



CITY COUNCIL MEETING

Monday, September 16, 2024 at 6:00 PM

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

AGENDA

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

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL BY CITY CLERK**
Councilmembers: Mark Bittner, Doug Brandt, Shannon Derby, Bill LeClair, Darla LeClair, Bonnie Shimulunas, Scott Stechmesser, Adam Wachowski
4. **CONSIDERATION OF ANY COUNCIL MEMBER REQUESTS TO PARTICIPATE IN THIS MEETING FROM A REMOTE LOCATION**
5. **OATH OF OFFICE AND BADGE PINNING OF POLICE LIEUTENANT MATTHEW LUTZE**
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. Representative from Clifton Larson Allen LLP, Presentation of the 2023 Audited Financial Statements
Recommended Action:
Motion to receive and place on file
 - B. Status Update/Reports
 1. Staffing Updates
 - a. Police Department Appointment of Officer Seth Tobison as New School Resource Officer at L. B. Clarke Middle School
 - b. Police Officer Recruitment and Hiring
 - c. Firefighter/Paramedic Recruitment and Hiring
 - d. Administrative Assistant to City Manager/Deputy City Clerk
 - e. City Planner/ Community Development Director
 2. Roosevelt Street Reconstruction Project
 3. 2024 Leaf Pick Up--October 14 - December 1, Weather Permitting
 4. Absentee Ballots for the November 5 Election will be sent on September 19 to all Requests on File; Additional Absentee Ballots will be Mailed Daily as Requested

5. Paddle Palooza, Held on Saturday, November 14
6. Explore Two Rivers Car
7. Upcoming Events:
 - a. Fall Book Sale, September 19 - 21, During Regular Hours at the Lester Public Library
 - b. Ethnic Fest, Saturday, September 21, 9:30 AM to 6:00 PM, Downtown Two Rivers
 - c. Friday Night Live: The Focoustics, Friday, September 27, 7:00 to 9:00 PM, Central Park West
9. Other

C. Legislative/Intergovernmental Update

1. DNR Stewardship Grant Award for Neshotah Park Improvements
2. Other

10. CONSENT AGENDA

A. Presentation of Minutes

1. City Council Work Session - August 26, 2024
2. City Council Regular Meeting - September 3, 2024
3. City Council Special Meeting - September 11, 2024

Recommended Action:

Motion to waive reading and adopt the minutes

B. Minutes of Meetings

1. Public Utilities Committee, September 3, 2024
2. Public Works Committee, September 4, 2024
3. Committee on Aging, August 5, 2024
4. Plan Commission, September 9, 2024
5. Advisory Recreation Board, August 14, 2024
6. Police and Fire Commission, September 11, 2024

Recommended Action:

Motion to receive and file

C. Applications and Petitions

1. Landscaping / Tree Removal License for Bonzi's Tree Service, 3207 Whistle Lane, Two Rivers

Recommended Action:

Motion to approve the application and authorize issuance of the license

D. Department Reports, August, 2024

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

Recommended Action:

Motion to receive and file

E. Summary of Verified Bills for the Month of August for \$3,410,120.24

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.** Amendment to Personnel Policy Appendix B, "Compensatory Time Policy," Further Amending That Policy to Provide that Compensatory Time May Not Be Accrued During the Month of December (Any Overtime Hours Worked in December Will Be Compensated as Paid Overtime)

Recommended Action:

Motion to adopt the amendment, as recommended by the City Clerk/Human Resources Director and City Manager

- B.** Ordinance to Amend Various Sections in Chapter 6 of the Municipal Code, Entitled "Fermented Malt Beverages and Intoxicating Liquors" and Chapter 1-2, Entitled "Fees," to Provide Requirements and Standards for Alcohol Licenses

Recommended Action:

Motion to waive reading and adopt the ordinance

- C.** Recommendations from Plan Commission Meeting of September 10, 2024

1. Request to Rezone 1509 – 19th Street, Parcel 053-000-050-030-.09, from Business (B-1) to Residential (R-3) submitted by Joan Johnson (applicant and owner)

Plan Commission Recommended Action:

Motion to set a public hearing for Monday, October 7, 2024 at 6:00 PM, with recommendation to approve the rezoning as requested, on the condition that the concrete pavement covering the front yard of the parcel and the adjacent terrace area in the public right-of-way be converted to turf grass

City Manager Alternative Recommended Action:

Motion to refer the request back to the Plan Commission for further review

2. Proposed Amendment to Previously Approved PUD Plan Located at 1609 16th Street, submitted by Brian Laurent, Applicant and Owner

Plan Commission Recommended Action:

Motion to approve the plan, as recommended by the Plan Commission

City Manager Supplemental Recommended Action:

Approval is made with the Council's determination that the change as proposed is not deemed "substantial" as that term is used in Section 10-1-41 of the Zoning Code, and therefore need not be the subject of a public hearing

3. Conditional Use Permit for a Gas Station Located at 1421 Washington St, in the B-1 Business District, Submitted by ACE Building Service (Applicant) and Thomas Christensen (Owner)

Plan Commission Recommended Action:

Motion to set a public hearing for October 7, 2024 at 6:00 PM

4. Modifications to Driveway Regulations in the Zoning Code

Plan Recommended Action:

Motion to waive existing Zoning Code regulations for new residential construction and to direct staff to prepare a more complete amendment to the Zoning Code language on driveways for further consideration

12. FOR INFORMATION ONLY

- A. Personnel & Finance-Start Review of Budget, Monday, September 23, 2024, 6:00 PM

B. City Council Work Session Meeting, Monday, September 23, 2024, 6:00 PM

C. City Council Regular Meeting, Monday, October 7, 2024, 6:00 PM

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 acquisition

--Discuss possible assistance to development project

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 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.



Audit of City of Two Rivers, WI

Presented by Bryan Grunewald, CPA
and Elizabeth McMasters, CPA

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AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen
Wealth Advisors, LLC, an SEC-registered investment advisor

Financial Statement Audit Results

Audit Opinion

- Unmodified (“Clean”)

Internal Control

- Finding 2023-001
Preparation of the
Annual Financial Report



Required Communications

Section 9, Item A.

Significant
Accounting
Policies

Accounting
Estimates

Financial
Statement
Disclosures

No Difficulties

No Disagreements
with Management

Audit Adjustments

No Consultations
with Other
Accountants

Management
Representation
Letter



Fund Balance Comparison – General & Debt Service Funds

	<u>12/31/23</u>	<u>12/31/22</u>	<u>12/31/21</u>
Nonspendable			
Prepaid items	\$ 666,240	\$ 747,684	\$ 699,647
Long term receivables	1,649,335	1,736,776	1,524,302
Unassigned	(164,279)	(138,576)	306,224
Total General Fund balance	<u>\$2,151,296</u>	<u>\$2,345,884</u>	<u>\$2,530,173</u>
 Debt Service Fund	 <u>\$ 122,059</u>	 <u>\$ (18,271)</u>	 <u>\$ 29,314</u>

Fund Balance Comparison – Special Revenue Funds

	<u>12/31/23</u>	<u>12/31/22</u>	<u>12/31/21</u>
Special Revenue Funds			
Revolving loans	\$ 138,551	\$ 172,001	\$ 99,916
Library	7,681	18,004	7,681
Library gift fund	95,513	79,690	116,342
Community tourism	180,049	119,588	16,979
Special events donations	15,516	20,521	10,418
WDF administrative	200	200	200
Business improvement district	4,199	3,950	6,038
Docks and harbors	282	6,914	14,380
Urban forestry	(22,192)	5,813	10,970
Senior center	6,304	(14,347)	(40,218)
Tree planting	(3,614)	5,263	31,987
EMS Act 102 Grant	27,831	22,311	10,108
Business and Industrial Revolving Loans	1,282,380	1,325,334	305,853
Affordable Housing	141,477	141,477	91,830
Medical/Hospital Equipment	24,598	18,889	19,476
Community Development	56,212	45,054	(1,152)
ARPA	31,423	3,115	-
Total Special Revenue Funds	<u>\$ 1,986,410</u>	<u>\$ 1,973,777</u>	<u>\$ 700,808</u>



Fund Balance Comparison – Capital Project Fund

Section 9, Item A.

	<u>12/31/23</u>	<u>12/31/22</u>	<u>12/31/21</u>
Capital Projects Funds			
Street construction	\$ 45,551	\$ 633,006	\$ 137,938
Bridge construction	87,424	98,750	107,372
Park and cemetery construction	5,068	(57,887)	294,003
Fire equipment	(36,946)	(29,555)	191,871
Public works equipment	336,935	67,129	63,137
City Hall equipment	165,817	(8,095)	(9,600)
Management information	(10,989)	(18,732)	20,851
Police equipment	59,957	(75,064)	(28,245)
TIF District No. 4	-	-	26,363
TIF District No. 6	(159,753)	(176,176)	(192,928)
TIF District No. 7	1,010,418	1,022,898	994,767
TIF District No. 8	(11,159)	63,832	156,022
TIF District No. 9	166,968	153,655	137,238
TIF District No. 10	(176,070)	(162,899)	(143,939)
TIF District No. 11	3,178	4,378	4,527
TIF District No. 12	55,389	1,063	(68,735)
TIF District No. 13	9,088	(15,903)	(24,045)
TIF District No. 14	6,095	(2,681)	(1,030)
TIF District No. 15	(7,612)	(6,817)	(2,256)
TIF District No. 16	(7,070)	(5,571)	(1,030)
TIF District No. 17	(5,498)	(1,030)	-
Industrial park development	48,756	88,329	96,152
City landfill	121,769	96,640	27,506
Central Park	(114,130)	654,644	5,897
Bike trail	54,118	83,148	63,636
Harbor master plan	838,454	1,488,454	1,488,454
Library Buildings and Grounds	3,689	24,237	36,279
Total Capital Projects Funds	<u>\$2,489,447</u>	<u>\$3,919,753</u>	<u>\$3,380,205</u>



Electric Utility

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Operating revenues	\$ 9,476,956	\$ 10,239,104	\$ 9,423,667
Operating expenses	<u>8,851,443</u>	<u>9,388,176</u>	<u>8,576,250</u>
Operating income (loss)	<u>625,513</u>	<u>850,928</u>	<u>847,417</u>
Nonoperating revenues (expenses)	<u>(32,582)</u>	<u>(46,690)</u>	<u>(30,342)</u>
Income before contributions and transfers	592,931	804,238	817,075
Capital contributions	15,491	23,774	4,282
Transfers out	<u>(223,662)</u>	<u>(232,428)</u>	<u>(271,339)</u>
Change in net position	<u>\$ 384,760</u>	<u>\$ 595,584</u>	<u>\$ 550,018</u>
Rate of Return	5.9%	6.6%	6.0%



Water Utility

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Operating revenues	\$ 3,016,431	\$ 2,916,773	\$ 2,862,121
Operating expenses	<u>2,367,994</u>	<u>2,262,174</u>	<u>2,169,324</u>
Operating income	<u>648,437</u>	<u>654,599</u>	<u>692,797</u>
Nonoperating revenues (expenses)	<u>270,367</u>	<u>145,544</u>	<u>185,666</u>
Income before contributions and transfers	918,804	800,143	878,463
Capital contributions	-	313,148	-
Transfers in (out)	<u>(206,130)</u>	<u>(166,436)</u>	<u>(102,884)</u>
Change in net position	<u>\$ 712,674</u>	<u>\$ 946,855</u>	<u>\$ 775,579</u>
Rate of Return			
Water	3.2%	3.2%	4.9%



Sewer Utility

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Operating revenues	\$ 2,953,905	\$ 2,914,568	\$ 2,767,414
Operating expenses	<u>2,531,559</u>	<u>2,458,287</u>	<u>2,334,362</u>
Operating income	<u>422,346</u>	<u>456,281</u>	<u>433,052</u>
Nonoperating revenues (expenses)	<u>194,212</u>	<u>22,263</u>	<u>40,247</u>
Income before contributions and transfers	616,558	478,544	473,299
Capital contributions	27,204	179,695	487,032
Transfers in (out)	<u>(228,486)</u>	<u>(304,794)</u>	<u>(271,504)</u>
Change in net position	<u><u>\$ 415,276</u></u>	<u><u>\$ 353,445</u></u>	<u><u>\$ 688,827</u></u>



Current and Future Environment

COVID 19 / Grant Funding

- American Rescue Plan Act (ARPA)

New Accounting Standards

- GASB Statement No. 101
Compensated Absences
- GASB Statement No. 103
Financial Reporting
Model Improvements





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Wealth Advisors, LLC, an SEC-registered investment advisor



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City Manager and City Council
City of Two Rivers
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, 2023, and have issued our report thereon dated July 16, 2024. 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 March 15, 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 are described in Note 1 to the financial statements.

The City changed accounting policies related to subscription-based information technology agreements by adopting Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Agreements*, as of January 1, 2023. 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 Other postemployment benefits.

- 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.

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

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

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 July 16, 2024.

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. We were informed by management that there were no 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, combining nonmajor fund statements, and combining fiduciary fund statements (collectively, the supplementary information) 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 July 16, 2024.

* * *

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



CliftonLarsonAllen LLP

Sheboygan, Wisconsin
July 16, 2024



TWO RIVERS WISCONSIN

July 16, 2024

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, 2023, 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 July 16, 2024, the following representations made to you during your audit of the financial statements as of and for the year ended December 31, 2023.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated March 15, 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 City's accounts. 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 have been reduced to their estimated net realizable value.
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 implemented GASB Statement No. 87, *Leases*, during the audit period. We have implemented the new accounting standard in accordance with the transition guidance prescribed in the standard. We have sufficient and appropriate documentation supporting all estimates and judgements underlying the amounts recorded and disclosed in the financial statements.
14. We have implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, during the audit period. We determined that we do not have any material agreements that are required to be recorded under GASB 96. We have sufficient and appropriate documentation supporting all estimates and judgements.
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.

12. 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.
13. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
14. 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.
15. 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.
16. 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.
17. 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.
18. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
19. 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.
20. The financial statements properly classify all funds and activities.
21. 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.
22. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
23. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
24. 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.

25. 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.
26. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
27. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
28. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
29. 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.
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. As part of your audit, you prepared the draft financial statements, related notes, and supplementary information. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your services; have made all management judgments and decisions; and have assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for those financial statements, related notes, and supplementary information. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.
33. We have evaluated the adequacy and results of the lease accounting services performed and accept responsibility for the results. We acknowledge our responsibility for our lease asset and lease liability (lease schedule) based on the lease information provided by us. We have reviewed our lease contracts and related lease schedule and have determined and accept responsibility for all inputs, outputs, assumptions and estimates included in the lease schedule, including specific review of underlying contracts for accuracy of data input. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your lease services; have made all significant management judgments and decisions; and have assumed all management responsibilities. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.
34. In regards to the proposing routine journal entry services 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.
35. We agree with the findings of specialists in evaluating the other postemployment benefits and pension benefits and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialist.

Signature:  Title: City Manager

Signature:  Title: Finance Director

**CITY OF TWO RIVERS, WISCONSIN
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2023**



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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, 2023, 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, 2023, 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.

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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, combining nonmajor fund financial statements, and the combining fiduciary fund statements (the supplementary information) 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 July 16, 2024, 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
July 16, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS



**TWO
RIVERS**
WISCONSIN

City of Two Rivers
Wisconsin, USA
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, 2023. 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 \$60,428,660 which is an increase of \$2,170,722 compared to year-end 2022. This follows an increase of \$5,915,113 during 2022. This reflects an improvement in the financial condition for our municipality and on-going reinvestment in infrastructure.

At the end of 2023, the unassigned fund balance for the General Fund was a negative \$164,279, a decrease of \$25,703 from 2022.

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 \$24,128,953 (*total net position*). This is an increase of \$110,768 from 2022.

The Proprietary Funds improved their net position in 2023 by \$2,059,954, ending the year with a Net Position of \$36,299,707. The Water Utility highlighted those funds with an increase of \$712,674.

Thirteen funds of the City experienced cash deficits at year-end, a decrease from fifteen funds as of December 31, 2022, and a decrease from fifteen funds as of December 31, 2018. For these funds to remain solvent, the City has temporarily advanced cash to these funds. These funds owe the General Fund a total of \$1,649,335, 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:

- \$1,819,865 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, 2023 include:

--\$199,735 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 \$20,562, from \$179,173 at 2022 year-end. Ten of the twelve City TID’s 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 \$137,006 payable to TID #7 for a loan that is payable over the next five years.

--\$1,153,982 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. We received approval for a 14% increase, effective 9/1/18.

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. While we can't guarantee continued improvement, we are confident that we will see improvement again in 2024.

The Water also has an additional \$500,000 payable to TID #7 for a loan that is payable over the next three years.

--\$117,747 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 is down from \$216,029 at 2022 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.

--\$177,871 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 \$114,405 at 2022 year end. City staff is in ongoing discussions to address these advances.

Total general obligation debt for the City of Two Rivers decreased \$1,453,871 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 new 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 \$60,428,660, an increase of 9.6% from last year. Governmental Activities account for about 39.9% of the Net Position, Business-Type Activities for 60.1%.

Table A-1						
City Two Rivers Net Position						
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$19,385,285	\$25,671,867	\$5,605,901	\$6,457,440	\$24,991,186	\$32,129,307
Capital assets, less depreciation	\$32,621,252	\$31,323,301	\$49,351,202	\$47,842,763	\$81,972,454	\$79,166,064
Total Assets	\$52,006,537	\$56,995,168	\$54,957,103	\$54,300,203	\$106,963,640	\$111,295,371
Deferred outflows	\$13,419,807	\$11,090,887	\$2,570,164	\$2,073,769	\$15,989,971	\$13,164,656
Long-term debt outstanding	\$21,238,029	\$23,135,581	\$18,026,410	\$18,411,900	\$39,264,439	\$41,547,481
Other Liabilities	\$5,255,789	\$2,021,269	\$1,641,548	\$1,440,302	\$6,897,337	\$3,461,571
Total Liabilities	\$26,493,818	\$25,156,850	\$19,667,958	\$19,852,202	\$46,161,776	\$45,009,052
Deferred Inflows	\$14,803,573	\$18,911,020	\$1,559,602	\$2,282,017	\$16,363,175	\$21,193,037
Net Position						
Net Investment in Capital Assets	\$18,505,975	\$17,671,413	\$32,623,229	\$30,349,996	\$51,129,204	\$48,021,409
Restricted	\$6,544,278	\$11,573,184	\$1,270,288	\$2,414,827	\$7,814,566	\$13,988,011
Unrestricted	-\$921,300	-\$5,226,412	\$2,406,190	\$1,474,930	\$1,484,890	-\$3,751,482
Total Net Position	\$24,128,953	\$24,018,185	\$36,299,707	\$34,239,753	\$60,428,660	\$58,257,938

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:

Year	Governmental Activities	Business-type Activities	Total	Change %
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%

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.

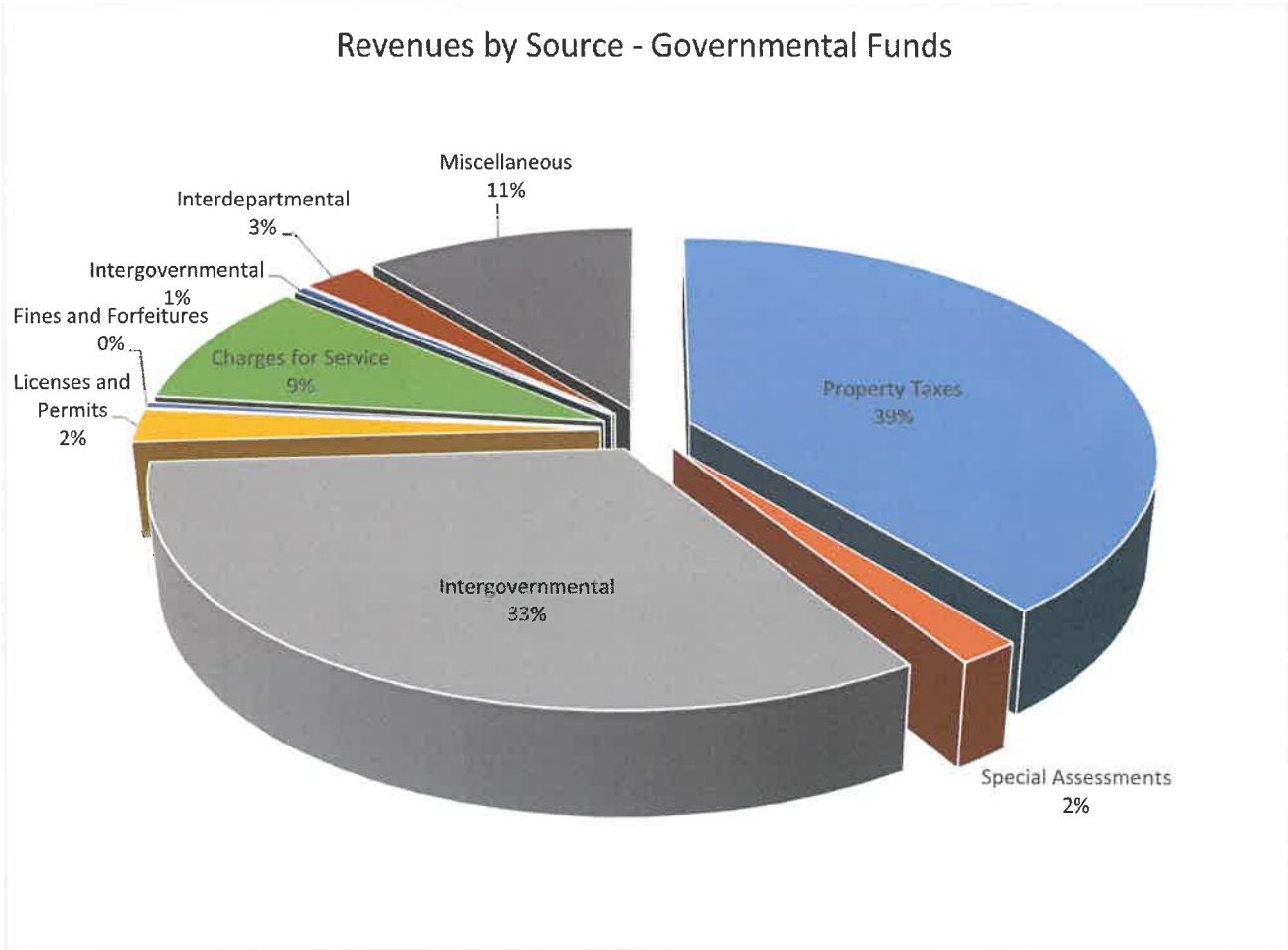
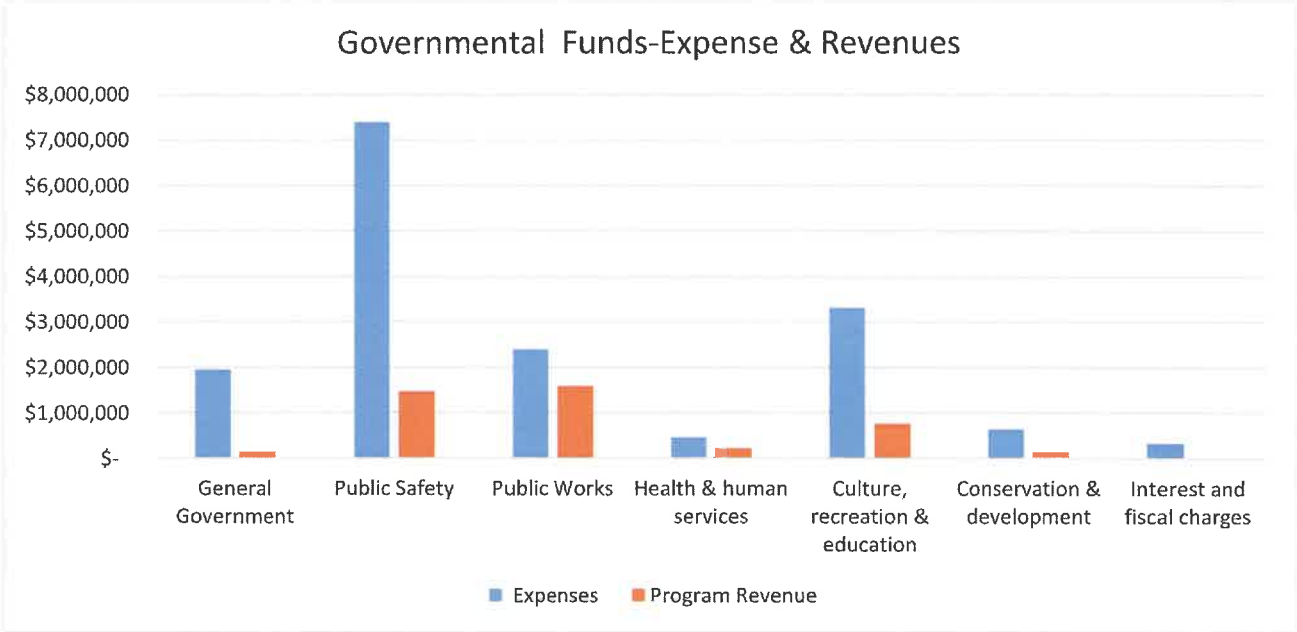
Table A-2
City of Two Rivers Statement of Activities
Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues						
Charges for Services	\$ 2,649,481	\$ 2,062,739	\$ 16,839,887	\$ 17,477,409	\$ 19,489,368	\$ 19,540,148
Operating Grant and Contributions	1,005,554	1,091,418	81,890	81,988	1,087,444	1,173,406
Capital Grants and Contributions	685,420	556,358	1,151,220	1,274,184	1,836,640	1,830,542
General Revenues						
Property Taxes	5,917,104	5,762,586	-	-	5,917,104	5,762,586
Other Taxes	324,551	300,612	-	-	324,551	300,612
Grants and Contributions not restricted to specific programs	4,287,640	4,310,127	-	-	4,287,640	4,310,127
Other	1,129,991	2,153,406	31,469	3,723	1,161,460	2,157,129
Total Revenues	\$ 15,999,741	\$ 16,237,246	\$ 18,104,466	\$ 18,837,304	\$ 34,104,207	\$ 35,074,550
Expenditures						
General Government	\$ 1,957,673	\$ 2,201,905	\$ -	\$ -	\$ 1,957,673	\$ 2,201,905
Public Safety	7,403,579	5,507,894	-	-	7,403,579	5,507,894
Public Works	2,402,409	1,567,136	-	-	2,402,409	1,567,136
Health & human services	469,014	459,493	-	-	469,014	459,493
Culture, recreation & education	3,320,144	2,646,382	-	-	3,320,144	2,646,382
Conservation & development	652,717	565,970	-	-	652,717	565,970
Interest and fiscal charges	343,749	515,879	-	-	343,749	515,879
Electric Utility	-	-	8,884,025	9,434,866	8,884,025	9,434,866
Water Utility	-	-	2,544,388	2,397,915	2,544,388	2,397,915
Sewer Utility	-	-	2,729,713	2,665,132	2,729,713	2,665,132
Telecommunications Utility	-	-	15,684	9,641	15,684	9,641
Solid Waste Utility	-	-	868,995	775,810	868,995	775,810
Stormwater Utility	-	-	341,395	411,414	341,395	411,414
Total Expenditures	\$ 16,549,285	\$ 13,464,659	\$ 15,384,200	\$ 15,694,778	\$ 31,933,485	\$ 29,159,437
Transfers	\$ 660,312	\$ 705,098	\$ (660,312)	\$ (705,098)	\$ -	\$ -
Change in Net Position	\$ 110,768	\$ 3,477,685	\$ 2,059,954	\$ 2,437,428	\$ 2,170,722	\$ 5,915,113
Net Position, Jan 1	\$ 24,018,185	\$ 20,540,500	\$ 34,239,753	\$ 31,802,325	\$ 58,257,938	\$ 52,342,825
Net position, December 31	\$ 24,128,953	\$ 24,018,185	\$ 36,299,707	\$ 34,239,753	\$ 60,428,660	\$ 58,257,938

Governmental Activities

Property taxes increased 2.68% from 2022 to 2023 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 \$110,768 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 +\$747,102 per year.

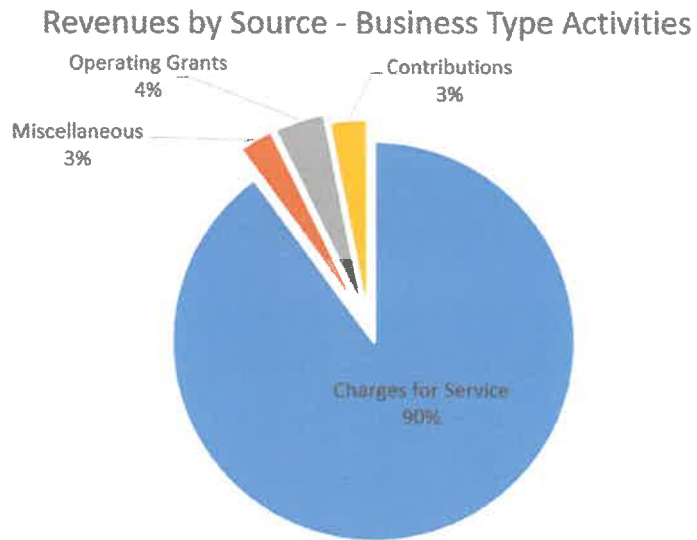
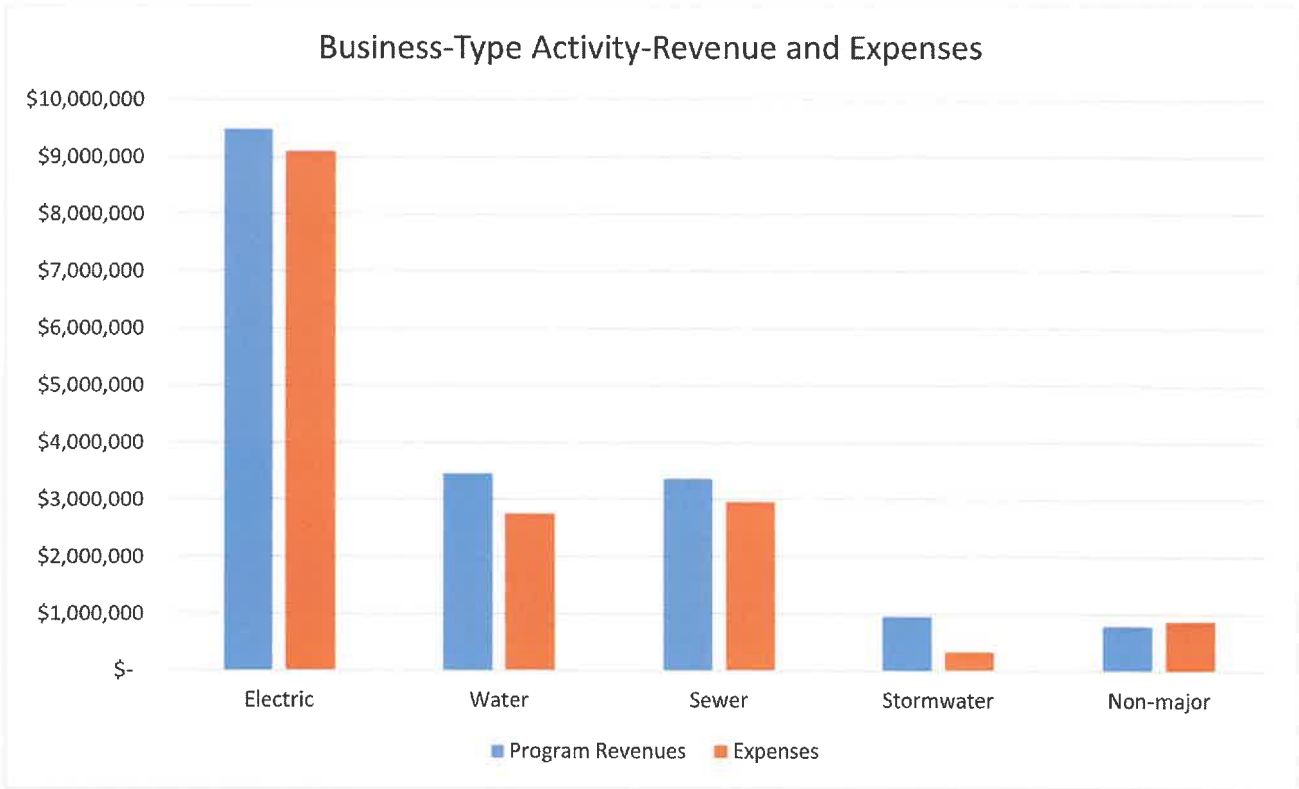


Business-type Activities

Operating Revenue for the City's business-type activities totaled \$16,831,180, down 3.7% from 2022, with user fees accounting for 91.0% of all operating revenues. Business-type operating expenses totaled \$14,911,526, down 2.2% from 2022. The electric utility is the largest business type fund, accounting for 59.4% of all business-type operating expense activity. The water and sewer utilities operating expenses were \$2.4 million and \$2.5 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 2023	Total 2022
Charges for services	\$ 9,361,382	\$2,984,251	\$ 2,941,591	\$ -	\$ 469,946	\$ 660,411	\$16,417,581	\$16,949,452
Other	115,574	32,180	12,314	-	237,646	-	397,714	527,957
Total Operating Revenues	9,476,956	3,016,431	2,953,905	-	707,592	660,411	16,815,295	17,477,409
Operating Expenses								
Operating and maintenance	8,400,291	1,837,877	1,665,702	1,743	868,684	162,101	12,936,398	13,155,715
Depreciation	369,241	484,068	827,100	13,941	-	114,061	1,808,411	1,917,592
Taxes	81,911	46,049	38,757	-	-	-	166,717	167,521
Total Operating Expenses	8,851,443	2,367,994	2,531,559	15,684	868,684	276,162	14,911,526	15,240,828
Operating Income (Loss)	625,513	648,437	422,346	(15,684)	(161,092)	384,249	1,903,769	2,236,581
Nonoperating Revenues (Expense)								
Grants	-	446,761	392,366	-	81,890	193,202	1,114,219	781,474
Interest Expense	(15,861)	(176,394)	(198,154)	-	(311)	(65,233)	(455,953)	(429,740)
Other	(16,721)	-	-	15,885	-	12,972	12,136	(20,487)
Total Nonoperating Revenues (Expenses)	(32,582)	270,367	194,212	15,885	81,579	140,941	670,402	331,247
Net Income (Loss)	592,931	918,804	616,558	201	(79,513)	525,190	2,574,171	2,567,828
Customer Contributions	15,491	-	27,204	-	-	103,400	146,095	574,698
Net Transfers In (Out)	(223,662)	(206,130)	(228,486)	-	(2,034)	-	(660,312)	(705,098)
Change in Net Position	384,760	712,674	415,276	201	(81,547)	628,590	2,059,954	2,437,428
Net Position - Jan 1	9,726,560	8,403,736	9,927,250	117,465	168,218	5,896,524	34,239,753	31,802,325
Net Position - Dec. 31	\$10,111,320	\$9,116,410	\$10,342,526	\$ 117,666	\$ 86,671	\$6,525,114	\$36,299,707	\$34,239,753



Historically, the Business-type Activities are making efforts to keep operating expenses in control. While we've seen decreases in demand from our customers, we've needed to constantly search for efficiencies and streamline our 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%

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 \$536,733 from 2022, mainly driven by a \$645,730 (-8.7%) 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 \$108,997 (5.5%). The Electric Utility increased its Net Position \$384,760 in 2023.

In the **Water Utility**, our current rates became effective on September 1, 2018. This increased rates an average of 14%. This utility has continued to work at trimming operating expenses to reduce its cash deficit. In 2023, revenues were up 3.4%. Operating expenses were up 4.7%, 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 \$712,674 in 2023.

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. While the cash position of this utility has improved, 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 2023, Operating Revenues increased 1.3% and Operating Expenses increased 4.7%. The Sewer Utility increased its Net Position \$415,276 in 2023.

In the last part of 2014, the City created a **Stormwater Utility**. This user fee has raised money to maintain the City's Stormwater infrastructure and to fund mandated runoff programs. The fund has performed well, creating equity reserves that are being invested in much-needed infrastructure. The Stormwater Utility increased its Net Position \$628,590 in 2023.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As the City completed 2023, its governmental funds reported a combined fund balance of \$6,749,212. 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 2023 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. 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)

GENERAL FUND BUDGETARY HIGHLIGHTS

All budgets are adopted at the department level of expenditures. In 2023, General Fund revenues fell short of the budgeted amount by \$382,339 (3.8% of budget) per both summarized and detailed budget schedules in the statements. Total expenditures were \$122,146 under budget (1.1% of budget), resulting in a \$194,588 operating deficit and year-end Fund Balance in the General Fund of \$2,151,296.

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	\$ 893,577	\$ 36,944	\$ 930,521
Construction in Progress	326,161	3,795,276	4,121,437
Buildings	15,149,355	8,469,001	23,618,356
Improvements	5,169,135	47,925,433	53,094,568
Equipment	12,686,066	20,461,616	33,147,682
Infrastructure	38,900,764	-	38,900,764
Lease Assets-Machinery & Equipment	627,362	205,343	832,705
Total Capital Assets	\$ 73,752,420	\$ 80,893,613	\$ 154,646,033
Less: Acc. Depreciation & Amortization	(41,131,168)	(31,542,411)	(72,673,579)
Less: Related long-term debt outstanding	(14,115,277)	(16,727,973)	(30,843,250)
Total Invested in Capital Assets	\$ 18,505,975	\$ 32,623,229	\$ 51,129,204

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 \$40,425,909 in that period (average of \$5.05 million per year). At the same time, the related outstanding debt has increased \$4,997,576 (average of \$624,697 per year).

