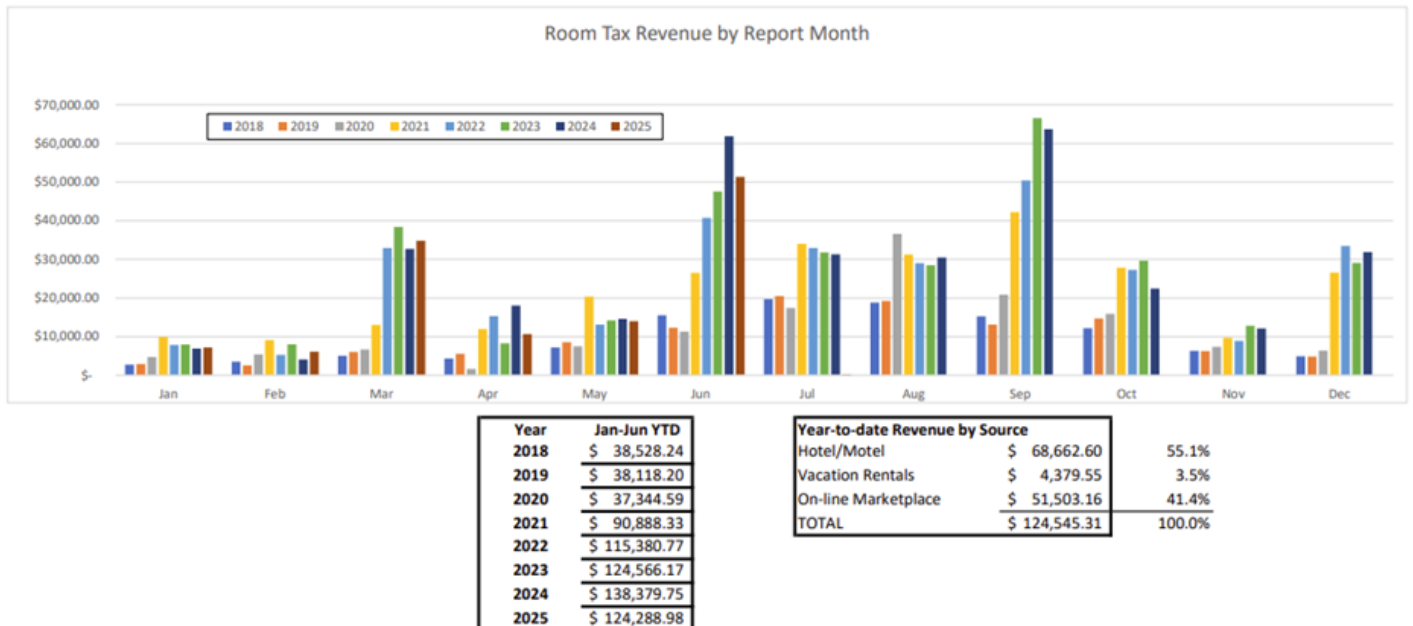
We want to inform you about a change in our accounting method for room tax fees, effective beginning in 2025. We have transitioned from a cash accounting method to an accrual accounting method.

This change was implemented to more accurately reflect when room tax fees are collected by hotels and short-term rentals (STRs). Under the previous cash basis, revenue reporting may have been skewed, as hotels and STRs have up to 45 days after the close of each month to submit collected room tax. Accrual accounting will provide a more accurate picture for each month and correct any timing issues in payments moving forward.

All previous years' reports will continue to be based on a cash accounting method.

City of Two Rivers  
Room Tax Revenues by Report Month

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2018	\$ 2,741.75	\$ 3,560.22	\$ 5,036.50	\$ 4,366.85	\$ 7,245.00	\$ 15,577.92	\$ 19,712.52	\$ 18,853.37	\$ 15,279.77	\$ 12,198.46	\$ 6,371.00	\$ 4,952.07	\$ 115,895.43
2019	\$ 2,947.91	\$ 2,604.63	\$ 6,052.63	\$ 5,568.34	\$ 8,607.82	\$ 12,336.87	\$ 20,505.69	\$ 19,244.25	\$ 13,170.07	\$ 14,719.81	\$ 6,332.72	\$ 4,914.66	\$ 117,005.40
2020	\$ 4,765.02	\$ 5,384.00	\$ 6,690.51	\$ 1,637.77	\$ 7,534.11	\$ 11,333.18	\$ 17,396.97	\$ 36,594.28	\$ 20,866.20	\$ 15,875.69	\$ 7,424.84	\$ 6,397.04	\$ 141,899.61
2021	\$ 9,915.56	\$ 9,132.48	\$ 13,003.38	\$ 11,933.75	\$ 20,379.78	\$ 26,523.38	\$ 34,033.35	\$ 31,281.39	\$ 42,231.85	\$ 27,843.12	\$ 9,706.00	\$ 26,581.50	\$ 262,565.54
2022	\$ 7,885.94	\$ 5,277.50	\$ 32,957.52	\$ 15,335.28	\$ 13,161.21	\$ 40,763.32	\$ 32,990.01	\$ 29,030.51	\$ 50,458.52	\$ 27,284.90	\$ 8,921.16	\$ 33,532.24	\$ 297,598.11
2023	\$ 8,034.70	\$ 8,041.02	\$ 38,440.40	\$ 8,257.44	\$ 14,202.39	\$ 47,590.22	\$ 31,797.51	\$ 28,509.44	\$ 66,568.74	\$ 29,650.62	\$ 12,820.73	\$ 29,071.41	\$ 322,984.62
2024	\$ 6,952.56	\$ 4,128.21	\$ 32,737.53	\$ 18,067.70	\$ 14,614.42	\$ 61,879.33	\$ 31,312.76	\$ 30,512.26	\$ 63,685.25	\$ 22,475.82	\$ 12,145.57	\$ 31,926.37	\$ 330,437.78
2025	\$ 7,252.65	\$ 6,103.19	\$ 34,845.55	\$ 10,683.52	\$ 14,040.25	\$ 51,363.82	\$ 256.33						\$ 124,545.31





EXPLORE  
**TWO  
RIVERS**  
WISCONSIN

## TOURISM DIRECTOR

3737 E. Park Street  
P.O. BOX 87  
Two Rivers, WI 54243-0087

Section 10, Item C.

### Activities

July 2: Photo shoot at Sauve's Auto and social media post on the City of Two Rivers Facebook page to promote their new addition.

July 4-9: Vacation.

July 14: Attended the 2026 Manitowoc – Two Rivers Visitor Guide kick-off meeting and the Destination Wisconsin Membership Committee meeting.

July 16: Attended the TRBA Social Committee event at Eastwin Valley Golf Course.

July 17-18: Attended the Destinations Wisconsin quarterly meeting.

July 21: Attended the Two Rivers City Council meeting.

July 22: Attended a joint meeting with Two Rivers Parks and Recreation and NOAA to discuss partnership opportunities.

July 24: Attended the Two Rivers Economic Vitality meeting.

July 25: Attended the Circle Wisconsin preparation meeting for the Going on Faith national tourism convention.

July 28: Attended the introductory Bike Friendly Community meeting hosted by Healthiest Manitowoc County.

July 29: Attended a joint meeting with the Lakeshore Chapter of the Ice Age Trail Alliance and Visit Manitowoc to discuss the marketing plan for the Mammoth Hike Challenge in October. I also attended the Circle Wisconsin quarterly board meeting and the Two Rivers Room Tax Commission joint meeting with the Explore Two Rivers Board.

July 30: Conducted a site visit of the facilities at Voyageur Park in De Pere.

July 31: Attended a joint marketing meeting with Mishicot MAGIC.

Submitted August 5, 2025

Joseph L. Metzen - Tourism Director



Form

AB-220

## Temporary Alcohol Beverage License

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

Part A: Organization Information			
1. Organization Name <b>Rotary Club of Two Rivers</b>			
2. Organization Permanent Address <b>PO box 272</b>			
3. City <b>Two Rivers</b>		4. State <b>WI</b>	5. Zip Code <b>54241</b>
6. Mailing Address (if different from permanent address)			
7. FEIN <b>39-6089129</b>	8. Date of Organization/Incorporation <b>02/08/23</b>	9. State of Organization/Incorporation <b>Wisconsin</b>	
10. Phone <b>(612) 840-7507</b>	11. Email <b>michael@stillbend.com</b>		
12. Organization type (check one) <input checked="" type="checkbox"/> Bona Fide Club <input type="checkbox"/> Church <input type="checkbox"/> Fair Association/Agricultural Society <input type="checkbox"/> Veteran's Organization <input type="checkbox"/> Lodge/Society <input type="checkbox"/> Chamber of Commerce or similar Civic or Trade Organization under ch. 181, Wis. Stats.			
13. Is this organization required to hold a Wisconsin Seller's permit? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
14. Wisconsin Seller's Permit Number (if applicable) <b>NA</b>			


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
<b>Swetlik</b>	<b>Dennis</b>	<b>President</b>	<b>(920) 905-3115</b>
<b>Zimmerlee</b>	<b>Jeff</b>	<b>Treasurer</b>	<b>(920) 901-7930</b>
<b>Ditmer</b>	<b>Michael</b>	<b>Agent</b>	<b>(612) 840-7507</b>
<b>Brotcke</b>	<b>Deborah</b>	<b>Secretary</b>	<b>(815) 762-5173</b>

Continued →

**Part C: Event Information**

1. Name of Event (if applicable) <b>Greg Buckly retirement Party CENTAL PARK</b>			
2. Dates of Operation <b>September 11 2025</b>		3. Hours of Operation <b>4:00 PM - 9:30 PM</b>	
4. Premises Address <b>1700 Washington Street (Parks &amp; Rec) - <del>1520 17th Street (Beach Rotary Pavillion)</del> <i>Central park pavillion</i></b>			
5. City <b>Two Rivers</b>		6. State <b>WI</b>	7. Zip Code <b>54241</b>
8. County <b>Manitowoc</b>	9. Governing Municipality <input checked="" type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village of: <b>Two Rivers</b>		10. Aldermanic District <b>NA</b>
11. Organizer of Event (if not the named applicant) <b>Two Rivers Parks and Rec Department</b>		12. Email and/or Phone Number for Organizer of Event <b>(920) 323-8622</b>	
13. Organizer Website <b><a href="https://www.two-rivers.org/parksrec">https://www.two-rivers.org/parksrec</a></b>		14. Event Website <b><a href="https://www.two-rivers.org/parksrec">https://www.two-rivers.org/parksrec</a></b>	
15. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages and records are sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.  <b>The CLub will be selling out of the Central Park Pavillion.</b>			

**Part D: Attestation**

Who must sign this application? • one officer or director of the nonprofit organization			
<b>READ CAREFULLY BEFORE SIGNING:</b> Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant organization and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate according to the law, including but not limited to, purchasing alcohol beverages from Wisconsin-permitted wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.			
Last Name <b>Ditmer</b>		First Name <b>Michael</b>	
M.I. <b>J</b>			
Title <b>Club Agent</b>	Email <b>michael@stillbend.com</b>	Phone <b>(612) 840-7507</b>	
Signature 		Date <b>07/30/2025</b>	

**Part E: For Clerk Use Only**

Date Application Was Filed With Clerk	License Number
Date License Granted	Date License Issued
Signature of Clerk/Deputy Clerk	



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)

**Rotary Club of Two Rivers**

2. Business Trade Name or DBA

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

**WI**

6. Describe the reason for appointing a successor agent, if successor is checked above.

**Part B: Agent Information**

1. Last Name

**Ditmer**

2. First Name

**Michael**

3. M.I.

**J**

4. Email

**michael@stillbend.com**

5. Phone

**(612) 840-7507**

6. Home Address

**2991 37th ST**

7. City

**Two Rivers**

8. State

**WI**

9. Zip Code

**54241**

10. Age

**63**

11. Drivers License/State ID Number

**D-356-5506-1132-09**


12. Drivers License/State ID State of Issuance

**WI****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 →

**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 <b>Swetlik</b>		First Name <b>Dennis</b>	M.I. <b>J</b>
Title <b>President</b>	Email <b>dswetlik@charter.net</b>	Phone <b>920-905-3115</b>	
Signature 		Date <b>6/13/2024</b>	

**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 <b>Ditmer</b>		First Name <b>Michael</b>	M.I. <b>J</b>
Signature 		Date <b>07/30/2025</b> <del>06/13/24</del>	