Long-term Debt

At year-end, the City had \$16,866,317 in outstanding general obligation (G.O.) debt that is subject to statutory debt limitations. That amount of debt is equivalent to 41.87% of the statutory debt limit (5% of equalized valuation, or \$40,280,180 as of December 31, 2023). 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. The City had fallen out of compliance with this self-imposed policy as the result of issuing debt for water and sewer projects in 2011 as G.O. debt, rather than revenue debt, due to the weak financial condition of the water and sewer utilities. Also, the City had need to replace a lift span bridge which the City was able to secure a large amount of Federal and State funding; however, the City share of the project was over \$3 million. This amount is included in our G.O. debt. The philosophy of current City leadership is that the need for on-going infrastructure improvements has outweighed the need to stay within that 60 percent guideline.

During this period, the City also saw significant decreases in Equalized Values caused both by national economic conditions (2007-09 “Great Recession”) and a major local plant closure in 2011-13. (see Equalized Value History in the *Economic Development & Community Notes* section on the following page). Equalized values have increased in years 2019-23, including an increase of 16% in 2023, and due to the local housing market the City anticipates 2024 will maintain this trend. The City’s legal margin for new G.O. debt as of December 31, 2023 is \$23,413,863, compared to December 31, 2022 of \$16,418,032

Outstanding revenue bonds to be repaid from the Water Utility totaled \$3,541,734 at the end of 2023, 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. The final debt service payment on the plant upgrade debt was made in 2023, eliminating a \$278,000 annual debt payment.

Outstanding revenue bonds to be repaid from the Sewer Utility totaled \$9,462,250 at the end of 2023. 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 \$146,268 at the end of 2023. 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 \$1,414,704 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.

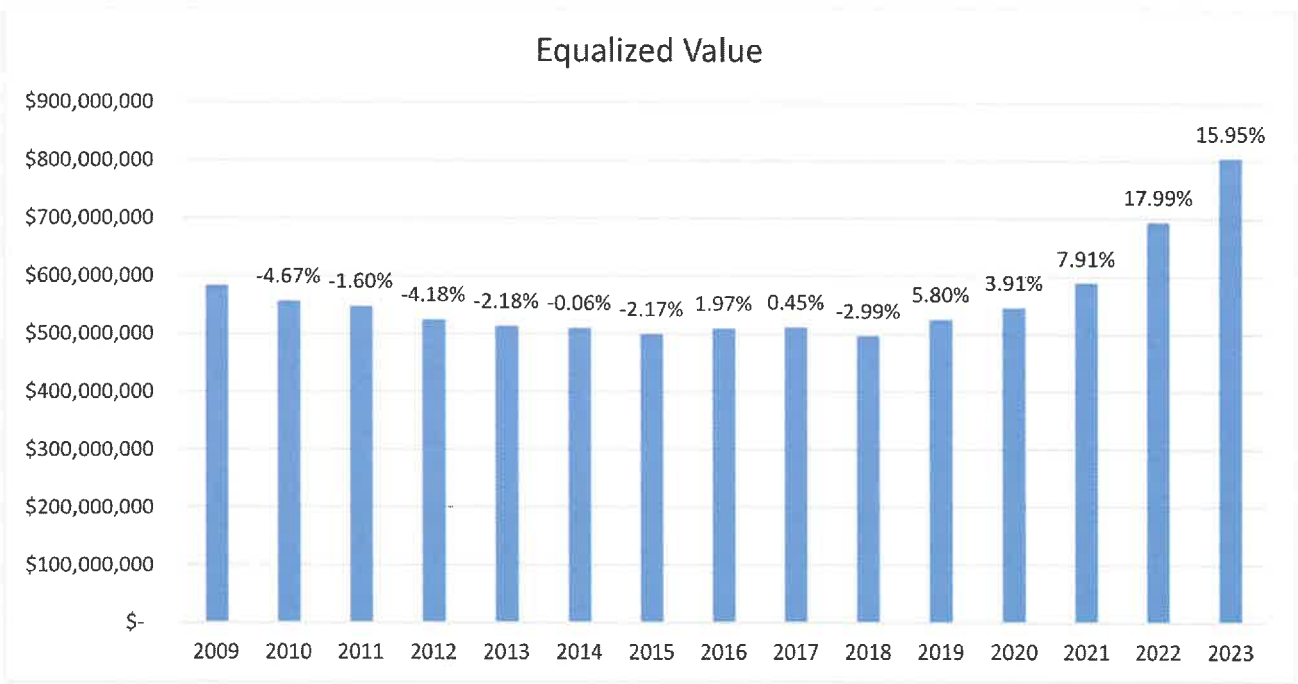
The Solid Waste Utility took out a small loan to eliminate its share of the Wisconsin Retirement Unfunded Pension Liability. The principal balance on this loan as of the end of 2021 is \$7,604.

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 its previous high point in 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 \$42.7 million in new tax base created. The total equalized value of the TIF districts is \$62.1 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 \$2.5 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 has seen no growth in recent years. Aggressive cost-cutting strategies have helped hold down growth in operating budgets and the City’s tax rate; 28 full-time positions have been eliminated from a workforce of 140 over the past 15 years, largely through attrition. The City’s 2023 General Fund budget is

\$1,899,000 more than the 2000 General Fund Budget, resulting in a 19.9% increase over 23 years, or .87% annually. This reflects the aggressive cost containment that has been occurring over the last 23 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 approximately 98% 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 will house 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, has been approved for the purchase of a 2.5 acre parcel at the Woodland Industrial Park. The company plans to relocate from its current leased quarters to a new, 6,000 SF facility to be constructed in 2025.

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 is in the process of constructing a new, 2,448 SF freestanding coffee shop with drive-through on a redevelopment parcel on Washington Street in the downtown area. Opening is planned for Fall 2024.

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.

Wildflower Outdoors, a retail store featuring camping and beach gear and outdoor apparel, opened in June 2024 on East Street, midway between downtown and the City's popular Lake Michigan beach.

Pop-Start Restaurants, LLC has a contract to purchase a vacant small restaurant building on 22nd Street in the downtown, where it plans to open a wood-fire pizza restaurant and catering business. The \$420,000 project is being assisted with a \$60,000 City loan and \$10,000 grant from Tax Incremental District 8.

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. Year to date, 2024 room tax revenues are running more than 10 percent ahead of 2023.

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 is under construction 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 just under \$400,000.

West River Lofts Affordable Housing. The City has a preliminary development agreement with Milwaukee Developer Scott Crawford, Inc., to provide assistance from Tax incremental District No. 17 for a 54-unit apartment development on a former industrial site on the West Twin River. The \$14 million project is proposed to start construction in the Fall of 2024.

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. The City is pursuing grant funding for further improvements in 2025.

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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BASIC FINANCIAL STATEMENTS

**CITY OF TWO RIVERS, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2023**

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	\$ 8,296,939	\$ 2,285,694	\$ 10,582,633
Receivables:			
Taxes	4,088,898	65,141	4,154,039
Accounts	202,589	2,294,956	2,497,545
Special Assessments	642,237	275,248	917,485
Loans	3,574,911	-	3,574,911
Other	-	111,165	111,165
Leases	151,035	-	151,035
Internal Balances	1,717,084	(1,717,084)	-
Due from Other Governments	-	541,799	541,799
Prepaid Items	711,592	478,694	1,190,286
Restricted Assets:			
Cash and Investments	-	1,270,288	1,270,288
Capital Assets, Nondepreciable / Nonamortizable	1,219,738	3,832,220	5,051,958
Capital Assets, Depreciable / Amortizable, Net	31,401,514	45,518,982	76,920,496
Total Assets	52,006,537	54,957,103	106,963,640
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Amounts	12,293,930	2,352,639	14,646,569
Other Postemployment Benefit Related Amounts	1,125,877	217,525	1,343,402
Total Deferred Outflows of Resources	13,419,807	2,570,164	15,989,971

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
STATEMENT OF NET POSITION (CONTINUED)
DECEMBER 31, 2023**

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts Payable	\$ 395,716	\$ 738,865	\$ 1,134,581
Accrued and Other Current Liabilities	430,698	54,775	485,473
Due to Other Governments	23,817	-	23,817
Accrued Interest Payable	201,946	115,982	317,928
Special Deposits	38,136	103,160	141,296
Unearned Revenues	876,546	-	876,546
Long-Term Obligations:			
Due within One Year	2,371,686	1,550,450	3,922,136
Due in More than One Year	13,652,918	15,466,260	29,119,178
Other Postemployment Benefits:			
Due within One Year	419,303	33,304	452,607
Due in More than One Year	4,794,122	976,396	5,770,518
Net Pension Liability	3,288,930	628,766	3,917,696
Total Liabilities	26,493,818	19,667,958	46,161,776
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for Subsequent Year	6,504,876	-	6,504,876
Lease Related	151,035	-	151,035
Pension Related Amounts	6,891,629	1,317,515	8,209,144
Other Postemployment Benefit Related Amounts	1,256,033	242,087	1,498,120
Total Deferred Inflows of Resources	14,803,573	1,559,602	16,363,175
NET POSITION			
Net Investment in Capital Assets	18,505,975	32,623,229	51,129,204
Restricted:			
Housing and Business Loans	4,995,842	-	4,995,842
Library Operations and Donations	103,194	-	103,194
WDF Administrative	200	-	200
EMS Act 102 Grant	27,831	-	27,831
Affordable Housing	141,477	-	141,477
Medical/Hospital Equipment	24,598	-	24,598
Tax Incremental Districts	1,251,136	-	1,251,136
Debt Service	-	72,755	72,755
Capital Assets	-	1,197,533	1,197,533
Unrestricted	(921,300)	2,406,190	1,484,890
Total Net Position	\$ 24,128,953	\$ 36,299,707	\$ 60,428,660

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2023**

	Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions
FUNCTIONS/PROGRAMS			
Governmental Activities:			
General Government	\$ 1,957,673	\$ 72,711	\$ 50,319
Public Safety	7,403,579	1,316,210	111,488
Public Works	2,402,409	698,988	534,906
Health and Human Services	469,014	209,701	12,127
Culture and Recreation	3,320,144	210,288	296,714
Conservation and Development	652,717	141,583	-
Interest and Fiscal Charges	343,749	-	-
Total Governmental Activities	16,549,285	2,649,481	1,005,554
Business-Type Activities:			
Electric Utility	8,884,025	9,476,956	-
Water Utility	2,544,388	3,016,431	-
Sewer Utility	2,729,713	2,953,905	-
Telecommunications Utility	15,684	15,885	-
Solid Waste	868,995	707,592	81,890
Stormwater Utility	341,395	669,118	-
Total Business-Type Activities	15,384,200	16,839,887	81,890
Total Functions/Programs	\$ 31,933,485	\$ 19,489,368	\$ 1,087,444

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
STATEMENT OF ACTIVITIES (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

FUNCTIONS/PROGRAMS	Program Revenues	Net Revenue (Expense) and Changes in Net Position		
	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:				
General Government	\$ 21,357	\$ (1,813,286)	\$ -	\$ (1,813,286)
Public Safety	45,490	(5,930,391)	-	(5,930,391)
Public Works	355,234	(813,281)	-	(813,281)
Health and Human Services	-	(247,186)	-	(247,186)
Culture and Recreation	263,339	(2,549,803)	-	(2,549,803)
Conservation and Development	-	(511,134)	-	(511,134)
Interest and Fiscal Charges	-	(343,749)	-	(343,749)
Total Governmental Activities	685,420	(12,208,830)	-	(12,208,830)
Business-Type Activities:				
Electric Utility	15,491	-	608,422	608,422
Water Utility	446,761	-	918,804	918,804
Sewer Utility	419,570	-	643,762	643,762
Telecommunications Utility	-	-	201	201
Solid Waste	-	-	(79,513)	(79,513)
Stormwater Utility	296,602	-	624,325	624,325
Total Business-Type Activities	1,178,424	-	2,716,001	2,716,001
Total Functions/Programs	\$ 1,863,844	(12,208,830)	2,716,001	(9,492,829)
GENERAL REVENUES AND TRANSFERS				
Taxes:				
Property Taxes		5,917,104	-	5,917,104
Other Taxes		324,551	-	324,551
Federal and State Grants and Other Contributions				
Not Restricted to Specific Functions		4,287,640	-	4,287,640
Interest and Investment Earnings		589,894	4,265	594,159
Miscellaneous		382,459	-	382,459
Gain on Sale of Asset		157,638	-	157,638
Transfers		660,312	(660,312)	-
Total General Revenues and Transfers		12,319,598	(656,047)	11,663,551
CHANGE IN NET POSITION		110,768	2,059,954	2,170,722
Net Position - Beginning of Year		24,018,185	34,239,753	58,257,938
NET POSITION - END OF YEAR		\$ 24,128,953	\$ 36,299,707	\$ 60,428,660

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2023**

ASSETS	General	Debt Service	Housing Revolving Loans	Nonmajor Governmental Funds	Total
Cash and Investments	\$ 906,190	\$ 1,269,435	\$ 197,269	\$ 5,898,757	\$ 8,271,651
Receivables:					
Taxes	1,731,105	1,471,197	-	869,816	4,072,118
Delinquent Taxes	16,780	-	-	-	16,780
Accounts	198,390	-	-	4,199	202,589
Special Assessments	642,237	-	-	-	642,237
Loans	-	-	2,385,893	1,189,018	3,574,911
Leases	151,035	-	-	-	151,035
Due from Other Funds	1,649,335	-	-	637,006	2,286,341
Prepaid Items	711,592	-	-	-	711,592
Total Assets	\$ 6,006,664	\$ 2,740,632	\$ 2,583,162	\$ 8,598,796	\$ 19,929,254
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ 145,284	\$ 29,002	\$ 58,718	\$ 162,712	\$ 395,716
Accrued and Other Current Liabilities	415,018	-	-	15,680	430,698
Due to Other Funds	-	-	-	569,257	569,257
Due to Other Governments	23,817	-	-	-	23,817
Special Deposits	33,222	-	-	4,914	38,136
Unearned Revenues	74,500	-	-	802,046	876,546
Total Liabilities	691,841	29,002	58,718	1,554,609	2,334,170
DEFERRED INFLOWS OF RESOURCES					
Property Taxes Levied for Subsequent Year	2,397,442	2,589,571	-	1,517,863	6,504,876
Unavailable revenue	72,000	-	-	-	72,000
Loans Receivable	-	-	2,385,893	1,189,018	3,574,911
Lease Related	151,035	-	-	-	151,035
Special Assessments	543,050	-	-	-	543,050
Total Deferred Inflows of Resources	3,163,527	2,589,571	2,385,893	2,706,881	10,845,872
FUND BALANCES					
Nonspendable	2,315,575	-	-	-	2,315,575
Restricted	-	122,059	138,551	3,001,352	3,261,962
Committed	-	-	-	1,911,091	1,911,091
Unassigned	(164,279)	-	-	(575,137)	(739,416)
Total Fund Balances	2,151,296	122,059	138,551	4,337,306	6,749,212
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,006,664	\$ 2,740,632	\$ 2,583,162	\$ 8,598,796	\$ 19,929,254

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2023**

RECONCILIATION TO THE STATEMENT OF NET POSITION

Total Fund Balances as Shown on Previous Page	\$ 6,749,212
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.	32,621,252
Other long-term assets are not available to pay current period expenditures and, therefore, are deferred in the funds.	4,189,961
Net position of the internal service fund is reported in the Statement of Net Position as governmental activities.	25,288
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	12,293,930
Deferred Inflows Related to Pensions	(6,891,629)
Deferred Outflows Related to Other Postemployment Benefits	1,125,877
Deferred Inflows Related to Other Postemployment Benefits	(1,256,033)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Bonds and Notes Payable	(14,821,195)
Premium on Debt	(502,763)
Lease Liability	(499,588)
Compensated Absences	(201,058)
Net Pension Liability	(3,288,930)
Other Postemployment Benefits Liability	(5,213,425)
Accrued Interest on Long-Term Obligations	<u>(201,946)</u>
Net Position of Governmental Activities as Reported on the Statement of Net Position	<u>\$ 24,128,953</u>

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, 2023**

	General	Debt Service	Housing Revolving Loans	Nonmajor Governmental Funds	Total
REVENUES					
Taxes	\$ 2,261,569	\$ 2,518,625	\$ -	\$ 1,473,013	\$ 6,253,207
Special Assessments	249,026	-	-	48,378	297,404
Intergovernmental	4,632,667	-	-	612,085	5,244,752
Licenses and Permits	378,607	-	-	-	378,607
Fines and Forfeits	68,935	-	-	-	68,935
Public Charges for Services	1,321,769	-	-	160,129	1,481,898
Intergovernmental Charges for Services	80,182	-	-	-	80,182
Interdepartmental Charges for Services	387,464	-	-	-	387,464
Miscellaneous	368,387	193,096	86,977	1,085,084	1,733,544
Total Revenues	9,748,606	2,711,721	86,977	3,378,689	15,925,993
EXPENDITURES					
Current:					
General Government	1,272,471	-	-	70,867	1,343,338
Public Safety	6,302,242	-	-	79,611	6,381,853
Public Works	1,927,693	-	-	126,533	2,054,226
Health and Human Services	376,166	-	-	74,304	450,470
Culture and Recreation	1,258,770	-	-	2,278,119	3,536,889
Conservation and Development	-	-	120,427	962,082	1,082,509
Capital Outlay	82,434	-	-	1,886,695	1,969,129
Debt Service:					
Principal	-	2,229,293	-	6,454	2,235,747
Interest and Fiscal Charges	-	590,169	-	11,330	601,499
Total Expenditures	11,219,776	2,819,462	120,427	5,495,995	19,655,660
DEFICIT OF REVENUES OVER (UNDER) EXPENDITURES	(1,471,170)	(107,741)	(33,450)	(2,117,306)	(3,729,667)
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	1,500	-	1,163,500	1,165,000
Lease Proceeds	405,911	-	-	-	405,911
Premium on Debt Issued	-	29,908	-	-	29,908
Proceeds from Sale of Capital Assets	203,618	-	-	135,638	339,256
Transfers In	1,106,320	289,466	-	1,160,455	2,556,241
Transfers Out	(439,267)	(72,803)	-	(1,726,510)	(2,238,580)
Total Other Financing Sources (Uses)	1,276,582	248,071	-	733,083	2,257,736
NET CHANGE IN FUND BALANCES	(194,588)	140,330	(33,450)	(1,384,223)	(1,471,931)
Fund Balances - Beginning of Year	2,345,884	(18,271)	172,001	5,721,529	8,221,143
FUND BALANCES - END OF YEAR	\$ 2,151,296	\$ 122,059	\$ 138,551	\$ 4,337,306	\$ 6,749,212

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, 2023

RECONCILIATION TO THE STATEMENT OF ACTIVITIES

Net Change in Fund Balances as Shown on Previous Page \$ (1,471,931)

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 3,247,820
Depreciation and Amortization Expense Reported in the Statement of Activities (1,788,641)
Net Book Value of Disposals (161,228)

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: 166,105

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 (1,165,000)
Lease Liability Issued (405,911)
Premium on Debt Issued (29,908)
Principal Repaid 2,142,796
Lease Liability Principal Repaid 92,951

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 102,642
Amortization of Premiums 155,108
Compensated Absences 5,227
Net Pension Liability (Asset) (8,295,549)
Deferred Outflows of Resources Related to Pensions 2,534,158
Deferred Inflows of Resources Related to Pensions 4,899,821
Other Postemployment Benefits Liability 1,102,289
Deferred Outflows of Resources Related to Other Postemployment Benefits (205,238)
Deferred Inflows of Resources Related to Other Postemployment Benefits (803,735)

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. (11,008)

Change in Net Position of Governmental Activities as Reported in the Statement of Activities \$ 110,768

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2023**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 2,260,020	\$ 2,260,020	\$ 2,261,569	\$ 1,549
Special Assessments	169,000	169,000	249,026	80,026
Intergovernmental	4,586,925	4,586,925	4,632,667	45,742
Licenses and Permits	303,500	303,500	378,607	75,107
Fines and Forfeits	90,500	90,500	68,935	(21,565)
Public Charges for Services	1,421,500	1,421,500	1,321,769	(99,731)
Intergovernmental Charges for Services	152,500	152,500	80,182	(72,318)
Interdepartmental Charges for Services	585,000	585,000	387,464	(197,536)
Miscellaneous	562,000	562,000	368,387	(193,613)
Total Revenues	10,130,945	10,130,945	9,748,606	(382,339)
EXPENDITURES				
Current:				
General Government	1,572,552	1,572,552	1,272,471	300,081
Public Safety	6,260,905	6,260,905	6,302,242	(41,337)
Public Works	1,635,034	1,635,034	1,927,693	(292,659)
Health and Human Services	379,372	379,372	376,166	3,206
Culture and Recreation	1,249,767	1,249,767	1,258,770	(9,003)
Capital Outlay	-	-	82,434	(82,434)
Total Expenditures	11,097,630	11,097,630	11,219,776	(122,146)
DEFICIT OF REVENUES UNDER EXPENDITURES	(966,685)	(966,685)	(1,471,170)	(504,485)
OTHER FINANCING SOURCES (USES)				
Lease Proceeds	-	-	405,911	405,911
Proceeds From Sale of Capital Assets	60,000	60,000	203,618	143,618
Transfers In	1,252,005	1,252,005	1,106,320	(145,685)
Transfers Out	(345,320)	(345,320)	(439,267)	(93,947)
Total Other Financing Sources (Uses)	966,685	966,685	1,276,582	309,897
NET CHANGE IN FUND BALANCE	-	-	(194,588)	(194,588)
Fund Balance - Beginning of Year	2,345,884	2,345,884	2,345,884	-
FUND BALANCE - END OF YEAR	\$ 2,345,884	\$ 2,345,884	\$ 2,151,296	\$ (194,588)

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, 2023**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Miscellaneous	\$ 60,600	\$ 60,600	\$ 86,977	\$ 26,377
EXPENDITURES				
Current:				
Conservation and Development	138,000	138,000	120,427	17,573
NET CHANGE IN FUND BALANCE	(77,400)	(77,400)	(33,450)	43,950
Fund Balance - Beginning of Year	172,001	172,001	172,001	-
FUND BALANCE - END OF YEAR	\$ 94,601	\$ 94,601	\$ 138,551	\$ 43,950

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2023**

	Enterprise Funds		
	Electric Utility	Water Utility	Sewer Utility
ASSETS			
Current Assets:			
Cash and Investments	\$ 930,623	\$ -	\$ -
Receivables:			
Taxes and Special Charges	-	19,887	15,175
Customer Accounts	1,303,335	426,438	410,991
Special Assessments	-	34,564	81,819
Other	111,165	-	-
Due from Other Funds	-	-	-
Due from Other Governments	-	-	541,799
Prepaid Items	335,293	143,401	-
Total Current Assets	2,680,416	624,290	1,049,784
Restricted Assets:			
Cash and Investments	-	72,755	1,176,392
Capital Assets:			
Nondepreciable / Nonamortizable	23,983	896,142	1,410,435
Depreciable / Amortizable, Net	8,767,895	14,083,487	17,174,776
Total Capital Assets	8,791,878	14,979,629	18,585,211
Total Assets	11,472,294	15,676,674	20,811,387
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Amounts	1,069,349	626,311	570,255
Other Postemployment Benefit Related Amounts	97,859	55,388	54,871
Total Deferred Outflows of Resources	1,167,208	681,699	625,126

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS (CONTINUED)
DECEMBER 31, 2023**

ASSETS	Enterprise Funds			Governmental Activities - Internal Service Fund
	Stormwater Utility	Nonmajor Funds	Total	Health Insurance
	Utility	Funds	Total	Insurance
ASSETS				
Current Assets:				
Cash and Investments	\$ 1,201,723	\$ 153,348	\$ 2,285,694	\$ 25,288
Receivables:				
Taxes and Special Charges	28,600	1,479	65,141	-
Customer Accounts	88,984	-	2,229,748	-
Special Assessments	158,865	-	275,248	-
Other	-	65,208	176,373	-
Due from Other Funds	54,645	-	54,645	-
Due from Other Governments	-	-	541,799	-
Prepaid Items	-	-	478,694	-
Total Current Assets	1,532,817	220,035	6,107,342	25,288
Restricted Assets:				
Cash and Investments	21,141	-	1,270,288	-
Capital Assets:				
Nondepreciable / Nonamortizable	1,501,660	-	3,832,220	-
Depreciable / Amortizable, Net	5,447,366	45,458	45,518,982	-
Total Capital Assets	6,949,026	45,458	49,351,202	-
Total Assets	8,502,984	265,493	56,728,832	25,288
DEFERRED OUTFLOWS OF RESOURCES				
Pension Related Amounts	-	86,724	2,352,639	-
Other Postemployment Benefit Related Amounts	-	9,407	217,525	-
Total Deferred Outflows of Resources	-	96,131	2,570,164	-

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS (CONTINUED)
DECEMBER 31, 2023**

	Enterprise Funds		
	Electric Utility	Water Utility	Sewer Utility
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 652,732	\$ 27,686	\$ 33,335
Accrued and Other Current Liabilities	23,219	18,025	11,754
Due to Other Funds	-	1,653,982	117,747
Accrued Interest Payable	9,707	29,154	38,739
Special Deposits	103,160	-	-
Current Portion of Long-Term Debt	-	136,176	75,000
Current Portion of Lease Liability	20,364	21,190	75,455
Current Portion of Other Postemployment Benefits	16,949	16,355	-
Payable from Restricted Assets:			
Current Portion of Long-Term Debt	34,434	197,842	824,135
Total Current Liabilities	<u>860,565</u>	<u>2,100,410</u>	<u>1,176,165</u>
Long-Term Liabilities, Less Current Portion:			
General Obligation Debt	-	849,664	460,000
Revenue Bonds	111,834	3,343,892	8,638,115
Debt Premium	-	32,584	25,273
Lease Liability	51,653	62,692	1
Compensated Absences	71,551	30,169	8,096
Net Pension Liability	285,839	167,852	151,928
Other Postemployment Benefits	439,389	241,530	255,085
Total Long-Term Liabilities	<u>960,266</u>	<u>4,728,383</u>	<u>9,538,498</u>
Total Liabilities	<u>1,820,831</u>	<u>6,828,793</u>	<u>10,714,663</u>
DEFERRED INFLOWS OF RESOURCES			
Pension Related Amounts	598,947	351,717	318,349
Other Postemployment Benefit Related Amounts	108,404	61,453	60,975
Total Deferred Inflows of Resources	<u>707,351</u>	<u>413,170</u>	<u>379,324</u>
NET POSITION			
Net Investment in Capital Assets	8,719,861	10,335,589	8,512,281
Restricted:			
Capital Assets	-	-	1,176,392
Debt Service	-	72,755	-
Unrestricted	<u>1,391,459</u>	<u>(1,291,934)</u>	<u>653,853</u>
Total Net Position	<u>\$ 10,111,320</u>	<u>\$ 9,116,410</u>	<u>\$ 10,342,526</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS (CONTINUED)
DECEMBER 31, 2023**

LIABILITIES	Enterprise Funds			Governmental Activities - Internal Service Fund
	Stormwater Utility	Nonmajor Funds	Total	Health Insurance
	Utility	Funds	Total	Insurance
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ -	\$ 25,112	\$ 738,865	\$ -
Accrued and Other Current Liabilities	754	1,023	54,775	-
Due to Other Funds	-	-	1,771,729	-
Accrued Interest Payable	38,130	252	115,982	-
Special Deposits	-	-	103,160	-
Current Portion of Long-Term Debt	80,742	-	291,918	-
Current Portion of Lease Liability	-	-	117,009	-
Current Portion of Other Postemployment Benefits	-	-	33,304	-
Payable from Restricted Assets:				
Current Portion of Long-Term Debt	83,322	1,790	1,141,523	-
Total Current Liabilities	202,948	28,177	4,368,265	-
Long-Term Liabilities, Less Current Portion:				
General Obligation Debt	443,540	-	1,753,204	-
Revenue Bonds	1,331,382	5,814	13,431,037	-
Debt Premium	-	-	57,857	-
Lease Liability	-	-	114,346	-
Compensated Absences	-	-	109,816	-
Net Pension Liability	-	23,147	628,766	-
Other Postemployment Benefits	-	40,392	976,396	-
Total Long-Term Liabilities	1,774,922	69,353	17,071,422	-
Total Liabilities	1,977,870	97,530	21,439,687	-
DEFERRED INFLOWS OF RESOURCES				
Pension Related Amounts	-	48,502	1,317,515	-
Other Postemployment Benefit Related Amounts	-	11,255	242,087	-
Total Deferred Inflows of Resources	-	59,757	1,559,602	-
NET POSITION				
Net Investment in Capital Assets	5,010,040	45,458	32,623,229	-
Restricted:				
Capital Assets	21,141	-	1,197,533	-
Debt Service	-	-	72,755	-
Unrestricted	1,493,933	158,879	2,406,190	25,288
Total Net Position	\$ 6,525,114	\$ 204,337	\$ 36,299,707	\$ 25,288

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2023**

	Enterprise Funds		
	Electric Utility	Water Utility	Sewer Utility
OPERATING REVENUES			
Charges for Services	\$ 9,361,382	\$ 2,984,251	\$ 2,941,591
Other	115,574	32,180	12,314
Total Operating Revenues	9,476,956	3,016,431	2,953,905
OPERATING EXPENSES			
Operation and Maintenance	8,400,291	1,837,877	1,665,702
Depreciation	369,241	484,068	827,100
Taxes	81,911	46,049	38,757
Total Operating Expenses	8,851,443	2,367,994	2,531,559
OPERATING INCOME (LOSS)	625,513	648,437	422,346
NONOPERATING REVENUES (EXPENSES)			
Interest Income	-	-	-
Nonoperating Grants	-	446,761	392,366
Interest and Fiscal Charges	(15,861)	(176,394)	(198,154)
Other Nonoperating Revenues (Expenses)	(16,721)	-	-
Total Nonoperating Revenues (Expenses)	(32,582)	270,367	194,212
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	592,931	918,804	616,558
Capital Contributions	15,491	-	27,204
Transfers In	-	91,258	72,273
Transfers Out	(223,662)	(297,388)	(300,759)
CHANGE IN NET POSITION	384,760	712,674	415,276
Net Position - Beginning of Year	9,726,560	8,403,736	9,927,250
NET POSITION - END OF YEAR	\$ 10,111,320	\$ 9,116,410	\$ 10,342,526

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, 2023**

	Enterprise Funds		Totals	Governmental Activities - Internal Service Fund
	Stormwater Utility	Nonmajor Funds		Health Insurance
OPERATING REVENUES				
Charges for Services	\$ 660,411	\$ 469,946	\$ 16,417,581	\$ 308,935
Other	-	237,646	397,714	56
Total Operating Revenues	660,411	707,592	16,815,295	308,991
OPERATING EXPENSES				
Operation and Maintenance	162,101	870,427	12,936,398	662,650
Depreciation	114,061	13,941	1,808,411	-
Taxes	-	-	166,717	-
Total Operating Expenses	276,162	884,368	14,911,526	662,650
OPERATING INCOME (LOSS)	384,249	(176,776)	1,903,769	(353,659)
NONOPERATING REVENUES (EXPENSES)				
Interest Income	4,265	-	4,265	-
Nonoperating Grants	193,202	81,890	1,114,219	-
Interest and Fiscal Charges	(65,233)	(311)	(455,953)	-
Other Nonoperating Revenues (Expenses)	8,707	15,885	7,871	-
Total Nonoperating Revenues (Expenses)	140,941	97,464	670,402	-
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	525,190	(79,312)	2,574,171	(353,659)
Capital Contributions	103,400	-	146,095	-
Transfers In	-	-	163,531	342,651
Transfers Out	-	(2,034)	(823,843)	-
CHANGE IN NET POSITION	628,590	(81,346)	2,059,954	(11,008)
Net Position - Beginning of Year	5,896,524	285,683	34,239,753	36,296
NET POSITION - END OF YEAR	\$ 6,525,114	\$ 204,337	\$ 36,299,707	\$ 25,288

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2023**

	Enterprise Funds		
	Electric Utility	Water Utility	Sewer Utility
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customers	\$ 9,719,908	\$ 3,054,407	\$ 3,201,078
Cash Received from Other Departments	-	-	-
Cash Received from Rent	-	-	-
Cash Paid for Employee Wages And Benefits	(935,199)	(773,525)	(1,163,526)
Cash Paid to Suppliers	(7,632,411)	(947,794)	(836,921)
Net Cash Provided (Used) by Operating Activities	1,152,298	1,333,088	1,200,631
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Special Assessments	-	3,618	(42,290)
Nonoperating Grants	-	446,761	392,366
Due to/from Other Funds	-	(156,276)	(98,282)
Transfer In (Out)	(223,662)	(206,130)	(228,486)
Net Cash Provided (Used) by Noncapital Financing Activities	(223,662)	87,973	23,308
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of Capital Assets	(501,522)	(1,299,064)	(987,268)
Cost of Removal of Capital Assets	(87,125)	-	(24,820)
Sale of Capital Assets	40,905	-	-
Long-Term Debt Issued	-	516,349	1,024,616
Principal Paid on Long-Term Debt	(48,259)	(664,757)	(1,027,159)
Interest Paid on Long-Term Debt	(15,050)	(185,758)	(209,308)
Net Cash Provided (Used) by Capital and Related Financing Activities	(611,051)	(1,633,230)	(1,223,939)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	-	-	-
CHANGE IN CASH AND INVESTMENTS	317,585	(212,169)	-
Cash and Investments - Beginning of Year	613,038	284,924	1,176,392
CASH AND INVESTMENTS - END OF YEAR	\$ 930,623	\$ 72,755	\$ 1,176,392

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

	Enterprise Funds			Governmental
	Stormwater	Nonmajor	Total	Activities -
	Utility	Funds		Internal
				Service Fund
				Health
				Insurance
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers	\$ 656,163	\$ 709,206	\$ 17,340,762	\$ -
Cash Received from Other Departments	-	-	-	308,991
Cash Received from Rent	-	15,885	15,885	-
Cash Paid for Employee Wages And Benefits	(33,459)	(103,681)	(3,009,390)	-
Cash Paid to Suppliers	(131,964)	(733,061)	(10,282,151)	(662,650)
Net Cash Provided (Used) by Operating Activities	490,740	(111,651)	4,065,106	(353,659)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Special Assessments	95,438	-	56,766	-
Nonoperating Grants	163,307	81,890	1,084,324	-
Due to/from Other Funds	63,744	-	(190,814)	-
Transfer In (Out)	-	(2,034)	(660,312)	342,651
Net Cash Provided (Used) by Noncapital Financing Activities	322,489	79,856	289,964	342,651
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(445,273)	(34,393)	(3,267,520)	-
Cost of Removal of Capital Assets	-	-	(111,945)	-
Sale of Capital Assets	-	-	40,905	-
Long-Term Debt Issued	90,071	-	1,631,036	-
Principal Paid on Long-Term Debt	(154,486)	(1,722)	(1,896,383)	-
Interest Paid on Long-Term Debt	(67,961)	(373)	(478,450)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(577,649)	(36,488)	(4,082,357)	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received	4,265	-	4,265	-
CHANGE IN CASH AND INVESTMENTS	239,845	(68,283)	276,978	(11,008)
Cash and Investments - Beginning of Year	983,019	221,631	3,279,004	36,296
CASH AND INVESTMENTS - END OF YEAR	\$ 1,222,864	\$ 153,348	\$ 3,555,982	\$ 25,288

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

	Enterprise Funds		
	Electric Utility	Water Utility	Sewer Utility
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss)	\$ 625,513	\$ 648,437	\$ 422,346
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	369,241	484,068	827,100
Depreciation Charged to Operating Accounts	26,819	111,142	-
Other	(16,721)	-	-
Change in (Asset) Liability and Deferred Outflows and Inflows of Resources:			
Net Pension Asset	432,052	250,829	213,972
Deferred Outflows - Pension Related	(227,747)	(135,965)	(150,987)
Net Pension Liability	285,839	167,852	151,928
Deferred Inflows - Pension Related	(418,610)	(239,027)	(185,591)
Deferred Outflows - OPEB Related	16,362	11,565	7,040
OPEB Liability	(84,490)	(64,856)	(36,224)
Deferred Inflows - OPEB Related	69,609	38,628	39,974
Change in Operating Assets and Liabilities:			
Accounts Receivable	237,565	37,976	188,269
Due from Other Governments	-	-	58,904
Prepaid Items	(101,177)	14,692	-
Accounts Payable	(69,289)	6,473	(337,845)
Accrued and Other Current Liabilities	(2,391)	4,024	407
Special Deposits	5,387	-	-
Compensated Absences	4,336	(2,750)	1,338
Net Cash Provided (Used) by Operating Activities	\$ 1,152,298	\$ 1,333,088	\$ 1,200,631
RECONCILIATION OF CASH AND INVESTMENTS TO THE STATEMENT OF NET POSITION			
Cash and Investments in Current Assets	\$ 930,623	\$ -	\$ -
Cash and Investments in Restricted Assets	-	72,755	1,176,392
Total Cash and Cash Equivalents	\$ 930,623	\$ 72,755	\$ 1,176,392
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital Assets Contributed	\$ 15,491	\$ -	\$ 27,204
Capital Related Accounts Payable	\$ -	\$ -	\$ (139)

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

	Enterprise Funds		Total	Governmental Activities - Internal Service Fund
	Stormwater Utility	Nonmajor Funds		Health Insurance
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	\$ 384,249	\$ (176,776)	\$ 1,903,769	\$ (353,659)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	114,061	13,940	1,808,410	-
Depreciation Charged to Operating Accounts	-	-	137,961	-
Other	-	15,885	(836)	-
Change in (Asset) Liability and Deferred Outflows and Inflows of Resources:				
Net Pension Asset	-	35,517	932,370	-
Deferred Outflows - Pension Related	-	(17,716)	(532,415)	-
Net Pension Liability	-	23,147	628,766	-
Deferred Inflows - Pension Related	-	(35,146)	(878,374)	-
Deferred Outflows - OPEB Related	-	1,053	36,020	-
OPEB Liability	-	(6,032)	(191,602)	-
Deferred Inflows - OPEB Related	-	7,748	155,959	-
Change in Operating Assets and Liabilities:				
Accounts Receivable	(4,248)	1,614	461,176	-
Due from Other Governments	-	-	58,904	-
Prepaid Items	-	-	(86,485)	-
Accounts Payable	(3,834)	24,641	(379,854)	-
Accrued and Other Current Liabilities	512	474	3,026	-
Special Deposits	-	-	5,387	-
Compensated Absences	-	-	2,924	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 490,740</u>	<u>\$ (111,651)</u>	<u>\$ 4,065,106</u>	<u>\$ (353,659)</u>
RECONCILIATION OF CASH AND INVESTMENTS TO THE STATEMENT OF NET POSITION				
Cash and Investments in Current Assets	\$ 1,201,723	\$ 153,348	\$ 2,285,694	\$ 25,288
Cash and Investments in Restricted Assets	21,141	-	1,270,288	-
Total Cash and Cash Equivalents	<u>\$ 1,222,864</u>	<u>\$ 153,348</u>	<u>\$ 3,555,982</u>	<u>\$ 25,288</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital Assets Contributed	<u>\$ 38,602</u>	<u>\$ -</u>	<u>\$ 81,297</u>	<u>\$ -</u>
Capital Related Accounts Payable	<u>\$ (50,289)</u>	<u>\$ -</u>	<u>\$ (50,428)</u>	<u>\$ -</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2023**

	<u>Custodial Funds</u>
ASSETS	
Cash and Investments	\$ 3,862,175
Receivables:	
Taxes	<u>4,847,310</u>
Total Assets	<u>8,709,485</u>
 DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for Subsequent Year	<u>8,532,136</u>
 NET POSITION	
Restricted	<u><u>\$ 177,349</u></u>

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED DECEMBER 31, 2023**

	<u>Custodial Funds</u>
ADDITIONS	
Interest on Investments	\$ 12,266
Taxes and Special Charges Collected	<u>7,624,287</u>
Total Additions	<u>7,636,553</u>
DEDUCTIONS	
Payments to Others	7,627,658
Benefits	<u>252</u>
Total Deductions	<u>7,627,910</u>
CHANGE IN NET POSITION	8,643
Net Position - Beginning of Year	<u>168,706</u>
NET POSITION - END OF YEAR	<u><u>\$ 177,349</u></u>

See accompanying Notes to Basic Financial Statements.