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
07/03/2025	140691	4 K'S PEST CONTROL LLC	MAINTENANCE - LIBRARY	280-55110-2410	06252025-LIBRARY	55.00
07/03/2025	140691	4 K'S PEST CONTROL LLC	General Pest Control - Sr. Center	100-54150-2900	06252025-TR SENIOR CE	55.00
Total 140691:						110.00
07/03/2025	140692	ADRC of the Lakeshore	Reimburse ADRC for June 2025 Congre	250-23150	06302025	507.62
Total 140692:						507.62
07/03/2025	140693	Aflac Business Services	June 2025 Premiums	100-21590	375292	2,178.08
Total 140693:						2,178.08
07/03/2025	140694	All In Technology LLC	Service - IT	670-59930-2900	2739	249.00
Total 140694:						249.00
07/03/2025	140695	AM Construction Supply Inc	Services	650-59675-3900	4212	129.99
Total 140695:						129.99
07/03/2025	140696	Amazon Business - Debit Memo	Concessions-REC	261-55320-3900	16GM-RLHR-1WQL	731.70
Total 140696:						731.70
07/03/2025	140697	City of Two Rivers	Garbage Stickers - Library	640-46310	07022025	84.00
Total 140697:						84.00
07/03/2025	140698	Civic Systems LLC	Support and Maintenance	100-51510-2403	INV-07747	10,559.00
Total 140698:						10,559.00
07/03/2025	140699	Custer Street Towing/Repair	Incident #25-02330-PD	100-52115-2902	2749	260.00
Total 140699:						260.00
07/03/2025	140700	Delta Dental of Wisconsin	Delta Premiums - July 2025	100-21532	2374843	6,159.46
Total 140700:						6,159.46

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
07/03/2025	140701	DOA/Division of Energy	Energy Assistant Funds Refund-Cust Ser	660-21131	4070-20/AKRCMA	67.00
07/03/2025	140701	DOA/Division of Energy	Refund of Energy Assistance Funds - A.	660-21131	4070-20/KRCMAA	154.32
Total 140701:						221.32
07/03/2025	140702	Emergency Communication Systems	200 Amp Fuses/Siren Kit	100-52100-2402	4532	690.50
Total 140702:						690.50
07/03/2025	140703	Erickson Sports LLC	ADDITIONAL SOFTBALL BASEBALL S	100-55300-3900	2508	84.00
07/03/2025	140703	Erickson Sports LLC	TR Logowear - Tourism	258-56700-3901	2507	4,356.00
07/03/2025	140703	Erickson Sports LLC	Shirts - CH	100-55140-3850	2494	644.00
Total 140703:						5,084.00
07/03/2025	140704	Fastenal	Steel Cotter Pins	650-59643-3900	WIMAN317183	90.00
Total 140704:						90.00
07/03/2025	140705	Forster, Maria	Translator services-PD	100-21125	06122025	42.00
Total 140705:						42.00
07/03/2025	140706	Fox Cities Magazine	Tourism Advertising - July 2025 WTD Iss	258-56700-2910	00036997	1,800.00
Total 140706:						1,800.00
07/03/2025	140707	Frank's Radio Service Inc.	Radio Service Agreement / July 2025 - P	100-52100-2441	127685	144.24
Total 140707:						144.24
07/03/2025	140708	Fricke Printing Services Inc	K. Kordell Business Cards	100-51410-2900	265530	49.95
Total 140708:						49.95
07/03/2025	140709	Gerber Leisure Products Inc	Bench side frame (2)-Rec	100-55200-3900	12133	892.00
Total 140709:						892.00
07/03/2025	140710	Hendricks, Catherine M.	Slow Flow Yoga - 5/23/25-6/23/25	100-55300-2900	0512-0623-2025	700.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140710:						700.00
07/03/2025	140711	Hubbart Electric Inc	Temp Service to tie generator/transforme	650-59678-2900	24703C	2,697.82
Total 140711:						2,697.82
07/03/2025	140712	IDEXX Distribution Inc.	Supplies - Wtr	650-59642-3900	3178129684	706.42
07/03/2025	140712	IDEXX Distribution Inc.	WP200I Gamma IRRAD Colilert-Wtr	650-59642-3900	3178129685	1,280.73
Total 140712:						1,987.15
07/03/2025	140713	James Imaging Systems Inc.	Contract R14490-MPS-01 6/29/25 to 7/2	660-59921-3900	1582158	348.22
Total 140713:						348.22
07/03/2025	140714	James Leasing LLC	Contract JL-171-01 Coverage 6/24/2025	100-53200-5310	22375	2,499.28
Total 140714:						2,499.28
07/03/2025	140715	Klein, Patricia Ann	Simply Seniors Exercise Class - June 20	100-55300-2900	SIMPLY SR EXERCISE CL	54.60
Total 140715:						54.60
07/03/2025	140716	Klein's Hardware Hank	SUPPLIES - FIRE	100-52210-2900	77008	13.99
Total 140716:						13.99
07/03/2025	140717	Manitowoc Disposal Inc	Dumpster - P&R	640-53620-2900	88057	570.00
Total 140717:						570.00
07/03/2025	140718	Manitowoc Engraving Inc	18,000 Garbage Sticker - CS	640-53620-3900	32848	1,185.00
Total 140718:						1,185.00
07/03/2025	140719	Midwest Meter Inc	Amplifier Kit for Interconnect-WTR	650-59672-3900	01079123-IN	1,500.00
Total 140719:						1,500.00
07/03/2025	140720	Minnesota Life Insurance Co	Life Insurance premium - July 2025	100-21531	54E4FBFBD2	4,451.99

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140720:						4,451.99
07/03/2025	140721	MSA Professional Services Inc	GIS Support - Wtr	650-19107	016609	306.25
Total 140721:						306.25
07/03/2025	140722	Northern Lake Service Inc	2025 2nd Quarter DBP Sampling - Wtr	650-59642-2900	2510273	762.00
Total 140722:						762.00
07/03/2025	140723	On Wisconsin Outdoors	Print Ads (JULY/AUGUST 2025) - Touris	258-56700-2910	2870	600.00
07/03/2025	140723	On Wisconsin Outdoors	Print Ads (MAY/JUNE 2025) - Tourism	258-56700-2910	2855	600.00
Total 140723:						1,200.00
07/03/2025	140724	Quadient Finance USA Inc.	Postage - Closing Date 6/23/25	100-16210	BH3797854658	2,000.00
Total 140724:						2,000.00
07/03/2025	140725	Quadient Finance USA Inc.	Lease Coverage 5/2/25 to 8-1-25	100-51900-5310	Q1923928	489.03
Total 140725:						489.03
07/03/2025	140726	Riverside Foods	2025 Taste of Two Rivers Events	258-56700-2911	PSI1032868	200.00
Total 140726:						200.00
07/03/2025	140727	Salvage Battery & Lead Inc	Refrigerator - CH	100-55140-2900	7023	20.00
Total 140727:						20.00
07/03/2025	140728	Schaus Mechanical	SPRING PM SERVICE - CH	100-55140-2900	SD14602	811.50
Total 140728:						811.50
07/03/2025	140729	Schindler Elevator Company	Service - Community House	100-55140-2900	8106945894	1,012.50
Total 140729:						1,012.50
07/03/2025	140730	Schrank Management LLC	Portable/Handicap Restroom Rental 6-21	100-55200-2900	427	650.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
07/03/2025	140730	Schrank Management LLC	Portable/Handicap Restroom Rental 6-21	100-55200-2900	426	460.00
07/03/2025	140730	Schrank Management LLC	Special Events - July 2025	262-55320-2900	397	695.00
07/03/2025	140730	Schrank Management LLC	Cool River Classic Boat Show- July 2025	100-55200-2900	456	80.00
Total 140730:						1,885.00
07/03/2025	140731	Spielbauer Fireworks Co Inc	Fireworks Display July 4th Celebration 2	262-55320-3900	07042025	11,300.00
Total 140731:						11,300.00
07/03/2025	140732	Thuermer Law Office	Municipal Prosecuting - June 2025	100-51340-2121	06302025	1,705.00
Total 140732:						1,705.00
07/03/2025	140733	Two Rivers Automotive Inc.	Supplies - FD	100-52210-2410	5172-328732	29.59
07/03/2025	140733	Two Rivers Automotive Inc.	Supplies for Rec Fields - P&R	100-55400-3900	5172-328650	45.06
Total 140733:						74.65
07/03/2025	140734	Two Rivers Public School District	Oath of Honor Poster - TRPD	100-52100-2900	TR POLICE DEPT - 06/10/	10.00
Total 140734:						10.00
07/03/2025	140735	Two Rivers Senior Center	Alpaca Yoga Trip Reallocation of Funds	250-55150-3300	06302025	169.00
Total 140735:						169.00
07/03/2025	140736	W.N.O.A	2025 WNOA Annual Training Conference	100-52115-2920	08-13-15-2025	210.00
Total 140736:						210.00
07/03/2025	140737	WCA/Group Health Trust	2025 JULY Health Premiums	100-16300	0018120272	207,858.27
Total 140737:						207,858.27
07/03/2025	140738	Wisconsin Public Service	1717 E PARK STREET	100-51600-2220	0401271669-24; 6/25	.00
07/03/2025	140738	Wisconsin Public Service	1403 LAKE STREET - GENERATOR	660-59588-2220	0401271669-38; 6/20	.00
07/03/2025	140738	Wisconsin Public Service	1401 Lake Street	660-49390	0401271669-35; 6/25	.00
07/03/2025	140738	Wisconsin Public Service	1303 19th Street	291-56700-2900	040271669-49	.00
07/03/2025	140738	Wisconsin Public Service	1300 35th Street - Rec	100-55400-2220	401271669-07, 6/26	.00
07/03/2025	140738	Wisconsin Public Service	2122 Monroe Street - Fire Dept	100-52200-2220	0401271669-03	.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140738:						.00
07/03/2025	140739	Wisconsin Public Service Corp	1001 Adams Street - Library	280-55110-2220	0401271669-23; 6/20	.00
07/03/2025	140739	Wisconsin Public Service Corp	1423 RIVER PL-WARM BLDG	100-55200-2220	0401271669-12; 06/23	.00
07/03/2025	140739	Wisconsin Public Service Corp	Work Request #3452229-1 / Sandy Bay	451-53300-8730	3452229	.00
Total 140739:						.00
07/03/2025	140740	Wisconsin Retirement System	June 2025 Contributions	100-21520	326821	209,110.07
Total 140740:						209,110.07
07/03/2025	140743	Wisconsin Public Service	2122 Monroe Street - Fire Dept	100-52200-2220	*0401271669-03	87.01
07/03/2025	140743	Wisconsin Public Service	1300 35th Street	100-55400-2220	*0401271669-07	17.33
07/03/2025	140743	Wisconsin Public Service	1423 RIVER PL-WARM BLDG	100-55200-2220	*0401271669-12	20.71
07/03/2025	140743	Wisconsin Public Service	1001 Adams Street - Library	280-55110-2220	*0401271669-23	482.67
07/03/2025	140743	Wisconsin Public Service	1717 E PARK STREET	100-51600-2220	*0401271669-24	154.84
07/03/2025	140743	Wisconsin Public Service	1401 Lake Street	690-59827-2220	*0401271669-35	422.92
07/03/2025	140743	Wisconsin Public Service	1403 LAKE STREET - GENERATOR	660-59588-2220	*0401271669-38	17.33
07/03/2025	140743	Wisconsin Public Service	1303 19th Street	291-56700-2900	*0401271669-49	18.44
Total 140743:						1,221.25
07/03/2025	140744	Wisconsin Public Service Corp	Work Request #3452229-1 / Sandy Bay	451-53300-8730	3452229-1	39,919.02
Total 140744:						39,919.02
07/10/2025	140745	Airgas USA LLC	Cylinder Rental - WWTP	690-59833-2900	5517141478	444.60
Total 140745:						444.60
07/10/2025	140746	Amazon Business - Debit Memo	OTHER SUPPLIES-Electric	690-59842-3900	1X4C-61M3-7Y6N	75.87
07/10/2025	140746	Amazon Business - Debit Memo	Rec Office Supplies - REC	100-55300-3100	1P6V-J74H-9H4M	486.22
Total 140746:						562.09
07/10/2025	140747	Ambrosius Concrete Supplies In	24" Sonotube	100-16120	494879	628.80
Total 140747:						628.80



Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
07/10/2025	140748	AnSer Services	Base Rate for July/Holiday Charge 2025	650-59665-2900	6502-070125	309.62
Total 140748:						309.62
07/10/2025	140749	Aurora Health Care Inc	EAP Quarter July - September 2025	500-51510-2900	505-CI0006266	708.48
Total 140749:						708.48
07/10/2025	140750	Aurora Health Care North Inc.	Pharmacy Items Misc-05.16.2025	100-52300-3900	154-CI0000106	130.24
Total 140750:						130.24
07/10/2025	140751	Ball Auto & Truck Parts Inc	PARTS - WWTP	690-59833-3900	378075	47.56
07/10/2025	140751	Ball Auto & Truck Parts Inc	PARTS - WWTP	690-59833-3900	378120	61.98
Total 140751:						109.54
07/10/2025	140752	Bayens, Matthew P.	TR Central Park Concert	262-55320-2900	08282025	800.00
Total 140752:						800.00
07/10/2025	140753	Bell Lumber & Pole Co	51192 - 51192 - Utility Poles	660-19154	INV-041582	2,226.48
07/10/2025	140753	Bell Lumber & Pole Co	51187 - Utility Poles	660-19154	INV-041435	19,081.02
Total 140753:						21,307.50
07/10/2025	140754	Callaway, Kurt & Tina	Energy Star - Dehumidifier	660-29253	PAD40C1AWT	25.00
Total 140754:						25.00
07/10/2025	140755	City Of Manitowoc	Q2 - 2025 Bus Service	100-53520-2900	0565420	36,047.25
Total 140755:						36,047.25
07/10/2025	140756	Complete Office of Wisconsin	Supplies - CH	100-51600-3500	AR79986	496.33
Total 140756:						496.33
07/10/2025	140757	Cool City Cleaners Inc	Towel & Mop Cleaning - June 2025 WWT	690-59820-2900	5261	56.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140757:						56.00
07/10/2025	140758	Country Visions Cooperative	Diesel Fuel	100-16120	0041185-JUNE 2025	3,571.59
Total 140758:						3,571.59
07/10/2025	140759	Curtis, Caroline	Refund / Brewer Game	250-55150-3300	340714	80.00
Total 140759:						80.00
07/10/2025	140760	Denmark News LLC	1 Year Subscription - Lib	280-55111-3230	47150	54.00
Total 140760:						54.00
07/10/2025	140761	Dunn Entertainment Inc	TR Bands on the Beach	262-55320-2900	08032025	3,750.00
Total 140761:						3,750.00
07/10/2025	140762	Electric Power Systems International Inc	Substation Maintenance	660-59592-2900	INV_00172814	2,152.09
Total 140762:						2,152.09
07/10/2025	140763	Fearing's Satellite & Sound Inc	Central Park West 365 Audio System	100-55200-2900	77718	1,470.75
Total 140763:						1,470.75
07/10/2025	140764	Frank's Radio Service Inc.	Radio Service Agreement / July 2025 - F	100-52200-2900	127684	144.24
Total 140764:						144.24
07/10/2025	140765	Fricke Printing Services Inc	2025 TR Summer Event Brochure - Rec	262-55320-2910	265270	420.95
07/10/2025	140765	Fricke Printing Services Inc	2025 CCR Postcard Mailing	650-59642-2900	265269	1,216.84
Total 140765:						1,637.79
07/10/2025	140766	Gauthier, Mark	TR Central Park Concert Series - 2025	262-55320-2900	08212025	800.00
Total 140766:						800.00
07/10/2025	140767	GFL Environmental Services USA LLC	Dumpster service-WWTP	690-59820-2900	U30000187416	287.71

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140767:						287.71
07/10/2025	140768	Grainger	Cable Ties - WWTP	690-59820-3900	9526727079	26.84
07/10/2025	140768	Grainger	Pillow Block Bearing - WWTP	690-59833-3900	9543125521	55.10
Total 140768:						81.94
07/10/2025	140769	Heartland Business Systems LLC	RU Brush Panel - IT	459-51600-8150	806326-H	28.65
07/10/2025	140769	Heartland Business Systems LLC	Agreeable Billable Time: T&M Project 13	459-51600-8150	806325-H	1,365.00
Total 140769:						1,393.65
07/10/2025	140770	Hogan, Cindy	Refund Brewer Game	250-55150-3300	340738	80.00
Total 140770:						80.00
07/10/2025	140771	Hurricane Gumbo	TR Bands on the Beach	262-55320-2900	08302025	3,500.00
Total 140771:						3,500.00
07/10/2025	140772	HydroCorp	Monthly Comm CCR Program - Wtr	650-59664-2900	CI-068767	1,478.00
Total 140772:						1,478.00
07/10/2025	140773	JSM Secure Inc.	VK Enhanced Door Access per door - 5	100-52200-3500	78826	330.00
Total 140773:						330.00
07/10/2025	140774	Justice, James R.	Downtown Friday Night Live	262-55320-2900	08292025	1,000.00
Total 140774:						1,000.00
07/10/2025	140775	Kaat's Water Conditioning Inc	Water - 6303 Riverview Dr	419-53600-2900	06302025	52.49
Total 140775:						52.49
07/10/2025	140776	Klein's Hardware Hank	SUPPLIES - FIRE	455-52200-8150	78398	5.99
Total 140776:						5.99

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
07/10/2025	140777	KONE	Maintenance Period - 07/01/25-09/30/25	660-59598-2900	871727598	463.41
Total 140777:						463.41
07/10/2025	140778	Krueger, Daniel J.	Downtown Friday Night Live	262-55320-2900	08152025	850.00
Total 140778:						850.00
07/10/2025	140779	LeClair Bros Heat/AC Inc	Compressor Replacement	690-59834-2900	C10068	4,034.00
Total 140779:						4,034.00
07/10/2025	140780	Maltby, Lori	Refund / Brewer Game	250-55150-3300	340717	85.00
Total 140780:						85.00
07/10/2025	140781	Mammoth Construction LLC	4-2025 Leachate Collection Const.	419-53600-8170	2157	79,860.80
07/10/2025	140781	Mammoth Construction LLC	2024 Lateral Replacement Partial Payme	690-19107	2148P	485,819.87
07/10/2025	140781	Mammoth Construction LLC	WM Repair at 1706 20th Street	650-59673-2900	2171	1,145.00
07/10/2025	140781	Mammoth Construction LLC	WM Repair at 1813 19th Street	650-59673-3900	2172	470.00
07/10/2025	140781	Mammoth Construction LLC	Storm SWR Repair at 27th Street	680-59730-2900	2175	2,838.00
Total 140781:						570,133.67
07/10/2025	140782	Manitowoc Co Recycling Center	Cooperative Agreement 50% of Cost	640-43545	77202526	1,354.30
Total 140782:						1,354.30
07/10/2025	140783	Manitowoc Disposal Inc	Refuse - 6/22/2025 to 7/05/2025	640-53620-2900	06/22-07/05-2025	18,485.89
Total 140783:						18,485.89
07/10/2025	140784	Manitowoc Public Utilities	Service - 5000 Memorial Dr. - Wtr	650-59602-2900	425427/118598; 7/25	836.00
07/10/2025	140784	Manitowoc Public Utilities	Electric Service - 2124 Woodland Dr 6/25	690-59820-2900	425427/118598; 06/25	32.60
Total 140784:						868.60
07/10/2025	140785	Marco	Agreement 010-3116327-000	280-55110-2130	39565342	523.51
Total 140785:						523.51

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
07/10/2025	140786	Maritime Ford	Seat Parts	100-16120	145213-1	793.24
07/10/2025	140786	Maritime Ford	Credit Memo for Shocks - PW	100-16120	CM144863	7.53-
Total 140786:						785.71
07/10/2025	140787	M-B Companies Inc	Trails - PW	100-55410-2900	285386	1,644.00
07/10/2025	140787	M-B Companies Inc	Trails - PW	100-55410-2900	185526	1,779.77
Total 140787:						3,423.77
07/10/2025	140788	Meier, Ruth	Refund / Brewer Game	250-55150-3300	379819	80.00
Total 140788:						80.00
07/10/2025	140789	Menards - Manitowoc 3141	CIP	455-52200-8140	57419	18.77
Total 140789:						18.77
07/10/2025	140790	Middle Coast Window Cleaning	Exterior Window Cleaning	100-51600-3500	12705	870.00
Total 140790:						870.00
07/10/2025	140791	Neenah Foundry Company Infrastructure	Frame & Curb Box	100-16120	186844	5,721.00
Total 140791:						5,721.00
07/10/2025	140792	Northeast Asphalt Inc.	Asphalt-DPW	100-16120	30-00023189	349.94
Total 140792:						349.94
07/10/2025	140793	Port Sandy Bay	Fundraiser - P&R	100-23160	10133	11,007.25
Total 140793:						11,007.25
07/10/2025	140794	Primus Marketing Group Inc.	Electric Meters - Elec	660-19370	PM25107	103,741.60
07/10/2025	140794	Primus Marketing Group Inc.	Gatekeeper - Electric	660-19370	PM25116	3,958.00
07/10/2025	140794	Primus Marketing Group Inc.	Gatekeepers - Electric	660-19370	PM25111	12,969.00
Total 140794:						120,668.60
07/10/2025	140795	R&J Fricke Inc	6 Bag Concrete - Neshotah	100-16120	17382	1,339.50

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
07/10/2025	140795	R&J Fricke Inc	6 Bag Concrete - Neshotah	100-16120	17381	1,339.50
07/10/2025	140795	R&J Fricke Inc	6 Bag Concrete - Neshotah	100-16120	17380	1,128.00
07/10/2025	140795	R&J Fricke Inc	6 Bag Concrete - Neshotah	100-16120	17343	846.00
07/10/2025	140795	R&J Fricke Inc	6 Bag Concrete - Neshotah	100-16120	17342	493.50
07/10/2025	140795	R&J Fricke Inc	6 Bag Concrete - Neshotah	100-16120	17308	1,269.00
Total 140795:						6,415.50
07/10/2025	140796	Red Power Diesel Service Inc.	Maintenance - FD	100-52210-2410	5787	1,256.97
07/10/2025	140796	Red Power Diesel Service Inc.	Maintenance - FD	100-52210-2410	5788	814.61
07/10/2025	140796	Red Power Diesel Service Inc.	Maintenance - FD	100-52210-2410	5789	810.10
Total 140796:						2,881.68
07/10/2025	140797	Renegade Pest Management	Pest Control - City Hall	100-51600-3500	15689	70.00
Total 140797:						70.00
07/10/2025	140798	RESCO	Main Stock #51190	660-19154	3078807	4,161.38
07/10/2025	140798	RESCO	Main Stock #51190	660-19154	3078922	1,636.50
07/10/2025	140798	RESCO	Minor Stock #20070	660-59594-3900	3078920	470.40
Total 140798:						6,268.28
07/10/2025	140799	Richards, Marie	Refund / Brewer Game	250-55150-3300	340713	80.00
Total 140799:						80.00
07/10/2025	140800	Rohr, Dean R.	Downtown Friday Night Live	262-55320-2900	08222025	1,400.00
Total 140800:						1,400.00
07/10/2025	140801	Rysticken, Craig	Energy Star Rebate - Dehumidifier (For 3	660-29253	6235312	25.00
Total 140801:						25.00
07/10/2025	140802	Scheuer, Rod	2025 Central Park Concert Series	262-55320-2900	08142025	750.00
Total 140802:						750.00
07/10/2025	140803	Schindler Elevator Company	Final Invoice for CH Project	459-51600-8170	7401644504	2,977.20

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140803:						2,977.20
07/10/2025	140804	Schrank Management LLC	RESTROOM CLEANING - 6/20; 6/22; 6/	100-55200-2900	344	430.00
07/10/2025	140804	Schrank Management LLC	RESTROOM RENTALS - MONTHLY	100-55300-2900	478	95.00
Total 140804:						525.00
07/10/2025	140805	Sherwin Williams Co	Bridge Paint	100-53341-2900	22877-7	247.39
Total 140805:						247.39
07/10/2025	140806	SIEBERS INC	TR WWTF Utility Tunnel Inspection	690-59833-2900	TRCH-2025	2,500.20
Total 140806:						2,500.20
07/10/2025	140807	SJE - Rhombus	Radio Program - WWTP	690-59820-2900	CD99576229	205.00
Total 140807:						205.00
07/10/2025	140808	Stelzer, John W.	TR Bands on the Beach	262-55320-2900	08172025	2,500.00
Total 140808:						2,500.00
07/10/2025	140809	Strutz, Wendy	Refund / Brewer Game	250-55150-3300	379827	80.00
Total 140809:						80.00
07/10/2025	140810	Stubbe, Tori	Instructor for Zumba class on Wednesda	100-55300-2900	0514-06252025	210.00
Total 140810:						210.00
07/10/2025	140811	Stueck, John W	Refund / Lambeau Trip	250-55150-3300	180079	70.00
Total 140811:						70.00
07/10/2025	140812	Stueck, Lynn	Refund / Brewer Game	250-55150-3300	340728	85.00
Total 140812:						85.00
07/10/2025	140813	Superior Chemical LLC	Supplies - WWTP	690-59834-3900	418294	64.41

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140813:						64.41
07/10/2025	140814	TAPCO	Traffic Signal Maintenance	100-53200-2900	I804588	2,784.00
Total 140814:						2,784.00
07/10/2025	140815	Thompson, Leighton	Sound System for Hurricane Gumbo-083	262-55320-2900	08302025HG	750.00
Total 140815:						750.00
07/10/2025	140816	TISLER TRUCKING LLC	20 Yrds Topsoil - CEM	100-54910-3900	CTR070225	400.00
Total 140816:						400.00
07/10/2025	140817	Two Rivers Polar Bears Baseball Club In	Baseball Clinic - May 31, 2025	100-55300-2900	05312025	189.00
Total 140817:						189.00
07/10/2025	140818	Unique	Placements - June 2025 - Lib	280-55110-2130	6141558	58.25
Total 140818:						58.25
07/10/2025	140819	USA Blue Book	Safety Red Paint - Elec	660-59584-3900	CMSCN332032	257.85-
07/10/2025	140819	USA Blue Book	Pump Tube Assembly - WWTP	690-59820-3900	INV00753176	604.52
07/10/2025	140819	USA Blue Book	Safety Red Paint - Elec	660-59584-3900	INV00668935	257.85
Total 140819:						604.52
07/10/2025	140820	Vokral, Alan	Refund / Brewer Game	250-55150-3300	280021	85.00
Total 140820:						85.00
07/10/2025	140821	Wet Possum Band LLC	TR Bands on the Beach	262-55320-2900	08242025	3,000.00
Total 140821:						3,000.00
07/10/2025	140822	Wisc State Laboratory/Hygiene	Flouride Samples - Wtr	650-59642-2900	812893	31.00
Total 140822:						31.00



Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
07/10/2025	140823	Wisconsin Elections Commission (WEC)	2025 WEC Clerks Conference-Marla Kriz	100-51420-2920	2025WEC	125.00
Total 140823:						125.00
07/10/2025	140824	Wisconsin Library Services Inc	EBSCO LibraryAware: 07/01/2025 - 06/3	280-55110-2930	503405	824.25
Total 140824:						824.25
07/10/2025	140825	Wisconsin Public Service	1520 17th St	100-54150-2220	0401271669-04; 06/27	74.21
07/10/2025	140825	Wisconsin Public Service	1801 26TH STREET - CEMETERY	100-54910-2220	0401271669-05; 06/27	18.60
07/10/2025	140825	Wisconsin Public Service	1916 COLUMBUS ST - Elec	660-59588-2220	0401271669-10; 06/27	30.47
07/10/2025	140825	Wisconsin Public Service	2909 Adams Street	100-55200-2220	0401271669-14; 06/27	.50
07/10/2025	140825	Wisconsin Public Service	1221 17TH STREET-BRIDGE BLDG	100-53341-2220	0401271669-30; 06/27	16.77
Total 140825:						140.55
07/17/2025	140826	Accurate Appraisal LLC	July 2025 Services	100-51530-2130	5522	5,350.00
Total 140826:						5,350.00
07/17/2025	140827	ACE Building Service Inc	Shop Doors-Replacement - PW	457-53300-8170	22819	19,199.00
Total 140827:						19,199.00
07/17/2025	140828	Almeida, Julie	Snow Removal for January 15, 2025	100-46310	AR5151	71.72
Total 140828:						71.72
07/17/2025	140829	Amazon Business - Debit Memo	Supplies - REC	250-55150-3900	1LDQ-N6R-91H3	65.62
07/17/2025	140829	Amazon Business - Debit Memo	Current Switch - ENG	690-59833-3900	1JQV-PL3M-D9V7	59.92
07/17/2025	140829	Amazon Business - Debit Memo	Wire Ties - ENG	100-53300-3900	1WCJ-TNMF-77RF	41.90
07/17/2025	140829	Amazon Business - Debit Memo	Clothing - FIRE	455-52200-8150	17M4-DVNQ-74WX	1,313.01
07/17/2025	140829	Amazon Business - Debit Memo	Returned Items / Kakes - Fire	100-52200-3850	CM1DX3-MVP6-9LQV	389.96-
07/17/2025	140829	Amazon Business - Debit Memo	Returned Items / Peterrson - Fire	100-52200-3850	CM1NCF-C6YJ-L7XF	168.99-
Total 140829:						921.50
07/17/2025	140830	Anderson, Steven	Refund money / Brewer Game	250-55150-3300	280010	340.00
Total 140830:						340.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
07/17/2025	140831	Aurora Health Care	Services: Brandon Burke	100-51450-2900	1495464	187.00
Total 140831:						187.00
07/17/2025	140832	BK Investments LLC	Snow Removal for January 15, 2025 - R	100-46310	AR3858	71.72
Total 140832:						71.72
07/17/2025	140833	Bloedorn, Eugene	Snow Removal for January 15, 2025	100-46310	AR5163	71.72
Total 140833:						71.72
07/17/2025	140834	Boardman & Clark LLP	Project Hawk Energy Storage Legal Wor	291-56700-2900	297996	4,058.50
Total 140834:						4,058.50
07/17/2025	140835	BR Properties LLC	Snow Removal for January 15, 2025	100-46310	AR3853	71.72
Total 140835:						71.72
07/17/2025	140836	Caliber Coatings	Refund of Deposit due to Good Payment	660-29235	8268-0	550.44
Total 140836:						550.44
07/17/2025	140837	Calvary EV Lutheran Church	Snow Removal for January 15, 2025	100-46310	AE5144	215.16
Total 140837:						215.16
07/17/2025	140838	Cengage Group	ALP - Library	280-55111-3430	999100511939	32.79
Total 140838:						32.79
07/17/2025	140839	Center Point Large Print	ALP - Library	280-55111-3430	2180672	47.94
Total 140839:						47.94
07/17/2025	140840	Cretton Enterprises Inc	Cut & Trim Bushes/Flower Bed Maintena	280-55110-3560	12864	1,612.08
Total 140840:						1,612.08
07/17/2025	140841	Detroit Renaissance LLC	Snow Removal for January 15, 2025	100-46310	AR5150	71.72

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140841:						71.72
07/17/2025	140842	Dewey, Michael	Snow Removal for January 15, 2025	100-46310	AR5152	71.72
Total 140842:						71.72
07/17/2025	140843	Diamond Tours	Mackinac Island Trip	250-55150-3300	2173439	34,318.00
Total 140843:						34,318.00
07/17/2025	140844	Digger's Hotline	Prepaid Email Fees for June 2025/CTR0	660-59584-2900	250 6 43901	146.20
Total 140844:						146.20
07/17/2025	140845	Directional Drilling Services of WI Inc	Sandy Ridge Drive Subdivision	660-19107	2237	25,200.00
Total 140845:						25,200.00
07/17/2025	140846	DOA/Division of Energy	Energy Assistant Funds Refund-ACCT#2	660-21131	2421-21	34.84
Total 140846:						34.84
07/17/2025	140847	Downing, Darren	Snow Removal for January 15, 2025	100-46310	AR2812	71.72
Total 140847:						71.72
07/17/2025	140848	Election Systems & Software	Licensing & Maintenance 9/1/25-8/31/26	100-51440-2410	CD2123049	706.38
Total 140848:						706.38
07/17/2025	140849	Esses Trust, Susan	Snow Removal for January 15, 2025	100-46310	AR4553	71.72
Total 140849:						71.72
07/17/2025	140850	FlutterBee Education Group	JNF - LIBRARY	280-55112-3400	INV115561	20.97
Total 140850:						20.97
07/17/2025	140851	FORCE America Distributing LLC	Seal - PW	100-16120	IN001-2080636	42.56

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140851:						42.56
07/17/2025	140852	Fricke Printing Services Inc	Absentee Ballots Envelopes - City Clerk	100-51440-2910	265529	969.70
Total 140852:						969.70
07/17/2025	140853	Hawkins Inc	Azone-15 - Water	650-59641-3910	7127735	1,201.56
Total 140853:						1,201.56
07/17/2025	140854	Hayden Water Co. LLC	5-Gallon Distilled - Water	650-59642-3900	171984	32.99
Total 140854:						32.99
07/17/2025	140855	Heartland Business Systems LLC	Palo Alto PA-460 Security Appliance Mai	460-51900-8100	810210-H	3,417.30
07/17/2025	140855	Heartland Business Systems LLC	Air Media Kit - IT	459-51600-8150	810201-H	1,531.25
Total 140855:						4,948.55
07/17/2025	140856	InfoSend Inc.	Utility Bill Mailing - June 2025	690-59840-3110	290069	4,611.24
Total 140856:						4,611.24
07/17/2025	140857	James Leasing LLC	Contract R15989-01 - Coverage 7/6/202	100-54150-2900	22592	161.67
Total 140857:						161.67
07/17/2025	140858	Kaun, Steven	Snow Removal for January 15, 2025	100-46310	AR5148	71.72
Total 140858:						71.72
07/17/2025	140859	Klein's Hardware Hank	Supplies - WTR	650-59643-3900	79510	6.69
Total 140859:						6.69
07/17/2025	140860	Krizek, Marla	Energy Star Rebate - Dehumidifier	660-29253	PAP12R1CWT	25.00
Total 140860:						25.00
07/17/2025	140861	Lawson Products	Paint, fittings, bolts - ENG	100-16120	9312569924	324.47

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140861:						324.47
07/17/2025	140862	M.A.S. Industries Inc	Snowfest Lift Station Banner -Tourism	258-56700-2914	054279	625.45
07/17/2025	140862	M.A.S. Industries Inc	Donation - Fire	455-52200-3900	054239	820.97
Total 140862:						1,446.42
07/17/2025	140863	Messman, Bette	Energy Star - Refrigerator	660-29253	4538143	50.00
Total 140863:						50.00
07/17/2025	140864	Motorola	Remote Speaker / Single Unit Charger -	455-52200-8150	8282129785	1,144.75
07/17/2025	140864	Motorola	Portable Radio APX 8000 (SN:579CBM0	455-52200-8150	8282153276	39,759.00
Total 140864:						40,903.75
07/17/2025	140865	Multi Media Channels LLC	TOURISM AD PRINTING	258-56700-2910	IN270242	337.00
Total 140865:						337.00
07/17/2025	140866	ODP Business Solutions LLC	Office Supplies - Clerk	100-51420-3100	427729092001	20.24
Total 140866:						20.24
07/17/2025	140867	OpenPoint LLC	OpenPoint Subscription - June 2025	660-59923-2403	1760	1,960.00
Total 140867:						1,960.00
07/17/2025	140868	Payment Service Network	Services 6/1/2025 to 6/30/2025	690-59840-3900	312187	22.95
Total 140868:						22.95
07/17/2025	140869	Penworthy Company LLC, The	Jef - Library	280-55112-3530	0609501-IN	181.79
Total 140869:						181.79
07/17/2025	140870	Personnel Evaluation Inc	PEP Billing 06/01/25-06/30/25 - PD	100-52120-2154	55338	50.00
Total 140870:						50.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
07/17/2025	140871	Pickard Properties LLC	Snow Removal for January 15, 2025	100-46310	AR3937	71.72
Total 140871:						71.72
07/17/2025	140872	Rawley Point	Snow Removal for January 15, 2025	100-46310	AR5078	71.72
Total 140872:						71.72
07/17/2025	140873	SEERA Focus on Energy	Focus Program - 6/30/2025	660-29253	JUNE 2025	4,142.78
Total 140873:						4,142.78
07/17/2025	140874	Shawn Williams Creative-Social Media	May 2025 Services - Tourism	258-56700-2100	939	800.00
07/17/2025	140874	Shawn Williams Creative-Social Media	June 2025 Services - Tourism	258-56700-2100	940	800.00
Total 140874:						1,600.00
07/17/2025	140875	Superior Chemical LLC	Cleaning Supplies - WTR	650-59643-3900	420273	404.15
Total 140875:						404.15
07/17/2025	140876	Two Rivers Senior Center	2025 Donation to Health & Information F	806-52100-2105	07172025	45.00
Total 140876:						45.00
07/17/2025	140877	Urban, Douglas & Kinga	Snow Removal for January 15, 2025	100-46310	AR5165	71.72
Total 140877:						71.72
07/17/2025	140878	Vacuum Pump & Compressor Inc	Pump Element - WTR	690-59833-3900	134631-00	685.49
Total 140878:						685.49
07/17/2025	140879	Van Leishout, Michael & Chrissy	Snow Removal for January 15, 2025	100-46310	AR5161	71.72
Total 140879:						71.72
07/17/2025	140880	Wisc Dept Of Revenue-DEBITMEMO	Sales Tax June 2025	640-29410	2-022-448-352	27,143.74
Total 140880:						27,143.74