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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, 2023

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, 2023

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 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, 2023**

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, 2023**

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 2022 tax roll are recognized as revenue in 2023.)

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, 2023**

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 it 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, 2023**

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, 2023

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, 2023

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:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
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

It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with employee handbook policies and bargaining unit agreements. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

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, 2023

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, 2023**

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 the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other postemployment benefits, 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 LRLIF. 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.

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, 2023

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, 2023

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, 2023**

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.

The City's total General Fund expenditures for the year ended December 31, 2023 exceeded budget by \$122,146.

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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, 2023, as follows:

	<u>Excess Expenditures</u>
General Fund:	
General Government:	
Assessor	\$ 9,795
City Manager	957
City Hall	3,563
Other General Government	5,236
Insurance and Bonds	26,047
Uncollectible Taxes and Refunds	233
Public Safety:	
Police Department	97,479
Public Works:	
Public Works Shop	114,573
Street and Highway Maintenance	348,625
Work Done for Others	5,751
Health and Human Services:	
Cemetery	4,931
Culture and Recreation:	
Parks	30,429
Special Events	1,758
Recreation Fields	4,792
Capital Outlay:	
Equipment	82,434

CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

C. Deficit Fund Equity

The following funds had deficit fund balance as of December 31, 2023:

	Deficit Fund Balance
Urban Forestry	\$ 22,192
Tree Planting	3,614
Fire Equipment	36,946
Management Information	10,989
TIF District No. 6	159,753
TIF District No. 8	11,159
TIF District No. 10	176,070
TIF District No. 15	7,612
TIF District No. 16	7,070
TIF District No. 17	5,498
Central Park Renovation	114,130

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 2023 and 2024 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 2023 budget was 0.77%. The actual limit for the City for the 2024 budget was 0.37%. 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, 2023**

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 \$15,715,096 on December 31, 2023, as summarized below:

Petty Cash and Cash on Hand	\$ 2,796
Deposits with Financial Institutions	8,637,761
Investments:	
Wisconsin Local Government Investment Pool	6,980,338
Mutual Funds	94,201
Total	\$ 15,715,096

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position:	
Cash and Investments	\$ 10,582,633
Restricted Cash and Investments	1,270,288
Fiduciary Fund Statement of Net Position:	
Cash and Investments	3,862,175
Total	\$ 15,715,096

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, 2023:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Mutual Funds	\$ -	\$ 94,201	\$ -

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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 \$400,000 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, 2023, \$6,371,275 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, 2023**

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	\$ 94,201	\$ -	\$ -	\$ -	\$ 94,201
Wisconsin Local Government Investment Pool	6,980,338	-	-	-	6,980,338
Totals	<u>\$ 7,074,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,074,539</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	\$ 94,201	\$ 94,201	\$ -	\$ -	\$ -
Wisconsin Local Government Investment Pool	6,980,338	6,980,338	-	-	-
Totals	<u>\$ 7,074,539</u>	<u>\$ 7,074,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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 \$6,980,338 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, 2023, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

B. Restricted Assets

Restricted assets on December 31, 2023, totaled \$1,270,288 and consisted of cash and investments held for the following purposes:

<u>Funds</u>	<u>Amount</u>	<u>Purpose</u>
Enterprise Fund		
Water Utility	\$ 72,755	Debt Reserve Fund
Sewer Utility	1,176,392	Equipment Replacement Fund
Stormwater Utility	21,141	Stormwater Pond Maintenance
Total	\$ 1,270,288	

C. Lease Receivables

During the year ended December 31, 2023, the City recognized lease revenue and interest revenue in the governmental activities of \$70,570 and \$7,086, respectively, pursuant to these contracts. A summary of the City's lease terms and interest rates is as follows:

Governmental Activities

Cell Tower Leases. Monthly installments ranging from \$500 to \$1,263 plus interest at 4.00%, termination dates ranging from 2024 to 2025. Yearly installments ranging from \$47,398 to \$51,266 plus interest at 4.00%, termination date through 2026.

Office Space Lease. Monthly installments of \$191 plus interest at 4.00%, termination date through 2024.

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2024	\$ 53,607	\$ 4,727	\$ 58,334
2025	47,007	2,787	49,794
2026	50,421	846	51,267
Total	\$ 151,035	\$ 8,360	\$ 159,395

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Assets

Capital asset activity for the year ended December 31, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Nondepreciable/Nonamortizable:				
Land	\$ 903,877	\$ -	\$ 10,300	\$ 893,577
Construction in Progress	513,495	262,229	449,563	326,161
Total Capital Assets, Nondepreciable/ Nonamortizable	1,417,372	262,229	459,863	1,219,738
Capital Assets, Being Depreciated and Amortized:				
Buildings	15,117,628	76,833	45,106	15,149,355
Improvements Other than Buildings	4,134,620	1,034,515	-	5,169,135
Machinery and Equipment	12,424,773	650,413	389,120	12,686,066
Infrastructure	37,777,765	1,267,482	144,483	38,900,764
Right to Use Lease Assets - Machinery and Equipment	221,451	405,911	-	627,362
Subtotals	69,676,237	3,435,154	578,709	72,532,682
Less Accumulated Depreciation and Amortization for:				
Buildings	7,425,492	323,725	42,947	7,706,270
Improvements Other than Buildings	626,553	115,890	-	742,443
Machinery and Equipment	7,278,682	643,053	244,877	7,676,858
Infrastructure	24,401,902	606,268	139,957	24,868,213
Right to Use Leases Assets - Machinery and Equipment	37,679	99,705	-	137,384
Subtotals	39,770,308	1,788,641	427,781	41,131,168
Total Capital Assets, Depreciable / Amortizable, Net	29,905,929	1,646,513	150,928	31,401,514
Governmental Activities Capital Assets, Net	\$ 31,323,301	\$ 1,908,742	\$ 610,791	32,621,252
Less: Capital Related Debt				13,594,153
Add: Unspent Debt Proceeds				139,113
Less: Debt Premium				502,763
Less: Capital Related Accounts Payable				157,474
Net Investment in Capital Assets				\$ 18,505,975

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital Assets, Nondepreciable/Nonamortizable:				
Land	\$ 36,944	\$ -	\$ -	\$ 36,944
Construction in Progress	2,939,975	2,362,394	1,507,093	3,795,276
Total Capital Assets, Nondepreciable/Amortizable	2,976,919	2,362,394	1,507,093	3,832,220
Capital Assets, Being Depreciated and Amortized:				
Buildings	8,460,906	8,095	-	8,469,001
Improvements Other than Buildings	45,962,866	2,299,416	336,849	47,925,433
Machinery and Equipment	20,457,655	135,579	131,618	20,461,616
Right to Use Lease Assets - Machinery and Equipment	119,964	85,379	-	205,343
Subtotals	75,001,391	2,528,469	468,467	77,061,393
Less:				
Accumulated Depreciation and Amortization	30,135,547	1,968,691	561,827	31,542,411
Total Capital Assets, Depreciable/Amortizable, Net	44,865,844	559,778	(93,360)	45,518,982
Business-Type Activities Capital Assets, Net	\$ 47,842,763	\$ 2,922,172	\$ 1,413,733	49,351,202
Less: Capital Related Debt and Related Net Deferrals				16,438,761
Less: Debt Premium				57,857
Less: Lease Liability				231,355
Net Investment in Capital Assets				\$ 32,623,229

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Assets (Continued)

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

Governmental Activities:	
General Government	\$ 119,788
Public Safety	364,939
Public Works	854,397
Health and Human Services	11,914
Culture and Recreation	437,603
Total Depreciation and Amortization Expense - Governmental Activities	<u>\$ 1,788,641</u>
Business-Type Activities:	
Electric Utility	\$ 369,241
Water Utility	484,068
Sewer Utility	827,100
Telecommunication Utility	114,061
Stormwater Utility	13,941
Total Depreciation and Amortization Expense	1,808,411
Depreciation Charged to Operating Accounts	<u>160,280</u>
Total Increase in Accumulated Depreciation and Amortization - Business-Type Activities	<u>\$ 1,968,691</u>

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. 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, 2023, are detailed below:

	Interfund Receivables	Interfund Payables
Governmental Funds:		
General	\$ 1,649,335	\$ -
Nonmajor Governmental Funds:		
Urban Forestry	-	22,106
Tree Planting	-	3,614
Fire Equipment	-	36,666
Management Information	-	10,989
Police Equipment	-	54,645
TIF District No. 6	-	149,068
TIF District No. 7	637,006	-
TIF District No. 8	-	325
TIF District No. 10	-	168,633
TIF District No. 15	-	7,378
TIF District No. 16	-	5,839
TIF District No. 17	-	5,498
Central Park Renovation	-	104,496
Subtotal - Nonmajor Governmental Funds	637,006	569,257
Proprietary Funds:		
Water Utility	-	1,653,982
Sewer Utility	-	117,747
Stormwater Utility	54,645	-
Subtotal - Proprietary Funds	54,645	1,771,729
Totals	\$ 2,340,986	\$ 2,340,986

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, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Interfund Receivable, Payables, and Transfers (Continued)

Interfund transfers for the year ended December 31, 2023, were as follows:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General	\$ 1,106,320	\$ 439,267
Debt Service	289,466	72,803
Nonmajor Governmental Funds:		
Library	12,461	2,034
Library Gift	-	12,461
Community Tourism	216,946	309,923
Speical Events Donations	5,846	-
Docks and Harbors	-	9,000
Urban Forestry	19,500	-
Tree Planting	-	19,500
Business and Industrial Revolving Loans	9,059	75,000
Sandy Bay Highlands	-	106,789
Community Development	140,000	-
Recreation Concession	-	5,846
Street Construction	37,000	-
Park and Cemetery Construction	9,000	-
Public Works Equipment	325,000	-
City Hall Equipment	288,000	-
Management Information	33,899	9,899
Police Equipment	63,744	-
TIF District No. 7	-	102,140
TIF District No. 8	-	188,648
TIF District No. 10	-	22,250
TIF District No. 12	-	48,020
Industrial Park Development	-	165,000
Harbor Master Plan	-	650,000
Subtotal - Nonmajor Governmental Funds	1,160,455	1,726,510
Proprietary Funds:		
Electric Utility	-	223,662
Water Utility	91,258	297,388
Sewer Utility	72,273	300,759
Nonmajor Proprietary Fund:		
Solid Waste	-	2,034
Internal Service Fund - Health Insurance	342,651	-
Government-Wide	342,651	-
Total	\$ 3,062,423	\$ 3,062,423

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. 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.

F. Long-Term Obligations

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2023:

	Balance Beginning of Year	Issued	Retired	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Debt:					
Bonds	\$ 4,895,000	\$ -	\$ 430,000	\$ 4,465,000	\$ 455,000
Notes	9,790,000	1,165,000	1,385,000	9,570,000	1,625,000
Direct Borrowings	1,113,991	-	327,796	786,195	164,270
Total General					
Obligation Debt	15,798,991	1,165,000	2,142,796	14,821,195	2,244,270
Debt Premium	627,963	29,908	155,108	502,763	-
Lease Liability	186,628	405,911	92,951	499,588	127,416
Compensated Absences	206,285	-	5,227	201,058	-
Governmental Activities Long- Term Obligations	\$ 16,819,867	\$ 1,600,819	\$ 2,396,082	\$ 16,024,604	\$ 2,371,686
Business-Type Activities:					
General Obligation Debt:					
Bonds	\$ 1,510,000	\$ -	\$ 170,000	\$ 1,340,000	\$ 175,000
Notes	60,000	-	15,000	45,000	15,000
Direct Borrowings	951,197	-	291,075	660,122	101,918
Total General					
Obligation Debt	2,521,197	-	476,075	2,045,122	291,918
Revenue Bonds	14,253,512	1,631,036	1,311,988	14,572,560	1,141,523
Debt Premium	74,701	-	16,844	57,857	-
Financed Purchase	148,079	-	72,624	75,455	75,455
Lease Liability	106,217	85,379	35,696	155,900	41,554
Compensated Absences	106,892	2,924	-	109,816	-
Business-Type Activities Long- Term Obligations	\$ 17,210,598	\$ 1,719,339	\$ 1,913,227	\$ 17,016,710	\$ 1,550,450

Total interest paid during the year on long-term debt totaled \$1,079,949.

State Trust Fund Loan

The City's outstanding notes from direct borrowings related to the governmental activities of \$778,102 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, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations (Continued)

Clean Water Fund Loan Programs

The City's outstanding notes from direct borrowings related to business type activities of \$660,122 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 \$8,093 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, 2023
Bonds:					
General Obligation Bond	07/08/19	2030	3.00% to 4.00%	\$ 1,610,000	\$ 1,100,000
General Obligation Bond	08/30/19	2034	3.00% to 4.00%	3,210,000	2,480,000
General Obligation Bond	04/20/20	2030	2.55%	2,085,000	1,475,000
General Obligation Bond	06/07/21	2039	2.40% to 3.25%	775,000	750,000
Notes:					
General Obligation Note	07/08/19	2029	3.00% to 4.00%	1,785,000	1,255,000
General Obligation Note	04/20/20	2030	3.00%	6,125,000	3,340,000
General Obligation Note	06/07/21	2031	2.00% to 3.00%	1,915,000	1,695,000
General Obligation Note	02/23/22	2041	3.00% to 4.00%	2,305,000	2,160,000
General Obligation Note	04/03/23	2033	4.00% to 5.00%	1,165,000	1,165,000
Direct Placement:					
Safe Drinking Water Bond	11/13/13	2029	3.15%	487,054	196,753
Safe Drinking Water Bond	11/13/13	2029	3.15%	824,459	327,529
State Trust Fund Bond	05/16/16	2024	3.00%	1,941,374	60,959
WPPI Energy Note	08/01/16	2026	0.00%	30,350	8,093
Safe Drinking Water Bond	12/31/16	2029	2.67%	361,289	135,840
State Trust Fund Bond	07/23/19	2029	3.75%	500,000	317,630
State Trust Fund Bond	04/16/20	2030	3.00%	550,000	399,513
Total Outstanding General Obligation Debt					\$ 16,866,317

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations (Continued)

General Obligation Debt (Continued)

Annual principal and interest maturities of the outstanding general obligation debt of \$16,866,317 on December 31, 2023, are detailed below:

Year Ending December 31,	Bonds and Notes		Governmental Activities Direct Placement		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
	2024	\$ 2,080,000	\$ 464,156	\$ 164,270	\$ 25,796	\$ 2,244,270
2025	1,980,000	369,898	106,747	20,527	2,086,747	390,425
2026	1,990,000	302,849	109,222	17,041	2,099,222	319,890
2027	1,515,000	242,348	110,803	13,436	1,625,803	255,784
2028	1,565,000	187,745	114,505	9,734	1,679,505	197,479
2029 to 2033	4,570,000	358,283	180,648	7,722	4,750,648	366,005
2034 to 2038	275,000	35,700	-	-	275,000	35,700
2039 to 2041	60,000	975	-	-	60,000	975
Total	\$ 14,035,000	\$ 1,961,954	\$ 786,195	\$ 94,256	\$ 14,821,195	\$ 2,056,210

Year Ending December 31,	Bonds and Notes		Business-Type Activities Direct Placement		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
	2024	\$ 190,000	\$ 51,105	\$ 101,918	\$ 15,258	\$ 291,918
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 to 2032	385,000	14,772	118,456	1,487	503,456	16,259
Total	\$ 1,385,000	\$ 192,150	\$ 660,122	\$ 51,088	\$ 2,045,122	\$ 243,238

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, 2023, was \$23,413,863 as follows:

Equalized Valuation of the City	\$ 805,603,600
Statutory Limitation Percentage	x 5%
General Obligation Debt Limitation, per Section 67.03 of the Wisconsin Statutes	40,280,180
Net Outstanding General Obligation Debt Applicable to Debt Limitation	16,866,317
Legal Margin for New Debt	\$ 23,413,863

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations (Continued)

Revenue Bonds

Revenue bonds outstanding on December 31, 2023, totaled \$14,572,560 and were comprised of the following issues:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2023</u>
Sewer Utility	3/26/2008	2027	2.39	\$ 6,297,058	\$ 1,573,770
Water Utility	6/25/2014	2034	1.93	400,432	238,958
Sewer Utility	12/23/2014	2034	2.63	698,698	432,434
Water Utility	11/12/2014	2034	1.93	301,465	180,502
Water Utility	6/28/2017	2037	1.87	805,787	608,210
Electric, Sewer, and Solid Waste Utilities	3/20/2017	2027	4.00	400,000	178,921
Water Utility	6/13/2018	2038	1.87	709,297	564,790
Sewer Utility	2/28/2018	2037	1.76	794,500	613,586
Sewer Utility	10/24/2018	2038	1.87	4,059,972	3,236,590
Water Utility	6/26/2019	2039	1.98	504,014	453,947
Sewer Utility	11/27/2019	2039	1.65	1,710,844	1,484,606
Stormwater Utility	4/16/2020	2035	4.50	1,073,000	903,687
Water Utility	6/23/2021	2041	1.49	791,889	724,251
Sewer Utility	11/10/2021	2041	1.49	857,168	806,977
Stormwater Utility	2/23/2022	2041	1.49	441,217	511,017
Sewer Utility	9/28/2022	2041	2.15	265,498	305,106
Sewer Utility	12/14/2022	2041	2.15	1,027,408	1,027,408
Water Utility	9/27/2023	2043	2.15	465,670	465,970
Sewer Utility	12/14/2022	2041	2.15	261,831	261,830
Total Outstanding Revenue Bonds					\$ 14,572,560

Annual principal and interest maturities of the outstanding revenue bonds of \$14,572,560 on December 31, 2023, are detailed below:

	<u>Business-Type Activities</u>		
<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 1,141,523	\$ 293,962	\$ 1,435,485
2025	1,167,355	267,797	1,435,152
2026	1,193,699	241,153	1,434,852
2027	1,220,697	213,847	1,434,544
2028	781,733	192,904	974,637
2029 to 2033	4,163,129	708,116	4,871,245
2034 to 2038	3,849,341	272,744	4,122,085
2039 to 2043	1,055,083	35,446	1,090,529
Total	\$ 14,572,560	\$ 2,225,969	\$ 16,798,529

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. 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 2041. Net customer revenues, 2023 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	\$ 9,361,382	\$ 2,984,251	\$ 2,941,591	\$ 660,411
Other Income	115,574	32,180	12,314	-
Total Operating Revenues	9,476,956	3,016,431	2,953,905	660,411
Less: Operating Expenses *	8,482,202	1,883,926	1,704,459	162,101
Net Customer Revenues	\$ 994,754	\$ 1,132,505	\$ 1,249,446	\$ 498,310
Debt Service:				
Principal	\$ 33,124	\$ 448,496	\$ 752,432	\$ 77,936
Interest	5,867	60,001	176,848	50,196
Total Debt Service	\$ 38,991	\$ 508,497	\$ 929,280	\$ 128,132
Remaining Principal and Interest	\$ 155,332	\$ 4,092,952	\$ 10,785,639	\$ 1,764,606
Debt Service Coverage Requirement	125%	125%	125%	110%
Excess Coverage	\$ 946,015	\$ 496,884	\$ 87,846	\$ 357,365

* 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 \$135 to \$675 including interest of 4% termination dates ranging from 2026 to 2027.

Business-Type Activities:

Vehicle leases. Monthly payments ranging from \$101 to \$649 including interest of 4% termination dates ranging from 2025 to 2028.

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. 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
2024	\$ 127,416	\$ 20,293	\$ 41,554	\$ 6,024	\$ 168,970	\$ 26,317
2025	133,458	14,252	43,411	4,167	176,869	18,419
2026	114,393	8,441	34,823	2,380	149,216	10,821
2027	87,460	3,715	25,119	1,054	112,579	4,769
2028	36,861	409	10,993	162	47,854	571
Total	<u>\$ 499,588</u>	<u>\$ 47,110</u>	<u>\$ 155,900</u>	<u>\$ 13,787</u>	<u>\$ 655,488</u>	<u>\$ 60,897</u>

Financed Purchase

The City is required to make various yearly principal and interest payments. This lease has an interest rate of 3.90%. The equipment will have an estimated useful life of 3-10 years. No down payments were required for this lease agreement. The financed purchase lease expires in 2024.

The lease agreement qualifies as a financed purchase for accounting purposes and, therefore, has been recorded at the present value of their future minimum lease payments as of the date of their inception. The asset acquired through the financed purchase lease is a piece of equipment valued at \$350,000 with a current accumulated amortization of \$145,293 for a total value of \$204,707.

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2023 were as follows:

Year Ending December 31,	Business-Type Activities		Total
	Principal	Interest	Principal
2024	\$ 75,455	\$ 1,551	\$ 77,006

CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. 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.

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.

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.

CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

1. Plan Description (Continued)

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:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2013	-9.6	9
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

CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

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, 2023, the WRS recognized \$975,675 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)	6.80 %	6.80 %
Protective with Social Security	6.80	13.20
Protective without Social Security	6.80	18.10

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

At December 31, 2023, the City reported a liability of \$3,917,696 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to December 31, 2022. 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, 2022, the City's proportion was 0.07395085%, which was an increase of 0.00026780% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the City recognized pension expense of \$1,988,494.

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

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

At December 31, 2023, 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	\$ 6,239,676	\$ 8,197,535
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	6,655,264	-
Changes in Assumptions	770,381	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,573	11,609
Employer Contributions Subsequent to the Measurement Date	975,675	-
Total	\$ 14,646,569	\$ 8,209,144

\$975,675 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 (asset) in the year ending December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31,	Expense
2024	\$ 226,243
2025	1,130,314
2026	1,157,936
2027	2,947,257
Total	\$ 5,461,750

CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

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, 2021
Measurement Date of Net Pension Liability (Asset):	December 31, 2022
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.

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, 2022, is based upon a roll-forward of the liability calculated from the December 31, 2021 actuarial valuation.

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

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	48.0 %	7.6 %	5.0 %
Public Fixed Income	25.0	5.3	2.7
Inflation Sensitive	19.0	3.6	1.1
Real Estate	8.0	5.2	2.6
Private Equity/Debt	15.0	9.6	6.9
Cash	(15.0)	N/A	N/A
Total Core Fund	100.0 %	7.4 %	4.8 %
Variable Fund Asset Class:			
U.S. Equities	70.0 %	7.2 %	4.6 %
International Equities	30.0	8.1	5.5
Total Variable Fund	100.0 %	7.7 %	5.1 %

New England Pension Consultants Long Term U.S. CPI (Inflation) Forecast: 2.5%

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

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on Pension Plan investments of 6.8% and a municipal bond rate of 4.05% (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, 2022 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)	\$ 13,002,708	\$ 3,917,696	\$ (2,332,011)

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://efw.wi.gov/about-efw/reports-and-studies/financial-reports-and-statements>.

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

6. Payables to the Pension Plan

The City reported a payable of \$205,529 for the outstanding amount of contributions to the Pension Plan for the year ended December 31, 2023.

H. Other Postemployment Benefits

The City reports OPEB related balances at December 31, 2023, as summarized below:

	OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
Local Retiree Life Insurance Fund (LRLIF)	\$ 623,204	\$ 310,884	\$ (542,711)
Single-Employer Defined OPEB Plan	5,599,921	1,032,518	(955,409)
Total OPEB Liability	\$ 6,223,125	\$ 1,343,402	\$ (1,498,120)

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.

Employees Covered by Benefit Terms

At December 31, 2023, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries		
Currently Receiving Benefit Payments		21
Active Employees		117
Total		138

CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

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

Total OPEB Liability

The City's total OPEB liability was measured as of December 31, 2022 and was determined by an actuarial valuation date of December 31, 2021.

Actuarial Assumptions. The total OPEB liability in the December 31, 2021 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:	2.25%
Healthcare Cost Trend Rates:	7.00% for 2022 decreasing to 6.50%, then decreasing by .10% 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, 2021, 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 4.25%. 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, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. 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, 2021	\$ 6,410,748
Changes for the Year:	
Service Cost	145,849
Interest	141,566
Net Investment Income	(19,850)
Changes of Assumptions	(694,662)
Benefit Payments	(383,730)
Net Changes	(810,827)
Balance at December 31, 2022	\$ 5,599,921

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 (3.25%) or 1% higher (5.25%) than the current rate:

	1% Decrease to Discount Rate 3.25%	Current Discount Rate 4.25%	1% Increase to Discount Rate 5.25%
Total OPEB Liability	\$ 5,937,818	\$ 5,599,921	\$ 5,281,474

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	\$ 5,169,192	\$ 5,599,921	\$ 6,079,822

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. 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, 2023, the City recognized OPEB expense of \$307,242. At December 31, 2023, 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	\$ 356,611	\$ 250,240
Changes in Assumptions	220,600	705,169
City Contributions Subsequent to the Measurement Date	455,307	-
Total	\$ 1,032,518	\$ 955,409

\$455,307 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, 2024. 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>
2023	\$ 19,827
2024	19,825
2025	46,674
2026	(104,413)
2027	(135,401)
Thereafter	(224,710)
Total	\$ (378,198)

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, 2023.

CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. 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, 2023 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
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, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. 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, 2022 are listed below:

Life Insurance Member	
Contribution Rates for the Year Ended December 31, 2022	
Attained Age	Basic
Under 30	\$ 0.05
30 - 34	0.06
35 - 39	0.07
40 - 44	0.08
45 - 49	0.12
50 - 54	0.22
55 - 59	0.39
60 - 64	0.49
65 - 69	0.57

During the reporting period, the LRLIF recognized \$3,316 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, 2023, the City reported a liability of \$623,204 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2022, rolled forward to December 31, 2022. 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, 2022, the City's proportion was 0.16357800%, which was a decrease of 0.02359600% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the City recognized OPEB expense of \$58,408.

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. 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, 2023, 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	\$ -	\$ 60,991
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	11,693	-
Changes in Assumptions	223,904	367,861
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,287	113,859
Total	\$ 310,884	\$ 542,711

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

Year Ending December 31,	Expense
2024	\$ (16,664)
2025	(22,213)
2026	(14,380)
2027	(44,298)
2028	(63,313)
Thereafter	(70,959)
Total	\$ (231,827)

CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

Actuarial Assumptions

The total OPEB liability in the January 1, 2022 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, 2022
Measurement Date of Net OPEB Liability:	December 31, 2022
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*:	3.72%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.76%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

*Based on the Bond Buyers GO 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, 2022 is based upon a roll-forward of the liability calculated from the January 1, 2022 actuarial valuation.

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. 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	50.00	2.45
U.S. Mortgages	Bloomberg US MBS	50.00	2.83
Inflation			2.30
Long-Term Expected Rate of Return			4.25

The long-term expected rate of return remained unchanged from the prior year at 4.25%. 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. The expected inflation remained unchanged from the prior year at 2.30%.

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Other Postemployment Benefits (Continued)

2. Local Retiree Life Insurance Fund (Continued)

Single Discount Rate

A single discount rate of 3.76% was used to measure the total OPEB liability for the current year as opposed to a discount rate of 2.17% for the prior year. The significant change in the discount rate was primarily caused by the increase in the municipal bond rate from 2.06% as of December 31, 2021 to 3.76% as of December 31, 2022. 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 3.76%, 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 (2.76%) or 1% higher (4.76%) than the current rate:

	1% Decrease to Discount Rate (2.76%)	Current Discount Rate (3.76%)	1% Increase to Discount Rate (4.76%)
City's Proportionate Share of the Net OPEB Liability (Asset)	\$ 849,673	\$ 623,204	\$ 449,642

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, 2023.

CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. 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, 2023, nonspendable fund balance was as follows:

General Fund:

Nonspendable:

Prepaid Items	\$ 711,592
Long Term Receivables	1,603,983
Total Nonspendable Fund Balance	<u>\$ 2,315,575</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, 2023, restricted fund balance was as follows:

Special Revenue Funds:

Restricted for:

Housing Revolving Loans	\$ 138,551
Library	7,681
Library Gift Fund	95,513
WDF Administrative	200
EMS Act 102 Grant	27,831
Business and Industrial Revolving Loans	1,282,380
Affordable Housing	141,477
Medical/Hospital Equipment	24,598
ARPA Fund	31,423

Debt Service Fund:

Restricted for Debt Service	122,059
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Capital Projects Funds:

Restricted for:

Bridge Construction	83,055
Park and Cemetery Construction	25,172
Police Equipment	30,886
TIF District No. 7	1,010,418
TIF District No. 9	166,968
TIF District No. 11	3,178
TIF District No. 12	55,389
TIF District No. 13	9,088
TIF District No. 14	6,095

Total Restricted Fund Balance	<u>\$ 3,261,962</u>
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CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. 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, 2023, governmental fund balance was committed as follows:

Special Revenue Funds:	
Committed for:	
Community Tourism	\$ 180,049
Special Events Donations	15,516
Business Improvement District	4,199
Docks and Harbors	282
Senior Center	6,304
Community Development	56,212
Capital Projects Funds:	
Committed for:	
Street Construction	45,551
Bridge Construction	4,369
Public Works Equipment	336,935
City Hall Equipment	165,817
Police Equipment	29,071
Industrial Park Development	48,756
City Landfill	121,769
High School Bike Trail	54,118
Harbor Master Plan	838,454
Library Building and Grounds	<u>3,689</u>
Total Committed Fund Balance	<u>\$ 1,911,091</u>

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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 \$6.8 million in 2023.

CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023

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, 2023, the City abated property taxes totaling \$195,416 under this program, including the following amounts:

- A property tax abatement of \$175,416 to a developer within District No. 9.
- A property tax abatement of \$20,000 to a developer within District No. 10.

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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 1, 2024, the City issued general obligation promissory notes in the amount of \$3,020,000 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

See accompanying Notes to Required Supplementary Information.

**CITY OF TWO RIVERS, WISCONSIN
SCHEDULE OF CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS***

<u>Fiscal Year Ended December 31,</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll (Fiscal Year)</u>	<u>Contributions as a Percentage of Covered Payroll</u>
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	-	9,227,543	10.57

*Amounts for prior years were not available.

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

*Amounts for prior years were not available.

See accompanying Notes to Required Supplementary Information.