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
07/17/2025	140881	Wisconsin Public Service	1415 Lake St - Filter Plant	650-59643-2220	0401271669-33; 06/20	946.63
07/17/2025	140881	Wisconsin Public Service	1401A Lake Street - High Lift	650-59626-2220	0401271669-32; 06/27	33.52
07/17/2025	140881	Wisconsin Public Service	2318 Picnic Hill Ln - East Twr	650-59661-2220	0401271669-26; 06/27	16.77
07/17/2025	140881	Wisconsin Public Service	2615 13th St - ZSouth Twr	650-59661-2220	0401271669-25; 06/27	18.60
Total 140881:						1,015.52
07/17/2025	140882	Zarnoth Brush Works Inc	Brooms-PW	100-16120	0202647-IN	808.00
Total 140882:						808.00
07/17/2025	140883	Zoro Tools Inc.	Supplies - Wtr	650-59643-3900	INV16742956	52.55
07/17/2025	140883	Zoro Tools Inc.	3/4" T-557 Self Draining VB - Wtr	650-59664-2900	INV16751708	108.64
07/17/2025	140883	Zoro Tools Inc.	Ground Clamp - Wtr	650-59663-3900	INV16767484	183.29
Total 140883:						344.48
07/24/2025	140884	All Traffic Solutions Inc.	LFP Battery - PD	100-52115-3240	SIN045410	345.63
Total 140884:						345.63
07/24/2025	140885	Amazon Business - Debit Memo	Supplies - Parks	100-55200-3900	1HP6-J79L-417L	204.77
07/24/2025	140885	Amazon Business - Debit Memo	Desktop Dry Erase Board - ENG	100-53100-3100	1GQX-6GYX-3CWN	21.83
07/24/2025	140885	Amazon Business - Debit Memo	Supplies - Elec	660-59598-3900	1TCP-LN13-3KGX	1,125.88
Total 140885:						1,352.48
07/24/2025	140886	Associated Bank-Debit Memo	GO Promissory Note dated 06/07/2021	300-58100-6900	27107	475.00
07/24/2025	140886	Associated Bank-Debit Memo	TR Tax GO Ref 06/07/2021 Taxable GO	300-58100-6900	27108	475.00
Total 140886:						950.00
07/24/2025	140887	Badger Wholesale Company Inc.	Concession Food - P & R	261-55320-3790	1899335	276.08
07/24/2025	140887	Badger Wholesale Company Inc.	Concession Food - P & R	261-55320-3790	1902044	405.83
07/24/2025	140887	Badger Wholesale Company Inc.	Concession Food - P & R	261-55320-3790	1903173	35.89
07/24/2025	140887	Badger Wholesale Company Inc.	Concession Food - P & R	261-55320-3790	1905462	767.99
07/24/2025	140887	Badger Wholesale Company Inc.	Concession Food - P & R	261-55320-3790	1907511	504.49
Total 140887:						1,990.28
07/24/2025	140888	Badgerland Aggregates LLC	Q Pit Spoils-Tree Branches/brush/wood	100-54910-2900	17466	160.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140888:						160.00
07/24/2025	140889	Bay Verte Machinery Inc.	Neshotah Park Project for New Shelters	454-55400-8860	569959-00	694.97
Total 140889:						694.97
07/24/2025	140890	Braun Building Center	Supplies - Rec	454-55400-8860	BB080797801	999.50
Total 140890:						999.50
07/24/2025	140891	Cedar Crest Ice Cream	S.E. Sunday Thursday - 2025	262-55320-3900	0992517518	934.52
Total 140891:						934.52
07/24/2025	140892	Charter Communications	Service 07/19/25-08/18/25 - Sr. Cntr	100-54150-2900	171242001071425	100.97
Total 140892:						100.97
07/24/2025	140893	CLIA Laboratory Program	ID #52D0910421 Certificate 1/8/2026-1/7	100-52300-2900	52D.910421	248.00
Total 140893:						248.00
07/24/2025	140894	Core & Main LP	Mains - WTR	650-59673-3900	W485585	663.62
Total 140894:						663.62
07/24/2025	140895	Cretton Enterprises Inc	Trail & Med - Rec	100-55410-2900	12893	4,145.25
Total 140895:						4,145.25
07/24/2025	140896	DATAPILOT	Training Supplies - PD	100-16000	9857860	4,285.00
Total 140896:						4,285.00
07/24/2025	140897	Dept of Administration	Public Benefit Fees FY25 Q4	660-29253	505-0000103609	12,963.94
Total 140897:						12,963.94
07/24/2025	140898	Directional Drilling Services of WI Inc	Directional Bore Martin Lane Project-Ele	660-19107	2236	3,300.00



Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140898:						3,300.00
07/24/2025	140899	Dorner Company	Parts & Service - Wtr	650-59643-3900	516498	3,134.59
Total 140899:						3,134.59
07/24/2025	140900	ENTERPRISE FM TRUST	Monthly Lease Payments - July 2025	690-59828-2410	FBN5387659	22,264.91
Total 140900:						22,264.91
07/24/2025	140901	Envirotech Equipment Co	Filters / Hose - DPW	100-16120	25-0025741	2,936.90
Total 140901:						2,936.90
07/24/2025	140902	Erickson Sports LLC	SE - 4th of July	262-55320-3900	2515	170.00
07/24/2025	140902	Erickson Sports LLC	Shirts for National Night Out - Elec	660-59930-2900	2536	141.00
Total 140902:						311.00
07/24/2025	140903	EXXONMOBIL ***DEBIT MEMO***	Gasoline	250-55150-3900	106025804	9,597.22
Total 140903:						9,597.22
07/24/2025	140904	Frank's Radio Service Inc.	APX8000 (SR#579CBM0955-579CBM09	455-52200-8150	127757	510.00
Total 140904:						510.00
07/24/2025	140905	Frontier	Telephone - Wtr	650-59661-2200	1220992-5; 5741; 7/13	106.46
Total 140905:						106.46
07/24/2025	140906	Gannett Wisconsin LocaliQ	Media Billing/City Clerk - June 2025	100-51420-3220	0007157120	1,351.57
Total 140906:						1,351.57
07/24/2025	140907	Hawkins Inc	Chlorine - WWTP	690-59823-3900	7137265	1,338.50
Total 140907:						1,338.50
07/24/2025	140908	Heartland Business Systems LLC	Palo Alto Security Appliance License & S	460-51900-8100	813417-H	9,509.80

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
07/24/2025	140908	Heartland Business Systems LLC	Video Switching Project Labor	459-51600-8150	813429-H	8,115.00
Total 140908:						17,624.80
07/24/2025	140909	Holland Supply Inc	Ez Fold Crem Stand/Drape - CEM	100-54910-3900	INV161147	527.51
Total 140909:						527.51
07/24/2025	140910	James Imaging Systems Inc.	Contract RI13706-01 - Coverage Period	100-53100-3100	1588245	506.60
07/24/2025	140910	James Imaging Systems Inc.	Contract RI13706-01 - Coverage Period	100-55300-3100	1588246	573.35
07/24/2025	140910	James Imaging Systems Inc.	Contract RI13706-01 - Coverage Period	100-55300-3100	1588244	122.60
Total 140910:						1,202.55
07/24/2025	140911	JSM Secure Inc.	Service Call - Code added/changed out p	100-51600-3500	78905	212.00
Total 140911:						212.00
07/24/2025	140912	Klein's Hardware Hank	INV#72328/72423/72394/72762/72899/7	100-55200-3900	RHO001-07/02/25	360.08
Total 140912:						360.08
07/24/2025	140913	Larson, Tom	Overpayment of final bill for 2600 Washin	660-21130	2838-04	185.95
Total 140913:						185.95
07/24/2025	140914	Laurin, Jason	Softball Offical 0526/0602/0605/0623/06	100-55300-2900	1608-071425	580.00
Total 140914:						580.00
07/24/2025	140915	Lawson Products	Supplies - DPW	100-53200-3900	9312646485	239.20
Total 140915:						239.20
07/24/2025	140916	Lucky Signs & Graphics	Picnic Hill Decals - P&R	100-23158	2129	60.00
Total 140916:						60.00
07/24/2025	140917	Mammoth Construction LLC	Storm SWR Repair at 29th Street	680-59730-2900	2174	8,432.50

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140917:						8,432.50
07/24/2025	140918	Manitowoc Co Health Department	Special Event-Great Neshotah Campout	262-55320-2904	083025	247.00
Total 140918:						247.00
07/24/2025	140919	Manitowoc Co Solid Waste	Sweepings-1295550/1295569/148121	680-59710-2900	29544	2,633.43
07/24/2025	140919	Manitowoc Co Solid Waste	Commercial-1297019/1297200/148164-	640-53620-2900	29517	180.91
07/24/2025	140919	Manitowoc Co Solid Waste	Monthly Dumpster-1297023/148165 - DP	640-53310-2900	29492	296.83
07/24/2025	140919	Manitowoc Co Solid Waste	June 2025 Services	640-53620-2900	29515	10,493.65
Total 140919:						13,604.82
07/24/2025	140920	Manitowoc Co Treasurer	County Jail & Driver Improvement Surch	100-21125	JUNE 2025	891.10
Total 140920:						891.10
07/24/2025	140921	Manitowoc Disposal Inc	Haul 12yd Walsh Field Beach Box / Empt	640-53620-2900	88223	439.31
07/24/2025	140921	Manitowoc Disposal Inc	Refuse - 7/6/2025 to 7/19/2025	640-53620-2900	0706-0719-2025	18,485.89
Total 140921:						18,925.20
07/24/2025	140922	Manitowoc Public Library	Damaged Book in Book Return - LIB	280-55110-2130	07222025	5.99
Total 140922:						5.99
07/24/2025	140923	Manitowoc Trophy	Sunday Thursday Ribbons - Rec	262-55320-3900	48431	130.00
07/24/2025	140923	Manitowoc Trophy	PCG200-200	100-51410-2900	48616	1,050.00
Total 140923:						1,180.00
07/24/2025	140924	Marc Corey Revenson	Great Neshotah Beach Campout-2025	262-55320-2900	08302025	500.00
Total 140924:						500.00
07/24/2025	140925	Memorial Drive Vet Clinic	Xanti - PD	209-52100-2901	390513	126.61
Total 140925:						126.61
07/24/2025	140926	Minnesota Life Insurance Co	Life Insurance Premium - August 2025	100-21531	AUGUST 2025	4,422.52

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140926:						4,422.52
07/24/2025	140927	Natural Solutions	Playground Mulch - P&R	454-55400-8860	12998	4,600.00
Total 140927:						4,600.00
07/24/2025	140928	North Central Laboratories	Lab supplies - WWTP	690-59820-3900	522460	1,549.23
Total 140928:						1,549.23
07/24/2025	140929	POMP'S TIRE SERIVE INC	TIRES 225/70R19.5/14 Yoko 115R	100-16120	40086382	652.24
07/24/2025	140929	POMP'S TIRE SERIVE INC	Sublet	100-16120	520157213	956.55
Total 140929:						1,608.79
07/24/2025	140930	Pop Time LLC	Dippin' Dots - P & R	261-55320-3790	TRY412	432.00
07/24/2025	140930	Pop Time LLC	Dippin' Dots - P & R	261-55320-3790	TRY413	810.00
07/24/2025	140930	Pop Time LLC	Dippin' Dots - P & R	261-55320-3790	TRY414	432.00
Total 140930:						1,674.00
07/24/2025	140931	Premium Waters Inc	Lab Water - WTP	690-59820-2900	391373804	168.99
Total 140931:						168.99
07/24/2025	140932	Refrigeration Sales and Repair LLC	Ice machine maintenance - Elec	660-59598-2900	4783	196.50
Total 140932:						196.50
07/24/2025	140933	Renegade Pest Management	Insecticide Treatment - CH	100-51600-3500	16036	180.00
Total 140933:						180.00
07/24/2025	140934	RESCO	Minor Stock #19430	660-59594-3900	3080744	192.24
07/24/2025	140934	RESCO	Fuse Link 5 Amp - Elec	660-19630	3080840	169.75
07/24/2025	140934	RESCO	Minor Stock #14480; #14310; #14340	660-19630	3080846	478.00
Total 140934:						839.99
07/24/2025	140935	Riva Motorsports	Clothing Allowance/Wetsuit-Joe Ewert	100-52200-3850	23394894	305.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140935:						305.00
07/24/2025	140936	Robert E Lee & Associates Inc	Landfill Support	419-53600-2900	88931	3,381.00
Total 140936:						3,381.00
07/24/2025	140937	Roberts, Jeanette	Reimbursement for Piggly Wiggly - P&R	250-55150-3900	05092025	23.19
Total 140937:						23.19
07/24/2025	140938	Signs Plus	Sew/Patch Firefighter Jacket - FD	100-52200-3850	1326	225.00
Total 140938:						225.00
07/24/2025	140939	State of Wisconsin	June 2025 penalty surcharges	100-21125	JUNE 2025	2,495.47
Total 140939:						2,495.47
07/24/2025	140940	Strand Associates Inc	Water Regulations - WTR	650-19107	0226620	1,623.15
Total 140940:						1,623.15
07/24/2025	140941	Stueck, Boyd	Brewer Game Refund	250-55150-3300	08212025	85.00
Total 140941:						85.00
07/24/2025	140942	Sukowaty, Ralf	Softball Offical-0521/0625/0709/0714/07	100-55300-2900	8488-07212025	275.00
Total 140942:						275.00
07/24/2025	140943	Superior Chemical LLC	Supplies - DPW	100-53200-3500	420808	117.57
Total 140943:						117.57
07/24/2025	140944	Tillmann Wholesale Growers	Urban Forestry - P&R	260-55210-2900	295765	160.00
Total 140944:						160.00
07/24/2025	140945	Torres-Rivera, Mike X	Refund of Duplicate Payment - PD	100-45131	4.000045685	116.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140945:						116.00
07/24/2025	140946	Two Rivers 1 LLC	Overpayment of final bill for 2110 Lincoln	660-21130	1459-10 / 2025	74.90
Total 140946:						74.90
07/24/2025	140947	Two Rivers Automotive Inc.	Supplies - Fire	100-52210-2410	5172-329911	2.08
07/24/2025	140947	Two Rivers Automotive Inc.	XBO Oil Dry - FD	100-52210-2900	5172-329691	17.90
Total 140947:						19.98
07/24/2025	140948	Two Rivers Historical Society	July 2025	258-56700-2910	JULY 2025	250.00
Total 140948:						250.00
07/24/2025	140949	Two Rivers Optimist Club	Concession Stand Novelties - P&R	261-55320-3790	114-6350391-5845008	51.80
Total 140949:						51.80
07/24/2025	140950	Village of Mishicot Treasurer	June 2025 Municipal Court Forfeitures	100-21125	JUNE 2025	312.00
Total 140950:						312.00
07/24/2025	140951	Vokral, Alan	Refund-Brewer Game (Katie Franjose Ti	250-55150-3300	3029KF	85.00
Total 140951:						85.00
07/24/2025	140952	Vorpahl Fire & Safety	Hard Hat Suspensions - ELECTRIC	660-59588-3900	215404932	112.00
07/24/2025	140952	Vorpahl Fire & Safety	Sprinkler Repair Service - City Hall	100-51600-3500	215405112	674.13
Total 140952:						786.13
07/24/2025	140953	Walesh, Nicholas	Overpayment on final bill for Account#70	660-21130	7092-01	161.97
Total 140953:						161.97
07/24/2025	140954	Wells Fargo Vendor Financial Services L	Monthly Lease Payment	457-53300-8160	5035159511	1,268.82
Total 140954:						1,268.82

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
07/24/2025	140955	Wisconsin Public Service	114 Davis Street	100-55400-2220	0401271669-01	16.77
Total 140955:						16.77
07/24/2025	140956	Wolter Inc.	Fork Lift Maintenance - Elec	660-19184	222566461	311.41
Total 140956:						311.41
07/24/2025	140957	WPPI - Debit Memo	June 2025 Purchased Power	660-59902-2900	25-62025 (BF CONF#FBE	616,593.81
Total 140957:						616,593.81
07/24/2025	140958	Yungerman, Jo	Supplies for concession Supplies - Senio	250-55150-3900	10316571882	89.20
Total 140958:						89.20
07/30/2025	140959	USBank - Debit Memo	Credit Card Usage - June 2025 / July 20	100-16000	STATEMENT DATED 7-7-2	45,616.17
Total 140959:						45,616.17
07/31/2025	140960	Aflac Business Services	July 2025 Premiums	100-21590	689924	2,178.08
Total 140960:						2,178.08
07/31/2025	140961	Alternative Technologies Inc	Oil Samples - Elec	660-59592-2900	57910	445.50
Total 140961:						445.50
07/31/2025	140962	Amazon Business - Debit Memo	Supplies - CH Maintenance	100-51600-3500	1147-N3CT-7PGD	879.25
Total 140962:						879.25
07/31/2025	140963	Boardman & Clark LLP	Frontier Pole Contact Agreement - ELEC	660-59923-2120	304769	77.00
Total 140963:						77.00
07/31/2025	140964	Callaway, Kurt & Tina	Energy Star - Dishwasher	660-29253	LDP681055	50.00
Total 140964:						50.00
07/31/2025	140965	CliftonLarsonAllen LLP	Progress Billing: City's Audit; TID#7 & #1	236-56700-2900	L251437801	5,097.75

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140965:						5,097.75
07/31/2025	140966	Delta Dental of Wisconsin	2386174	500-51510-1332	44723-0825 - 2520500000	6,252.64
Total 140966:						6,252.64
07/31/2025	140967	Directional Drilling Services of WI Inc	Growth Garage-1012 33rd Street	660-19107	2266	2,700.00
Total 140967:						2,700.00
07/31/2025	140968	Eggers Industries Inc	TID #9 Revenue Rcv'd - Tax Exempt Co	238-56700-2900	2009-2025TID9	80,845.62
Total 140968:						80,845.62
07/31/2025	140969	ERC Wiping Products	Presaturated Wipes - Rec	100-55140-3500	987814	285.00
Total 140969:						285.00
07/31/2025	140970	Erickson Sports LLC	Clothing - Fire	100-52200-3850	2526	252.00
Total 140970:						252.00
07/31/2025	140971	Fastenal	Supplies - Parks	454-55400-8860	WIMAN317725	46.84
07/31/2025	140971	Fastenal	Supplies - Parks	454-55400-8860	WIMAN317673	158.84
07/31/2025	140971	Fastenal	Parts for Meters / Hydrants	650-59677-3900	WIMAN318023	1,362.00
Total 140971:						1,567.68
07/31/2025	140972	Ferguson Enterprises Inc. #3326	LSR Water Filter Pitchers - Wtr	650-59675-3900	WW072764	6,446.25
Total 140972:						6,446.25
07/31/2025	140973	Fire Dept Petty Cash	Petty cash reimbursement-YMCA	455-52200-8150	07282025PC	54.76
Total 140973:						54.76
07/31/2025	140974	Fitness Store	Servic Call - P & R	100-55140-3500	2025-73	244.00
Total 140974:						244.00



Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
07/31/2025	140975	Fitzgerald, Gerald	Energy Star Partners Rebate-Dehumidifi	660-29253	PAD50P1ABL	25.00
Total 140975:						25.00
07/31/2025	140976	Frank's Radio Service Inc.	Reprogram portable radio (3612005 to 3	100-52115-3230	127743	155.00
Total 140976:						155.00
07/31/2025	140977	Gannett Wisconsin Media	APER - LIBRARY	280-55111-3230	LESTER LIBRARY 7/19/20	293.36
Total 140977:						293.36
07/31/2025	140978	Green Acres Landscaping Inc.	Sod-Cem	100-54910-3500	41039	48.00
Total 140978:						48.00
07/31/2025	140979	Hawkins Inc	Plant Maintenance	650-59643-3900	7080998	1,703.79
07/31/2025	140979	Hawkins Inc	Plant Maintenance - Wtr	650-59641-3910	7144873	2,793.21
Total 140979:						4,497.00
07/31/2025	140980	Heartland Business Systems LLC	Video Switching H/W & Parts - IT	459-51600-8150	814319-H	500.00
07/31/2025	140980	Heartland Business Systems LLC	Video Switching Project Labor	459-51600-8150	815033-H	1,560.00
Total 140980:						2,060.00
07/31/2025	140981	Horst Distributing Inc	Fields-Rec	100-55400-2410	114903-000	224.93
Total 140981:						224.93
07/31/2025	140982	InfoSend Inc.	Sewer Utility Bill Mailing - July 2025	690-59840-3110	291294	1,346.05
Total 140982:						1,346.05
07/31/2025	140983	James Imaging Systems Inc.	Contract R14490-MPS-01 7/29/25 to 8/2	660-59921-3900	1591202	315.32
Total 140983:						315.32
07/31/2025	140984	James Leasing LLC	Contract JL-171-01 Coverage 7/24/2025	100-53200-5310	22784	2,499.28

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 140984:						2,499.28
07/31/2025	140985	Mammoth Construction LLC	2024 Lateral Replacement Partial Payme	690-19107	2158	380,318.25
Total 140985:						380,318.25
07/31/2025	140986	Manitowoc Co Public Works	Jul-Sept 2025 BadgerNet Circuit - PD	100-52100-2203	455TIME-18468-T	465.00
Total 140986:						465.00
07/31/2025	140987	Manitowoc Engraving Inc	Garbage Stickers - Cust Serv	640-53620-3900	32898	1,185.00
Total 140987:						1,185.00
07/31/2025	140988	Manitowoc Trophy	Durablack Silver Satin Memory of Frtiz Li	100-23158	48719	37.50
Total 140988:						37.50
07/31/2025	140989	Northern Lake Service Inc	Total Organic Carbon/Label	650-59642-2900	2512156	66.88
07/31/2025	140989	Northern Lake Service Inc	Mercury Testing / Lead & Copper Analysi	650-19107	2512168	65.00
07/31/2025	140989	Northern Lake Service Inc	Turbidity, Screening-SDWA, for ICPMS	650-19107	2512169	185.00
07/31/2025	140989	Northern Lake Service Inc	Turbidity, Screening-SDWA, for ICPMS	650-19107	2512170	185.00
07/31/2025	140989	Northern Lake Service Inc	Turbidity, Screening-SDWA, for ICPMS	650-19107	2512171	80.00
07/31/2025	140989	Northern Lake Service Inc	Turbidity, Screening-SDWA, for ICPMS	650-19107	2512172	120.00
07/31/2025	140989	Northern Lake Service Inc	Turbidity, Screening-SDWA, for ICPMS	650-19107	2512173	305.00
Total 140989:						1,006.88
07/31/2025	140990	Park Tables	TF1131 - 53 Gallon Round Concrete Coa	454-55400-8860	PT2126	5,374.21
Total 140990:						5,374.21
07/31/2025	140991	Pop Start Restaurant Group LLC	BIDC - approved Ec Dev Loan - Draw #5	237-56700-7530	080124-TID8	10,000.00
Total 140991:						10,000.00
07/31/2025	140992	Public Administration Associates	EQ Assessments - City Manager Candid	100-51410-2900	C-54-25	200.00
Total 140992:						200.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
07/31/2025	140993	Quadient Finance USA Inc.	Postage - Closing Date 7/24/25	100-51510-2900	BH3799486755	3,010.00
Total 140993:						3,010.00
07/31/2025	140994	RESCO	Main Stock #17636-PO#51191	660-19154	3081679	2,127.57
Total 140994:						2,127.57
07/31/2025	140995	Sauve's Auto Service	2019 Ford F-450 Super Duty XL Alignme	100-52300-2410	32320	135.00
Total 140995:						135.00
07/31/2025	140996	Schmidt, Sally	March 2025 Life Insurance Premium	100-21531	02-032025	39.04
Total 140996:						39.04
07/31/2025	140997	Schrank Management LLC	Portable Restroom Rental - Vietnam Par	100-55300-2900	813	95.00
Total 140997:						95.00
07/31/2025	140998	Scotty Landscape Supply	Holey Boulders / lb. - P&R	454-55400-8860	25-1944	1,464.75
Total 140998:						1,464.75
07/31/2025	140999	Sleger Holdings LLC	Payment #3 TID 14 Cash Grant per Deve	243-56700-5950	3TID14 - 2025	6,831.17
Total 140999:						6,831.17
07/31/2025	141000	Steinies Water Garden & Irrigation	4" Hunter Ultra Adjustable Rotor w/ Chec	100-55200-3500	1211A	133.61
Total 141000:						133.61
07/31/2025	141001	T.A. Motorsports - Grand Rental	A320001201-Cover, Muffler - P&R	100-54910-3900	260371	34.90
Total 141001:						34.90
07/31/2025	141002	Two Rivers Automotive Inc.	Tow 45134 - Trl Ball Mount - Fire	100-52210-2410	5172-330181	38.24
Total 141002:						38.24
07/31/2025	141003	WCA/Group Health Trust	2025 AUGUST Health Premiums	100-16300	0018272273	206,872.02

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 141003:						206,872.02
07/31/2025	141004	Wisconsin Alliance of Cemeteries (WAC)	2025 WAC Conference Registration-Kinn	100-54910-2920	09-030405-2025	280.00
Total 141004:						280.00
07/31/2025	141005	Wisconsin Public Service	1001 Adams Street - Library	280-55110-2220	0401271669-23	488.55
07/31/2025	141005	Wisconsin Public Service	3801 Mishicot Rd.	100-54910-2220	0401271669-09	37.49
07/31/2025	141005	Wisconsin Public Service	1145 HARBOR STREET-PAVILLION	100-55200-2220	0401271669-42	18.72
07/31/2025	141005	Wisconsin Public Service	1423 RIVER PL-WARM BLDG	100-55200-2220	0401271669-12	17.33
07/31/2025	141005	Wisconsin Public Service	1403 LAKE STREET - GENERATOR	660-59588-2220	0401271669-38; 07/22	17.88
Total 141005:						579.97
07/31/2025	141006	Wisconsin Retirement System	2025 Contributions-June	100-21520	JUNE 2025	143,350.50
Total 141006:						143,350.50
Grand Totals:						3,284,871.75



**TWO  
RIVERS**  
WISCONSIN

**CITY MANAGER**

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

Section 11, Item A.

## MEMO

---

**Date:** City Council

**To:** City Manager Kyle Kordell

KK

**From:** August 15, 2025

**Subject:** Proposed Amendment to St. Marks Square PUD at 1110 Victory Street

**Introduction:** Curt Gesell, a local licensed general contractor, proposes to amend the existing PUD development plan for the convent at St. Marks Church located at 1110 Victory Street to allow for a total of eight residential rental units. The City Council is requested to set a Public Hearing for this development plan for September 15, 2025.