**CITY OF TWO RIVERS, WISCONSIN
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	-	8,290,000	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***

	2023	2022	2021	2020	2019	2018
TOTAL OPEB LIABILITY						
Service Cost	\$ 145,849	\$ 180,326	\$ 161,329	\$ 169,825	\$ 178,228	\$ 178,228
Interest	141,566	155,810	185,026	227,897	207,851	209,119
Differences Between Expected and Actual Experience	-	-	-	832,095	-	-
Changes of Assumptions	(694,662)	(58,196)	216,916	225,508	(187,924)	-
Effect of Liability Gains or Losses	(19,850)	(523,658)	-	-	-	-
Benefit Payments	(383,730)	(356,544)	(395,645)	(444,924)	(425,292)	(421,890)
NET CHANGE IN TOTAL OPEB LIABILITY	(810,827)	(602,262)	167,626	1,010,401	(227,137)	(34,543)
Total OPEB Liability - Beginning of Year	6,410,748	7,013,010	6,845,384	5,834,983	6,062,120	6,096,663
TOTAL OPEB LIABILITY - END OF YEAR	\$ 5,599,921	\$ 6,410,748	\$ 7,013,010	\$ 6,845,384	\$ 5,834,983	\$ 6,062,120
Covered-Employee Payroll	\$ 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	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, 2023**

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

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

**CITY OF TWO RIVERS, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2023**

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

**CITY OF TWO RIVERS, WISCONSIN
GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES
YEAR ENDED DECEMBER 31, 2023**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Taxes:				
General Property	\$ 2,250,000	\$ 2,250,000	\$ 2,250,001	\$ 1
Payments in Lieu of Taxes	20	20	16	(4)
Interest and Taxes	10,000	10,000	11,552	1,552
Total Taxes	2,260,020	2,260,020	2,261,569	1,549
Special Assessments:				
Street Paving and Construction	160,000	160,000	247,045	87,045
Other Special Assessments	9,000	9,000	1,981	(7,019)
Total Special Assessments	169,000	169,000	249,026	80,026
Intergovernmental:				
State Shared Taxes	3,783,364	3,783,364	3,811,326	27,962
Exempt Computer Aid	20,433	20,433	20,753	320
Fire Insurance Tax	27,000	27,000	30,750	3,750
Law Enforcement Training	10,000	10,000	17,500	7,500
Expenditure Restraint	180,082	180,082	180,082	-
Other Public Safety	26,000	26,000	24,806	(1,194)
Municipal Services Payment	5,200	5,200	5,221	21
Other State Aid	-	-	7,323	7,323
Local Highway Aid	443,689	443,689	443,747	58
Connecting Streets	91,157	91,157	91,159	2
Total Intergovernmental	4,586,925	4,586,925	4,632,667	45,742
Licenses and Permits:				
Licenses:				
Liquor and Malt Beverage	16,000	16,000	18,938	2,938
Bar Operators	6,000	6,000	7,900	1,900
Cigarette	1,000	1,000	-	(1,000)
Dog	7,000	7,000	8,764	1,764
Business and Occupational	2,500	2,500	2,235	(265)
Bicycle	1,000	1,000	1,325	325
Permits:				
Building	75,000	75,000	178,805	103,805
Electrical	18,000	18,000	14,501	(3,499)
Plumbing	25,000	25,000	27,190	2,190
Sign	1,500	1,500	1,430	(70)
Conditional Use	3,500	3,500	6,165	2,665
Other Permits	7,000	7,000	8,893	1,893
Cable Franchise Fees	140,000	140,000	102,461	(37,539)
Total Licenses and Permits	303,500	303,500	378,607	75,107

**CITY OF TWO RIVERS, WISCONSIN
GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Fines and Forfeits:				
Court Penalties and Costs	\$ 80,000	\$ 80,000	\$ 59,759	\$ (20,241)
Animal Control	500	500	150	(350)
Parking Fines	10,000	10,000	9,026	(974)
Total Fines and Forfeits	90,500	90,500	68,935	(21,565)
Public Charges for Services:				
Community Center	30,000	30,000	35,336	5,336
Senior Center	18,000	18,000	3,815	(14,185)
General Government	24,000	24,000	22,873	(1,127)
Public Works	260,000	260,000	201,945	(58,055)
Cemetery Plots and Burials	120,000	120,000	128,370	8,370
Law Enforcement	2,500	2,500	3,258	758
Ambulance	820,000	820,000	807,308	(12,692)
Recreation	85,000	85,000	80,289	(4,711)
Fire Department	62,000	62,000	38,575	(23,425)
Total Public Charges for Services	1,421,500	1,421,500	1,321,769	(99,731)
Intergovernmental Charges for Services:				
Police Liaison	152,000	152,000	80,182	(71,818)
Shared Fire Expense	.500	500	-	(500)
Total Intergovernmental Charges for Services	152,500	152,500	80,182	(72,318)
Interdepartmental Charges for Services:				
Public Works	525,000	525,000	352,583	(172,417)
Recreation	30,000	30,000	28,787	(1,213)
Economic Development	30,000	30,000	6,094	(23,906)
Total Interdepartmental Charges for Services	585,000	585,000	387,464	(197,536)
Miscellaneous:				
Interest on Investments	80,000	80,000	196,798	116,798
Interest on Advances	45,500	45,500	39,332	(6,168)
Interest on Special Assessments	25,000	25,000	24,076	(924)
Rental Income	70,000	70,000	67,128	(2,872)
Refunds for Prior Years	36,500	36,500	33,431	(3,069)
Other	305,000	305,000	7,622	(297,378)
Total Miscellaneous	562,000	562,000	368,387	(193,613)
 Total Revenues	\$ 10,130,945	\$ 10,130,945	\$ 9,748,606	\$ (382,339)

**CITY OF TWO RIVERS, WISCONSIN
GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES
YEAR ENDED DECEMBER 31, 2023**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
General Government:				
Council	\$ 15,937	\$ 15,937	\$ 13,712	\$ 2,225
Judicial	62,635	62,635	57,060	5,575
Clerk	93,568	93,568	78,607	14,961
Assessor	122,150	122,150	131,945	(9,795)
Elections	17,300	17,300	12,242	5,058
City Manager	161,843	161,843	162,800	(957)
City Hall	87,764	87,764	91,327	(3,563)
Information Systems	115,872	115,872	110,346	5,526
Other General Government	17,800	17,800	23,036	(5,236)
Insurance and Bonds	353,145	353,145	379,192	(26,047)
Legal	54,868	54,868	53,188	1,680
Accounting	151,773	151,773	148,783	2,990
Uncollectible Taxes and Refunds	10,000	10,000	10,233	(233)
Contingency	307,897	307,897	-	307,897
Total General Government	1,572,552	1,572,552	1,272,471	300,081
Public Safety:				
Police and Fire Commission	5,250	5,250	3,774	1,476
Police Department	3,376,370	3,376,370	3,473,849	(97,479)
Fire Department	2,241,870	2,241,870	2,226,386	15,484
Ambulance	495,600	495,600	461,356	34,244
Inspection	141,815	141,815	136,877	4,938
Total Public Safety	6,260,905	6,260,905	6,302,242	(41,337)
Public Works:				
Public Works Shop	591,992	591,992	706,565	(114,573)
Highway Administration	179,935	179,935	159,901	20,034
Bridge Repairs and Maintenance	44,443	44,443	25,790	18,653
Street and Highway Maintenance	251,510	251,510	600,135	(348,625)
Snow and Ice Removal	220,834	220,834	107,220	113,614
Traffic Control	66,671	66,671	60,217	6,454
Transit	120,000	120,000	102,465	17,535
Work Done for Others	159,649	159,649	165,400	(5,751)
Total Public Works	1,635,034	1,635,034	1,927,693	(292,659)
Health and Human Services:				
Cemetery	186,964	186,964	191,895	(4,931)
Senior Center	192,408	192,408	184,271	8,137
Total Health and Human Services	379,372	379,372	376,166	3,206

**CITY OF TWO RIVERS, WISCONSIN
GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Culture and Recreation:				
Community Center	\$ 446,583	\$ 446,583	\$ 433,125	\$ 13,458
Parks	323,586	323,586	354,015	(30,429)
Recreation	313,376	313,376	298,858	14,518
Special Events	35,263	35,263	37,021	(1,758)
Recreation Fields	130,959	130,959	135,751	(4,792)
Total Culture and Recreation	1,249,767	1,249,767	1,258,770	(9,003)
Capital Outlay:				
Equipment	-	-	82,434	(82,434)
Total Expenditures	\$ 11,097,630	\$ 11,097,630	\$ 11,219,776	\$ (122,146)

**CITY OF TWO RIVERS, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – DEBT SERVICE FUND
YEAR ENDED DECEMBER 31, 2023**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 2,518,625	\$ 2,518,625	\$ 2,518,625	\$ -
Miscellaneous	35,000	35,000	193,096	158,096
Total Revenues	2,553,625	2,553,625	2,711,721	158,096
EXPENDITURES				
Debt Service:				
Principal	2,206,593	2,206,593	2,229,293	(22,700)
Interest and Fiscal Charges	532,482	532,482	590,169	(57,687)
Total Expenditures	2,739,075	2,739,075	2,819,462	(80,387)
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	(185,450)	(185,450)	(107,741)	77,709
OTHER FINANCING SOURCES (USES)				
Long-Term Debt Issued	-	-	1,500	1,500
Premium on Debt Issued	-	-	29,908	29,908
Transfers In	275,527	275,527	289,466	13,939
Transfers Out	(63,745)	(63,745)	(72,803)	(9,058)
Total Other Financing Sources (Uses)	211,782	211,782	248,071	36,289
NET CHANGE IN FUND BALANCE	26,332	26,332	140,330	113,998
Fund Balance - Beginning of Year	(18,271)	(18,271)	(18,271)	-
FUND BALANCE - END OF YEAR	\$ 8,061	\$ 8,061	\$ 122,059	\$ 113,998

**CITY OF TWO RIVERS, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2023**

	Special Revenue				
	Library	Library Gift	Community Tourism	Special Events Donations	WDF Administrative
ASSETS					
Cash and Investments	\$ 314,614	\$ 95,513	\$ 181,824	\$ 16,647	\$ 200
Receivables					
Taxes and Special Charges	387,341	-	-	-	-
Accounts	-	-	-	-	-
Loans	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Total Assets	\$ 701,955	\$ 95,513	\$ 181,824	\$ 16,647	\$ 200
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ 75	\$ -	\$ 1,775	\$ 1,131	\$ -
Accrued and Other Current Liabilities	12,409	-	-	-	-
Due to Other Funds	-	-	-	-	-
Special Deposits	-	-	-	-	-
Unearned Revenues	-	-	-	-	-
Total Liabilities	12,484	-	1,775	1,131	-
DEFERRED INFLOWS OF RESOURCES					
Property Taxes Levied for Subsequent Year	681,790	-	-	-	-
Loans Receivable	-	-	-	-	-
Total Deferred Inflows of Resources	681,790	-	-	-	-
FUND BALANCES					
Restricted	7,681	95,513	-	-	200
Committed	-	-	180,049	15,516	-
Unassigned	-	-	-	-	-
Total Fund Balances	7,681	95,513	180,049	15,516	200
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 701,955	\$ 95,513	\$ 181,824	\$ 16,647	\$ 200

**CITY OF TWO RIVERS, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2023**

ASSETS	Special Revenue				
	Business Improvement District	Docks and Harbors	Urban Forestry	Senior Center	Tree Planting
Cash and Investments	\$ 13,495	\$ 282	\$ -	\$ 7,749	\$ -
Receivables					
Taxes and Special Charges	35,078	-	-	-	-
Accounts	4,199	-	-	-	-
Loans	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Total Assets	\$ 52,772	\$ 282	\$ -	\$ 7,749	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ 412	\$ -
Accrued and Other Current Liabilities	-	-	86	599	-
Due to Other Funds	-	-	22,106	-	3,614
Special Deposits	-	-	-	434	-
Unearned Revenues	-	-	-	-	-
Total Liabilities	-	-	22,192	1,445	3,614
DEFERRED INFLOWS OF RESOURCES					
Property Taxes Levied for Subsequent Year	48,573	-	-	-	-
Loans Receivable	-	-	-	-	-
Total Deferred Inflows of Resources	48,573	-	-	-	-
FUND BALANCES					
Restricted	-	-	-	-	-
Committed	4,199	282	-	6,304	-
Unassigned	-	-	(22,192)	-	(3,614)
Total Fund Balances	4,199	282	(22,192)	6,304	(3,614)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 52,772	\$ 282	\$ -	\$ 7,749	\$ -

**CITY OF TWO RIVERS, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2023**

	Special Revenue				
	EMS Act 102 Grant	Business and Industrial Revolving Loans	Sandy Bay Highlands	Affordable Housing	Medical/ Hospital Equipment
ASSETS					
Cash and Investments	\$ 27,831	\$ 1,282,380	\$ -	\$ 141,477	\$ 24,598
Receivables	-	-	-	-	-
Taxes and Special Charges	-	-	-	-	-
Accounts	-	-	-	-	-
Loans	-	1,184,893	-	-	-
Due from Other Funds	-	-	-	-	-
Total Assets	\$ 27,831	\$ 2,467,273	\$ -	\$ 141,477	\$ 24,598
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued and Other Current Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Special Deposits	-	-	-	-	-
Unearned Revenues	-	-	-	-	-
Total Liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Property Taxes Levied for Subsequent Year	-	-	-	-	-
Loans Receivable	-	1,184,893	-	-	-
Total Deferred Inflows of Resources	-	1,184,893	-	-	-
FUND BALANCES					
Restricted	27,831	1,282,380	-	141,477	24,598
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	27,831	1,282,380	-	141,477	24,598
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 27,831	\$ 2,467,273	\$ -	\$ 141,477	\$ 24,598

**CITY OF TWO RIVERS, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2023**

	Special Revenue			Capital Projects		
	Community Development	ARPA Fund	Recreation Concession	Street Construction	Bridge Construction	Park and Cemetery Construction
ASSETS						
Cash and Investments	\$ 58,817	\$ 833,469	\$ -	\$ 45,551	\$ 87,424	\$ 5,068
Receivables						
Taxes and Special Charges	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-
Total Assets	\$ 58,817	\$ 833,469	\$ -	\$ 45,551	\$ 87,424	\$ 5,068
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts Payable	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued and Other Current Liabilities	2,586	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Special Deposits	-	-	-	-	-	-
Unearned Revenues	-	802,046	-	-	-	-
Total Liabilities	2,605	802,046	-	-	-	-
DEFERRED INFLOWS OF RESOURCES						
Property Taxes Levied for Subsequent Year	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
FUND BALANCES						
Restricted	-	31,423	-	-	83,055	25,172
Committed	56,212	-	-	45,551	4,369	-
Unassigned	-	-	-	-	-	(20,104)
Total Fund Balances	56,212	31,423	-	45,551	87,424	5,068
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 58,817	\$ 833,469	\$ -	\$ 45,551	\$ 87,424	\$ 5,068

**CITY OF TWO RIVERS, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2023**

	Capital Projects				
ASSETS	Fire Equipment	Public Works Equipment	City Hall Equipment	Management Information	Police Equipment
Cash and Investments	\$ -	\$ 338,204	\$ 312,433	\$ -	\$ 114,602
Receivables	-	-	-	-	-
Taxes and Special Charges	-	-	-	-	-
Accounts	-	-	-	-	-
Loans	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Total Assets	\$ -	\$ 338,204	\$ 312,433	\$ -	\$ 114,602
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ 280	\$ 1,269	\$ 146,616	\$ -	\$ -
Accrued and Other Current Liabilities	-	-	-	-	-
Due to Other Funds	36,666	-	-	10,989	54,645
Special Deposits	-	-	-	-	-
Unearned Revenues	-	-	-	-	-
Total Liabilities	36,946	1,269	146,616	10,989	54,645
DEFERRED INFLOWS OF RESOURCES					
Property Taxes Levied for Subsequent Year	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Restricted	-	-	-	-	30,886
Committed	-	336,935	165,817	-	29,071
Unassigned	(36,946)	-	-	(10,989)	-
Total Fund Balances	(36,946)	336,935	165,817	(10,989)	59,957
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ -	\$ 338,204	\$ 312,433	\$ -	\$ 114,602

**CITY OF TWO RIVERS, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2023**

	Capital Projects			
	TIF District No. 6	TIF District No. 7	TIF District No. 8	TIF District No. 9
ASSETS				
Cash and Investments	\$ -	\$ 413,935	\$ 94,175	\$ 244,098
Receivables				
Taxes and Special Charges	14,055	53,308	138,137	101,464
Accounts	-	-	-	-
Loans	-	-	-	-
Due from Other Funds	-	637,006	-	-
Total Assets	\$ 14,055	\$ 1,104,249	\$ 232,312	\$ 345,562
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued and Other Current Liabilities	-	-	-	-
Due to Other Funds	149,068	-	325	-
Special Deposits	-	-	-	-
Unearned Revenues	-	-	-	-
Total Liabilities	149,068	-	325	-
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for Subsequent Year	24,740	93,831	243,146	178,594
Loans Receivable	-	-	-	-
Total Deferred Inflows of Resources	24,740	93,831	243,146	178,594
FUND BALANCES				
Restricted	-	1,010,418	-	166,968
Committed	-	-	-	-
Unassigned	(159,753)	-	(11,159)	-
Total Fund Balances	(159,753)	1,010,418	(11,159)	166,968
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 14,055	\$ 1,104,249	\$ 232,312	\$ 345,562

**CITY OF TWO RIVERS, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2023**

ASSETS	Capital Projects				
	TIF District No. 10	TIF District No. 11	TIF District No. 12	TIF District No. 13	TIF District No. 14
Cash and Investments	\$ -	\$ 17,842	\$ 105,502	\$ 28,643	\$ 19,617
Receivables					
Taxes and Special Charges	9,783	19,289	65,922	25,725	17,787
Accounts	-	-	-	-	-
Loans	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Total Assets	\$ 9,783	\$ 37,131	\$ 171,424	\$ 54,368	\$ 37,404
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued and Other Current Liabilities	-	-	-	-	-
Due to Other Funds	168,633	-	-	-	-
Special Deposits	-	-	-	-	-
Unearned Revenues	-	-	-	-	-
Total Liabilities	168,633	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Property Taxes Levied for Subsequent Year	17,220	33,953	116,035	45,280	31,309
Loans Receivable	-	-	-	-	-
Total Deferred Inflows of Resources	17,220	33,953	116,035	45,280	31,309
FUND BALANCES					
Restricted	-	3,178	55,389	9,088	6,095
Committed	-	-	-	-	-
Unassigned	(176,070)	-	-	-	-
Total Fund Balances	(176,070)	3,178	55,389	9,088	6,095
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,783	\$ 37,131	\$ 171,424	\$ 54,368	\$ 37,404

**CITY OF TWO RIVERS, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2023**

	Capital Projects				
	TIF District No. 15	TIF District No. 16	TIF District No. 17	Industrial Park Development	City Landfill
ASSETS					
Cash and Investments	\$ -	\$ -	\$ -	\$ 54,737	\$ 121,769
Receivables					
Taxes and Special Charges	308	324	1,295	-	-
Accounts	-	-	-	-	-
Loans	-	-	-	4,125	-
Due from Other Funds	-	-	-	-	-
Total Assets	\$ 308	\$ 324	\$ 1,295	\$ 58,862	\$ 121,769
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ 1,501	\$ -
Accrued and Other Current Liabilities	-	-	-	-	-
Due to Other Funds	7,378	5,839	5,498	-	-
Special Deposits	-	-	-	4,480	-
Unearned Revenues	-	-	-	-	-
Total Liabilities	7,378	5,839	5,498	5,981	-
DEFERRED INFLOWS OF RESOURCES					
Property Taxes Levied for Subsequent Year	542	1,555	1,295	-	-
Loans Receivable	-	-	-	4,125	-
Total Deferred Inflows of Resources	542	1,555	1,295	4,125	-
FUND BALANCES					
Restricted	-	-	-	-	-
Committed	-	-	-	48,756	121,769
Unassigned	(7,612)	(7,070)	(5,498)	-	-
Total Fund Balances	(7,612)	(7,070)	(5,498)	48,756	121,769
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 308	\$ 324	\$ 1,295	\$ 58,862	\$ 121,769

**CITY OF TWO RIVERS, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2023**

	Capital Projects				Totals
	Central Park Renovation	High School Bike Trail	Harbor Master Plan	Library Building and Grounds	
ASSETS					
Cash and Investments	\$ -	\$ 54,118	\$ 838,454	\$ 3,689	\$ 5,898,757
Receivables	-	-	-	-	869,816
Taxes and Special Charges	-	-	-	-	4,199
Accounts	-	-	-	-	1,189,018
Loans	-	-	-	-	637,006
Due from Other Funds	-	-	-	-	
Total Assets	\$ -	\$ 54,118	\$ 838,454	\$ 3,689	\$ 8,598,796
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ 9,634	\$ -	\$ -	\$ -	\$ 162,712
Accrued and Other Current Liabilities	-	-	-	-	15,680
Due to Other Funds	104,496	-	-	-	569,257
Special Deposits	-	-	-	-	4,914
Unearned Revenues	-	-	-	-	802,046
Total Liabilities	114,130	-	-	-	1,554,609
DEFERRED INFLOWS OF RESOURCES					
Property Taxes Levied for Subsequent Year	-	-	-	-	1,517,863
Loans Receivable	-	-	-	-	1,189,018
Total Deferred Inflows of Resources	-	-	-	-	2,706,881
FUND BALANCES					
Restricted	-	-	-	-	3,001,352
Committed	-	54,118	838,454	3,689	1,911,091
Unassigned	(114,130)	-	-	-	(575,137)
Total Fund Balances	(114,130)	54,118	838,454	3,689	4,337,306
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ -	\$ 54,118	\$ 838,454	\$ 3,689	\$ 8,598,796

**CITY OF TWO RIVERS, WISCONSIN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED DECEMBER 31, 2023**

	Special Revenue				
	Library	Library Gift	Community Tourism	Special Events Donations	WDF Administrative
REVENUES					
Taxes	\$ 631,287	\$ -	\$ 324,535	\$ -	\$ -
Special Assessments	-	-	-	-	-
Intergovernmental	175,877	-	-	-	-
Public Charges for Services	8,689	-	27,103	43	-
Miscellaneous	69,796	39,108	-	30,898	-
Total Revenues	885,649	39,108	351,638	30,941	-
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	901,744	10,824	-	41,792	-
Conservation and Development	-	-	198,200	-	-
Capital Outlay:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	-	-	-	-	-
Debt Service:					
Principal	6,454	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	908,198	10,824	198,200	41,792	-
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	(22,549)	28,284	153,438	(10,851)	-
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	-	-	-	-
Proceeds from Sale of Capital Assets	1,799	-	-	-	-
Transfers In	12,461	-	216,946	5,846	-
Transfers Out	(2,034)	(12,461)	(309,923)	-	-
Total Other Financing Sources (Uses)	12,226	(12,461)	(92,977)	5,846	-
NET CHANGE IN FUND BALANCES	(10,323)	15,823	60,461	(5,005)	-
Fund Balances - Beginning of Year	18,004	79,690	119,588	20,521	200
FUND BALANCES - END OF YEAR	\$ 7,681	\$ 95,513	\$ 180,049	\$ 15,516	\$ 200

**CITY OF TWO RIVERS, WISCONSIN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2023**

	Special Revenue				
	Business Improvement District	Docks and Harbors	Urban Forestry	Senior Center	Tree Planting
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments	48,378	-	-	-	-
Intergovernmental	-	-	-	6,845	-
Public Charges for Services	-	9,070	-	73,928	-
Miscellaneous	-	-	-	15,734	42,134
Total Revenues	48,378	9,070	-	96,507	42,134
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	6,702	-	-	-
Health and Human Services	-	-	-	74,304	-
Culture and Recreation	-	-	-	1,552	-
Conservation and Development	48,129	-	47,505	-	31,511
Capital Outlay:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	48,129	6,702	47,505	75,856	31,511
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	249	2,368	(47,505)	20,651	10,623
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	19,500	-	-
Transfers Out	-	(9,000)	-	-	(19,500)
Total Other Financing Sources (Uses)	-	(9,000)	19,500	-	(19,500)
NET CHANGE IN FUND BALANCES	249	(6,632)	(28,005)	20,651	(8,877)
Fund Balances - Beginning of Year	3,950	6,914	5,813	(14,347)	5,263
FUND BALANCES - END OF YEAR	\$ 4,199	\$ 282	\$ (22,192)	\$ 6,304	\$ (3,614)

**CITY OF TWO RIVERS, WISCONSIN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2023**

	Special Revenue				
	EMS Act 102 Grant	Business and Industrial Revolving Loans	Sandy Bay Highlands	Affordable Housing	Medical/ Hospital Equipment
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments	-	-	-	-	-
Intergovernmental	68,313	25	-	-	-
Public Charges for Services	-	-	-	-	-
Miscellaneous	-	177,588	-	-	13,304
Total Revenues	68,313	177,613	-	-	13,304
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	62,793	-	-	-	7,595
Public Works	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	-	154,626	23,194	-	-
Capital Outlay:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	62,793	154,626	23,194	-	7,595
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	5,520	22,987	(23,194)	-	5,709
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	129,983	-	-
Transfers In	-	9,059	-	-	-
Transfers Out	-	(75,000)	(106,789)	-	-
Total Other Financing Sources (Uses)	-	(65,941)	23,194	-	-
NET CHANGE IN FUND BALANCES	5,520	(42,954)	-	-	5,709
Fund Balances - Beginning of Year	22,311	1,325,334	-	141,477	18,889
FUND BALANCES - END OF YEAR	\$ 27,831	\$ 1,282,380	\$ -	\$ 141,477	\$ 24,598

**CITY OF TWO RIVERS, WISCONSIN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2023**

	Special Revenue			Capital Projects		
	Community Development	ARPA Fund	Recreation Concession	Street Construction	Bridge Construction	Park and Cemetery Construction
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments	-	-	-	-	-	-
Intergovernmental	-	242,202	-	16,681	-	27,783
Public Charges for Services	-	-	41,296	-	-	-
Miscellaneous	1,000	28,308	-	-	-	400
Total Revenues	1,000	270,510	41,296	16,681	-	28,183
EXPENDITURES						
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	500	-	-
Health and Human Services	-	-	-	-	-	-
Culture and Recreation	-	-	35,450	-	-	488
Conservation and Development	129,842	242,202	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	650,636	11,326	-
Culture and Recreation	-	-	-	-	-	535,740
Conservation and Development	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Total Expenditures	129,842	242,202	35,450	651,136	11,326	536,228
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	(128,842)	28,308	5,846	(634,455)	(11,326)	(508,045)
OTHER FINANCING SOURCES (USES)						
Long-Term Debt Issued	-	-	-	10,000	-	562,000
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Transfers In	140,000	-	-	37,000	-	9,000
Transfers Out	-	-	(5,846)	-	-	-
Total Other Financing Sources (Uses)	140,000	-	(5,846)	47,000	-	571,000
NET CHANGE IN FUND BALANCES	11,158	28,308	-	(587,455)	(11,326)	62,955
Fund Balances - Beginning of Year	45,054	3,115	-	633,006	98,750	(57,887)
FUND BALANCES - END OF YEAR	\$ 56,212	\$ 31,423	\$ -	\$ 45,551	\$ 87,424	\$ 5,068

**CITY OF TWO RIVERS, WISCONSIN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2023**

	Capital Projects				
	Fire Equipment	Public Works Equipment	City Hall Equipment	Management Information	Police Equipment
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments	-	-	-	-	-
Intergovernmental	5,100	-	21,357	-	27,169
Public Charges for Services	-	-	-	-	-
Miscellaneous	12,933	19,794	-	-	13,221
Total Revenues	18,033	19,794	21,357	-	40,390
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	7,833	-	-	-	1,390
Public Works	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	-	-	-	-	-
Capital Outlay:					
General Government	-	-	280,445	16,257	-
Public Safety	66,447	-	-	-	119,223
Public Works	-	74,988	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	74,280	74,988	280,445	16,257	120,613
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	(56,247)	(55,194)	(259,088)	(16,257)	(80,223)
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	45,000	-	145,000	-	151,500
Proceeds from Sale of Capital Assets	3,856	-	-	-	-
Transfers In	-	325,000	288,000	33,899	63,744
Transfers Out	-	-	-	(9,899)	-
Total Other Financing Sources (Uses)	48,856	325,000	433,000	24,000	215,244
NET CHANGE IN FUND BALANCES	(7,391)	269,806	173,912	7,743	135,021
Fund Balances - Beginning of Year	(29,555)	67,129	(8,095)	(18,732)	(75,064)
FUND BALANCES - END OF YEAR	\$ (36,946)	\$ 336,935	\$ 165,817	\$ (10,989)	\$ 59,957

**CITY OF TWO RIVERS, WISCONSIN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2023**

	Capital Projects			
	TIF District No. 6	TIF District No. 7	TIF District No. 8	TIF District No. 9
REVENUES				
Taxes	\$ 23,141	\$ 76,014	\$ 227,159	\$ 10,832
Special Assessments	-	-	-	-
Intergovernmental	5	822	-	3,681
Public Charges for Services	-	-	-	-
Miscellaneous	-	19,862	-	-
Total Revenues	<u>23,146</u>	<u>96,698</u>	<u>227,159</u>	<u>14,513</u>
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Conservation and Development	1,199	150	1,199	1,200
Capital Outlay:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Culture and Recreation	-	-	-	-
Conservation and Development	-	6,888	111,978	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	5,524	-	325	-
Total Expenditures	<u>6,723</u>	<u>7,038</u>	<u>113,502</u>	<u>1,200</u>
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	16,423	89,660	113,657	13,313
OTHER FINANCING SOURCES (USES)				
Long-Term Debt Issued	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	(102,140)	(188,648)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(102,140)</u>	<u>(188,648)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	16,423	(12,480)	(74,991)	13,313
Fund Balances - Beginning of Year	<u>(176,176)</u>	<u>1,022,898</u>	<u>63,832</u>	<u>153,655</u>
FUND BALANCES - END OF YEAR	<u>\$ (159,753)</u>	<u>\$ 1,010,418</u>	<u>\$ (11,159)</u>	<u>\$ 166,968</u>

**CITY OF TWO RIVERS, WISCONSIN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2023**

	Capital Projects				
	TIF District No. 10	TIF District No. 11	TIF District No. 12	TIF District No. 13	TIF District No. 14
REVENUES					
Taxes	\$ 10,852	\$ 29,573	\$ 103,546	\$ 25,140	\$ 9,798
Special Assessments	-	-	-	-	-
Intergovernmental	100	16,125	-	-	-
Public Charges for Services	-	-	-	-	-
Miscellaneous	27,500	-	-	-	-
Total Revenues	38,452	45,698	103,546	25,140	9,798
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	24,325	46,898	1,200	149	1,022
Capital Outlay:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Charges	5,048	-	-	-	-
Total Expenditures	29,373	46,898	1,200	149	1,022
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	9,079	(1,200)	102,346	24,991	8,776
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(22,250)	-	(48,020)	-	-
Total Other Financing Sources (Uses)	(22,250)	-	(48,020)	-	-
NET CHANGE IN FUND BALANCES	(13,171)	(1,200)	54,326	24,991	8,776
Fund Balances - Beginning of Year	(162,899)	4,378	1,063	(15,903)	(2,681)
FUND BALANCES - END OF YEAR	\$ (176,070)	\$ 3,178	\$ 55,389	\$ 9,088	\$ 6,095

**CITY OF TWO RIVERS, WISCONSIN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2023**

	Capital Projects				
	TIF District No. 15	TIF District No. 16	TIF District No. 17	Industrial Park Development	City Landfill
REVENUES					
Taxes	\$ 293	\$ 843	\$ -	\$ -	\$ -
Special Assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Public Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	140,260	144,460
Total Revenues	293	843	-	140,260	144,460
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	119,331
Health and Human Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	866	2,166	4,433	2,066	-
Capital Outlay:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Conservation and Development	-	-	-	12,767	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Charges	222	176	35	-	-
Total Expenditures	1,088	2,342	4,468	14,833	119,331
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	(795)	(1,499)	(4,468)	125,427	25,129
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(165,000)	-
Total Other Financing Sources (Uses)	-	-	-	(165,000)	-
NET CHANGE IN FUND BALANCES	(795)	(1,499)	(4,468)	(39,573)	25,129
Fund Balances - Beginning of Year	(6,817)	(5,571)	(1,030)	88,329	96,640
FUND BALANCES - END OF YEAR	\$ (7,612)	\$ (7,070)	\$ (5,498)	\$ 48,756	\$ 121,769

**CITY OF TWO RIVERS, WISCONSIN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2023**

	Capital Projects				Totals
	Central Park Renovation	Bike Trail	Harbor Master Plan	Library Building and Grounds	
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,473,013
Special Assessments	-	-	-	-	48,378
Intergovernmental	-	-	-	-	612,085
Public Charges for Services	-	-	-	-	160,129
Miscellaneous	238,465	-	-	50,319	1,085,084
Total Revenues	238,465	-	-	50,319	3,378,689
EXPENDITURES					
Current:					
General Government	-	-	-	70,867	70,867
Public Safety	-	-	-	-	79,611
Public Works	-	-	-	-	126,533
Health and Human Services	-	-	-	-	74,304
Culture and Recreation	1,257,239	29,030	-	-	2,278,119
Conservation and Development	-	-	-	-	962,082
Capital Outlay:					
General Government	-	-	-	-	296,702
Public Safety	-	-	-	-	185,670
Public Works	-	-	-	-	736,950
Culture and Recreation	-	-	-	-	535,740
Conservation and Development	-	-	-	-	131,633
Debt Service:					
Principal	-	-	-	-	6,454
Interest and Fiscal Charges	-	-	-	-	11,330
Total Expenditures	1,257,239	29,030	-	70,867	5,495,995
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	(1,018,774)	(29,030)	-	(20,548)	(2,117,306)
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	250,000	-	-	-	1,163,500
Proceeds from Sale of Capital Assets	-	-	-	-	135,638
Transfers In	-	-	-	-	1,160,455
Transfers Out	-	-	(650,000)	-	(1,726,510)
Total Other Financing Sources (Uses)	250,000	-	(650,000)	-	733,083
NET CHANGE IN FUND BALANCES	(768,774)	(29,030)	(650,000)	(20,548)	(1,384,223)
Fund Balances - Beginning of Year	654,644	83,148	1,488,454	24,237	5,721,529
FUND BALANCES - END OF YEAR	\$ (114,130)	\$ 54,118	\$ 838,454	\$ 3,689	\$ 4,337,306

**CITY OF TWO RIVERS, WISCONSIN
 COMBINING STATEMENT OF NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 DECEMBER 31, 2023**

	Telecommunication Utility	Solid Waste	Total
ASSETS			
Current Assets:			
Cash and Investments	\$ 72,457	\$ 80,891	\$ 153,348
Receivables			
Taxes and Special Charges	-	1,479	1,479
Other	-	65,208	65,208
Total Current Assets	72,457	147,578	220,035
Capital Assets:			
Depreciable, Net	45,458	-	45,458
Total Assets	117,915	147,578	265,493
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Amounts	-	86,724	86,724
Other Postemployment Related Amounts	-	9,407	9,407
Total Deferred Outflows of Resources	-	96,131	96,131
LIABILITIES			
Current Liabilities:			
Accounts Payable	249	24,863	25,112
Accrued and Other Current Liabilities	-	1,023	1,023
Accrued Interest Payable	-	252	252
Current Portion of Long-Term Debt	-	1,790	1,790
Total Current Liabilities	249	27,928	28,177
Long-Term Obligations, Less Current Portion:			
Revenue Bonds	-	5,814	5,814
Net Pension Liability	-	23,147	23,147
Other Postemployment Benefits	-	40,392	40,392
Total Long-Term Obligations, Less Current Portion	-	69,353	69,353
Total Liabilities	249	97,281	97,530
DEFERRED INFLOWS OF RESOURCES			
Pension Related Amounts	-	48,502	48,502
Other Postemployment Related Amounts	-	11,255	11,255
Total Deferred Inflows of Resources	-	59,757	59,757
NET POSITION			
Net Investment in Capital Assets	45,458	-	45,458
Unrestricted	72,208	86,671	158,879
Total Net Position	\$ 117,666	\$ 86,671	\$ 204,337

**CITY OF TWO RIVERS, WISCONSIN
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 YEAR ENDED DECEMBER 31, 2023**

	Telecommunication Utility	Solid Waste	Total
OPERATING REVENUES			
Charges for Services	\$ -	\$ 469,946	\$ 469,946
Other	-	237,646	237,646
Total Operating Revenues	-	707,592	707,592
OPERATING EXPENSES			
Operation and Maintenance	1,743	868,684	870,427
Depreciation	13,941	-	13,941
Total Operating Expenses	15,684	868,684	884,368
OPERATING LOSS	(15,684)	(161,092)	(176,776)
NONOPERATING REVENUES (EXPENSES)			
Nonoperating Grants	-	81,890	81,890
Interest and Fiscal Charges	-	(311)	(311)
Other Nonoperating Revenues	15,885	-	15,885
Total Nonoperating Revenues (Expenses)	15,885	81,579	97,464
INCOME (LOSS) BEFORE TRANSFERS	201	(79,513)	(79,312)
TRANSFERS OUT	-	(2,034)	(2,034)
CHANGE IN NET POSITION	201	(81,547)	(81,346)
Net Position - Beginning of Year	117,465	168,218	285,683
NET POSITION - END OF YEAR	\$ 117,666	\$ 86,671	\$ 204,337

**CITY OF TWO RIVERS, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2023**

	Telecommunication Utility	Solid Waste	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customers	\$ -	\$ 709,206	\$ 709,206
Cash Received from Rent	15,885	-	15,885
Cash Paid for Employee Wages and Benefits	-	(103,681)	(103,681)
Cash Paid to Suppliers	(1,495)	(731,566)	(733,061)
Net Cash Provided (Used) by Operating Activities	14,390	(126,041)	(111,651)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Nonoperating Grants	-	81,890	81,890
Transfer Out	-	(2,034)	(2,034)
Net Cash Provided by Noncapital Financing Activities	-	79,856	79,856
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of Capital Assets	(34,393)	-	(34,393)
Principal Paid on Long-Term Debt	-	(1,722)	(1,722)
Interest Paid on Long-Term Debt	-	(373)	(373)
Net Cash Used by Capital and Related Financing Activities	(34,393)	(2,095)	(36,488)
CHANGE IN CASH AND INVESTMENTS	(20,003)	(48,280)	(68,283)
Cash and Investments - Beginning of Year	92,460	129,171	221,631
CASH AND INVESTMENTS - END OF YEAR	\$ 72,457	\$ 80,891	\$ 153,348

**CITY OF TWO RIVERS, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

	Telecommunication Utility	Solid Waste	Total
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Loss	\$ (15,684)	\$ (161,092)	\$ (176,776)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	13,940	-	13,940
Rental Income	15,885	-	15,885
Change in Asset, Liability, and Deferred Outflows and Inflows of Resources:			
Net Pension Asset	-	35,517	35,517
Deferred Outflows - Pension Related	-	(17,716)	(17,716)
Net Pension Liability	-	23,147	23,147
Deferred Inflows - Pension Related	-	(35,146)	(35,146)
Deferred Outflows - OPEB Related	-	1,053	1,053
OPEB Liability	-	(6,032)	(6,032)
Deferred Inflows - OPEB Related	-	7,748	7,748
Change in Operating Assets and Liabilities:			
Accounts Receivable	-	1,614	1,614
Accounts Payable	249	24,392	24,641
Accrued and Other Current Liabilities	-	474	474
Net Cash Provided (Used) by Operating Activities	<u>\$ 14,390</u>	<u>\$ (126,041)</u>	<u>\$ (111,651)</u>
RECONCILIATION OF CASH AND INVESTMENTS TO THE STATEMENT OF NET POSITION			
Cash and Investments in Current Assets	<u>\$ 72,457</u>	<u>\$ 80,891</u>	<u>\$ 153,348</u>

**CITY OF TWO RIVERS, WISCONSIN
COMBINING STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2023**

	Custodial Funds				Total
	Property Tax Collection	Smongeski Health	Crime Prevention	TRIAD Committee	
ASSETS					
Cash and Investments	\$ 3,684,826	\$ 173,767	\$ 585	\$ 2,997	\$ 3,862,175
Receivables:					
Taxes	4,847,310	-	-	-	4,847,310
Total Assets	8,532,136	173,767	585	2,997	8,709,485
DEFERRED INFLOWS OF RESOURCES					
Property Taxes Levied for Subsequent Year	8,532,136	-	-	-	8,532,136
NET POSITION					
Restricted	\$ -	\$ 173,767	\$ 585	\$ 2,997	\$ 177,349

**CITY OF TWO RIVERS, WISCONSIN
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED DECEMBER 31, 2023**

	Custodial Funds				Total
	Property Tax Collection	Smongeski Health	Crime Prevention	TRIAD Committee	
ADDITIONS					
Interest on Investments	\$ -	\$ 7,250	\$ 595	\$ 4,421	\$ 12,266
Taxes and Special Charges Collected	7,624,287	-	-	-	7,624,287
Total Additions	<u>7,624,287</u>	<u>7,250</u>	<u>595</u>	<u>4,421</u>	<u>7,636,553</u>
DEDUCTIONS					
Payments to Others	7,624,287	-	679	2,692	7,627,658
Benefits	-	252	-	-	252
Total Deductions	<u>7,624,287</u>	<u>252</u>	<u>679</u>	<u>2,692</u>	<u>7,627,910</u>
CHANGE IN NET POSITION	-	6,998	(84)	1,729	8,643
Net Position - Beginning of Year	-	<u>166,769</u>	<u>669</u>	<u>1,268</u>	<u>168,706</u>
NET POSITION - END OF YEAR	<u>\$ -</u>	<u>\$ 173,767</u>	<u>\$ 585</u>	<u>\$ 2,997</u>	<u>\$ 177,349</u>

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



CliftonLarsonAllen LLP
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**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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 16, 2024.

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.

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 City's financial statements will not be prevented, or detected and corrected on a timely basis. *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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2023-001, that we consider to be a significant deficiency.

City Manager and City Council
City of Two Rivers, Wisconsin

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 finding 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
July 16, 2024

**CITY OF TWO RIVERS, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2023**

Section I – Internal Control Over Financial Reporting

FINDING NO.	CONTROL DEFICIENCIES
2023-001	Preparation of Annual Financial Report Repeat of Finding 2022-001
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.

CITY OF TWO RIVERS, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

Section I – Internal Control Over Financial Reporting (Continued)

FINDING NO.	CONTROL DEFICIENCIES
2023-001	Preparation of Annual Financial Report (Continued) Repeat of Finding 2022-001
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.



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CITY COUNCIL WORK SESSION

Monday, August 26, 2024 at 6:00 PM

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

MINUTES

1. CALL TO ORDER

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

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL BY CITY CLERK

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

Also Present: Ryan Menges, Fire Department; Matt Heckenlaible, Public Works Director; Ben Meinnert, Police Chief; Rick Powell, IT Supervisor; Mike Mathis, Parks and Recreation Director; and Greg Buckley, City Manager

Motion to allow remote participation by Councilmember B. LeClair.

Motion carried with a roll call vote.

Motion made by Wachowski, seconded by Shimulunas

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

4. DISCUSSION ITEMS

A. Discussion of Proposed Rate Changes for Emergency Medical Services

Recommended Action:

None; discussion only, prior to consideration at a regular City Council meeting

Fire Assistant Chief Menges provided an overview of these fees that were last changed two years ago; the recommended increases are based on the City's EMS billing consultant.

B. Discussion of Possible Referrals to Plan Commission Regarding Possible Ordinance Amendments to Address Concerns from Residents Regarding Neighborhood Impacts of Vacation Rentals, Outdoor Lighting and Other Issues

Recommended Action:

No action, other than identifying matters to be referred for further review by staff, Plan Commission or other boards or committees

Mr. Buckley gave a summary of possible referrals to plan commission regarding ordinance amendments to address concerns from residents regarding neighborhood impacts of vacation rentals, outdoor lighting.

Councilmembers allowed Susan and Andre Robitaille to address the council with their concerns on Two Rivers' lack of ordinances on light nuisances and on vacation rentals.

They expressed the opinion that the lack of lighting regulations leaves residents with guidance on acceptable lighting and stripping them of any recourse when excessive and intrusive lighting from neighboring properties disrupts their right to enjoy their own homes. They requested that the Plan Commission amend zoning laws to close the existing loopholes in lighting requirements. They asked that the City ensure that full-cutoff light fixtures are not only required but also correctly installed. Also, they requested that the City develop and implement a comprehensive light nuisance ordinance similar to the noise ordinance that ensures lighting does not excessively illuminate other properties.

Mr. and Mrs. Robataille also shared their concerns regarding the increasing number of short-term vacation rental properties in the city, citing their own negative experiences with a vacation rental in their neighborhood. It was noted that research by Mr. Robataille, using available on-line tools, indicates that there are substantially more vacation rentals in the city than City or County licensing records indicate. Following discussion, Mr. Buckley stated that he would have City staff consult with Mr. Robataille regarding the sources for his data, and report back to the City Council.

Following discussion, there was consensus that the City Council would like to receive additional information on lighting regulations in other communities. The City Attorney and City Manager advised that any such regulations might be better addressed in the Nuisances section of the Municipal Code, rather than through a Zoning Ordinance amendment. Mr. Buckley stated that he would direct that some staff research be done, and a report presented at a future meeting.

5. ACTION ITEMS

- A. Consideration of Amendment to 2024 Capital Budgets to Provide Funding for Replacement of City Hall Elevator Controls

Recommended Action:

Motion to waive reading and adopt the resolution

Motion carried with a roll call vote.

Motion made by D. LeClair, seconded by Brandt

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

6. CLOSED EXECUTIVE SESSION

Motion to enter into Closed Session at 7:55 PM, 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 acquisition
- Discuss matters related to a property sale
- Discuss possible assistance to economic development project

Motion carried upon a roll call vote.

Motion made by Wachowski, seconded by Petri.

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

7. RECONVENE IN OPEN SESSION

Motion to reconvene in open session at 8:57 pm consider possible actions in follow-up to closed session discussions

Motion carried with a voice vote.

Motion made by Derby, seconded by Wachowski

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

8. ADJOURNMENT

Motion to dispense with the reading of the minutes of this meeting and adjourn this meeting at 8:58 PM.

Motion carried with a voice vote.

Motion made by Wachowski, seconded by Derby

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

Respectfully submitted,



Lisa Kuehn
Deputy City Clerk



CITY COUNCIL MEETING

Tuesday, September 03, 2024 at 6:00 PM

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

MINUTES

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

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

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

None.

5. PUBLIC HEARING

A. Amendment to Conditional Use Permit for Operation of a Commercial Kennel: Expansion of Lucky Paws Pet Boutique, 3310 45th Street

Recommended Action:

Motion to approve the amendment, as recommended by the Plan Commission

Mr. Buckley provided information about the conditional use permit and the need of the expansion. He noted that the owners were present to answer any questions that Council members might have.

The first call of the public hearing was opened by Council President Stechmesser. No one addressed the Council.

The second call of the public hearing was opened by Council President Stechmesser. No one addressed the Council.

The third and final call of the public hearing was opened by Council President Stechmesser. No one addressed the Council.

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

6. INPUT FROM THE PUBLIC

None.

7. COUNCIL COMMUNICATIONS

Letters and other communications from citizens

Council member Wachowski reported that he received questions about food trucks at the beach; he suggested that fees for this business use of the beach be addressed by the Advisory Recreation Board and City Council before next Summer. He also relayed a question from a Roosevelt Avenue resident regarding garbage pickup in the construction zone. Public Works Director Heckenlaible reported that the contractor was supposed to inform all residents in the area that garbage pickup would be at intersecting streets during paving work, but that communication apparently did not go out.

Council member Shimulunas reported that she has received questions from citizens about the status of the former Uni-Mart property on Washington Street. Mr. Buckley replied that this property was last discussed at the March work session, and he needs to get it on the next work session agenda for further review.

8. COUNCIL REPORTS FROM BOARDS/COMMISSIONS/COMMITTEES

Council member D. LeClair reported on aa–Main Street ribbon cutting celebrating 90 years at Carron Net, to be held on Tuesday September 24 at 12:15 PM; contact Main Street for more information. She also reported on Ethic Fest sponsorships, Main Street’s Fall Wine Walk, and a good response from the public on downtown yarn bombing. She also reported on the Environmental Advisory Board’s videos on the City’s website.

9. CITY MANAGER’S REPORT

A. Invited Guests

1. Swearing In and Badge Pinning for Promotion of Officer Logan Tlachac to Lieutenant Chief Meinnert introduced Lieutenant Tlachac to the Council and the City Clerk administered the Oath of Office.

B. Status Update/Reports

1. Staffing Updates

Mr. Buckley reported on the ongoing recruitments: Police Officer - completing interviews; Fire Department - completing interviews; City Planner/Community Development Director – readvertised and accepting applications; Asst City Manager / Deputy Clerk - accepting applications.

2. Roosevelt Street Construction Project

Mr. Buckley reported underground utilities, grading and gravel operations and a portion of mainline pavement have been completed. The remaining pavement is planned to be placed the week of September 9, sidewalk and driveway replacement is scheduled after completion of street pavement.

Residents may take their garbage/recycling to the nearest intersection during this concrete paving process. Vehicular access will not be available along Roosevelt Ave during paving and curing operations. This will likely be throughout the month of September.

3. Industrial Park Land Sale to Rush Logistics

Mr. Buckley reported the Community Development Authority at its meeting on August 13 approved the sale of a 2.5-acre parcel with frontage on Brown's Drive to Rush Logistics, which

plans to construct a 6,000 SF facility in 2025. The company is currently located in leased space on South 26th Street in Manitowoc, a building it shares with ACE Building Services. Per a company representative, Rush Logistics currently employs 15 full-time employees and more than 20 part-time staff.

4. Revaluation Project: Open Book and Upcoming Board of Review

Mr. Buckley reported A total of 68 property owners appeared at Open Book on August 19-21 to discuss their assessments with representatives of Accurate Assessors. Board of Review is scheduled to meet a minimum of 2 hours, starting at 4:00 PM on Wednesday, September 25 in the 3rd floor Council Chambers at City Hall.

5. Kites Over Lake Michigan 2024

Mr. Buckley reported on Saturday, the event paused at mid-day to known "Kite Boss" Chow Chong, the founder and driving force of Kites Over Lake Michigan, who is retiring from that role after 19 years. He extended best wishes to Chow and his wife Kim in retirement, thanking them for bringing magic in the air to the skies over Two Rivers.

6. Upcoming Events:

- a. Heiknbrew, Friday, September 6, 4:30-8 PM, Woodland Dunes Nature Center
- b. Fall Star Party, Saturday, September 7, 8:30 PM, Woodland Dunes Nature Center
- c. Friday Night Live: Fire on High, Friday, September 13, 7-10 PM, Central Park West
- d. Paddle Palooza, Saturday, September 14, 8:45 AM - 7:30 PM
- e. Ethnic Fest, Saturday, September 21, 9:30 AM - 5 PM, Downtown Two Rivers

7. Other

Mr. Buckley reported WisDOT reminds us that through traffic will be detoured around the section of STH 310 between I-43 and STH 42 from Monday, September 9 through Friday, September 20.

This closure is to allow for repairs to the drainage structures and resurfacing of the road surface at the three roundabouts in this section of STH 310, at its intersections with CTH B, CTH Q and CTH R. During this time, vehicles will be unable to cross through the roundabouts on STH 310 or the intersection county roads. This work is part of a \$4.3 million repair and resurfacing project that extends from CTH P in the Village of Branch to Columbus Street in the City of Two Rivers.

C. Legislative/Intergovernmental Update

10. CONSENT AGENDA

A. Presentation of Minutes

- 1. City Council Meeting, July 15, 2024
- 2. City Council Work Session, July 29, 2024
- 3. City Council Meeting, August 5, 2024
- 4. City Council Meeting, August 19, 2024

Recommended Action:

Motion to waive reading and adopt the minutes

B. Minutes of Meetings

- 1. Business & Industrial Development Committee and Committee Development Authority, August 27, 2024

Recommended Action:

Motion to receive and file

C. Applications and Petitions

- 1. Application for Special Event Beer Garden Permit, Cool City Brewing, 1718 West Park

Street, September 21, 2024, 7:00 AM to 11:00 PM

2. Application for Temporary Class "B" License for Rotary Club of Two Rivers, for Paddle Palooza, September 14, 2024 at 1800 School Street 11:00 AM to 6:00 PM, Michael Dittmer, Agent

Recommended Action:

Motion to approve and authorize issuance of the permit and license

RECOMMENDED ACTION FOR CONSENT AGENDA

Motion to approve the Consent Agenda with the various actions recommended

Motion carried with a voice vote.

Motion made by Shimulunas, seconded by Bittner.

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

11. CITY COUNCIL - FORMAL ITEMS

A. Adoption of Updated Parks and Open Space Plan

Recommended Action:

Motion to adopt the plan, as recommended by the Advisory Recreation Board

Parks and Recreation Director, Mike Mathis provided an overview stating before this plan there was another plan. With this new plan staff and the Advisory Recreation Board reviewed the entire plan to ensure a comprehensive vision to help with improvements over the upcoming years. They also conducted a survey to solicit community feedback. He noted that the new plan assists with applying for grants.

Motion carried with a roll call vote.

Motion made by Brandt, seconded by Derby.

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

B. Ordinance to Amend Section 1-2-1, "Fees," of the Municipal Code, Establishing New Fees for Emergency Medical Services and Fire Response Services

Recommended Action:

Motion to waive reading and adopt the ordinance

Fire Chief Dave Murack addressed the proposed changes.

Motion carried with a roll call vote.

Motion made by Bittner, seconded by D. LeClair.

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

12. FOR INFORMATION ONLY

- A. City Council Regular Meeting, Monday, September 16, 2024, 6:00 PM
- B. City Council Work Session Meeting, Monday, September 30, 2024, 6:00 PM
- C. 2025 Budget Review and Adoption Schedule

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 r
closed session.

- Discuss possible property acquisition
- Discuss possible assistance to development project

Motion carried with a roll call vote.

Motion made by Shimulunas, seconded by B. LeClair to enter into closed session at 7:02 PM.
Voting Yea: Bittner, Brandt, Derby, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser,
Wachowski

14. RECONVENE IN OPEN SESSION

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

Motion carried with a voice vote.

Motion made by D. LeClair, seconded by Wachowski to reconvene in open session at 7:12 PM.
Voting Yea: Bittner, Brandt, Derby, B. LeClair, D. LeClair, Petri, Shimulunas, Stechmesser,
Wachowski

15. ADJOURNMENT

Motion to dispense with the reading of the minutes of this meeting and adjourn the meeting at 7:12 PM.

Motion carried with a voice vote.

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

Respectfully submitted,

Amanda Baryenbruch
City Clerk



**TWO
RIVERS**
WISCONSIN

CITY COUNCIL SPECIAL MEETING (UPDATED 9.9.2024)

Wednesday, September 11, 2024 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 6:01 PM.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL BY CITY CLERK

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

Absent: Councilmember Shimulunas, Councilmember Wachowski (arrived at 6:11 PM)

ALSO PRESENT: Kassie Paider, Finance Director; Matthew Heckenlaible, Public Works Director; Dave Dassey, IT Assistant and Greg Buckley, City Manager

4. ACTION ITEMS

A. Resolution on Proposed Issuance of Approximately \$941,586 City of Two Rivers (the "City") Water System Revenue Bonds, Series 2024 (Safe Drinking Water Loan)

Recommended Action:

Motion to waive reading and adopt the resolution

Motion carried with a roll call vote.

Motion made by B. LeClair, seconded by Bittner.

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

B. Application for Special Event Beer Garden Permit, Lonzs Tannery Club, 4317 Tannery Road, Sunday, September 15, 2024, 11:00 AM - 6:00 PM

Recommended Action:

Motion to approve and authorize issuance of the permit

Motion carried with a voice vote.

Motion made by Petri, seconded by Derby.

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

C. Consideration of Extending Modified Hours ("Summer Hours of 7:30 AM to 5:00 PM Monday - Thursday and 7:30 AM to 11:30 AM Friday") for City Hall

Recommended Action:

Motion to extend the modified hours through January 2025, subject to further review in January 2025.

*** Clerk’s Note: Councilmember Adam Wachowski arrived at 6:11 PM***

Motion carried with a roll call vote.

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

- D. Authorize Notice of Intent to Cancel Water Utility Contract With Utility Service Co., Inc. (AKA Utility Service Group/Water Solutions) for Maintenance of Elevated Storage Tanks

Recommended Action:

Motion to authorize issuance of Notice of Intent to Cancel, effective December 19, 2024, as recommended by the Water Utility Director and the Utilities Committee, and to authorize the City Manager, City Clerk and members of the Utilities Committee to sign the notice letter on behalf of the City

Motion carried with a roll call vote.

Motion made by Petri, seconded by Bittner.
Voting Yea: Bittner, Brandt, Derby, B. LeClair, D. LeClair, Petri, Stechmesser
Abstain: Wachowski due to having an incomplete paper packet and outdated paper agenda

5. ADJOURNMENT

Motion to dispense with the reading of the minutes of this meeting and adjourn at 6:47 PM.

Motion carried with a voice vote.

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

Respectfully submitted,

Amanda Baryenbruch
City Clerk



TWO RIVERS
WISCONSIN

PUBLIC UTILITIES COMMITTEE MEETING

Tuesday, September 03, 2024 at 5:00 PM
Committee Room - City Hall, 3rd Floor 1717
E. Park Street, Two Rivers, WI 54241

AGENDA

1. **CALL TO ORDER:** 5:00 pm

2. **ROLL CALL**

Committee Members: Tim Petri, Darla LeClair, Shannon Derby

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

3. **REVIEW AND APPROVAL OF MINUTES**

Approval of the minutes from the August 5, 2024, Public Utilities Committee meeting

Darla LeClair made a motion to approve the minutes from the August 5, 2024, Public Utilities Committee meeting, seconded by Shannon Derby. Motion carried.

4. **PUBLIC INPUT** – N/A

5. **CONSTRUCTION PROJECTS**

A. Roosevelt Avenue Reconstruction Update

- Finished underground utility work in early August
- Completed grading and graveling August 21st
- Placed mainline concrete August 26th
- Will be preparing curb lanes and parking lanes the week of September 2nd
- Anticipating placing curb lanes and parking lanes the first part of the week of September 9th
- Residents can take garbage and recyclables to the nearest intersection for the next few weeks to have garbage collected

B. LSL Contracts

Awaiting the scheduling of the preconstruction meeting to kick off the project.

C. Sandy Bay Highland Phase 3 Construction

- Receiving preconstruction submittals
- Arranging the preconstruction meeting
- Anticipating construction to begin in 2 weeks.

6. WASTEWATER UTILITY: UPDATES AND ACTION

A. WPDES Permit Action Items Update

- 1. New permit progress:
 - a. PFAS
 - 1. Have done some recent testing with results 130 for PFOA
 - 2. There may be a numeric limit in the future of possibly 20; nothing set yet
 - b. Mercury Program
 - 1. Limit of 1.3; have been making the limit in the past
 - c. Sludge management
 - 1. Have been making a lot of sludge lately
 - 2. High BOD loadings
 - 3. 1 pound of BOD = ½ pound of sludge
 - 4. Believe the source of the significant BOD loadings are from Riverside Foods
 - d. CMOM Update
 - 1. Been working on revising/updating the CMOM
 - 2. Permit states that we have to submit an updated CMOM by the end of October 2024.
- 2. Overall business as usual and preparing for the winter season

B. Riverside Foods Update

Construction began on September 3rd and expected to last a few weeks.

7. ELECTRIC AND TELECOMMUNICATIONS UTILITIES: DIRECTOR UPDATES AND ACTION IF APPLICABLE

A. Public Power Week - October 6th-12th, 2024

- 1. Activities are being planned to work with the elementary school.

We used to reach out to customers, but now we are switching to reaching out to students in the hopes that they will go home and tell their parents what they have learned about electricity. Have a large 4' x 10' coloring poster along with other coloring pages. Will also be doing a food drive with the winners receiving gift cards.

B. Columbus substation unit #1 yearly maintenance

Maintenance is scheduled for September 5th when Unit #1 will be taken off line, inspected and tested.

C. Annual Electric Department equipment inspection

Utility Sales & Service completed their inspection of equipment/boom trucks. There were a few minor items to address; nothing major.

8. WATER UTILITY: DIRECTOR UPDATE, DISCUSSION AND ACTION AS NEEDED

A. Tower renovation update

1. As part of a 30-year agreement that the Water Utility has with USG Water Solutions, they will pay an annual fee to cover inspections, paint, maintenance, etc.
2. The annual fee does not change from one year to the next and payment and expenses should equal out over the life of the agreement.
3. The east water tower roof attachment concerns are temporarily addressed; a permanent fix has not yet been implemented.
4. USG have pushed the painting and pump repairs for the south water tower to the future even though staff believes the work is necessary and would be beneficial to be completed sooner rather than later.
5. USG is stating that the thickness of the existing paint on the south water tower does not meet minimum thickness requirements and are hesitant to address the pump concerns.
6. The Water Utility feels that they have little control or input regarding the tower maintenance programs.
7. The Water Utility has fading confidence in USG and would like to terminate the agreement.
8. There is a 90-day out clause within the agreement but that needs to be submitted 90 days prior to December 14.
9. By terminating the agreement, it would place the control back into the Water Utility's hands to coordinate necessary inspections, maintenance and repairs.
10. The Water Utility would propose to place a similar dollar amount into a fund on an annual basis to address the fluctuating expenses.

Tim Petri made a motion of nonconfidence and authorized the issuance of a letter to terminate the agreement between the Two Rivers Water Utility and USG Water Solutions, seconded by Darla LeClair. Motion carried.

B. Lead and copper sampling/results update

Testing has been completed. Have received 57 of the 60 test results with three failings; therefore, even if the last three tests fail, the City will still pass this round of testing. There are still questions pertaining to the 5th liter samples that will be required in the future. There is concern that the failed tests were a result of warmer than normal water and lack of chlorine residual within the water mains. The Water Utility still needs to optimize the new chemical for lead and copper that the WDNR required to be implemented.

C. LCRR compliance update

Have to complete the lead/galvanized inventory by the middle of October. Properties that have lead, galvanized or unknown materials will receive a brochure advising them of the results.

D. DNR staffing changes

Wendy Anderson, long time WDNR Water Utility representative, has retired. At this time, it is unclear who the next WDNR representative will be.

E. Generator quote

The generator is still damaged and there was discussion about possibly submitting it to insurance as a claim. The generator repair consultant did not think that it would qualify for a claim due to the age and many repairs are normal failure of parts. The current generator is a 500 KW unit but only need approximately 350 KW for plant operation. A new generator would exceed the cost of proposed repair with upgraded replacement parts. It is anticipated that the cost of repairs will be around \$130,000 and it will take 8-9 months to complete. Budget repair costs in the 2025 annual budget.

There was concurrence from the Committee to order the parts now and budget for the repairs within the 2025 annual Water Utility budget.

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

A. Urban Storm Water Grant Update

The consultant has been dealing with a lot of construction projects over the past month and stated they would be jumping back to our updates early in September.

B. Sweeper update

The new sweeper will arrive on September 4th and Public Works staff will be trained over the next couple of days on this new piece of equipment.

10. SOLID WASTE UTILITY: UPDATES AND ACTION, AS NEEDED

A. Landfill

Need to get a contractor to install the proposed effluent underdrain system to address the ongoing seep.

11. ANY OTHER ITEMS OR ISSUES TO COME BEFORE THE COMMITTEE, WITH DISCUSSION AND ACTION

Tim Petri inquired as to the status of the Frontier/Electric Utility Pole Attachment Agreement. The response provided by Brian Dellemann was that it is in the hands of each party's attorneys.

12. SET DATE, TIME, LOCATION, AND AGENDA ITEMS FOR NEXT COMMITTEE MEETING

Proposed for Monday, October 7, 2024, at 5 pm prior to Council meeting

13. ADJOURNMENT: 5:43 pm

Darla LeClair made a motion to adjourn the meeting, seconded by Shannon Derby. Motion carried.

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



**TWO
RIVERS**
WISCONSIN

PUBLIC WORKS COMMITTEE

Wednesday, September 04, 2024 at 5:15 PM

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

MINUTES

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

2. **ROLL CALL**

Committee Members: Doug Brandt, Bill LeClair, Scott Stechmesser

Staff and Others: Matthew Heckenlaible, Scott Ahl, Mike Mathis

3. **REVIEW AND APPROVAL OF MINUTES**

Minutes from the August 7, 2024, Public Works Committee meeting

A motion was made by Scott Stechmesser to approve the August 7, 2024, Public Works Committee meeting minutes, seconded by Doug Brandt. Motion carried.

4. **PUBLIC INPUT** – N/A

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

A. Sandy Bay Highlands Phase 3 Update

Contractor has been submitting preconstruction submittals for Engineering review and approval. Currently in the process of setting up a preconstruction meeting.

Start of construction anticipated September 16th with the first portion of construction being completed by November 15th and the remainder of the project completed by June 2025.

B. Roosevelt Avenue Reconstruction Update

- Finished underground utility work in early August
- Completed grading and graveling August 21st
- Placed mainline concrete August 26th
- Will be preparing curb lanes and parking lanes the week of September 2nd
- Anticipating placing curb lanes and parking lanes the first part of the week of September 9th
- Sidewalk and driveway replacement scheduled after completion of pavement.
- Residents can take garbage and recyclables to the nearest intersection for the next few weeks to have garbage collected

NOTE: Vehicular access will **NOT** be available along Roosevelt Avenue during paving and curing operations. This will likely be through the month of September.

C. Washington Street Bridge - Pedestrian Accommodation Update

DPW will begin this project Monday, September 12, 2024. It is anticipated that it will take the remainder of the month to complete.

D. FASTER Migration Update

Staff is actively participating in training with the anticipation of being trained and going live in the next week or two.

E. Browns Drive Curb and Gutter Installation

DPW has completed the majority of the curb and gutter except in the area of the new driveway entrance for Braun’s Truss plant which will be completed later this fall. Staff is coordinating with the general contractor that is on site.

F. Madison Street Parapet Wall Repair Update

Engineering had reached out to Manitowoc County to perform the repair work on the westerly parapet wall. A recent inquiry as to the status of the repair work revealed that the County wanted to take a second look at it back in July due to the foam on the abutments and are now looking at alternatives prior to doing any work. They again stated that the parapet wall repair is non-structural.

6. PROPERTY OWNER REQUESTS

- A. Bill LeClair was asked by a member of the public if it would make more sense to reconstruct Neshotah Road rather than constantly patching it. Engineering’s response is that it has been a recent topic of conversation and would need to be coordinated with the Town of Two Rivers. We will keep the Committee updated as to where this will go in the future.

7. DISCUSSIONS OR ISSUES ON HOLD, PENDING FURTHER INVESTIGATION

A. WDOT Small Bridge/Culvert Inventory Update

Because we had not heard anything further from the County regarding this program, a search of WDOT’s website revealed that there was information available since February that would guide municipalities on how to complete the inventory. Shortly after completing that search, the County reached out and inquired as to the status of gathering our inventory data. Several emails were exchanged and it appears that what may have started out as 15 possible locations have significantly decreased to possibly zero to two. We want to look at a couple of locations in the month of September to verify that these locations have pipes between 6 feet and 20 feet. If they are, then they will be inventoried; if not, our inventory will potentially consist of zero locations.

Engineering will provide the Committee with a final update at next month’s meeting.

B. Sidewalk Maintenance Clearance Requirements

Mike Mathis, Director of the Recreation/Parks/Forestry Department, lead the discussion regarding dealing with trees and shrubs along with grass overgrowing onto the sidewalk. The forestry ordinance is pretty clear regarding overhanging trees and shrubs adjacent to and overhanging sidewalks. Mike has a form letter that addresses these issues and sends it to the appropriate property owner to address. If not addressed, his staff would take necessary actions and invoice the property owner for the work.

Mike stated that the ordinance for grass on sidewalks was a little gray. After discussions with the City Engineer, it was decided to use the language within the sidewalk maintenance portion of the ordinance stating that the sidewalk needed to be maintained in a safe condition. That language is a little broad and open to interpretation but as of now it has been effective. The Committee discussed what the acceptable width of encroachment of grass and other items onto the sidewalk should be. Some members believed that upwards of two inches could be deemed acceptable. The Committee also felt that a notice process similar to long grass complaints should be utilized, which is five (5) days to obtain compliance after the notice is issued.

Because of the broadness of the sidewalk maintenance language and the potential allowance of obstructions upon the sidewalk, the question was asked if that would expose the City to liability. The City Engineer will present this to the attorneys and provide feedback as it becomes available.

8. COMMITTEE AND COUNCIL MEMBER ITEMS FOR DISCUSSION, INCLUSION IN FUTURE AGENDA AND ACTION, IF NEEDED – N/A

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

A. Neshotah Road Parking Concerns

Protective services have observed some concerns on busy, hot weekends, but stated that they would not be resolved with additional parking restrictions as these concerns are a result of people already not following parking restrictions. Therefore, recommendation would be to leave things as they are.

B. Review with Possible Action - Parking Ordinance Language

There was a brief discussion amongst the Committee as to possible changes of the parking ordinance language that could impact truck and trailer parking on streets within Two Rivers. Scott Stechmesser stated that this did not appear to be a high propriety at this time and Engineering could bring it forward as time allows.

C. 22nd Street and Monroe Street Stop Sign Concerns

New 36-inch stop sign blanks have been ordered.

10. OTHER ITEMS THAT MAY COME BEFORE THE COMMITTEE: CONSIDERATION AND ACTION, IF NEEDED – N/A

11. SET DATE, TIME, AND AGENDA ITEMS FOR NEXT COMMITTEE MEETING

Proposed as Wednesday, October 2, 2024, at 5:15 pm

12. ADJOURNMENT: 6:06 pm

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

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



COMMITTEE ON AGING

Monday, August 05, 2024 at 8:30 AM

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

MINUTES

1. CALL TO ORDER

2. ROLL CALL

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

3. MINUTES

Motion to approve mins- Jerome

2nd Betty Bittner

4. INPUT FROM PUBLIC

5. CORRESPONDENCE AND PRESS

6. COMMITTEE REPORTS

A. Aging and Disability Resource - Wendy Hutterer

B. City Council - Mark Bittner

The council was busy this summer, raising awareness of the community.

Looking to add another police officer.

Community Pool: group ran short of money. Ad hoc committee investigated feasibility of pool. Will need feasibility study, a new building and pool would cost 6-7 million. Friends' groups will need to secure funding before going to referendum.

16th street building apartments in old mirro building- free standing additional building will be built. Project is moving forward.

Project on Jefferson st. apartment/store building holding off for now.

Lead pipes- city working to help replace any pipes made of lead.

Question about extending route from MMT to high school

Finance and Personnel committee: Greg Buckley retiring Summer 2025

C. Recreation Department Programs - Mike Mathis

Summer sports coming to a close

Awesome activities at the beach. Love the new playground.

Paddle Paloosa- September 14th 9-5

Canoe and Kyak float.

Kids activities

Located at Vet's Park

Parks and open space plan helps with grant funding. Open house to see plan in Koska room in August

Golf simulator installed with multi-sport package

M&M restaurant sold- should be Indian Restaurant

D. Senior Center - Heather Ihlenfeldt

70th Anniversary party Wednesday August 7th

Looking for more TRUST car drivers Avg 300+ rides per month

Back to School Carnival- August 24th from 8:30

E. TRIAD

Health Fair Table

Address viewable on homes

Reporting on sidewalk issue

PD got 3 new e-bikes for beach patrol

Still selling Car wash cards

F. Two Rivers School District

7. NEW BUSINESS

8. CONTINUING BUSINESS

September 9th, 2024

9. ADJOURNMENT

Motion- Kim Graves

2nd: Jackie Ackerman

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

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

Section 10, Item B.



MINUTES

1. CALL TO ORDER

Greg Buckley called the meeting to order at 5:30 PM.

2. ROLL CALL

Present: Greg Buckley, Rick Inman, Kay Koach, Kristin Lee, Matt Heckenlaible, and Adam Wachowski.

Also Present: Steve Bacalzo, Doug Brandt, Bonnie Shimulunas, Mike Johnson, Paul Secker, Colleen Inman, Jeff Gordon, Derek Petska, Tom Christensen, Keith Laurent, Brian Laurent, Parker Reif, Jim Reif, and Recording Secretary Adam Talor.

3. ACTION ITEMS

A. Request to rezone 1509 – 19th Street, Parcel 053-000-050-030.09, from Business (B-1) to Residential (R-3) submitted by Joan Johnson (applicant and owner).

A motion was made to recommend the rezoning request to the City Council on the condition that turf grass shall be planted in the front yard and terrace area.

Motion made by Heckenlaible, seconded by Koach.

Roll Call Vote:

Voting Yea: Buckley, Inman, Koach, Lee, Heckenlaible, Wachowski.

Motion Carried

B. Request to rezone 2114 East River Street, Parcel 053-000-027-021.08, from Residential (R-3) to Residential (R-4) submitted by Steve Bacalzo on behalf of Lamplighter Rentals LLC (applicant and owner).

Staff found that there are up to 8 different properties in the surrounding area operating as a 3- or 4-unit dwelling. Staff is not sure how long these properties have been operating as such. Plan Commission staff lean towards allowing the properties to exist as non-conforming uses. The City plans on contacting the City Attorney on how to proceed with this item.

A motion was made to table the meeting for October to allow staff to obtain more information.

Motion made by Wachowski, seconded by Lee.

Roll Call Vote:

Voting Yea: Buckley, Inman, Koach, Lee, Heckenlaible, Wachowski.

Motion Carried

C. Review proposed amendment to a previously approved PUD plan located at 1609 – 16th S submitted by Brian Laurent, applicant and owner.

A motion was made to recommend the plan amendment and garage proposal to the City Council.

Motion made by Wachowski, seconded by Inman.

Roll Call Vote:

Voting Yea: Buckley, Inman, Koach, Lee, Heckenlaible, Wachowski.

Motion Carried

D. Request for a Conditional Use Permit for a gas station located at 1421 Washington St, in the B-1 Business District, submitted by ACE Building Service (applicant) and Thomas Christensen (owner).

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

Motion made by Koach, seconded by Wachowski.

Roll Call Vote:

Voting Yea: Buckley, Inman, Koach, Lee, Heckenlaible, Wachowski.

Motion Carried

E. Review of Site and Architectural Plan for Sauve’s Auto Service addition, located at 1421 Washington St, submitted by ACE Building Service (applicant) and Thomas Christensen (owner).

Sauve’s Auto Service would like to expand the business, creating a total square footage of 6,600 square feet and a parking lot with 18 parking spaces. The recent land combination CSM allowed for enough space to expand the business.

The Plan Commission discussed the following revisions required on the plan:

- Revise the plan to define an area for the dumpster
- The area for tire storage shall be screened off
- ADA Parking space is required

A motion was made to approve the plan as presented with the above revisions and encouragement for curbing of the landscape area.

Motion made by Wachowski, seconded by Inman.

Roll Call Vote:

Voting Yea: Buckley, Inman, Koach, Lee, Heckenlaible, Wachowski.

Motion Carried

*Matt Heckenlaible takes his leave for an emergency at 6:30pm.

F. Review and recommend modifications to the driveway regulations.

In 2022 the Plan Commission reviewed modifications to the driveway regulations. It is now being brought to the attention of the Plan Commission again. The Plan Commission staff along with Jim Reif (Jim Reif Builders) discussed amending the current ordinance for driveways.

A motion was made to recommend the City Council to waive the existing driveway regulations for new construction homes and for staff to work out a more complete amendment to the code.

Motion made by Wachowski, seconded by Inman.

Roll Call Vote:

Voting Yea: Buckley, Inman, Koach, Lee, Wachowski.

Motion Carried

4. ADJOURNMENT

Motion to adjourn at 7:00 PM.

Motion made by Wachowski, seconded by Inman.

Respectfully submitted, Adam Taylor, Recording Secretary



TWO RIVERS
WISCONSIN

ADVISORY RECREATION BOARD MEETING

Wednesday, August 14, 2024 at 6:00 PM

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

MINUTES

1. ROLL CALL

Board Members: Daniel Cortte, Brian Gallagher, Travis Kadow, Erin Lamal, Robert Reed Jr., Jason Scharping, Dorothy Tinkham Delo, Adam Wachowski-Council Rep, Scott Stechmesser-Council Rep

PRESENT

Council Rep Adam Wachowski
Council Rep Scott Stechmesser
Brian Gallagher
Jason Scharping
Dorothy Tinkham Delo

ABSENT

Robert Reed
Erin Lamal
Travis Kadow
Daniel Cortte

2. APPROVAL OF MINUTES

Motion made by Jason Scharping, Seconded by Brian Gallagher.

3. CORRESPONDENCE

Veterans - Flag Burning question - looking for alternative locations. Meeting 8/12/2024 was held with Buckley, Mathis, and Dekok and some progress has been made.

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

None

5. NEW BUSINESS

Dogs at beach - while the current policies are a bit confusing, it is still covering what needs to be from a policy standpoint. Simplifying the language is not going to make the public follow the rules. More police patrolling of the beach, continued sharing of the map on Facebook could help, it was also added to the Parks & Rec website if people are googling the question.

6. OLD BUSINESS

Parks and Open Space Planning - survey & open house results.

ARB has reviewed the survey results and discussed the associated comments (attached). Unfortunately, there was no attendance at the Open House intended for community feedback. It's important to note that the Parks and Open Space Plan is a long-term initiative, and there are currently no funds allocated for its implementation. The dead trees at Washington Park will be addressed.

Motion to approve the Parks & Open Space Plan with amendment to remove the RC track at Picnic Hill was made by Dorothy Tinkham Delo, and seconded by Jason Scharping.

7. OTHER BUSINESS

None

8. DIRECTOR'S REPORTS

A. Program and Event Updates

Website Updates - added new Community House tab with sub-sections: Fitness Center, Shelter Rentals, Facility Rentals (Behringer Room, Koska Room, Gymnasium), Open Gym, Splash Pad, Ice Skating Loop, and Farmers Market. Forestry tab has also been updated and will eventually include a link to the tree condition inventory report.

Two Rivers Water Trail Facebook page - permissions given to Mike Mathis & Joe Metzen. Parks has now absorbed those trails.

Program Updates - Completed Girls Softball, Boys Baseball, 4k Tball, & 5-6 yr old Tball detailed updates in the attached slideshow. The programs have come a long way since Kenny Shillcox took over. Great job Kenny! Other completed programs include Swimming lessons at TRHS through the Summer school program, Tennis, & Golf Camp. FREE family events "Kids Night", "Chalk it Up", "Family Night", and "Gone Fishing". It has been a very busy summer!

Event Updates - It has been a very busy summer with many events including Senior Center 70th Anniversary Party, Concerts in the Park, Downtown Friday Night Series, and Bands on the Beach, 20 regular Farmers Market Members, & 4th of July. Plus all the other events that we don't put on but have a part in including Cool River Boat Show, Latino Americano Event, Bryan Lee Day, Fish Derby, Schmitt Family Reunion, Snow fest, Scenic Shore Bike Tour, and Great Bike Giveaway. More details on everything can be found in the attached ARB slideshow.

B. Parks and Facilities Updates

Paddlers Park - There is a lot of kayaking and fishing that takes place out of this park. Some improvements that are needed would be planting native tall grasses to deter the geese, pave the kayak launch. LNRP Grant will help with the costs, and help has been offered by both EAB and Rotary. See attached ARB slideshow for details.

Zander Park - Fall improvements include a water spigot for the dog park, and possible shaded area. Nature Playground improvements have been made including a nature playground, Story walk, puppet stand, and games. Zander Park is a very wet area and native planting have been

placed in the wetland areas with some turf grass where the landscape allows. Please see ARB slideshow for pictures.

Golf Simulator - Updated Golf Simulator with Multi-Sport package hopeful to launch at end of September.

Disc Golf Course - There is a big disc golf tournament that will be coming to Manitowoc County. Explore Two Rivers funding for signage to indicate that there is a disc golf course located at Picnic Hill. Work will be done making more permanent t-boxes. We are hoping to have many volunteers to help get the course fixed this fall as well as future upkeep. There use to be a dedicated group that took care of the Disc Golf Course and trying to get that going again.