**Analysis:** Mr. Gesell seeks PUD approval to convert the existing empty convent building into a four-unit apartment complex, while preserving the existing historical exterior. Once that building is fully leased, Mr. Gesell plans to build a new additional four-unit housing complex on the empty lot next to the convent. The proposed project timeline is three years for the completion of both buildings.

**Recommended Action:** A motion to set the public hearing for 6 pm on September 15, 2025.





## MEMO

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**TO:** City Council

**FROM:** City Manager Kyle Kordell KK

**DATE:** August 13, 2025

**SUBJECT:** Relocation of "City Manager's Report" on the Regular Meeting Agenda

**Introduction:** City Staff propose to revise the Resolution adopted in April 2025, which sets the order of business for regular City Council meetings, to move the *City Manager's Report* from near the start of the meeting toward the end of the agenda. The change preserves transparency and communication between the City Manager and Council while providing a more efficient sequence for the conduct of public business.

**Analysis:** The proposed change is intended to improve the efficiency and focus of City Council meetings by prioritizing legislative action and deliberation. When positioned early in the agenda, the *City Manager's Report*—while informative—can extend preliminary portions of the meeting and delay consideration of time-sensitive ordinances, resolutions, and other policy matters.

By moving the City Manager's Report toward the end of the meeting:

- **Legislative Efficiency** - Council can devote more uninterrupted time early in the meeting to substantive items requiring discussion, deliberation, and decision-making.
- **Better Time Management** - Key business items will be addressed while all members and attendees are most engaged, reducing the potential for rushed deliberations later in the meeting.
- **Meeting Residents Where They Are** - The information traditionally shared in the City Managers Report can be of more value to residents when delivered in a format that is more convenient and more timely.

**Recommended Action:** A motion to approve the proposed Resolution.





## RESOLUTION

**BE IT RESOLVED**, the City Council will hold its regular meetings on the first and third Monday of each month, unless any such Monday shall be a legal holiday, in which event the meeting will be held on the next secular day.

**BE IT RESOLVED FURTHER**, that the hour of the day when such regular meetings of the Council shall be held shall be at 6:00 PM.

**BE IT RESOLVED FURTHER**, that the order of business for all meetings of the Council shall be as follows:

- I. CALL TO ORDER BY PRESIDENT OF THE CITY COUNCIL
- II. PLEDGE OF ALLEGIANCE
- III. ROLL CALL BY CITY CLERK
- IV. CONSIDERATION OF ANY COUNCILMEMBER REQUESTS TO PARTICIPATE IN THIS MEETING FROM A REMOTE LOCATION
- V. INTRODUCTION OF INVITED GUESTS
- VI. PUBLIC HEARING
- VII. INPUT FROM THE PUBLIC
- VIII. COUNCIL COMMUNICATIONS
  - Letters and other communications from citizens
- IX. COUNCIL REPORTS FROM BOARDS, COMMISSIONS AND COMMITTEES
- X. CONSENT AGENDA
  - City Council Minutes
  - Applications and Petitions
- XI. CITY COUNCIL – FORMAL ITEMS
- XII. CITY MANAGER'S REPORT
- XIII. FOR INFORMATION ONLY
- XIV. CLOSED EXECUTIVE SESSION
- XV. RECONVENE IN OPEN SESSION
- XVI. ADJOURNMENT

**BE IT RESOLVED FURTHER**, that if the Council directs any matter to be the special business of a future meeting, the same shall have precedence over all other business at such meeting.

**BE IT RESOLVED FURTHER**, that the Council President shall appoint standing committees including: Public Works, Utilities, and Finance and Personnel to assist in the work of the Council and such other special committees as he may deem necessary.

**BE IT RESOLVED FURTHER**, that the Council adopts the rules for the Council as attached.

Dated this 18th day of August, 2025.

\_\_\_\_\_  
Councilmember

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



**RESOLUTION**  
**Amending 2025 General Fund Budget**  
**To Provide Additional Funding for Inspection Services**

**WHEREAS**, the City Manager and the City Council Finance Committee have identified the need to amend the 2025 General Fund Budget to provide additional funding for Building Inspection Services, whether such services continue to be provided on a part-time basis or by establishment of a full-time Building Inspector position; and

**WHEREAS**, the Committee has indicated support for a one-time amendment that would provide an additional \$75,000 in funding for this important City function, by amending several revenue and expense line items within the General Fund and by allowing a one-time transfer of \$40,000 from the Community Development Fund 291 budget (which has a current balance of \$180,000 and has a vacancy in the Community Development Director position); and

**WHEREAS**, based on a review of the General Fund and Fund 291 budgets, the former City Manager and the Finance Director recommend the following budget amendment, which accomplishes the Committee's funding goal with adjustments to existing General Fund revenue and expenditure line items, and by drawing \$40,000 in net additional funding from Fund 290 as an allocation of the City Manager's to Fund 291, rather than a transfer-in of funds from Fund 291; this is accomplished by allocating 20 percent of the City Manager's Office budget (\$70,675) to Fund 291, while at the same time eliminating provision in the General Fund for charging \$30,000 for services provided (generally by the City Manager) to Fund 291;

**NOW, THEREFORE, BE IT RESOLVED** that the Council hereby approves the following amendment to the 2025 Budgets for Fund 100 and Fund 291:

		Original Budget	Amended	Net Change
	<b>Revenues</b>			
100-48100	Interest on Investments	\$ 200,000	\$ 100,000	\$ (100,000)
100-41310	Utility Tax Equivalent	\$ 800,000	\$ 845,000	\$ 45,000
100-44300	Building Permit Fees	\$ 105,000	\$ 115,000	\$ 10,000
100-46230	Ambulance Fees	\$ 840,000	\$ 895,000	\$ 55,000
100-47450	Ec Dev Charges	\$ 30,000	\$ -	\$ (30,000)
100-49223	Transfers From Other Funds	\$ 378,000	\$ 378,000	\$ -
	<b>Net Change</b>			<b>\$ (20,000)</b>
	<b>Expenditures - General Fund</b>			
100-52400	Inspections--Wages, FICA, WRS	\$ 126,000	\$ 201,000	\$ 75,000
100-51410-2900	Qty Manager -- Other Services	\$ 71,500	\$ 34,500	\$ (37,000)
100-51410-9999	Qty Manager--Allocation	\$ (175,669)	\$ (159,019)	\$ 16,650
100-51410-9999	Qty Manager--Alloc. to Fund 291			\$ (70,675)
100-54910-1270	Cemeteries--Wages PT Temp	\$ 55,000	\$ 51,200	\$ (3,800)
100-54910-1320	Cemeteries--FICA	\$ 8,671	\$ 8,380	\$ (291)
	<b>Net Change</b>			<b>\$ (20,116)</b>

Approved this 18th day of August, 2025.

---

Council Member

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Kyle Kordell, City Manager



**TWO  
RIVERS**  
WISCONSIN

Section 11, Item D.

**CITY MANAGER**

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



## MEMO

**TO:** City Council

**FROM:** City Manager Kyle Kordell *KK*

**DATE:** August 15, 2025

**SUBJECT:** Facade Grant to TA Properties, The Hook Lanes & Games

**Introduction:** The City Council is requested to authorize partial payout of the facade improvement grant for The Hook Lanes & Games in the amount of \$23,556.

**Analysis:** The facade grant totaling \$30,000 was previously approved with \$5,000 from Two Rivers Main Street and \$25,000 from the City, with a City Council-approved deadline of June 30, 2025. On August 14, 2025, the Main Street Design Committee met to review the status of the project and to consider the owner's application for payment. The Design Committee and City Staff are very pleased with the outcome of this project, which represents a nearly \$60,000 investment by the property owner. The owner is eager to have the grant funds released; however, a few minor issues still need to be addressed.

Rules for the facade grant program state that grant funds are to be paid out on a reimbursement basis, following project completion. But in this case, given the scope of the project, the Design Committee unanimously recommends that both the City and Main Street deviate slightly from this policy, as follows:

- Release 80% of grant funds that have been earned: 80% of \$29,445 = \$23,556.
- Release remaining 20% after owner has completed the remaining tasks identified by the Design Committee, as long as completed before October 31, 2025. These are minor items related to fascia and soffit work on the north side of the building and some missing siding.

**Recommended Action:** A motion to approve a variance to the facade improvement program guidelines and authorize partial payout to The Hook Lanes & Games in the amount of \$23,556.



[www.two-rivers.org](http://www.two-rivers.org)



920.793.5532



kkordell@two-rivers.org



**TWO  
RIVERS**  
WISCONSIN



**Date:** August 14, 2025  
**To:** Kyle Kordell, City Manager  
**From:** Ben Meinnert, Chief of Police  
**Ref:** Bargaining Unit/City TA

In regards to the tentative agreement between the City and Union, I have provided some explanation how this agreement changes from current practice and/or costs to the city associated.

## **2. ARTICLE V - EMPLOYMENT**

Currently our department requires all officers to take an annual hearing exam at the Dewey St Occupational Health. We pay officers to drive there, take the exam, and drive back for the equivalent of approximately 1 hour if on duty, 2 hours mandated OT if off duty. We also require officers to attend a mental health check in with our provider which consist of again 1 hour on duty or 2 hours mandated OT if off duty. This change will allow more flexibility in scheduling these mandates while still compensating the officer for that time, and additionally provide an extra 12-14 hours of paid time, or the equivalent of .61-.71% wages.

## **3. ARTICLE VI – VACATION DAYS**

Current practice allows for an officer to split one 8-hour vacation day into 4 hour increments. This change to allow two 8-hour vacation days to be split will not cost the City, but instead possibly be more restrictive to officers requesting time off.





**TWO  
RIVERS**  
WISCONSIN



#### **4. ARTICLE XI – PAY POLICY**

In the last bargaining agreement, generous wages were the main focus to bring the UNION within their comparables. Notably, the focus for the following contract was to adjust steps to comparables. UNION currently is the only department with a 15 year and 20-year step within our wage comparables and geographic comparables. Changing these steps in accordance with the TA would provide an additional 2% wage increase for 4 staff members, and an additional 3% wage increase for 2 staff members. Overall these Step changes along with the proposed wage increases would impact the 2026 patrol wages by a 3.08% increase.

#### **6. ARTICLE XI – PAY POLICY**

This change will bring the UNION in line with non-union practice of compensatory time use and lessen unplanned and obligated payouts of up to 120 current hours practice.





**RESOLUTION ADOPTING  
PROPOSED SETTLEMENT AGREEMENT BETWEEN  
TWO RIVERS POLICE, LOCAL 13  
AND  
THE CITY OF TWO RIVERS**

**WHEREAS**, the City Council of the City of Two Rivers has considered the Proposed Settlement Agreement between Two Rivers Police Local 13, and the City of Two Rivers for the period of January 1, 2026 through December 31, 2027; and

**WHEREAS**, said Settlement Agreement has been ratified by the membership of Two Rivers Police Local 13; and

**WHEREAS**, City and Police Department management have recommended, and the City Council concurs, that the adoption of said Settlement Agreement is in the best interests of the City and the employees in this bargaining unit;

**NOW, THEREFORE**, be it resolved by the City Council of the City of Two Rivers, that the proposed settlement agreement between the City and Two Rivers Police Local 13, is hereby adopted.

A copy of this Agreement and any amendments negotiated thereto constitute the new contract for the period of January 1, 2026 through December 31, 2027 and are incorporated herein by reference as though fully set forth herein.

Adopted this 18th day of August, 2025.

\_\_\_\_\_  
Councilmember

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

**TENTATIVE AGREEMENT  
BETWEEN  
CITY OF TWO RIVERS  
AND THE  
TWO RIVERS POLICE LOCAL 13**

**August 13, 2025**

Except as modified below, the remainder of the Agreement remains *status quo*. The **bold & underlined** provisions indicate new language.

---

1. AGREEMENT

The parties tentatively agree to replace the reference in the Agreement's first paragraph to "the Two Rivers Police Department Bargaining Unit" with "the Union," as follows:

**THIS AGREEMENT** made and entered into at Two Rivers, Wisconsin by and between the City of Two Rivers, hereinafter referred to as the "Employer" or "City", and the Law Enforcement Employee Relations Division of the Wisconsin Professional Police Association, for and on behalf of the Two Rivers Police Department employees, herein**after** referred to as the **"Union"** ~~Two Rivers Police Department Bargaining Unit~~.

2. ARTICLE V – EMPLOYMENT

The parties tentatively agree to add to Article V, Section 12, titled "Wellness Days," to the Agreement, as follows:

**12. Wellness Days**

**Employees will be provided with two paid eight-hour "wellness days" per year, which will be used, in part, to compensate employees for their required annual hearing test and required annual one-hour meeting with the Department's designated mental health professional. Employees are strongly encouraged to use those portions of their paid wellness days not devoted to required appointments for activities that support their mental health and wellbeing. Wellness days will be scheduled at times mutually agreed to between the employee and the City so as not incur excessive overtime or interfere with Department operations during times of high vacation usage by other employees.**

3. ARTICLE VI – VACATION DAYS

The parties tentatively agree that two (2) vacation days (16 hours) per year may be taken

in four (4) hour increments with the prior approval of the Chief or the Chief's designee. The eighth paragraph of Article VI, Section 9 of the Agreement will therefore be modified as follows:

Vacation days may be taken in no less than eight (8) hour increments with the prior approval of the Chief of Police or their designee. ~~One (1)~~ **Two (2)** vacation days per year for each employee covered by this agreement may be taken in increments of four (4) hours with the prior approval of the Chief of Police or their designee.