9. ITEMS FOR FUTURE ADVISORY RECREATION BOARD MEETINGS

None

10. NEXT MEETING

September 11, 2024 at 6pm.

11. ADJOURNMENT

Motion made by Brian Gallagher, Seconded by Council Rep Scott Stechmesser.

Respectfully Submitted,



Laura Hooper

Parks & Recreation Office Manager



**TWO
RIVERS**
WISCONSIN

POLICE AND FIRE COMMISSION MEETING

Wednesday, September 11, 2024 at 5:00 PM
Remote Meeting Only - Google Meets

MINUTES

NOTICE: This meeting is being held remotely only. To participate in the meeting via Google Meets please call 1-567-978-0047 PIN: 443 968 333

1. CALL TO ORDER

The meeting was called to order at 5:00 PM

2. ROLL CALL

Commission Members: Mike Canty, Sandy Rohrick, Brad Yaggie
Absent: Kris LaFond, Jack Gadzala

3. POLICE STAFFING UPDATE

Police Chief Ben Meinnert provided a staffing and recruitment update

4. ADDITION TO POLICE OFFICER ELIGIBILITY LIST

Motion made by Rohrick, seconded by Canty to add B. Daley to the eligibility list for Police Officer.

Motion carried with a voice vote.

5. ADJOURNMENT

Motion made by Rohrick, seconded by Canty to adjourn the meeting at 5:04 PM.

Motion carried with a voice vote.

Respectfully submitted,

Amanda Baryenbruch
City Clerk

Fee: \$50.00
Receipt # 2094822
Date 09-3-24

\$50.00 New
\$25.00 Renewal

Section 10, Item C.

**CITY OF TWO RIVERS
APPLICATION FOR LANDSCAPING/TREE REMOVAL LICENSE
(Mun. Code 4-2-16)**

For the period ending: June 30, 2025

I, the undersigned, hereby apply for a Landscaping or Tree Removal License for:

Please Check:

- To Plant, Prune, Spray, Trim & Remove Trees & Shrubs
- To Remove Trees, Tree Stumps, Wood Chips

I hereby agree to abide by existing rules and regulations and those which may hereafter be adopted by the City of Two Rivers.

Name of Business: Bonzi's Tree Service LLC
Business Address: 3207 Whistle Lane
City/State/Zip Code: Two Rivers WI 54241
Signature of Owner: Eric Dewey
Printed Name of Owner: Eric Dewey
Owners Home Address: 3207 Whistle Lane
City/State/Zip Code: Two Rivers WI 54241
Phone Number: 920 973-3742

(DO NOT COMPLETE SPACES BELOW THIS LINE)

Approved by City Forester: _____
Council Approved: _____
Evidence of Insurance: exp: 8/14/2025

(Certificate of Insurance must be attached)

License Number: _____ Date Issued: _____



MEMO

DATE: September 11, 2024
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 Police Officer – Completing Interviews
 - o Community Development Director / City Planner – Applications Due 9/20/2024
 - o City Manager Administrative Assistant / Deputy City Clerk – Applications Due 9/13/2024
 - o Firefighter / Paramedic – Announcement Pending
 - o Part-Time Parks Maintenance Worker – 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
Nicholas Lisiecki	519 South 25th Street Manitowoc, WI 54220	Temporary
Robert Bauknecht	1514 Blue Heron Drive Two Rivers, WI 54241	Temporary
Peter Koch	2402 13th Street Two Rivers, WI 54241	Temporary
Peter LeClair	3510 Pierce Ct Two Rivers, WI 54241	Temporary
Cheyne Statezny	1712 28th Street Two Rivers, WI 54241	1 Year
Jeff Dahlke	3727 Adams Street Two Rivers, WI 54241	2 Year
Maya Gurung	2011 E River St Two Rivers, WI 54241	2 Year
Jessica Trombley	2412 Jackson Street Two Rivers, WI 54241	2 Year
Terry Resch	913 Raton Ct Manitowoc, WI 54220	2 Year
Michele Wachowski	1311 Madison Street Two Rivers, WI 54241	2 Year
LeAnne Plekan	1907 Western Ave Manitowoc, WI 54220	2 Year



**TWO
RIVERS**
WISCONSIN

CITY CLERK

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



Stacy Taddy	3009 Meadow Lane	Manitowoc, WI 54220	2 Year
Gina Korakian-Melnyk	14A West Main Street	Chilton, WI 53014 Manitowoc, WI 54220	2 Year
Sean Simpson	1417 S 14th St	Two Rivers, WI 54241	2 Year
Martha LaPorta	1814 Madison St	Two Rivers, WI 54241	2 Year
Austin Greening	2913 School St	Two Rivers, WI 54241	2 Year

ELECTIONS:

The City of Two Rivers will be holding a General on November 5, 2024. Any voter that has an absentee ballot application on file will be sent their ballot starting September 19, 2024.

There has been an increase in third-party mailing groups sending out voter registrations and absentee ballot applications. These applications have the return address of the City Clerk. If you receive one of these documents and are unsure if you are registered or have any questions, please contact the City Clerk’s Office at 920-793-5526.





Electric Department September 2024 Report

Electric Consumption in kWh: August Data

2019	2020	2021	2022	2023	2024
8,523,510	8,581,269	9,051,139	8,460,199	8,266,445	8,457,656

% Change from 2019-2024:

-0.77%

% Change from 2023-2024:

2.31%

Year-to-Date

2019	2020	2021	2022	2023	2024
57,083,780	57,487,320	58,850,991	58,534,212	57,130,336	56,782,628

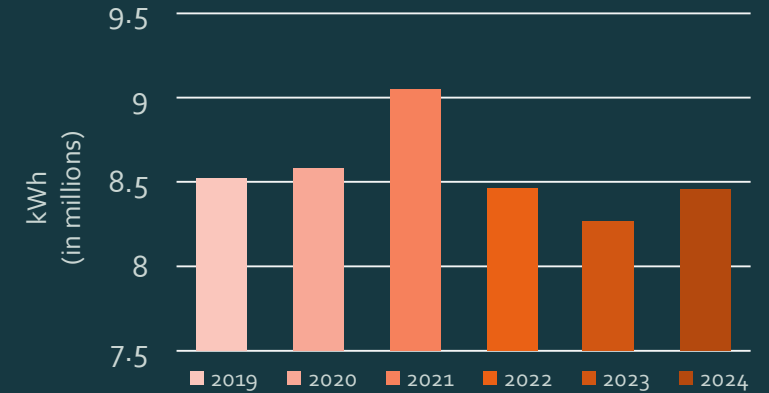
% Change from 2019-2024:

-0.53%

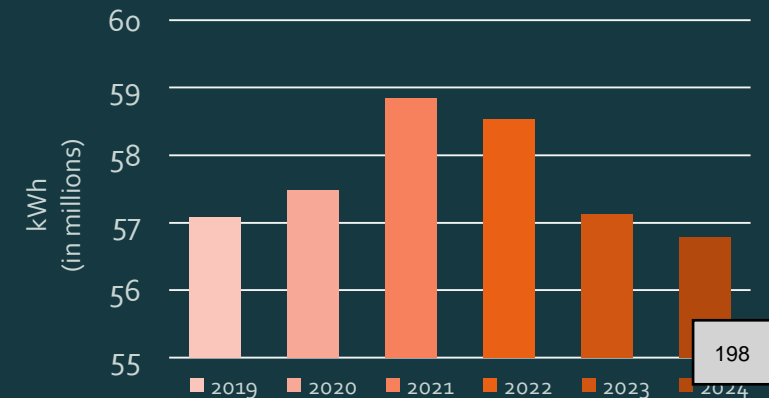
% Change from 2023-2024:

-0.61%

Electric Consumption August Data



Electric Consumption Year-to-Date



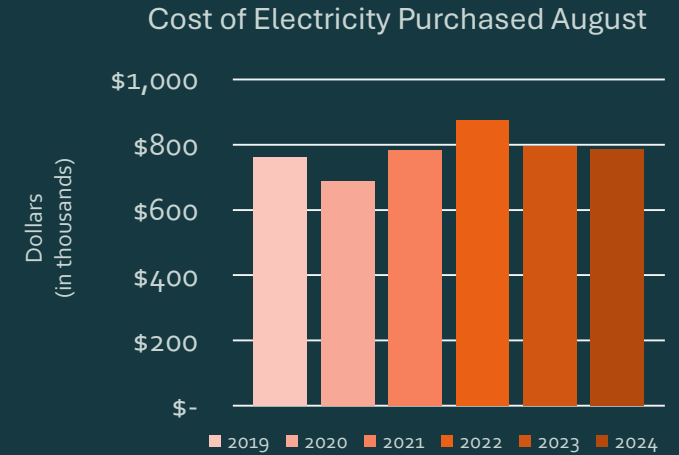
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Electric Department September 2024 Report

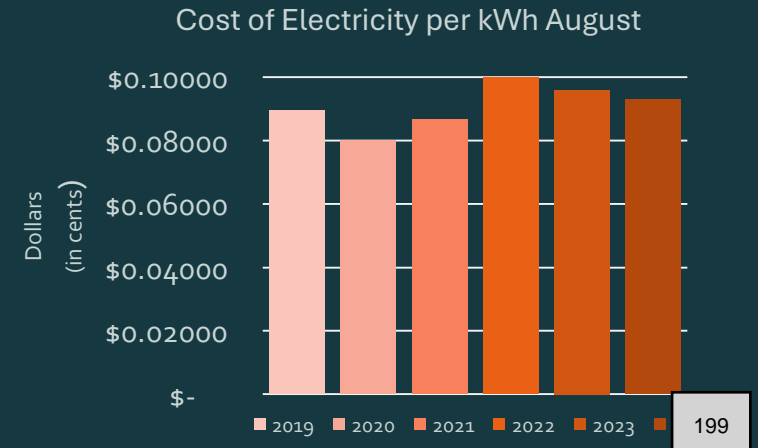
Cost of Electricity Purchased in Dollars: August Data

2019	2020	2021	2022	2023	2024
\$ 762,273.02	\$ 687,084.28	\$ 782,968.36	\$ 876,401.00	\$ 794,211.03	\$ 787,377.55



Cost of Electricity per kWh:

2019	2020	2021	2022	2023	2024
\$0.08943	\$0.08007	\$0.08650	\$0.10359	\$0.09608	\$0.09310



% Change from 2019-2024: 4.10%

% Change from 2023-2024: -3.10%



Electric Department September 2024 Report

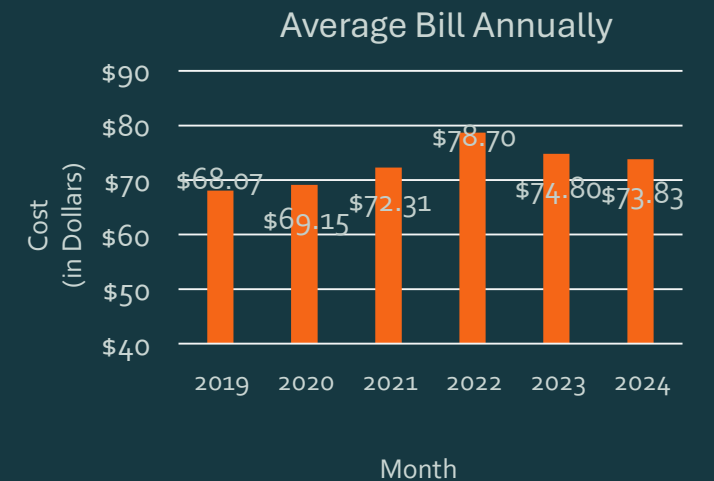
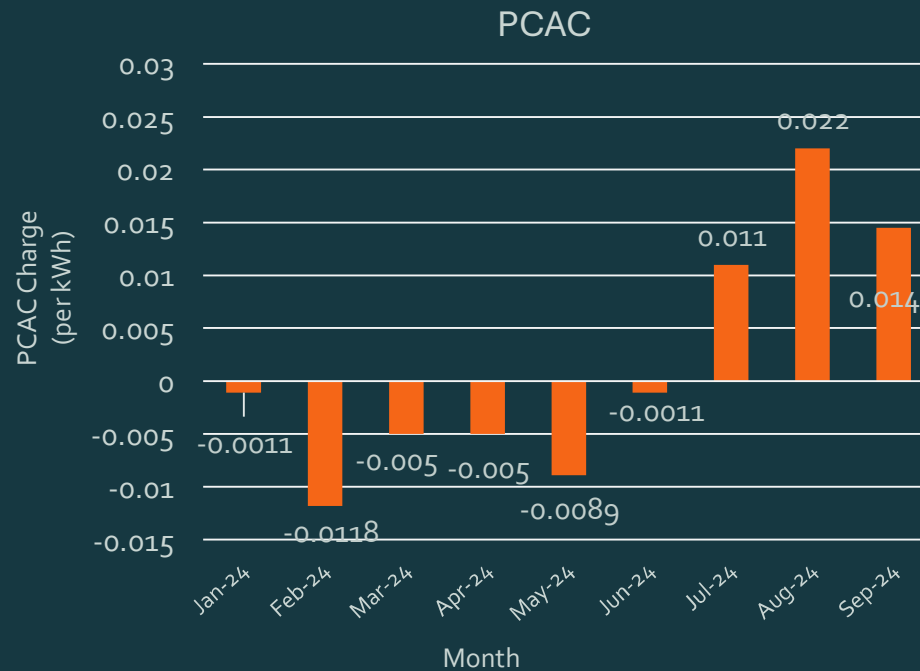
Section 10, Item D.

PCAC

Month	PCAC/FAC Charge (per kWh)	Average Monthly Bill
January	-0.0011	\$72.20
February	-0.0118	\$65.78
March	-0.0050	\$69.86
April	-0.0050	\$69.86
May	-0.0089	\$67.52
June	-0.0011	\$72.20
July	0.0110	\$79.46
August	0.0220	\$86.06
September	0.0145	\$81.56
Average	0.001622	\$73.83

Average Bill Annually

2019	2020	2021	2022	2023	2024
\$68.07	\$69.15	\$72.31	\$78.70	\$74.80	\$73.83





Electric Department September 2024 Report

August - Large Work Orders in progress:

- Northend – Installation of new URD services
- Eastside – Installations of new URD services
- Southside – Primary URD upgrades
- Industrial Park – Primary extension for new business

Outage/Callouts	Location	Duration	Cause if known
08/09/2024	1410 Glenwood St	N/A	Reconnect
08/29/2024	3618 Lowell St	N/A	Customer Problem
08/30/2024	2537 39 th St	N/A	Reconnect

Work Completed by Electrical Inspector & Electric Meter Technician	
Number of Service Upgrades/Changes	4
Number of Electric Meters Installed	7
Total Number of Electric Meters Tested	0
Service Disconnects & Reconnects (Normal Hours)	23



**Fire Department Monthly Report
June 2024**

Section 10, Item D.

		Monthly			Year to Date 2024			YTD 2023					
Total Incident Responses			156			1027			969				
EMS Response		Total EMS Incidents			144			959			841		
	Treated and Transported	83			660			596					
	No Transport	41			214			221					
	Interfacility Transports	20			212			237					
	Intercepts	1			13			17					
	Public Assist	1			5			24					
EMS Revenue		Date of Service Report			Monthly			Year to Date 2024			YTD 2023		
EMS Operations		SDC and TRIP Revenue			\$3,628.46			\$47,929.48			\$17,701.51		
Billing		Charges			\$143,514.80			\$835,364.30			\$1,083,170.46		
Information		Payments			\$47,132.81			\$310,117.75			\$404,998.61		
		Adjustments			\$76,966.08			\$512,726.85			\$621,610.91		
		Change + or - in Accounts Receivable			\$66,548.72			\$304,637.45			\$376,112.59		
		Monthly Collection Percentage			32.84%			37.12%			37.39%		
Fire Incidents		Total Fire Incidents			12			93			64		
	Structural	0			4			5					
	Fire Other	1			13			10					
	Unauthorized	4			10			13					
	Hazardous Condition	1			13			11					
	False / Cancelled	5			32			13					
	Service Calls	1			23			16					
Overlapping calls					20			192			179		
Occup/ Inspect		Total Inspections			43			239			213		
	General	43			239			213					
	Special/Other/Consults							0					
	Violations	16			118			103					
	Corrections	8			74			38					
Training		Total Hours			469			2527			2848		
	Fire Training	369			2127			2307					
	EMS Training	100			640			680					
	Community Based Outreach	10			100			300					
See attached training summary													
Public Education		Monthly			Year to Date 2024			YTD 2023					
Totals / Events	Staff Hours	Participants											
CPR Classes	Staff Hours	Participants	8	18	33	33	54	522	61	103	155		
Station Tours	Staff Hours	Participants	1	48	1	4	52	32	6	12	70		
Presentations	Staff Hours	Participants	1	5	100	1	5	100	4	44	12		
Maintenance		Monthly			Year to Date 2024			YTD 2023					
Total Hours		320			2125			1451.75					
Building Care, Cleaning, Maintenance		120			445			527					
Grounds Care		30			230			151					
Vehicle Checks		120			860			808					
Vehicle Cleaning		30			80			124					
Vehicle Maintenance		20			115			93					
Events													
Pub Ed: Firefighter of the day													
Hiring Process (POP/FT)													
FF/P Tanner Tome Completed Recruit Training													
Firefighter/WI Paramedic License Renewal (Department/Staff)													
Chief Murack 1 Year as Fire Chief													
ARPA Grant Audit Complete													
Anniversaries: FF/P Chad Kakes (6/17) 18 years, FF/P Ryan Menges (6/17) 8 years													

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INSPECTIONS DEPARTMENT

**MONTHLY SUMMARY
AUGUST 2024**

	Permits Issued		Permit Revenue		Project Value		Inspections		
	Month	YTD	Month	YTD	Month	YTD	Type	Month	YTD
Building (residential)	33	171	4,843	29,948	472,475	3,814,583	Bldg	48	281
Building (commercial)	7	19	8,170	21,600	973,547	3,542,512	Elec	20	122
Electrical	25	227	1,585	15,515	38,583	957,820	Heating	8	90
Heating	9	103	600	8,036	51,729	2,426,870	Plumbing	15	117
Home Occupation	-	-	-	-	-	-	Misc	14	87
Moving	-	1	-	50	-	6,790	Sign	-	305
Plumbing	10	98	1,555	13,499	83,075	1,914,078			
Sign	1	13	50	950	23,900	105,288			
Tank	-	-	-	-	-	-			
Wrecking	-	3	-	476	-	63,000			
Totals	85	635	16,803	90,074	1,643,309	12,830,941		105	1,002

YTD Comparison	Permits Issued		Permit Revenue		Project Value	
	2024	2023	2024	2023	2024	2023
Building	190	195	51,548	110,891	7,357,095	14,068,618
Electrical	227	143	15,515	11,590	957,820	1,242,530
Heating	103	141	8,036	13,089	2,426,870	2,587,532
Home Occupation	-	-	-	-	-	-
Moving	1	1	50	50	6,790	-
Plumbing	98	177	13,499	23,060	1,914,078	1,853,617
Sign	13	8	950	450	105,288	8,180
Tank	-	-	-	-	-	-
Wrecking	3	11	476	944	63,000	78,410
Totals	635	676	90,074	160,074	12,830,941	19,838,887

Other Activities

- Prepared notices, ordinances & related documents for public hearings
- Prepared agenda packet and minutes for Plan Commission meetings
- Received and responded to requests for information from the general public and staff

**Lester Public Library
Director's Report
August 2024**

News

- Our Fall Reading Challenges for adults, teens, and youth begin September 16th, with pumpkin spiced themes. **Pumpkin Spice Challenge (Ages 18+)** Complete seven reading-related spicy activities (read a sizzling romance; prepare a piquant dish...). For each completed activity, receive an aromatic autumnal flavoring: cinnamon, cardamom, black pepper, cloves, nutmeg, ginger, and allspice. When you've completed the challenge, combine them to concoct a cozy cup of chai (or other spiced treat). **2024 Teen Fall Reading Challenge (Ages 13-17)** Earn reading badges and great PRIZES by logging books you read or listen to! Read 5 books to complete the challenge.
Paws & Read on My Own (Ages 8-12) Log books and complete activities to earn reading badges and fun prizes. Score extra prizes when you complete a BINGO (vertical, horizontal or diagonal). Fill the BINGO card to earn a free book and a furry new friend.
Paws & Read to Me (Ages 0-7) Log books and complete activities with your little ones to earn reading badges and fun prizes. Score extra prizes when you complete a BINGO (vertical, horizontal or diagonal). Fill the BINGO card to earn a free book and a furry new friend.
- Youth Services will launch a YA Subscription Service this October. Students, 8th grade through seniors at the Two Rivers High School and the Lighthouse Academy, teens can check out a subscription box containing two books. This effort will engage teens with reading.
- Schaus replaced the damaged coil on the air conditioning unit, August 7th.
- In a win-win project, 20 high schoolers will be invited to assist the youth department building to go packs while earning community service hours.
- The new dramatic play center, Paws and Read, featuring a veterinarian office, pet grooming, and a pet snack shop will open in September. The center will feature weekly 'missing pet' board challenges.
- Please welcome our new customer service clerk at the circulation counter, Jennifer Hanson.

Library Foundation – No Report

Library Legislation – No Report

Activities

- 08/01/24 – Two Rivers Business Association Meeting
- 08/01/24 – Met with David Pennefeather, President, Lester Public Library Board of Trustees
- 08/01/24 – Met Becky Sherer, Director of the Manitowoc Calumet Library System, Bill Sonntag, IT MCLS, Amy Eisenschink, MCLS Consultant, and Chris Hamburg, Adult Services Coordinator – discussed the MCLS Technology Plan
- 08/05/24 – Met with Ned Guyette, Lester Public Library Board Trustee
- 08/05/24 – Two Rivers City Council Meeting
- 08/06/24 – Attended National Night Out at Walsh Field
- 08/07/24 – Help Desk Shift
- 08/08/24 – City of Two Rivers Safety Committee Meeting
- 08/09/24 – Manitowoc Calumet Library Automated Resource Sharing Consortium (LARS) Participants Council Meeting with Chris Hamburg, Adult Services Coordinator and Marie Bonde, Customer Service Coordinator, at the Manitowoc Public Library
- 08/09/24 – Manitowoc Calumet Library System Directors Meeting at the Manitowoc Public Library
- 08/13/24 – Explore Two Rivers Board Meeting
- 08/13/24 – Lester Public Library Management Team Meeting
- 08/13/24 – Lester Public Library Board of Trustees Meeting
- 08/19/24 – Two Rivers City Council Meeting
- 08/20/24 – Lester Public Library Management Team Meeting
- 08/20/24 – Attended the City of Two Rivers employee appreciation picnic at the Rogers Street Fishing Village
- 08/27/24 – Lester Public Library Management Team Meeting
- 08/28/24 – City of Two Rivers Department Heads Meeting
- 08/29/24 – Met with David Pennefeather, President, Lester Public Library Board of Trustees

Jeff Dawson, Director, Lester Public Library 9/3/2024

AUGUST 2024

PUBLIC WORKS MONTHLY REPORT



**TWO
RIVERS**
WISCONSIN

ENGINEERING

ROOSEVELT AVENUE



Finished underground utility work in early August. Completed grading and graveling August 21st and placed mainline concrete August 26th. Will be preparing curb lanes and parking lanes the week of September 2nd. Anticipating placing curb lanes and parking lanes the first part of the week of September 9th. Sidewalk and driveway replacement scheduled after completion of pavement.



Engineering Cont'a

SANDY BAY HIGHLANDS PHASE 3

Contractor has been submitting preconstruction submittals for Engineering review and approval. Currently in the process of setting up a preconstruction meeting.

Start of construction anticipated around September 16th with the first portion of construction being completed by November 15th and the remainder of the project completed by June 2025.

Washington Bridge Pedestrian Accommodations



DPW will begin this project Monday, September 12, 2024. It is anticipated that it will take the remainder of the month to complete.

PUBLIC WORKS

Section 10, Item D.

BROWNS DRIVE

Browns Drive

DPW has completed the majority of the curb and gutter except in the area of the new driveway entrance for Braun's Truss plant which will be completed later this fall. Staff is coordinating with the general contractor that is on site.

WASTEWATER

PLANT OPERATIONS

The new WPDES permit was issued effective August 1, 2024, and expires July 31, 2029. Staff is working on permit requirements.

2024 Public Works/WWTP Tracking		2024		Section 10, Item D.	
		August	Year-to-Date	August	Year-to-Date
ENGINEERING 2024					
	Landfill Leachate Pumpage (gallons)	1,111,170	6,573,601	549,595	4,729,796
scott	Precipitation	3.36	25.55	3.5	16
sue	Number of Encumbrance property checks	27	200	24	153
scott/bill	Digger's Hotline Locates	148	864	98	636
STREET DIVISION 2024 (Manhours)		August	Year-to-Date	August	Year-to-Date
53200	Shop/Vehicle Maintenance	763.50	5,287	611.50	4,692
53300	Street Maintenance	16.00	214	63.50	557
53310	Street Cleaning	124.00	766	84.00	409
53320	Street Signs/Painting	278.25	1,171	136.00	910
53330	Snow & Ice		1,536		2,597
53337	PT Snowplowers				71
53380	Bridge - maintenance		3		
53381	17th Street Bridge opening	4.00	214	37.00	256
53620	Refuse/Garbage				1
53625	Recycling/Leaf Collection	2.00	50		15
53640	Weed Cutting	51.00	359	51.50	174
53650	Work for Others	686.00	3,133	471.00	2,871
53700	Landfill Maintenance		14		121
53710	Landfill Sampling		11		13
*****	PBS Sewers	3	27	5	27
*****	Salted Streets		8		20
*****	Plowed all city streets		10		6
*****	Open 17th Street Bridge	18	278	36	371
WASTEWATER UTILITY 2024		August	Year-to-Date	August	Year-to-Date
	Wastewater Treated, Gallons	69,259,000	613,336,000	65,447,000	551,714,000
	MONTHLY AVERAGE: Daily Flow, Gallons	2,234,000	2,478,375	2,111,000	2,267,625
	MONTHLY AVERAGE: Daily BOD, Lbs.	4,977	4,832	4,599	4,106
Plant Discharges (MONTHLY AVERAGE)					
	Biological Oxygen Demand (BOD), mg/l	7.4	7.89	6.4	12.45
	Suspended Solids, mg/l	5.4	5.26	5.7	6.88
	Ammonia, mg/l	0.67	0.46	0.37	1.04
	Phosphorus, mg/l	0.35	0.25	0.34	0.33
	Fecal Coliform, per 100ml	61	38	42	72.75
	pH, Min (6.0)	6.9	6.9	6.9	6.83
	pH, Max (9.0)	7.2	7.2	7.1	7.04
Chemicals					
	Polymer, Gallons	88	704	88	704
	Ferric Chloride, Gallons	2,383	19,230	2,383	18,761
P&Fonly	Chemical Purchases for the month	\$ 23,176.85	\$ 81,032.50	\$ -	\$ 55,067.30
	Mishicot Payment to City	\$ 7,657.54	\$ 66,944.39	\$ 6,438.79	\$ 60,980.13
	Emergency call-ins	2	21	4	14

Parks and Recreation

Hamilton Community House
1520 17th Street
Two Rivers WI 54241-0087
Office (920) 793-5592
Senior Center (920) 793-5596



TWO RIVERS
WISCONSIN

Date: September 10, 2024
To: Greg Buckley
CC: City Council, Recreation Staff, Recreation Board
From: Mike Mathis
Subject: August 2024 Recreation Department Report

Senior Center

- 70th Anniversary-August 7th 200+ folks in attendance!
- Citation from the State of Wisconsin in Recognition of the 70th Anniversary of the Senior Center.
- TRUST Rides: 255
- Meals Delivered: 1,314
- Congregate Dining (in house diners): 117
- Total people checked in at the Senior Center in August 4,907



Recreation and Event Activities

Concerts

- (8/1) Gee William! –TR Community House Rocheleau Gymnasium (100 people)
- (8/4) TR Community Band- Polkas in the Park-Central Park – (100 people)
- (8/8) Clipper City Chordsmen – Central Park (250 people)
- (8/15) TR Community Band – Highlights Concert - Central Park (125 people)
- (8/22) Dr Bombay – Central Park (300 people)
- (8/29) The Works- Central Park- (400 people)
- (8/16) – Nettle Hill – TR Community Rocheleau Gymnasium (100 people)
- (8/23)- Suzie and the Detonators- Central Park- (250 people)
- (8/30)- Open Tab- Central Park- (300 People)
- (8/4) – Spicy Tie Band– Rotary Pavilion (1200 + people)
- (8/11) – Model Citizens – Rotary Pavilion (800 people)
- (8/17)- Road Trip- Rotary Pavilion (300 People)- Weather caused a major factor
- (8/25) – Big Mouth and the Power Tool Horns- (1500 people)



Programs

- Dance Clinic - 6 kids Finished up August 26 with great success. New season starting September 16, 2024
- Gone Fishing (August 10) –118 kids Registered
- 14 team Horseshoe league continues with four weeks left to go.
- 121 kids signed up for flag football this fall.
- The fall soccer program has 28 kids signed up. The program started last Saturday.
- Slow Flow Yoga class on Monday nights. We have 16 participants.
- Morning Yin Yoga class on Wednesday mornings. We have 6 participants
- Restorative Yoga class is on Monday nights. We have 7 participants.
- Volleyball Clinic (New) - We have 11 girls signed up for our 5th thru 8th volleyball clinic being run by the Two Rivers volleyball coaches. The TR coaches also had 10 high school players at the clinic to help out.
- Winter 1st - 4th grade basketball and 4k - 4th grade soccer programs open for registration.



Other

- Neshotah Beach concession stand closed for the season after Labor Day.
- Golf Simulator – Construction and creation of a registration system are complete. We will be opening the simulator for rentals in mid-September.

Cemeteries, Forestry, Parks, and Maintenance

- Stangel's Tree Service removed 14 dead or dangerous terrace trees.
- The parks team removed dead ash trees along Mariners Trail and dead trees at Washington Park.
- Completed clean-up of downed trees from storm event.
- Installation of Central Park West irrigation system completed.
- Connectivity and power issues with SwimSmart Beach Alert System solved.
- New scoreboards installed at Vietnam Fields.



**Two Rivers
August 2024**

Prepared By: Patrick Murphy – MEUW Regional Safety Coordinator

SAFETY REPORT

ACCOMPLISHMENTS

1. Training

- Confined Space (classroom)
- Mock entry September 12th

2. Audits/Inspections

No Inspections in August

3. Compliance/Risk Management

Continuing 2024 annual safety program reviews with SC input

Mutual Aid guidance document (in progress)

GOALS AND OBJECTIVES

1. Training

- Confined Space Entry refresher (classroom and hands on)

2. Audits/Inspections

Field visits in September

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
- Stop the Bleed kits to be added to city vehicles with a need (ongoing)



Tourism Director's Report

August 2024

Marketing

- Completed training and onboarding to edit content on the Travel Wisconsin website. Began updating and creating pages for places to stay, things to do, venues, and attractions.
- Created ads for Experience Wisconsin online to promote fall tourism to Two Rivers.
- Scheduled daily posts on Facebook and weekly posts on Instagram.
- Created large banner for the Lift Station to promote Ice Age Trail Alliance's Mammoth Hike Challenge in October of this year. Banner will go up in October.
- Large banner was hung at the Lift Station to promote Hamilton Wood Type & Printing Museums 25th Anniversary in 2024. Working on a banner for the railing above this banner to be hung in November welcoming Wayzgoose participants. This will be the 16th Wayzgoose.
- Continued work on the Explore Two Rivers webpage. Added a Northeast Wisconsin Fall Colors Report that will be updated in real time via Travel Wisconsin. Registered Explore Two Rivers as "Fall Colors Reporter" to the Travel Wisconsin website.
- Met with Lamar Signs to review options for 2025, specifically geo-fencing Neshotah Beach in the summer of 2025 to capture demographic data of visitors to the beach.
- Continue work on a Hike, Bike and Paddle brochure to share at trade shows, online, partner locations, and overnight accommodations.

Community Outreach

- I was invited to serve on Destinations Wisconsin DMO Membership Committee
- Toured Lakeland College to learn more about the school and their experiential learning program designed to get students in the workplace while receiving college credits.
- Toured Light House Inn with Jim Van Lanen Jr.
- Came to an agreement for Mishicot Business Association/MAGIC to partner on a Fox Cities Magazine full page ad in Fall of 2025 to promote activities in Mishicot and Two Rivers.

Government Outreach

- Met with Two Rivers City Council member Doug Brandt to review Explore Two Rivers mission, marketing and tourism data.





Activities

- 08/01/2024 – Two Rivers Business Association Meeting
- 08/01/2024 – Ice Age Trail Alliance Meeting- Trail Cities Update
- 08/05/2024 – Attended Two Rivers City Council Meeting
- 08/06/2024 – Cool City Christmas Planning Meeting
- 08/06/2024 – Met with Visit Manitowoc about 2025 shared Visitor Guide
- 08/07/2024 – Met with MAVC to discuss possible partnership opportunities.
- 08/13/2024 – Explore Two Rivers Board Meeting
- 08/14/2024 – Met with owners of Sepia Chapel to review 2024 marketing, 2025 Bridal Expo and a possible “Welcome to Two Rivers” package for bridal groups.
- 08/14/2024 – Met with volunteers at Van der Brohe Arboretum to review Hike, Bike and Paddle brochure for 2025.
- 08/14/2024 – Attended Mishicot Business Assoc. monthly meeting at Camp Tapawingo
- 08/15/2024 – Attended Chamber of Manitowoc County Marketing Committee Meeting
- 08/19/2024 – Met with Peter Crabbe from Hamilton Wood Type & Printing Museum review 2024 marketing and Wayzgoose promotion.
- 08/19/2024 – Attended Two Rivers Common Council Meeting
- 08/21/2024 – Met with City Manager Greg Buckley to review 2024 Budget to Actual and 2025 Budget (Draft)
- 08/27/2024 – Attended Travel Wisconsin’s Fall Campaign webinar
- 08/28/2024 – Explore Two Rivers Finance Committee Meeting
- 08/28/2024 – Attended Two Rivers Dept. Director’s Meeting
- 08/29/2024 – Attended Picnic Hill Park revitalization meeting with TR Parks and Rec. and Manitowoc County Disc Golf Committee to have course ready for practice and visitor use for the Women’s National Disc Golf Competition to be held in June, 2025 in Manitowoc County.

**Aug-24 CITY OF TWO RIVERS
ULTRAFILTRATION FACILITY MONTHLY OPERATING REPORT**

ULTRAFILTRATION MEMBRANE FACILITY PRODUCTION

TOTAL PRODUCTION	<u>34,520,280</u> GAL/MONTH
LESS BACKWASH WATER	<u>3,874,930</u> GAL/MONTH
WATER TO CITY	<u>30,645,350</u> GAL/MONTH
MAX. DAILY WATER PRODUCTION	<u>1,347,190</u> GAL/DAY
MIN. DAILY WATER PRODUCTION	<u>952,850</u> GAL/DAY
AVERAGE DAILY WATER PRODUCTION	<u>1,113,560</u> GAL/DAY

TOTAL PRODUCTION	<u>34520280</u> GAL/MONTH
WATER TO CITY	<u>30645350</u> GAL/MONTH

PUMP OPERATION

LOWLIFT PUMPS

1	2	3	
240	240	264	HR/MO
7.74	7.74	8.52	HR/DAY

HIGHLIFT PUMPS

1	2	3	4	
0	360	0	384	HR/MO
0.00	11.61	0.00	12.39	HR/DAY

USED FOR PRODUCTION ONLY

CHEMICAL USAGE

PRE MEMBRANE HYPOCHLORITE
 POST SODIUM HYPOCHLORITE
 RESERVOIR HYPOCHLORITE
 50% SODIUM HYDROXIDE
 ORTHOPHOSPHATE
 FLUORIDE

POUNDS USED	PMG	PPM
2754.5	0.09	0.00
4105.5	0.12	0.00
561.0	0.02	0.00
0.0	0.00	0.00
1827.1	0.00	0.00
807.9	0.02	0.00

RESERVOIR OPERATIONS

HOURS OF OPERATION

PUMP HOURS PER MONTH

HR/MONTH			
PUMP 7	PUMP 8	PUMP 9	TOTAL
336	0	408	744

TOTAL GALLONS PUMPED PER MONTH

MAXIMUM GALLONS PER DAY

MINIMUM GALLONS PER DAY

AVERAGE GALLONS PER DAY

<u>8,231,000</u> GAL/MONTH
<u>354,000</u> GAL/DAY
<u>215,000</u> GAL/DAY
<u>265,516</u> GAL/DAY

REPORT PREPARED BY

Garret Wachowski

DATE

9/4/2024

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
08/01/2024	137984	4 K's Pest Control LLC	General Pest Control - Library	280-55110-2410	7/25/24 - LESTER LIBRAR	50.00
08/01/2024	137984	4 K's Pest Control LLC	General Pest Control - Sr. Center	100-54150-2900	7/25/24 - TR SENIOR CEN	50.00
Total 137984:						100.00
08/01/2024	137985	Aflac Business Services	July 2024 Premiums	100-21590	692593	2,557.58
Total 137985:						2,557.58
08/01/2024	137986	Airgas USA LLC	Oxygen & Acetylene - DPW	100-53200-3900	9152033591	546.01
Total 137986:						546.01
08/01/2024	137987	Amazon Business - Debit Memo	Supplies - Finance	100-51600-3500	1494-CYR3-YJCJ	225.71
Total 137987:						225.71
08/01/2024	137988	Amazon Business - Debit Memo	Supplies - DPW	100-53200-2410	1D1G-PXDK-31JC	1,880.13
08/01/2024	137988	Amazon Business - Debit Memo	Supplies - Eng	100-53100-3100	1NN6-RMKQ-VD7F	219.98
08/01/2024	137988	Amazon Business - Debit Memo	Supplies - Sr. Center	250-55150-3900	1N4Y-FGNL-1MKR	118.99
08/01/2024	137988	Amazon Business - Debit Memo	Supplies - P&R	261-55320-3900	1RQ1-HK73-1NWP	1,071.10
Total 137988:						3,290.20
08/01/2024	137989	Aring Equipment Exchange	Service Call / Repair 74 - DPW	100-16120	D39119	560.37
Total 137989:						560.37
08/01/2024	137990	B&M Waste Service Inc	Portable Restroom Rental - Coast Guard	100-55200-2900	177661	430.00
Total 137990:						430.00
08/01/2024	137991	Badger Wholesale Company Inc.	Concession Food - P & R	261-55320-3790	1810380	307.70
Total 137991:						307.70
08/01/2024	137992	Beattie, Jane	REFUND - Cancelled 8/15/24 Brewers Tr	250-55150-3300	07/29/2024	70.00
Total 137992:						70.00
08/01/2024	137993	Boardman & Clark LLP	Pole Attachment Agreement - Elec	660-59923-2120	287954	2,037.50

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
08/01/2024	137993	Boardman & Clark LLP	Frontier Pole Attachment Agreement - EI	660-59923-2120	287955	262.50
Total 137993:						2,300.00
08/01/2024	137994	Charter Communications	Service 7/19/24-8/18/24 - Sr. Cntr	100-54150-2900	171242001071424	98.86
Total 137994:						98.86
08/01/2024	137995	Cortte, Dan	Baseball/Softball Official Per Contract 20	100-55300-2900	7/25/2024	925.00
Total 137995:						925.00
08/01/2024	137996	Diamond Vogel	White Traffic Paint - PW	100-53320-3900	207146937	1,462.50
Total 137996:						1,462.50
08/01/2024	137997	Electrical Testing Laboratory LLC	RUBBER GOODS TESTING - ELECTRI	660-59588-2900	41908	639.78
Total 137997:						639.78
08/01/2024	137998	Fastenal	Sterling SR-KALK Key - Elec	660-59588-3900	WIMAN308924	441.90
08/01/2024	137998	Fastenal	14x2 EPDM A SMS - Elec	660-59588-3900	WIMAN308925	105.78
Total 137998:						547.68
08/01/2024	137999	GFL Environmental	Grit Dump - WWTP	690-59820-2900	U30000150536	293.40
Total 137999:						293.40
08/01/2024	138000	HanTman Services LLC	Repair Tree Damage to Chain Link Fenc	100-54910-2900	001	245.00
Total 138000:						245.00
08/01/2024	138001	HVA Products Inc	Service Call - Lib	280-55110-2410	59886	1,387.50
Total 138001:						1,387.50
08/01/2024	138002	James Imaging Systems Inc.	Contract R14490-MPS-01 7/29/24-8/28/2	660-59921-3900	1466096	331.04
Total 138002:						331.04

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
08/01/2024	138003	James Leasing LLC	Contract JL-171-01 Coverage 7/24/24-8/	100-53200-5310	17822	2,499.28
Total 138003:						2,499.28
08/01/2024	138004	K & S Tire Recycling Inc.	Tire Recycling - DPW	100-53200-3900	173997A	269.34
Total 138004:						269.34
08/01/2024	138005	Lakeshore Sign & Graphic	Mock Design of New Patch - TRPD	100-52100-2900	46	100.00
Total 138005:						100.00
08/01/2024	138006	Laurin, Jason	Baseball/Softball Official Per Contract 20	100-55300-2900	7/25/2024	599.95
Total 138006:						599.95
08/01/2024	138007	Lawson Products	Parts/supplies - PW	100-53200-3900	9311693502	385.00
Total 138007:						385.00
08/01/2024	138008	Let's Minocqua Visitors Bureau &	WI Meeting Boat Ride & Dinner - Tourism	258-56700-3300	5847	95.00
Total 138008:						95.00
08/01/2024	138009	MacQueen Equipment	Hardware - DPW	100-16120	P34766	75.58
08/01/2024	138009	MacQueen Equipment	Leader Hose - DPW	100-16120	P34792	756.84
Total 138009:						832.42
08/01/2024	138010	Mammoth Construction LLC	Contract #1-2024 Private Sewer Lateral	690-19107	1-2024 ESTIMATE #3	541,568.73
Total 138010:						541,568.73
08/01/2024	138011	Manitowoc Trophy	Name Plates - Finance	100-51510-3100	46518	32.00
Total 138011:						32.00
08/01/2024	138012	McMahon Associates Inc	TMDL Stormwater Planning - PW	680-19107	935699	3,756.00
08/01/2024	138012	McMahon Associates Inc	Eggers Pond - 20th Street	680-19107	935745	910.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138012:						4,666.00
08/01/2024	138013	Mid-American Research Chemical	Supplies-Rec	100-55140-3500	0824059-IN	560.55
08/01/2024	138013	Mid-American Research Chemical	Glass Cleaner - DPW	100-53320-8170	0824058-IN	139.21
Total 138013:						699.76
08/01/2024	138014	MSA Professional Services Inc	Project # R10511021.00 Tree Inventory -	454-55400-8830	004948	3,245.00
08/01/2024	138014	MSA Professional Services Inc	Project #R10511021.00 Tree Dashboard	260-55210-2900	006155	1,127.50
08/01/2024	138014	MSA Professional Services Inc	Washington Bridge Modification Plan	241-56700-8130	006749	5,606.00
Total 138014:						9,978.50
08/01/2024	138015	MWP Recreation MN-WI	Harmony Park replacement parts - P&R	454-55400-8820	2024303	2,348.34
Total 138015:						2,348.34
08/01/2024	138016	Northern Lake Service Inc	LCR Sampling, Round 2 - wtr	650-19107	2411953	1,850.00
Total 138016:						1,850.00
08/01/2024	138017	Pasch, June	REFUND - Cancelled 8/15/24 Brewers Tr	250-55150-3300	7/29/2024	60.00
Total 138017:						60.00
08/01/2024	138018	Pomp's Tire Services	Tires-DPW	100-16120	40077917	540.36
Total 138018:						540.36
08/01/2024	138019	Pop Time LLC	Dippin' Dots - P & R	261-55320-3790	TRY317	416.00
08/01/2024	138019	Pop Time LLC	Dippin' Dots - P & R	261-55320-3790	TRY316	364.00
Total 138019:						780.00
08/01/2024	138020	Port Sandy Bay	Pizza Fundraiser - P&R	100-23160	9287	12,393.25
Total 138020:						12,393.25
08/01/2024	138021	Quadient Finance USA Inc.	Postage - Closing Date 7/24/24	100-51510-2900	CLOSING DATE 7/24/24	8,040.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138021:						8,040.00
08/01/2024	138022	RESCO	Main Stock# 18180/PO#51161 & Minor#1	660-59593-3900	3041293	1,223.34
Total 138022:						1,223.34
08/01/2024	138023	Robert E Lee & Associates Inc	Landfill Sampling - PW	419-53600-2900	86758	1,486.49
Total 138023:						1,486.49
08/01/2024	138024	Seiler Instrument & Mfg Co Inc	GPS - Wtr	650-19394	INV29402	1,734.15
Total 138024:						1,734.15
08/01/2024	138025	Sigman, Leon W.	Reimbursement for returned book that w	280-45300	7/30/2024	28.99
Total 138025:						28.99
08/01/2024	138026	Signs Plus	Signs for National Night Out - Wtr	650-59921-2910	1111	130.00
Total 138026:						130.00
08/01/2024	138027	Stay, Carl	Hydrant Meter Usage Refund - Wtr	650-49460	7/26/2024	11.93
Total 138027:						11.93
08/01/2024	138028	SwimSmart Technology LLC	Antennas - P&R	454-55400-8830	SSI-240725-97073	800.00
Total 138028:						800.00
08/01/2024	138029	Tri City Glass and Door	Removal & Installation of Doors w/ Trans	454-55400-8850	JC18835	8,500.00
Total 138029:						8,500.00
08/01/2024	138030	Two Rivers School District	Restitution from J Jeske / Court Case Q	100-21125	7/29/2024	386.38
Total 138030:						386.38
08/01/2024	138031	USA Blue Book	Green Inverted Marking Paint - PW	100-53100-3900	INV00424699	167.33

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138031:						167.33
08/01/2024	138032	Utility Sales and Service Inc	Tools/Equip for Veh 25 - Elec	660-19394	0214934-IN	5,130.14
Total 138032:						5,130.14
08/01/2024	138033	Van der Brohe Arboretum	Opportunity Grant / Explore Two Rivers	258-56700-2131	7/30/2024	500.00
Total 138033:						500.00
08/01/2024	138034	Wisconsin Public Service	CITY HALL	100-51600-2220	0401271669-24;7/24	113.43
08/01/2024	138034	Wisconsin Public Service	3801 Mishicot Rd.	100-54910-2220	0401271669-09;7/24	37.80
08/01/2024	138034	Wisconsin Public Service	114 DAVIS STREET	100-55400-2220	0401271669-01;7/24	17.88
08/01/2024	138034	Wisconsin Public Service	WARM BLDG	100-55200-2220	0401271669-12;7/24	17.88
08/01/2024	138034	Wisconsin Public Service	GENERATOR	660-59588-2220	0401271669-38;7/24	17.88
08/01/2024	138034	Wisconsin Public Service	Pavillion	100-55200-2220	0401271669-42;7/24	16.77
08/01/2024	138034	Wisconsin Public Service	1401 Lake Street	660-49390	0401271669-35;7/24	609.25
Total 138034:						830.89
08/01/2024	138035	Wisconsin Supreme Court	2024 Municipal Court Clerk Seminar/Bac	100-51200-2920	7/30/2024	40.00
Total 138035:						40.00
08/01/2024	138036	WMCCA	Judicial Education Certificate Programs/	100-51200-2920	7/30/2024	315.00
Total 138036:						315.00
08/01/2024	138037	Zoro Tools Inc.	Lead Free Bronze, Y Strainer - Wtr	650-59664-2900	14565255	155.54
08/01/2024	138037	Zoro Tools Inc.	3/4" T-557 Self Draining V.B. - Wtr	650-59664-2900	14567698	100.13
Total 138037:						255.67
08/08/2024	138038	4 K's Pest Control LLC	General Pest Control - P&R	100-55200-2900	07/26/2024 TR PARKS	455.00
Total 138038:						455.00
08/08/2024	138039	Accurate Appraisal LLC	Aug 2024 Services	100-51530-2130	4861	5,350.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138039:						5,350.00
08/08/2024	138040	ADRC of the Lakeshore	Congregate meal donations - July 2024	250-23150	07/31/2024	742.50
Total 138040:						742.50
08/08/2024	138041	Albright, Doug	Refund/Oneida Casino Trip 8/29/24	250-55150-3300	5/20/2024	30.00
Total 138041:						30.00
08/08/2024	138042	Amazon Business - Debit Memo	Supplies - Eng	100-53100-3100	13VR-9TCQ-Q9XL	36.79
08/08/2024	138042	Amazon Business - Debit Memo	Supplies - Elec	660-59930-3900	1PDR-JWC7-PDLR	189.69
08/08/2024	138042	Amazon Business - Debit Memo	Supplies - Com Dev	258-56700-3900	1PDR-JWC7-PTHL	149.84
08/08/2024	138042	Amazon Business - Debit Memo	CREDIT - Eng	100-53100-3100	1KTK-PVNK-RDXP	9.99
Total 138042:						366.33
08/08/2024	138043	Amazon Business - Debit Memo	Supplies - Maint	100-51600-3500	16XN-NRVR-RLG3	93.28
Total 138043:						93.28
08/08/2024	138044	Ambrosius Concrete Supplies In	1/2" x 24" Epoxy Road - DPW	100-16120	480075	2,108.25
Total 138044:						2,108.25
08/08/2024	138045	Anixter Inc.	Nut Runer Adaptor - Elec	660-59588-3900	6105889-00	189.15
Total 138045:						189.15
08/08/2024	138046	AnSer Services	After hours answering service Aug 2024-	650-59665-2900	6502-080124	319.63
Total 138046:						319.63
08/08/2024	138047	B&M Waste Service Inc	Extra Cleanings - Neshotah Beach	100-55200-2900	177347	1,161.00
Total 138047:						1,161.00
08/08/2024	138048	Badgerland Aggregates LLC	3/8" Limestone - P&R	100-55400-3900	16256	157.99

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138048:						157.99
08/08/2024	138049	Bauer Built Tire-Manitowoc	Tire (280) - DPW	100-16120	170099602	195.00
Total 138049:						195.00
08/08/2024	138050	Beyer, Sandra	Refund/Oneida Casino Trip 8/29/24	250-55150-3300	4/12/20024	30.00
Total 138050:						30.00
08/08/2024	138051	Camera Corner Connecting Point	Mitel Support - 8/29/2024-8/28/2025	100-16200	INV240028	3,900.00
Total 138051:						3,900.00
08/08/2024	138052	Carron Net Company Inc	Basketball Net Repair - P&R	100-55300-3900	404731	291.50
Total 138052:						291.50
08/08/2024	138053	Carron, Robert	Energy Star Rebate - Clothes Dryer	660-29253	8/5/2024	40.00
Total 138053:						40.00
08/08/2024	138054	Coffman, Virginia	Refund/Oneida Casino Trip 8/29/24	250-55150-3300	4/5/2024	30.00
Total 138054:						30.00
08/08/2024	138055	Cool City Brewery LLC	Opportunity Grant / Explore Two Rivers	258-56700-2131	8/1/2024	500.00
Total 138055:						500.00
08/08/2024	138056	Cool City Cleaners Inc	Towel Cleaning - July 2023 -WWTP	690-59820-2900	3070	56.00
Total 138056:						56.00
08/08/2024	138057	Country Visions Cooperative	Diesel - DPW	100-16120	STATEMENT 7/31/24	5,292.96
Total 138057:						5,292.96
08/08/2024	138058	Cretton Enterprises Inc	July 2024 Services - Lib	280-55110-3560	12281	1,516.53

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138058:						1,516.53
08/08/2024	138059	Diamond Tours	Tour #2110335 - Atlantic City, New York	250-55150-3300	TOUR NUMBER 2110335	25,966.00
Total 138059:						25,966.00
08/08/2024	138060	Duvall, Diane	Refund/Oneida Casino Trip 8/29/24	250-55150-3300	8/6/2024	30.00
Total 138060:						30.00
08/08/2024	138061	Dworak, Jane	Refund/Oneida Casino Trip 8/29/24	250-55150-3300	4/8/2024	30.00
Total 138061:						30.00
08/08/2024	138062	Ferguson Waterworks #1476	Sewer Pipe - DPW	100-16120	0417042	1,278.48
Total 138062:						1,278.48
08/08/2024	138063	Fischer, Donna	Refund/Oneida Casino Trip 8/29/24	250-55150-3300	4/8/20024	30.00
Total 138063:						30.00
08/08/2024	138064	Frank's Radio Service Inc.	Radio Service Agreement / Aug 2024 - F	100-52210-2410	125747	100.00
Total 138064:						100.00
08/08/2024	138065	Fricke Printing Services Inc	Business Cards - K. Paider	100-51510-3100	258356	29.95
Total 138065:						29.95
08/08/2024	138066	Hallman Lindsay	Natural Wood Toner - P&R	100-55200-3900	J0213282	65.99
Total 138066:						65.99
08/08/2024	138067	Hawkins Inc	Supplies - Water	650-59641-3910	6826733	2,106.14
Total 138067:						2,106.14
08/08/2024	138068	Hose Warehouse	Hose - DPW	100-16120	0158755-IN	6,837.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138068:						6,837.00
08/08/2024	138069	Hubbart Electric Inc	Troubleshoot East Water Tower - Wtr	650-59672-2900	21958C	100.00
08/08/2024	138069	Hubbart Electric Inc	Locate - Central Park	454-55400-8880	22003	225.00
Total 138069:						325.00
08/08/2024	138070	InfoSend Inc.	Utility Bill Mailing - July 2024	690-59840-3110	268385	3,268.50
Total 138070:						3,268.50
08/08/2024	138071	Kaat's Water Conditioning Inc	Bottled water, 6303 Riverview Dr 8/1/24-	419-53600-2900	7/31/2024	77.74
Total 138071:						77.74
08/08/2024	138072	Kites Over Lake Michigan Inc.	2024 KOLM Sponsorship	258-56700-2131	JULY 30, 2024	1,000.00
Total 138072:						1,000.00
08/08/2024	138073	Klein, Janice	Refund/Brewers Trip 8/15/24	250-55150-3300	5/14/24	60.00
Total 138073:						60.00
08/08/2024	138074	Klein, Patricia Ann	Simply Seniors Exercise Class - 7/1/24-7	100-55300-2900	08/01/2024	52.20
Total 138074:						52.20
08/08/2024	138075	Krizek, Marla	Energy Star Rebate - Refrigerator	660-29253	8/5/2024	25.00
Total 138075:						25.00
08/08/2024	138076	Manitowoc Co Treasurer	County Jail & Driver Improvement Surch	100-21125	08/05/2024	429.12
Total 138076:						429.12
08/08/2024	138077	Manitowoc Disposal Inc	Empty Dumpsters - P & R	640-53620-2900	80398	620.00
08/08/2024	138077	Manitowoc Disposal Inc	Recycling & Refuse Collect 7/21/24-8/3/2	640-53620-2900	7/21/2024-8/3/2024	16,805.35
08/08/2024	138077	Manitowoc Disposal Inc	Empty Dumpsters - DPW	640-53310-2900	80397	275.00
08/08/2024	138077	Manitowoc Disposal Inc	Empty Dumpsters - DPW	640-53310-2900	80442	275.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138077:						17,975.35
08/08/2024	138078	Manitowoc Public Utilities	Electric Service - 2124 Woodland Dr - W	690-59820-2210	7/30/2024	30.20
Total 138078:						30.20
08/08/2024	138079	McMahon Associates Inc	Eggers Pond - 20th Street	680-19107	935859	493.00
08/08/2024	138079	McMahon Associates Inc	SBH Stormwater Anlysis	290-56700-2900	935860	22,948.42
Total 138079:						23,441.42
08/08/2024	138080	Monroe Truck Equipment Inc	Tarps - DPW	100-16120	853494	529.38
Total 138080:						529.38
08/08/2024	138081	Multi Media Channels LLC	Silent Sports Advertisement - Tourism	258-56700-2910	IN211064	182.00
Total 138081:						182.00
08/08/2024	138082	Neenah Foundry Company Infrastructure	Det. Warn. Plate - DPW	100-16120	158660	4,332.15
Total 138082:						4,332.15
08/08/2024	138083	Northern Lake Service Inc	Lab Sample Analysis	690-59820-2900	2411279	726.63
Total 138083:						726.63
08/08/2024	138084	OpenPoint LLC	OpenPoint Subscription - Aug 2024	660-59923-2403	1575	1,960.00
Total 138084:						1,960.00
08/08/2024	138085	Payment Service Network	Services 7/1/24-7/31/24	690-59840-3900	297700	7.95
Total 138085:						7.95
08/08/2024	138086	Payment Service Network	CC fees - Elijah Vue Reward Fund 7/1/24	100-52100-3901	298914	1.48
Total 138086:						1.48
08/08/2024	138087	Payment Service Network	CC fees - Elijah Vue Donation Fund 7/1/2	100-52100-3901	298992	1.48

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138087:						1.48
08/08/2024	138088	Piggly Wiggly	Food - FD	100-52210-3900	STATEMENT 8/1/24	19.54
Total 138088:						19.54
08/08/2024	138089	Premium Waters Inc	Lab Water - WTP	690-59820-2900	391230824	92.99
Total 138089:						92.99
08/08/2024	138090	RESCO	Supplies-Elec	660-19154	3042045	1,360.00
Total 138090:						1,360.00
08/08/2024	138091	Salvage Battery & Lead Inc	Freezer - P&R	261-55320-2900	6406	20.00
Total 138091:						20.00
08/08/2024	138092	Schindler Elevator Company	Yearly Billing 8/1/24-7/31/25 - CH	100-51600-3500	8106669357	1,928.40
Total 138092:						1,928.40
08/08/2024	138093	Schultz-Reeths, Patricia	Refund/Oneida Casino Trip 8/29/24	250-55150-3300	5/14/2024	30.00
Total 138093:						30.00
08/08/2024	138094	Seagull Marina	Service - FD	100-52210-2410	018663	194.49
Total 138094:						194.49
08/08/2024	138095	Shawn Williams Creative-Social Media	Social Media Audit, Strategy, Photo & Vid	258-56700-2100	929	1,150.00
Total 138095:						1,150.00
08/08/2024	138096	Sherman, Glenda	Refund/Oneida Casino Trip 8/29/24	250-55150-3300	4/16/2024	30.00
Total 138096:						30.00
08/08/2024	138097	Shopko Optical	Fiona Brantley	816-54100-2100	7/26/2024	20.01

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138097:						20.01
08/08/2024	138098	State of Wisconsin	July 2024 penalty surcharges	100-21125	08/05/2024	2,059.51
Total 138098:						2,059.51
08/08/2024	138099	Streicher's	Clothing - FD	100-52200-3850	11711862	75.00
08/08/2024	138099	Streicher's	Clothing - FD	100-52200-3850	11707758	131.60
Total 138099:						206.60
08/08/2024	138100	Superior Chemical LLC	Center Pull Toweling - CH	100-51600-3500	397070	233.32
08/08/2024	138100	Superior Chemical LLC	Gloves - WWTP	690-59820-3900	394565	69.70
08/08/2024	138100	Superior Chemical LLC	Supplies - WWTP	690-59834-3900	395557	52.25
08/08/2024	138100	Superior Chemical LLC	Supplies - WWTP	690-59834-3900	396636	148.84
Total 138100:						504.11
08/08/2024	138101	Taylor Ready-Mix	6 Bag Concrete - DPW	100-16120	59995	942.50
08/08/2024	138101	Taylor Ready-Mix	6 Bag Concrete - DPW	100-16120	59996	942.50
08/08/2024	138101	Taylor Ready-Mix	9 Bag Concrete - DPW	100-16120	60016	1,190.00
Total 138101:						3,075.00
08/08/2024	138102	Two Rivers Automotive Inc.	Supplies - FD	100-52200-2900	5172-310483	115.12
Total 138102:						115.12
08/08/2024	138103	Two Rivers Business Association	Opportunity Grant / Explore Two Rivers	258-56700-2131	8/1/24	2,000.00
Total 138103:						2,000.00
08/08/2024	138104	Two Rivers Historical Society	Opportunity Grant / Support of 2024 Exte	258-56700-2130	AUGUST 6, 2024	997.75
Total 138104:						997.75
08/08/2024	138105	Village of Mishicot Treasurer	July 2024 Municipal Court Forfeitures	100-21125	8/5/2024	507.00
Total 138105:						507.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
08/08/2024	138106	West & Dunn LLC	Monthly Flat Fee - July 2024	100-51340-2120	12095	6,137.88
Total 138106:						6,137.88
08/08/2024	138107	Wisc Dept of Transportation	DOT Bridge Design Project	452-53300-9983	395-0000361775	1,033.51
Total 138107:						1,033.51
08/08/2024	138108	Wisc Dept of Transportation	Deposit in TVRP Program Account - PD	100-45131	8/7/2024	6.00
Total 138108:						6.00
08/08/2024	138109	Wisc State Laboratory/Hygiene	Flouride Samples	650-59642-2900	781904	29.00
Total 138109:						29.00
08/08/2024	138110	Wisconsin Public Service	LIBRARY	280-55110-2220	0401271669-23;7/24	396.29
08/08/2024	138110	Wisconsin Public Service	1300 35th Street - Rec	100-55400-2220	0401271669-07;7/24	21.50
08/08/2024	138110	Wisconsin Public Service	CEMETERY	100-54910-2220	0401271669-05;7/24	18.44
08/08/2024	138110	Wisconsin Public Service	PARK SHELTER	100-55200-2220	0401271669-14;7/24	18.44
08/08/2024	138110	Wisconsin Public Service	1520 17TH ST - Rec	100-54150-2220	0401271669-04;7/24	191.65
08/08/2024	138110	Wisconsin Public Service	1916 COLUMBUS ST - Elec	660-59588-2220	040127166-10;7/24	32.55
08/08/2024	138110	Wisconsin Public Service	Bridge Bldg - Engineering	100-53341-2220	0401271669-30;7/24	18.44
08/08/2024	138110	Wisconsin Public Service	FIRE DEPT	100-52200-2220	0401271669-03-7/24	61.74
Total 138110:						759.05
08/08/2024	138111	WMCCA	Late Registration Fee / S. Backhaus	100-51200-2920	7/25/2024	15.00
Total 138111:						15.00
08/08/2024	138112	Zaidel, Gail	Refund/Brewers Trip 8/15/24	250-55150-3300	8/6/2024	180.00
Total 138112:						180.00
08/13/2024	138113	Lakeshore Technical College	Tax Settlement - August 2024	800-24601	8/13/2024	83,941.09
Total 138113:						83,941.09
08/13/2024	138114	Manitowoc Co Treasurer	Real Estate Tax Payment - Parcel 053-14	100-16000	8/12/2024	469.46

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138114:						469.46
08/13/2024	138115	Manitowoc Co Treasurer	Tax Settlement - August 2024	800-24310	8/13/2024	90,805.37
Total 138115:						90,805.37
08/13/2024	138116	Manitowoc School District	Tax Settlement - August 2024	800-24602	8/13/2024	32,617.58
Total 138116:						32,617.58
08/13/2024	138117	Two Rivers Main Street Inc.	Tax Settlement - August 2024	815-56700-2000	8/13/2024	328.20
Total 138117:						328.20
08/13/2024	138118	Two Rivers School District	Tax Settlement - August 2024	800-24600	8/13/2024	960,452.25
Total 138118:						960,452.25
08/15/2024	138119	Airgas USA LLC	Cylinder Rental - WWTP	690-59833-2900	5509399248	390.09
Total 138119:						390.09
08/15/2024	138120	Amazon Business - Debit Memo	Supplies - Fire	100-52210-2900	1HXH-RLYW-RFTW	398.51
08/15/2024	138120	Amazon Business - Debit Memo	Supplies - P&R	454-55400-8830	16NW-DYXV-R4PJ	855.43
08/15/2024	138120	Amazon Business - Debit Memo	Supplies - Senior Center	454-55400-8830	1N3T-H7PM-PHCC	566.97
Total 138120:						1,820.91
08/15/2024	138121	Anixter Inc.	Nut Runer Adaptor - Elec	660-59588-3900	6105889-01	212.24
Total 138121:						212.24
08/15/2024	138122	Aring Equipment Exchange	Control Panel - PW	100-16120	906045	562.19
Total 138122:						562.19
08/15/2024	138123	B&M Waste Service Inc	Portable Restroom Rental 8/1/24-9/1/24 -	100-55300-2900	177888	95.00
Total 138123:						95.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
08/15/2024	138124	Badger Wholesale Company Inc.	Concession Food - P & R	261-55320-3790	1815009	461.54
08/15/2024	138124	Badger Wholesale Company Inc.	Concession Food - P & R	261-55320-3790	1812631	210.49
Total 138124:						672.03
08/15/2024	138125	Braun Building Center	Supplies - Rec	100-55200-3900	BB079099401	725.58
Total 138125:						725.58
08/15/2024	138126	Brown, Nancy	Energy Star Rebate - Reprigerator	660-29253	08/13/2024	25.00
Total 138126:						25.00
08/15/2024	138127	Center Point Large Print	Alp-Lib	280-55111-3430	2110562	46.74
Total 138127:						46.74
08/15/2024	138128	City of Two Rivers	Garbage Stickers - Library	640-46310	8/12/2024	156.00
Total 138128:						156.00
08/15/2024	138129	Cretton Enterprises Inc	July 2024 Services - P&R Parks	100-55200-2900	12280	3,376.50
Total 138129:						3,376.50
08/15/2024	138130	Digger's Hotline	July 2024 - Standard Phone Fees/Prepai	660-59584-2900	240 7 43901	182.40
Total 138130:						182.40
08/15/2024	138131	Dinges Partners Group LLC	Drager service-Gas Meter / FD	270-52300-2100	36239	315.00
08/15/2024	138131	Dinges Partners Group LLC	Drager Repair - FD	270-52300-2100	40688	136.43
08/15/2024	138131	Dinges Partners Group LLC	Drager Pac 6500 CO - FD	270-52300-2100	42093	436.07
08/15/2024	138131	Dinges Partners Group LLC	Drager Pac 6500 CO - FD	270-52300-2100	43318	436.07
08/15/2024	138131	Dinges Partners Group LLC	US test gas 58L CH4/CO/H2S/02 - FD	270-52300-2100	48526	322.07
08/15/2024	138131	Dinges Partners Group LLC	Drager service - Gas Meter / FD	270-52300-2100	48513	330.00
08/15/2024	138131	Dinges Partners Group LLC	Drager Calibration/Bump Test & Repair,	270-52300-2100	48881	408.43
08/15/2024	138131	Dinges Partners Group LLC	Drager service-Gas Meter / FD	270-52300-2100	54738	440.00
08/15/2024	138131	Dinges Partners Group LLC	Regulator calibration gas 500 mL/min - F	270-52300-2100	54855	283.07
Total 138131:						3,107.14

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
08/15/2024	138132	Duffek Family Trust, Roger & Corrine	Refund - Overpayment on final bill/4214	660-21130	8/9/2024	84.21
Total 138132:						84.21
08/15/2024	138133	Eis Implement Inc	Service - Cemetery	100-54910-3900	273488 5/17/24	85.60
Total 138133:						85.60
08/15/2024	138134	Electrical Testing Laboratory LLC	RUBBER GOODS TESTING - ELECTRI	660-59588-2900	41979	58.75
Total 138134:						58.75
08/15/2024	138135	Fastenal	Supplies - Parks	100-55200-3900	WIMAN309179	585.21
Total 138135:						585.21
08/15/2024	138136	Fire Dept Petty Cash	Petty cash reimbursement	100-52200-3500	8/13/2024	147.35
Total 138136:						147.35
08/15/2024	138137	Focus on Energy	July 2024	660-29253	08/14/2024	4,135.99
Total 138137:						4,135.99
08/15/2024	138138	Grainger	Safety Equipment - WWTP	690-59834-3900	9200707926	184.03
Total 138138:						184.03
08/15/2024	138139	Graybar	Supplies-Elec	660-19107	9338304295	712.70
Total 138139:						712.70
08/15/2024	138140	Hayden Water Co. LLC	Distilled Water for Lab - Water	650-59642-3900	167382	36.99
Total 138140:						36.99
08/15/2024	138141	HydroCorp	Cross Connection Control Prog - July 20	650-59664-2900	CI-01585	1,478.00
Total 138141:						1,478.00
08/15/2024	138142	JF Ahern Co	Boiler Repair - WWTP	690-59834-2900	667317	1,248.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138142:						1,248.00
08/15/2024	138143	Jim Reif Builders	Hydrant meter usage refund - Water	650-49460	08/14/2024	46.89
Total 138143:						46.89
08/15/2024	138144	Klein's Hardware Hank	Supplies- Wtr	650-59643-3900	48309	5.49
Total 138144:						5.49
08/15/2024	138145	Lucky Signs & Graphics	Banners & Signs - P&R	100-55300-3900	1646	844.00
Total 138145:						844.00
08/15/2024	138146	Manitowoc Co Treasurer	2023 POWTS	100-42401	AUG 13, 2024	30.00
Total 138146:						30.00
08/15/2024	138147	Manitowoc Public Utilities	5000 Memorial Drive	650-59602-2900	7/31/2024	836.00
Total 138147:						836.00
08/15/2024	138148	Marco	Agreement 016-1603090-000 - Lib	280-55110-2130	37125879	291.22
Total 138148:						291.22
08/15/2024	138149	Midwest Meter Inc	Spacer kits - Water	650-59663-3900	0169899-IN	590.00
Total 138149:						590.00
08/15/2024	138150	Mitchell, Pace & Associates	Interconnect Pit Hatch Cover - Wtr	650-19107	24G11	3,620.00
Total 138150:						3,620.00
08/15/2024	138151	North Central Laboratories	Lab Supplies-WTP	690-59820-3900	507407	1,408.50
Total 138151:						1,408.50
08/15/2024	138152	Northern Lake Service Inc	TOC Testing - Wtr	650-59642-2900	2412632	65.66
08/15/2024	138152	Northern Lake Service Inc	2024 LCR Sampling - Wtr	650-19107	2412661	1,327.50

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138152:						1,393.16
08/15/2024	138153	ODP Business Solutions LLC	Supplies - Customer Service	690-59840-3900	373925809001	19.78
08/15/2024	138153	ODP Business Solutions LLC	Supplies - Customer Service	690-59840-3900	373693880001	136.62
Total 138153:						156.40
08/15/2024	138154	Pomp's Tire Services	Trailer Tires - PW	100-16120	40078356	88.00
Total 138154:						88.00
08/15/2024	138155	Pop Time LLC	Dippin' Dots - P & R	261-55320-3790	TRY319	520.00
08/15/2024	138155	Pop Time LLC	Dippin' Dots - P & R	261-55320-3790	TRY318	416.00
Total 138155:						936.00
08/15/2024	138156	Rahr-West Art Museum	Ad/Table Setting Program	258-56700-2910	20240808	100.00
Total 138156:						100.00
08/15/2024	138157	Schaus Mechanical	Service Call - FD	100-52200-2900	SD11743	125.00
08/15/2024	138157	Schaus Mechanical	Spring PM - FD	100-52200-2900	SD11788	1,045.00
08/15/2024	138157	Schaus Mechanical	Spring PM - P&R	100-55140-2900	SD11771	966.39
Total 138157:						2,136.39
08/15/2024	138158	Schroeder Bros Co	Water Sample UPS Fee - WWTP	690-59820-2900	94811	19.64
Total 138158:						19.64
08/15/2024	138159	Superior Chemical LLC	Chemicals - PW	100-53200-3500	397721	121.09
Total 138159:						121.09
08/15/2024	138160	Thuermer Law Office	Municipal Prosecuting - July 2024	100-51340-2121	JULY 31, 2024	1,655.00
Total 138160:						1,655.00
08/15/2024	138161	Two Rivers Historical Society	August 2024 Monthly Support Pymt	258-56700-2910	AUG2024	250.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138161:						250.00
08/15/2024	138162	Unique	Placements - July 2024	280-55110-2130	6129332	69.90
Total 138162:						69.90
08/15/2024	138163	Utility Sales and Service Inc	Hydraulic Filter Change - Elec	660-19184	0077427-IN	1,256.43
08/15/2024	138163	Utility Sales and Service Inc	Hydraulic Filter Change - Elec	660-19184	0077428-IN	1,193.66
08/15/2024	138163	Utility Sales and Service Inc	Hydraulic Filter Change - Elec	660-19184	0077429-IN	1,277.88
08/15/2024	138163	Utility Sales and Service Inc	Hydraulic Filter Change - Elec	660-19184	0077430-IN	1,197.88
08/15/2024	138163	Utility Sales and Service Inc	Hydraulic Filter Change - Elec	660-19184	0077431-IN	1,348.66
Total 138163:						6,274.51
08/15/2024	138164	Wisconsin Public Service	RESEVOIR	650-59661-2220	0401271669-02;7/24	22.00
08/15/2024	138164	Wisconsin Public Service	SOUTH TWR	650-59661-2220	0401271669-25;7/24	18.44
08/15/2024	138164	Wisconsin Public Service	EAST TWR	650-59661-2220	0401271669-26;7/24	18.44
08/15/2024	138164	Wisconsin Public Service	HIGH LIFT	650-59626-2220	0401271669-32;7/24	32.55
08/15/2024	138164	Wisconsin Public Service	FILTER PLANT	650-59643-2220	0401271669-33;7/24	650.40
Total 138164:						741.83
08/15/2024	138165	Wolter Inc.	Fork Lift Maintenance - Elec	660-19184	222448050	428.82
Total 138165:						428.82
08/15/2024	138166	WOMT	Weekly 2-Minute Feature	258-56700-2912	STATEMENT 7/31/2024	357.39
Total 138166:						357.39
08/22/2024	138167	Amazon Business - Debit Memo	Supplies - Finance	100-51600-3500	16CQ-J9V7-RKD3	149.75
08/22/2024	138167	Amazon Business - Debit Memo	Supplies - Water	650-59643-3900	13GJ-JJMJ-QGKV	302.83
08/22/2024	138167	Amazon Business - Debit Memo	CREDIT - Water	650-19184	16JX-DT1P-RVGW	195.99-
Total 138167:						256.59
08/22/2024	138168	Associated Trust Company	GORB Dated July 8, 2019 - 8/1/23-7/31/	300-58100-6900	25936	475.00
08/22/2024	138168	Associated Trust Company	GOPN - 8/1/23-7/31/24	300-58100-6900	25937	475.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138168:						950.00
08/22/2024	138169	B&M Waste Service Inc	Portable Restroom Rental 8-13-24 to 9-1	100-55200-2900	178050	540.00
08/22/2024	138169	B&M Waste Service Inc	Portable Restroom Renta 8-10-24 to 9-9-	100-55200-2900	177999	90.00
Total 138169:						630.00
08/22/2024	138170	Ball Auto & Truck Parts Inc	Supplies - Elec	660-19184	345552	65.99
08/22/2024	138170	Ball Auto & Truck Parts Inc	Wiper Blades - WWTP	690-59833-3900	345673	29.98
08/22/2024	138170	Ball Auto & Truck Parts Inc	Hydraulic Oil - WWTP	690-59833-3900	345536	351.96
08/22/2024	138170	Ball Auto & Truck Parts Inc	Filter & Oil - WWTP	690-59833-3900	345534	479.90
Total 138170:						927.83
08/22/2024	138171	BNC Rentals LLC	Refund - Overbilled 8/31/21-6/27/24	640-21130	8/19/2024	1,587.19
Total 138171:						1,587.19
08/22/2024	138172	Board of Comm. of Pub Lands	Lease #179 Annual Payment 2020-2044	100-51410-2900	628	200.00
Total 138172:						200.00
08/22/2024	138173	Boardman & Clark LLP	Frontier Pole Attachment - Elec	660-59923-2120	288966	3,900.00
Total 138173:						3,900.00
08/22/2024	138174	Brandt, Wendy	NATIONAL NIGHT OUT	805-52100-3900	8-22-2024	538.41
Total 138174:						538.41
08/22/2024	138175	Core & Main LP	LID & PLUG: 3/4" OR 1" CURB BOX	650-19154	V371387	411.05
Total 138175:						411.05
08/22/2024	138176	ENTERPRISE FM TRUST	Monthly Lease Payments - July 2024	690-59828-2410	STATEMENT #581377A-07	21,388.88
Total 138176:						21,388.88
08/22/2024	138177	ENTERPRISE FM TRUST	Monthly Lease Payments - August 2024	690-59828-2410	STATEMENT # 581377A-0	21,219.38