#### 4. ARTICLE XI – PAY POLICY

The parties tentatively agree to modify the “step” structure set forth in the fourth paragraph of Article XI, Section 1 of the Agreement as follows:

Step A – Hiring	<u>Employees Hired After January 10, 2000</u>
Step B – <del>6 months</del> <b>1 year</b> after hiring	Step F – 5 years after hiring
Step C – <del>1 2</del> years after hiring	Step G – <del>10</del> <b>6</b> years after hiring
Step D – <del>2 3</del> years after hiring	Step H – <del>15</del> <b>8</b> years after hiring
Step E – <del>3 4</del> years after hiring	Step I – <del>20</del> <b>10</b> years after hiring

#### 5. ARTICLE XI – PAY POLICY

The parties tentatively agree to modify the fourth (4<sup>th</sup>) paragraph of Article XI, Section 4(B) of the Agreement as follows:

The City agrees that it will fund ballistic vest replacement so long as Federal grants support such purchases. In the event such grants cease to exist, that portion of replacement funding shall be at the expense of the officer unless a new agreement with the bargaining unit is reached.

#### 6. ARTICLE XI – PAY POLICY

The parties tentatively agree to modify Article XI, Section 11 of the Agreement, “Compensatory Time,” to align with the City’s new compensatory time policy for non-represented employees by: (a) modifying the maximum amount of compensatory time that can be accrued from 120 hours to 80 hours, (b) requiring full payout of any accrued and unused compensatory time at the end of each year, and (c) permitting quarterly payouts of accrued compensatory time if so requested by the employee:

**11. Compensatory Time.** Employees may elect to earn compensatory time in lieu of overtime pay. Compensatory time shall be administered as follows:

- Compensatory time is bankable at the applicable premium rate.
- Compensatory time shall accumulate to a maximum of ~~120~~ **80** hours of time off.
- Compensatory time shall be scheduled by employee request and



Chief or their designee's approval. Requests will not be approved if approval would result in overtime being assigned to another employee.

- Compensatory time can be requested and approved in no less than hourly increments.
- Compensatory time shall be paid out in cash ~~at severance or any other time required by law~~, at the straight time hourly rate in effect at the time it is paid out, **as follows:-**
  - **Any remaining accrued compensatory time will be paid in full to employees each December such that employees do not carry over accrued compensatory time from one calendar year to the next.**
  - **An employee may elect to receive payment for all accrued compensatory time, or a portion thereof, on a quarterly basis (first pay period in March, June, September), provided that the employee notifies the City of the requested quarterly payment in a timely manner.**
- ~~• Employees who reach the maximum, may also request cash payout of their entire bank of hours in a lump sum at the straight time hourly rate in effect at the time it is paid out.~~
- Compensatory time shall not be scheduled more than one month in advance of the requested time off.

#### 7. APPENDIX A – Salary Schedule/Wage Tables

The parties tentatively agree to a two-year term (2026-2027) with the following wage increases for all steps:

2026 – 1.00% increase first pay period of January  
 2026 – 2.00% increase first pay period of July  
 2027 – 3.00% increase first pay period of January

#### 8. [General]

The parties tentatively agree to modify language throughout the Agreement from “days,” “week(s),” etc. to “hours” (e.g., “week” modified to “48 hours”).

#### 9. [General]

The parties tentatively agree that their respective representatives will collaborate regarding general “clean-up” of language in the CBA and accompanying MOUs.

#### 10. LETTER OF AGREEMENT – DETECTIVE POSITION

The parties tentatively agree to renew this Letter of Agreement for the duration of the 2026-

27 Collective Bargaining Agreement.

11. LETTER OF AGREEMENT – SERGEANT POSITION

The parties tentatively agree to renew this Letter of Agreement for the duration of the 2026-27 Collective Bargaining Agreement.

12. LETTER OF AGREEMENT – OVERTIME

The parties tentatively agree to renew this Letter of Agreement for the duration of the 2026-27 Collective Bargaining Agreement.

13. LETTER OF AGREEMENT – CANINE OFFICER

The parties tentatively agree to modify this Letter of Agreement as indicated in the redlined document attached hereto as Exhibit A.

***The City of Two Rivers reserves the right to amend, delete, modify or introduce new proposals during the course of negotiations.***

# Letter of Agreement

## *Between the City of Two Rivers and Police Union - Local 13*

The effective Period of this agreement is: January 1, ~~2023-2026~~, through December 31, ~~2025~~2028; however, this agreement may be subject to review by either party and modification by mutual agreement prior to the ending date of this agreement.

The Two Rivers Police Department K9 Program was created by the City in May 2021. Various provisions of the K9 Program are subject to collective bargaining. With respect to those provisions relating to the K9 Program and the officer designated as the K9 Handler, the City and the Union agree to the following terms:

The Canine Officer position will be subject to any applicable City policy and/or labor agreement provisions unless expressly stated in this agreement.

### **ARTICLE IV – RESERVATION OF MANAGEMENT RIGHTS**

- Program Sustainability: The Chief or their designee, reserves the right to:
  - Re-assign the canine or discontinue the canine program in the event the canine officer or the canine is no longer able to perform their duties.
  - Remove the canine officer or the canine from the assignment due to unsatisfactory performance.
  - Discontinue the canine program due to the inability to adequately fund or sustain the program.
  - If the canine program is discontinued upon the direction of the City, the canine officer commitment requirements set forth in this Letter of Agreement shall be waived.

### **ARTICLE V – EMPLOYMENT**

- Residency Restrictions: The canine officer must ~~have a response time of~~ reside within 15 minutes-miles (drive time) from their residence to the outermost city limits unless otherwise approved by the Chief or their designee.
  - The canine officer's residence must be a single-family dwelling.
  - For the safety and security of city property and critical police equipment, the officer's dwelling must have an enclosed and secured garage to accommodate the police vehicle when the handler is off-duty.
  - The canine officer shall be responsible for any costs associated with change of residence, such as kennel relocation.

## **ARTICLE X – NORMAL WORK WEEK, WORKDAY, AND WORK SHIFT**

- Shift Times/Compensation: The canine officer's shift start and end times will be ~~the same as identical to those of~~ other officers assigned to the given shift; however, the canine officer will have until 15 minutes after the shift start time to physically report and be ready for duty, and will be allowed to depart from shift duty 15 minutes prior to the shift's end of the shift so long as provided that calls for service and staffing levels permits. This 15 minute period at the beginning and end of each shift is compensation provided for the purpose of handling and care of the canine. The canine officer will be paid for the full eight hour shift despite the 15 minute late arrival and early departure. If the ~~handler canine officer~~ is unable to utilize the late arrival or early departure due to staffing issues or calls for needs of service on a particular day, ~~that the corresponding 15 minute~~ period(s) will be credited to the officer's compensatory time bank. ~~(e.g. ¼ hour OR ½ hour comp. time).~~
- Shift Adjustments: The canine officer has the capability to flex their shift to accommodate various activities. The parties agree that in order to ensure the success and sustainability of this program, this assignment requires a greater degree of flexibility to attend training, perform special enforcement activities, give presentations, or attend special events.
  - Switching or flexing shifts will ~~be done occur~~ upon mutual agreement between the Chief or their designee and the canine officer. Any requests for shift adjustments by the officer or the City will be ~~done made as far in with as much a~~ advance notice as practical.
  - Training shall be scheduled during the canine officer's normally scheduled shift whenever possible; no overtime will be authorized for this purpose without prior approval by the Chief or the Chief's designee.
- Off-Duty Recall & Overtime: The canine officer will have the same eligibility and requirements for recall and ~~the related~~ pay provisions as ~~it relates to recall as do~~ other bargaining unit personnel ~~as enumerated in pursuant to~~ the collective bargaining agreement. Overtime compensation shall begin when the canine officer is prepared for duty, in uniform, in their assigned squad, and en-route to the scene/department from their place of residence and ends when the officer returns home or ~~the start of~~ their regular shift commences.
- Canine Capability/Span of Duty: The canine officer's recommendations will be given primary consideration when determining the suitability of the canine in response to calls for service. The canine officer will determine the ability of the canine in working extended hours or additional work shifts. The canine officer may be required to work or respond for recall without his/her canine.

## **ARTICLE XI – PAY POLICY**

- Compensation: 1/2 hour of the canine officer's normal hourly rate per calendar day each for the period of time the officer is assigned as a handler and assigned a canine. This compensation will be administered in the following manner:
  - *Officer default pay = 37.5 hours per week*
  - *Canine Compensation pay =  $\frac{1}{2} \times 7$  days per week = 3.5*
  - *$37.5 + 3.5 = 41$  (40 reg. hours + 1 hour)*
  - **Officer compensation per work week = 40 hours at regular rate + 1 hour at overtime rate per work week.**
  - The canine officer will not be compensated as enumerated above for days the canine is being boarded with the exception ~~to of~~ the first and last (drop-off & pick-up) days of boarding.
- Vehicle Assignment/Compensation: A patrol ready squad outfitted to accommodate the safe transport of a canine will be furnished to the officer to be utilized for their patrol assignment and safe transport of the canine ~~to/from home~~. The parties acknowledge that a take home vehicle provides additional per mile compensation to the handler based on reduced fuel costs and wear & tear on the officer's personal vehicle. The value of that compensation is determined by the current Federal mileage reimbursement rate based on miles traveled ~~to/from between~~ work and the ~~handler's canine officer's~~ residence.
- Uniform Allowance: An additional \$250.00 per calendar year shall be added to the canine officer's clothing allowance to accommodate the ~~additional~~ wear & tear on uniforms ~~or and~~ other equipment ~~needed that corresponds with for~~ this assignment.
- ~~Special Assignment: The Canine Officer position is a temporary Special Assignment position.~~
  - ~~Commitment: The canine officer agrees to serve in the assignment for the duration of the canine's service life or 7 years, whichever comes first. The officer's commitment obligation shall not apply in cases where the canine is replaced due to injury, age, or death. The Chief or their designee may waive all or part of this requirement under circumstances where it may be reasonable to do so.~~
- Care & Maintenance: Costs for the care and maintenance of the canine shall be the responsibility of the City; this includes food, medical care, and miscellaneous expenses such as collars, muzzles, leashes, grooming, and boarding as noted above. All purchases shall ~~have~~ require prior approval from the Department.
- Veterinary/Grooming Visits: Veterinarian and grooming costs will be the responsibility of the City. Non-emergency veterinary and grooming related visits shall be scheduled on the canine officer's normally scheduled shift; no overtime will be authorized for this purpose without prior approval.
- Boarding and Kenneling: The City will pay the costs for kenneling and boarding as follows:
  - Boarding costs for up to (18) days per calendar year. The canine officer may use the 18 boarding days as the office~~ir~~ wishes throughout the year and may, at their own

expense, board the canine any additional days. All kennel facilities utilized shall have prior approval by the Department.

- The Department will pay ~~for the costs of~~ boarding expenses beyond the 18 days ~~as noted above in in the event that the event~~ the canine officer is unable to care for the canine due to a duty related illness or injury ~~and only to the extent that the officer is unable to care for the canine.~~
  - Kennels authorized by the Department will be provided to the canine officer by the City for purposes of kenneling the canine at home and at the police ~~department~~station.
- Canine Ownership: The canine remains the sole property of the City of Two Rivers. The canine officer is responsible for the general care and security of the canine. At the end of the canine's service life, the existing canine officer shall have first right of ownership and may adopt the canine, as is, for \$1.00. Upon adoption, all expenses for the care and the liability related to the canine will be the sole responsibility of the canine's adopted owner.

## ARTICLE XII – SENIORITY

- Shift Selection: ~~The designated shift for the canine officer shall be either 2<sup>nd</sup> shift or the 2<sup>nd</sup>/3<sup>rd</sup> power shift. If the start of canine assignment occurs mid-year and the officer handler was assigned to a shift other than that designated for the canine position, the officer may remain on their shift for the remainder of that calendar year. Mid-year shift adjustments may also occur based on mutual agreement between the canine officer, another officer assigned to the designated canine shift, and the Department.~~

Date this \_\_\_\_ day of \_\_\_\_\_, ~~2022~~2025:

\_\_\_\_\_  
Jason Zipperer  
President – Local 13

\_\_\_\_\_  
~~Brian W. Kohlmeier~~Benjamin Meinnert  
Chief of Police

\_\_\_\_\_  
Gregory E. Buckley  
City Manager

\_\_\_\_\_  
Thomas A. Schrank  
WPPA/LEER Business Agent