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138177:						21,219.38
08/22/2024	138178	Environmental Systems Research Institut	ArcGIS - GIS Credits for LSL Inventory -	650-59673-2900	94783807	120.00
Total 138178:						120.00
08/22/2024	138179	Fasse Decorating Center LLC	Yellow Paint	241-56700-8130	1-170799	185.00
Total 138179:						185.00
08/22/2024	138180	Frank's Radio Service Inc.	Service - PD	100-52100-2441	125748	194.24
08/22/2024	138180	Frank's Radio Service Inc.	Reprogram Portable Radio Unit #SP07	100-52100-2450	125869	35.00
08/22/2024	138180	Frank's Radio Service Inc.	Reprogram Portable Radio Unit #SP05	100-52100-2450	125870	35.00
08/22/2024	138180	Frank's Radio Service Inc.	Reprogram Portable Radio Unit #SP06	100-52100-2450	125871	35.00
08/22/2024	138180	Frank's Radio Service Inc.	Reprogram Portable Radio Unit #SP08	100-52100-2450	125872	35.00
08/22/2024	138180	Frank's Radio Service Inc.	Reprogram Portable Radio Unit #SP09	100-52100-2450	125873	35.00
08/22/2024	138180	Frank's Radio Service Inc.	Reprogram Portable Radio Unit #SP10	100-52100-2450	125874	35.00
Total 138180:						404.24
08/22/2024	138181	Gannett Wisconsin LocaliQ	SBH Phase 3 Advertise for Bids	451-53300-8760	0006539225	175.95
Total 138181:						175.95
08/22/2024	138182	H&P Concessions	70TH ANNIVERSARY PARTY	250-55150-3300	329142	1,730.00
Total 138182:						1,730.00
08/22/2024	138183	Hallman Lindsay	Rec Fields - Other Supplies	100-55400-3900	J0213876	633.58
Total 138183:						633.58
08/22/2024	138184	Hendricks, Catherine M.	OUTDOOR SLOW FLOW YOGA CLASS	100-55300-2900	8-14-2024	735.00
08/22/2024	138184	Hendricks, Catherine M.	MORNING YIN YOGA CLASS	100-55300-2900	MORNING YIN YOGA CLA	245.00
Total 138184:						980.00
08/22/2024	138185	James Imaging Systems Inc.	Contract R113705-01 - Coverage Period	100-55140-3100	1473501	196.40
08/22/2024	138185	James Imaging Systems Inc.	Contract R113706-01 - Coverage Period	100-53100-3100	1473502	458.93
08/22/2024	138185	James Imaging Systems Inc.	Contract RI13707-01 - Coverage Period	100-55140-3100	1473503	806.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138185:						1,461.33
08/22/2024	138186	James Leasing LLC	Lease Agreement JL-502 7/6/24-8/5/24	100-54150-2900	18078	123.71
Total 138186:						123.71
08/22/2024	138187	Karstaedt, Gary	Book - The Two Rivers Community Band	280-55111-3400	8/15/2024	40.00
Total 138187:						40.00
08/22/2024	138188	Klein's Hardware Hank	Supplies - FD	100-52210-2410	50600	17.99
08/22/2024	138188	Klein's Hardware Hank	Supplies - Elec	660-19184	50599	10.99
Total 138188:						28.98
08/22/2024	138189	Lincoln Contractors Supply Inc	Pavement Removal Machine Rental - DP	241-56700-8130	R36389	808.00
Total 138189:						808.00
08/22/2024	138190	Manitowoc Co Solid Waste	Account #131 - PW Monthly Dupster	680-59710-2900	STATEMENT 28370	360.13
08/22/2024	138190	Manitowoc Co Solid Waste	Account #162 - July 2024 Service	640-53620-2900	28392	11,962.57
08/22/2024	138190	Manitowoc Co Solid Waste	Account #239 July Sweepings	680-59710-2900	STATEMENT 28423	3,135.20
08/22/2024	138190	Manitowoc Co Solid Waste	COMMERCIAL SOLID WASTE	640-53620-2900	40414	422.73
Total 138190:						15,880.63
08/22/2024	138191	Manitowoc Disposal Inc	Recycling & Refuse Collect - 8/4/24-8/17/	640-53620-2900	8/4/2024-8/17/2024	16,805.35
08/22/2024	138191	Manitowoc Disposal Inc	Empty Dumpsters - P & R	640-53620-2900	80581	544.25
Total 138191:						17,349.60
08/22/2024	138192	Maritime Plumbing	Services/Trouble Shoot & Light Water He	100-51600-3500	12883	260.00
Total 138192:						260.00
08/22/2024	138193	Menards - Manitowoc 3141	Supplies-FD	100-52200-3500	43660	11.99
Total 138193:						11.99
08/22/2024	138194	Midwest Chemical & Equipment	Belt Press Poly Chemical - WWTP	690-59825-3900	7493	11,679.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138194:						11,679.00
08/22/2024	138195	Northern Lake Service Inc	2024 Lead & Copper Testing	650-19107	2412639	2,057.50
08/22/2024	138195	Northern Lake Service Inc	2024 Lead & Copper Testing	650-19107	2413099	572.50
08/22/2024	138195	Northern Lake Service Inc	2024 Lead & Copper Testing	650-19107	2413100	547.50
08/22/2024	138195	Northern Lake Service Inc	2024 Lead & Copper Testing	650-19107	2413101	182.50
08/22/2024	138195	Northern Lake Service Inc	2024 Lead & Copper Testing	650-19107	2413102	182.50
08/22/2024	138195	Northern Lake Service Inc	2024 Lead & Copper Testing	650-19107	2413103	390.00
08/22/2024	138195	Northern Lake Service Inc	2024 Lead & Copper Testing	650-19107	2413104	365.00
Total 138195:						4,297.50
08/22/2024	138196	N-Tech Consulting	Agreement Managed Firewall - July 2024	670-59930-2900	17125	249.00
Total 138196:						249.00
08/22/2024	138197	Quadient Leasing USA Inc	Folder/sorter lease 10-Sep-24 to 09-Dec-	650-59903-3900	Q1457151	996.03
Total 138197:						996.03
08/22/2024	138198	Renegade Pest Management	Pest Control - City Hall	100-51600-3500	13620	70.00
Total 138198:						70.00
08/22/2024	138199	RESCO	Supplies-Elec	660-19154	3043889	1,266.60
Total 138199:						1,266.60
08/22/2024	138200	Schaus Mechanical	Service/Chiller at City Hall	100-51600-3500	SD11836	669.19
Total 138200:						669.19
08/22/2024	138201	Superior Chemical LLC	Chemicals & Toweling - WWTP	690-59834-3900	397675	473.31
Total 138201:						473.31
08/22/2024	138202	TAPCO	Baricade Lights (Wash St Bridge)	241-56700-8130	1785047	825.34
Total 138202:						825.34

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
08/22/2024	138203	Taylor Ready-Mix	6 Bag Concrete / 27th & Wilson - DPW	100-16120	60045	1,160.00
08/22/2024	138203	Taylor Ready-Mix	6 Bag Concrete / 27th & Wilson - DPW	100-16120	60046	1,160.00
08/22/2024	138203	Taylor Ready-Mix	6 Bag Concrete / 27th & Wilson - DPW	100-16120	60110	1,196.25
08/22/2024	138203	Taylor Ready-Mix	6 Bag Concrete / 21st & Jackson - DPW	100-16120	60138	870.00
Total 138203:						4,386.25
08/22/2024	138204	Traffic Safety Store	Traffic Drums & Delineators	241-56700-8130	INV910798	2,654.31
Total 138204:						2,654.31
08/22/2024	138205	Two Rivers Clothing Co	TR School Decals (LB Clarke)	100-53320-8170	TR SCHOOL DECALS	90.00
Total 138205:						90.00
08/22/2024	138206	US Alliance Fire Protection Inc.	Lester Public Library (Fixed-MD)	280-55110-2410	1046-F134484	2,190.00
Total 138206:						2,190.00
08/22/2024	138207	Vacuum Pump & Compressor Inc	Valve - DPW	100-16120	127283-00	116.44
Total 138207:						116.44
08/22/2024	138208	Water Quality Investigations LLC	TWO-003 Two Rivers CCT Implementati	650-59923-2900	0724_15	3,398.90
Total 138208:						3,398.90
08/22/2024	138209	WEX Bank	Gasoline	250-55150-3900	98996539	11,427.38
Total 138209:						11,427.38
08/22/2024	138210	Wisc Dept Of Revenue-DEBITMEMO	July 2024 Sales Tax	640-29410	JULY 2024	33,209.39
Total 138210:						33,209.39
08/22/2024	138211	Wisc Dept Of Revenue-DEBITMEMO	TID #12 Amendment	241-56700-2900	8/20/2024	1,000.00
Total 138211:						1,000.00
08/22/2024	138212	WPPI - Debit Memo	July 2024 Purchased Power	660-59902-2900	25-72024	765,234.07

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138212:						765,234.07
08/26/2024	138213	U.S. Bank-Debit Memo	Credit Card Usage - July 2024 / August 2	100-16000	STATEMENT DATED 8-6-2	32,874.71
Total 138213:						32,874.71
08/29/2024	138214	Aflac Business Services	August 2024 Premiums	100-21590	031702	2,525.09
Total 138214:						2,525.09
08/29/2024	138215	Anixter Inc.	Tools & Equip for Veh 25 - Elec	660-19394	6131124-00	457.88
08/29/2024	138215	Anixter Inc.	CREDIT - RTC - Elec	660-19394	8/13/2024 EMAIL ALICIA/G	19.12-
Total 138215:						438.76
08/29/2024	138216	Aurora Health Care	Drug Screen	100-54910-2900	1680336	180.00
Total 138216:						180.00
08/29/2024	138217	B&M Waste Service Inc	Portable Restroom Rental - Coast Guard	100-55200-2900	178096	430.00
Total 138217:						430.00
08/29/2024	138218	Badger Wholesale Company Inc.	Concession Food - P & R	261-55320-3790	1817369	152.34
Total 138218:						152.34
08/29/2024	138219	Charter Communications	Service 08/19/24-09/18/24 - Sr. Cntr	100-54150-2900	171242001081424	98.86
Total 138219:						98.86
08/29/2024	138220	Delta Dental of Wisconsin	Delta Premiums - September 2024	100-21532	2206776	5,902.89
Total 138220:						5,902.89
08/29/2024	138221	Dept. of Ag, Trade & Consumer Protectio	W & M Contract Inspection 7/1/23-6/30/2	100-52400-2900	115-0000033864	3,000.00
Total 138221:						3,000.00
08/29/2024	138222	Ditch Witch Midwest	Teeth for Trencher - Elec	660-19184	PSO158128-1	124.97

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138222:						124.97
08/29/2024	138223	Fire Dept Petty Cash	Petty cash reimbursement-FD	100-52200-3500	8/27/24	83.83
Total 138223:						83.83
08/29/2024	138224	Fox Cities Magazine	1/6 Page Ad - September 2024 Issue	258-56700-2910	00036046	550.00
Total 138224:						550.00
08/29/2024	138225	Frontier	Telephone - Water	650-59661-2200	5741;8/24	78.27
Total 138225:						78.27
08/29/2024	138226	Gannett Wisconsin LocaliQ	Legal Ads	100-51100-2910	0006539580	626.14
Total 138226:						626.14
08/29/2024	138227	GAT Tenor	Kiln Dry Aspen - Eng	690-59831-3900	435559-1	192.25
Total 138227:						192.25
08/29/2024	138228	GFL Environmental	Grit Dump - WWTP	690-59820-2900	U30000153835	292.59
Total 138228:						292.59
08/29/2024	138229	Hawkins Inc	Azone-15 & Ortho - Wtr	650-59641-3910	6844959	3,721.80
Total 138229:						3,721.80
08/29/2024	138230	Huskie Tools LLC	Cable Cutter Repair - Elec	660-59588-3900	IN786611	1,931.77
Total 138230:						1,931.77
08/29/2024	138231	James Leasing LLC	Contract JL-171-01 Coverage 8/24/24-9/	100-53200-5310	18255	2,499.28
Total 138231:						2,499.28
08/29/2024	138232	Kemira Water Solutions Inc	Chemical - WWTP	690-59824-4910	9017851367	11,497.85

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138232:						11,497.85
08/29/2024	138233	Lakeshore Screen Printing & Embroidery	Logo Tablecloths for Tradeshows/Events	258-56700-3900	112919	288.40
Total 138233:						288.40
08/29/2024	138234	Lawson Products	Shop Supplies - DPW	100-53200-3900	9311761421	157.40
Total 138234:						157.40
08/29/2024	138235	MAHG LLC	Refund of Deposit / Good Payment Histo	660-59930-6300	8/21/2024	1,514.12
Total 138235:						1,514.12
08/29/2024	138236	Mammoth Construction LLC	Watermain Break Hwy 42 - Wtr	650-59673-2900	1829	1,997.50
Total 138236:						1,997.50
08/29/2024	138237	Manitowoc Engraving Inc	Garbage Stickers - Cust Serv	640-53620-3900	32374	1,185.00
Total 138237:						1,185.00
08/29/2024	138238	Menards - Manitowoc 3141	Light Bulbs - FD	100-52200-3500	43922	33.97
Total 138238:						33.97
08/29/2024	138239	Minnesota Life Insurance Co	Life Insurance premium - Sept 2024	100-21531	SEPTEMBER 2024	4,143.01
Total 138239:						4,143.01
08/29/2024	138240	Monroe Truck Equipment Inc	Aero Roll Bar Assy - DPW	100-16120	853712	273.45
08/29/2024	138240	Monroe Truck Equipment Inc	CREDIT/Return Bar Assy - DPW	100-16120	853786	165.24-
Total 138240:						108.21
08/29/2024	138241	MSA Professional Services Inc	Two Rivers Utility GIS 2024 - 6/24/24-8/1	650-59642-2900	007767	1,008.50
Total 138241:						1,008.50
08/29/2024	138242	Northern Lake Service Inc	2024 Lead & Copper Testing	650-19107	2413692	1,120.00

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
08/29/2024	138242	Northern Lake Service Inc	2024 Lead & Copper Testing	650-19107	2414089	207.50
08/29/2024	138242	Northern Lake Service Inc	2024 Lead & Copper Testing	650-19107	2414090	390.00
08/29/2024	138242	Northern Lake Service Inc	2024 Lead & Copper Testing	650-19107	2414091	572.50
Total 138242:						2,290.00
08/29/2024	138243	ODP Business Solutions LLC	Supplies - Customer Service	690-59840-3900	381364999001	53.31
08/29/2024	138243	ODP Business Solutions LLC	CREDIT - Cust Serv	690-59840-3900	378754540001	37.90
08/29/2024	138243	ODP Business Solutions LLC	Rubberbands - Cust Serv	690-59840-3900	381428474001	7.69
Total 138243:						23.10
08/29/2024	138244	Parkitecture & Planning LLC	TR Neshotah Shelter Concepts / Concep	454-55400-8990	24.013-1	3,840.00
08/29/2024	138244	Parkitecture & Planning LLC	TR Riverside Park - Conceptual Design	454-55400-8830	24.014-4	640.00
Total 138244:						4,480.00
08/29/2024	138245	Pop Time LLC	Dippin' Dots - P & R	261-55320-3790	TRY110	416.00
Total 138245:						416.00
08/29/2024	138246	Quadient Finance USA Inc.	Postage - Closing Date 8/25/24	100-16210	CLOSING DATE 8/25/24	2,000.00
Total 138246:						2,000.00
08/29/2024	138247	RESCO	Supplies-Elec	660-59594-3900	3044846	149.25
08/29/2024	138247	RESCO	Transformer 1PH PAD	660-19368	3044854	17,832.00
Total 138247:						17,981.25
08/29/2024	138248	Schroeder Bros Co	Shipping - WWTP	690-59820-2900	94812	14.89
Total 138248:						14.89
08/29/2024	138249	Steinies Water Garden & Irrigation	Irrigation - Central Park West	454-55400-8880	11122A	47,801.82
Total 138249:						47,801.82
08/29/2024	138250	Superior Chemical LLC	Supplies - Maint	100-51600-3500	398723	278.39

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138250:						278.39
08/29/2024	138251	TAPCO	Ped Crossing Visors - DPW	100-16120	1785606	108.90
Total 138251:						108.90
08/29/2024	138252	Taylor Ready-Mix	6 Bag Concrete / 21st & Jackson - DPW	100-16120	60211	1,196.25
08/29/2024	138252	Taylor Ready-Mix	6 Bag Concrete / 12th & Washington - D	100-16120	60245	870.00
08/29/2024	138252	Taylor Ready-Mix	6 Bag Concrete / 12th & Washington - D	100-16120	60246	870.00
08/29/2024	138252	Taylor Ready-Mix	6 Bag Concrete - LB Clarke	100-16120	60363	1,450.00
Total 138252:						4,386.25
08/29/2024	138253	Twin Rivers Improvement Inc	30% Down Payment - 1429 B Wentker C	417-56700-8170	PROPOSAL - 1429 B WEN	2,548.50
Total 138253:						2,548.50
08/29/2024	138254	Two Rivers Automotive Inc.	Supplies - FD	100-52210-2900	5172-313401	48.20
08/29/2024	138254	Two Rivers Automotive Inc.	Supplies - FD	100-52210-2900	5172-313295	33.02
Total 138254:						81.22
08/29/2024	138255	Two Rivers Main Street Inc.	Delinquent BID - 2022 Tax Bill / Parcel 00	100-25815	8/27/2024	242.40
Total 138255:						242.40
08/29/2024	138256	Vacuum Pump & Compressor Inc	Element - WWTP	690-59833-3900	127334-00	687.84
Total 138256:						687.84
08/29/2024	138257	Veterans' Plumbing LLC	Work @ Memorial Drive Wayside	454-55400-8990	12649	7,500.91
Total 138257:						7,500.91
08/29/2024	138258	WCA/Group Health Trust	September 2024 Health Premiums	100-16300	0016603574	192,284.73
Total 138258:						192,284.73
08/29/2024	138259	Wells Fargo Vendor Financial Services L	Bobcat Toolcat	457-53300-8160	5030651229	1,268.82
08/29/2024	138259	Wells Fargo Vendor Financial Services L	Bobcat Toolcat	457-53300-8160	5031036856	1,268.82

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice Number	Invoice Amount
Total 138259:						2,537.64
08/29/2024	138260	Wisc Dept of Transportation	Duplicate Registration - FD	100-52300-2900	08/28/2024	2.00
Total 138260:						2.00
08/29/2024	138261	Wisconsin Public Service	Pavillion	100-55200-2220	0401271669-42;8/24	18.73
08/29/2024	138261	Wisconsin Public Service	3801 Mishicot Rd.	100-54910-2220	0401271669-09;8/24	38.50
08/29/2024	138261	Wisconsin Public Service	114 Davis Street	100-55400-2220	0401271669-01;8/24	16.77
08/29/2024	138261	Wisconsin Public Service	LIBRARY	280-55110-2220	0401271669-23;8/24	414.67
Total 138261:						488.67
08/29/2024	138262	Wisconsin Retirement System	July 2024 Contributions	100-21520	JULY 2024	136,958.53
Total 138262:						136,958.53
Grand Totals:						3,410,120.24

Addendum to Appendix B – Compensatory Time Policy

Effective Date 9/17/2024

The following subsection is added to the City of Two Rivers' Compensatory Time Policy following the subsection titled "Key Features" and preceding the subsection titled "Using Accrued Compensatory Time":

Blackout Period

To ensure administrative efficiency, accrual of compensatory time by otherwise eligible employees will not be permitted between December 1 and December 31 of each calendar year. Any time worked between December 1 and December 31 of each calendar year for which an employee would otherwise be eligible to accrue compensatory time will be paid to the employee as overtime at time and one-half.

Appendix B – Compensatory Time Policy

Effective Date: 4/29/2024

Introduction

The City of Two Rivers is implementing a revised Compensatory Time policy over a period of three years, beginning on 4/29/2024 and concluding on December 31, 2026. All eligible FLSA non-exempt employees should understand that while the maximum amount of Compensatory Time that they can accrue will ultimately be reduced from 240 hours to 80 hours, they *will not forfeit* any of their earned and accrued Compensatory Time. All earned and accrued Compensatory Time will be: (a) used by the employee to take paid time off from work; (b) paid out to the employee at the end of a calendar year; or (c) paid out to the employee upon termination of City employment.

The City's previous Compensatory Time policy permitted FLSA non-exempt employees to accrue up to 240 hours of Compensatory Time and to maintain a balance of such time over multiple years. Once implementation of the revised Compensatory Time policy is complete as of January 1, 2027, eligible employees will only be able to accrue up to 80 hours of Compensatory Time, which must either be used for paid time off work or paid out to the employee by the end of each calendar year (or upon termination of City employment). Employees will no longer be permitted to carry Compensatory Time balances from one calendar year to the next.

Key Features

Effective 4/29/2024, any accrued Compensatory Time that an eligible employee earned prior to that date will be designated "Prior Compensatory Time" (PCT). Any Compensatory Time earned on or after that date will be designated "New Compensatory Time" (NCT). The City shall maintain an accurate accounting of all eligible employees' balances of PCT and NCT, which shall be separately indicated on each employee's biweekly pay statement.

Employees' accrued PCT balances shall be treated as follows:

- a) As of 1/1/2025, no employee's accrued PCT balance may exceed 160 hours. Any PCT balance above that 160-hour threshold that the employee has not used for time off work prior to 1/1/2025 will be paid out to the employee on their paycheck for the final pay period of 2024, less all necessary tax and Wisconsin Retirement System ("WRS") deductions.
- b) As of 1/1/2026, no employee's accrued PCT balance may exceed 80 hours. Any PCT balance above that 80-hour threshold that the employee has not used for time off work prior to 1/1/2026 will be paid out to the employee on their paycheck for the final pay period of 2025, less all necessary tax and WRS deductions.
- c) As of 1/1/2027, no employee may have any remaining accrued PCT balance. Any remaining accrued PCT balance that the employee has not used for time off work prior to 1/1/27 will be

paid out to the employee on their paycheck for the final pay period of 2026, less all necessary tax and WRS deductions.

Effective 4/29/2024 an employee may accrue up to 80 hours of NCT in a calendar year. Any remaining accrued NCT balance that the employee has not used for time off work prior to the conclusion of a calendar year will be paid out to the employee on their paycheck for the final pay period of that year, less all necessary deductions. At no time may an employee's combined accrued PCT and NCT balance exceed 240 hours.

Blackout Period

To ensure administrative efficiency, accrual of compensatory time by otherwise eligible employees will not be permitted between December 1 and December 31 of each calendar year. Any time worked between December 1 and December 31 of each calendar year for which an employee would otherwise be eligible to accrue compensatory time will be paid to the employee as overtime at time and one-half.

Using Accrued Compensatory Time

Taking Time Off Work. Time off work using accrued PCT or NCT must be authorized by the requesting employee's department head, who will permit such time off at their discretion. Compensatory Time can be both earned and used for time off work in the same pay period provided that the employee's total Compensatory Time balance (inclusive of both PCT and NCT) does not go below zero.

Precedence of Accrued PCT. If a requesting employee has both accrued PCT and accrued NCT balances, their time off work will be deducted from the accrued PCT balance first. Time off work will only be deducted from the NCT balance in the absence of any available accrued PCT.

Provisions Applicable to Both Old & New Compensatory Time

Payout Upon Termination of City Employment. Upon termination of an eligible employee's City employment, whether via retirement, resignation, discharge, or otherwise, all remaining accrued Compensatory Time will be paid out to the employee on their final paycheck, less all necessary tax and WRS deductions as further detailed below. Payment amounts for PCT and NCT shall be separately indicated on the employee's final pay statement.

Deductions from Compensatory Time Payouts.

- a) When Compensatory Time is used for time off work, paid out at the end of a calendar year, or paid out upon termination of employment, it shall be subject to deductions for all applicable state and federal taxes.
- b) When Compensatory Time is used for time off work, it is subject to withholding of WRS contributions at the rate in effect when the time off was taken.
- c) When Compensatory Time is paid out to an employee at the end of a calendar year or upon termination of employment, it is subject to withholding of WRS contributions at the rate(s) in

effect when the Compensatory Time was earned, including any applicable interest. To minimize the employee's portion of interest that must be deducted from any payout for PCT accrued in previous years, as required by WRS statutes, employees are encouraged to reduce their PCT balances as much as possible by taking time off work when feasible for the employee and the City.

ORDINANCE

An Ordinance to amend various sections in Chapter 6, entitled “Fermented Malt Beverages and Intoxicating Liquors” and Chapter 1-2, entitled “Fees” in the Municipal Code to provide requirements and standards for alcohol licenses in the City.

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

SECTION 1.

That Section 1-2 of the Municipal Code shall hereby be amended to include the following addition:

6-1-4.D Background Check Fee of \$20.00 for all Non-Temporary Retail Alcohol Licenses
Background Check Fee of \$0.00 for Temporary Retail Alcohol Licenses

SECTION 2.

That Section 6-1-4 entitled “Classes of licenses; fees” of the Municipal Code shall hereby be amended as follows.

- A. **Retail Class A “Class A” liquor license.** A retail Class A “Class A” liquor license, when issued by the city clerk under the authority of the city council, shall permit its holder to sell, deal and traffic in intoxicating liquors only in original packages or containers and to be consumed off the premises so licensed
 - a) In addition to the authorization under par. A., a “Class A” license authorizes the licensee to provide, free of charge, to customers and visitors who have attained the legal drinking age, taste samples of intoxicating liquor that are not in original packages or containers for consumption on the “Class A” premises. Taste samples may be provided under this paragraph only between the hours of 11 a.m. and 7 p.m. and may not exceed the quantities specified in Wis. Stat. [125.69 \(9\) \(b\)](#).
- B. **Retail Class B “Class B” liquor license.** A retail Class B “Class B” liquor license, when issued by the city clerk under authority of the city council, shall permit its holder to sell, deal and traffic (1) in intoxicating liquors to be consumed by the glass only on the premises so licensed; (2) in containers of intoxicating liquors only if sealed with tamper evident seals prior to being allowed off the premises; and (3) in intoxicating liquors in their original packaging or container, in multiples which, when combined, do not exceed four liters for any single visit by any given person, to be consumed off the premises, except that wine may be sold in the original package or otherwise, if sealed with a tamper evident seal, in any other quantity to be consumed off the premises.
- C. There shall be six classes of fermented malt beverages licenses:
 - (1) **Class A Class “A” retailer’s license.** A Class A Class “A”

retailer's fermented malt beverage license, when issued by the city clerk under the authority of the city council, shall entitle the holder thereof to possess, sell or offer for sale fermented malt beverages only for consumption away from the premises where sold, and in the original packages, containers or bottles.

(2) ~~Class B~~ **Class "B" retailer's license.** A ~~Class B~~ **Class "B"** fermented malt beverage retailer's license, when issued by the city clerk under the authority of the city council, shall entitle the holder thereof to possess, sell or offer for sale fermented malt beverages, either to be consumed upon the premises where sold or away from such premises. The holder may also sell beverages containing less than one-half of the percent of alcohol by volume without obtaining a special license to sell such beverages.

(3) **"Temporary ~~Class B~~ Class "B" beer picnic license and "Temporary ~~Class B~~ "Class B" wine picnic license.**

(a) A "Temporary ~~Class B~~ Class "B" fermented malt beverage picnic license or a "Temporary ~~Class B~~ **Class "B"** wine picnic license, when issued by the city clerk under the authority of the city council, shall entitle the holder thereof to possess, sell or offer for sale fermented malt beverages or wine in an original package, container, or bottle or by the glass, if the wine is dispensed directly from an original package, container, or bottle, at a particular picnic or similar gathering, at a meeting of the post, or during a fair conducted by a fair association or agricultural society. Such license may be issued only to bona fide clubs and chambers of commerce, state, county or local fairs, associations or agricultural societies, to churches, lodges or societies that have been in existence for not less than six months prior to the date of application for such license or to posts of veterans' organizations now or hereafter established. Such license is valid for a maximum of five consecutive days. Events that do not occur over consecutive days are considered separate events and require a separate application and fee for each day or set of five or less consecutive days.

(b) Application for such license shall be signed by the president or corresponding officer of the society or association making such application accompanied by the appointment of agent form and individual questionnaires for all officers/members of the organization, and shall be filed with the city clerk together with the appropriate license fee for each event for which the license is sought. Any person signing the application for such license on behalf of a group or entity which is not authorized to receive such license under the applicable statute shall, upon conviction thereof, be subject to a forfeiture of

\$200.00 and will be ineligible to apply for a temporary ~~“Class B~~ **Class “B” fermented malt beverage or Class B”** wine license for one year. The license shall specify the hours and dates of license validity. The application shall be filed a minimum of 15 days prior to the meeting of the city council at which the application will be considered for events ~~of more than three consecutive days~~. If the application is for a license to be used in a city park, the applicant shall specify the main point of sale facility.

(c) There shall be a licensed beverage operator on duty at all times at an event covered by above license.

~~(d) A temporary operator’s license may be issued along with the special Class B and Class B picnic license.~~

~~(e)~~ **(d)** The city council may, upon request and in the exercise of its reasonable discretion, waive the application of section 9-2-5.B.(2) of this Code to any event for which a temporary “Class B” wine picnic license or temporary ~~Class B~~ **Class “B”** fermented malt beverage picnic license is issued, to allow use of musical instruments, phonographs, radios or other machines or devices for the producing or reproducing of music at such event beyond 10:00 p.m. If the council grants such a request, it shall specify a time at which such waiver will expire and may impose such additional conditions as it deems necessary or appropriate for the public good or welfare.

(4) ~~Retail Class C~~ “Class C” licenses

(a) In this subsection, “barroom” means a room that is primarily used for the sale or consumption of alcohol beverages.

~~(b) A Class C~~ **“Class C”** license authorizes the retail sale of wine by the glass or in an opened original container for consumption on the premises where sold.

~~(c) A Class C~~ **“Class C”** license may be issued to a person qualified under Wis. Stats. § 125.04(5), for a business in which the sale of alcohol beverages accounts for less than 50 percent of gross receipts, and which does not have a barroom, if the city’s quota does not prohibit the city from issuing a ~~Class C~~ **“Class C”** license to that person. A ~~Class C~~ **“Class C”** license may not be issued to a foreign corporation or a person acting as agent for or in the employ of another.

~~(d) A Class C~~ **“Class C”** license shall particularly describe the premises for which it is issued.

(5) ~~Temporary Class B~~ “Class B” wine license

(a) License. Notwithstanding Wis. Stats. § 125.68(3), temporary “Class B” licenses may be issued to bona fide

clubs, and chambers of commerce, to county or local fair associations or agricultural societies, to churches, lodges or societies that have been in existence for at least six months before the date of application and to posts of veterans organizations authorizing the sale of wine in an original package, container, or bottle or by the glass if the wine is dispensed directly from an original package, container or bottle at a particular picnic or similar gathering. No fee may be charged to a person who, at the same time, applies for a temporary ~~Class B~~ **Class “B”** fermented beverage license under Wis. Stats. § 125.26(6), for the same event.

(b) Application. Application for such license shall be signed by the President or corresponding officer of the society or association making such application **accompanied by the appointment of agent form and individual questionnaires for all officers/members of the organization.** and shall be filed with the city clerk together with the appropriate license fee for each event for which the license is sought. Any person signing the application for such license on behalf of a group or entity which is not authorized to receive such license according to the applicable statute shall, upon conviction thereof, be subject to a forfeiture of \$200.00 and will be ineligible to apply for such a license within one year of the conviction. The license shall specify the hours and dates of license validity. The application shall be filed a minimum of 15 days prior to the meeting of the city council at which the application will be considered for events ~~of more than three consecutive days~~. If the application is for a license to be used in a city park, the applicant shall specify the main point of sale facility.

D. **Fees.** License fees are established and listed in title 1 of this Code.

SECTION 3.

That Section 6-1-5, entitled “Application for license” of the Municipal Code shall hereby be amended as follows:

A. **Contents**
 (1) Application for a license to sell or deal in intoxicating liquor or fermented malt beverages shall be made in writing on the form prescribed by the Wisconsin Department of Revenue and shall be sworn to by the applicant(s) as provided by Wis. Stats. §§ 887.01 to 887.03, **and shall be accompanied by the appointment of agent form (if a proprietorship or corporation is applying) and an individual questionnaire for all officers/members/individuals listed on the license, and a minimum of the publication fee and background check fee.** shall be filed with the city clerk. The

premises shall be physically described to include every room and storage space to be covered by the license, including all rooms not separated by a solid wall or joined by connecting entrances.

(2) Applications for intoxicating liquor and fermented malt licenses must be filed not less than 15 days prior to granting of such license **by the city council.**

B. Publication

(1) The application for all permanent retail licenses will be accompanied by the cost of publication as stipulated by Wis. Stats. § 125.04(3)(g) and shall be published successively a minimum of three times as therein prescribed.

C. Amending application. Whenever anything occurs to change any fact set out in the application of any licensee, such licensee shall file with the issuing authority a notice, in writing, of such change within ten days after the occurrence thereof.

SECTION 4.

That section 6-1-6, entitled “Qualifications of applicant” of the Municipal code shall hereby be amended as follows:

A. Residence requirements. A license shall be granted only to persons who:

- (1) Do not have an arrest or conviction record, subject to Wis. Stats. §§ 111.321, 111.322 and 111.335
- (2) Have been residents of this state continuously for at least 90 days prior to the date of filing the application; and
- (3) Have attained the legal drinking age.

B. Applicant to have malt beverage license. No retail ~~Class B~~ **“Class B”** intoxicating liquor license shall be issued to any person who does not have or to whom is not issued a ~~Class B~~ **Class “B”** retailer’s license to sell fermented malt beverages.

C. Premises. No license shall be granted for any premises where any other business shall be conducted in connection with said licensed premises and no other business may be conducted on such licensed premises after the granting of such license except that such restriction shall not apply to a hotel or to a restaurant not a part of or located in any mercantile establishment, or to a combination grocery store and tavern, or to a bowling alley or recreation premises or to a bona fide club, society or lodge that shall have been in existence for not less than six months prior to the date of filing application for such license.

D. Premises. No license shall be granted for any premises where any other business shall be conducted in connection with said licensed premises and no other business may be conducted on such licensed premises after the granting of such license except that such restriction shall not apply to a hotel or to a restaurant not a part of or located in any mercantile establishment, or to a combination grocery store and tavern, or to a bowling alley or recreation

premises or to a bona fide club, society or lodge that shall have been in existence for not less than six months prior to the date of filing application for such license.

E. **Age of applicant.** No ~~Class A or B or Class C~~ **“Class A” intoxicating liquor, Class “A” fermented malt beverage, “Class B” intoxicating liquor, Class “B” fermented malt beverage, or “Class C”** license shall be granted to any person under the legal drinking age, except that a person may obtain a beverage operator’s license if 18 years of age.

F. **Application by agents, hotels, etc**

(1) No ~~Class A or B or Class C~~ **““Class A” intoxicating liquor, Class “A” fermented malt beverage, “Class B” intoxicating liquor, Class “B” fermented malt beverage, or “Class C”** license shall be issued to any person acting as agent for or in the employ of another except that, with respect to ~~Class B~~ **“Class B” intoxicating liquor** licenses, this restriction shall not apply to a hotel, or to a restaurant not a part of or located in or upon the premises of any mercantile establishment, or to a bona fide club, society or lodge that shall have been in existence for not less than six months prior to the date of application, or to a corporation, as provided in Wis. Stats. § 125.04(6). Such license for a hotel, restaurant, club, society lodge or corporation may be taken in the name of an office or manager, who shall be personally responsible for compliance with all the terms and provisions of this chapter.

(2) Such officers or managers must meet the residence requirement of section 6-1-6.A. of this chapter.

G. **Corporate or nonprofit organization restrictions**

(1) No license shall be granted to any corporation which does not comply with the provisions of Wis. Stats. Ch. 125, which does not have an agent eligible for a license under this chapter or under state law.

(2) The city clerk must obtain a completed appointment of agent schedule for each corporation or nonprofit organization and obtain local enforcement approval prior to granting license. This completed form must also be obtained for all changes of agent, which must be approved by local enforcement.

(3) Appointment of agent. An agent must meet the qualifications listed in section 6-1-6.A. and E., above, except that the person need not be a Wisconsin resident. However, the agent must be located near enough so he or she can actively supervise the licensed premises.

(4) Any license issued to a corporation may be revoked in the manner and under the procedure established in Wis. Stats. § 125.12.

SECTION 5.

That Section 6-1-7, entitled “Investigation – Class B licenses” of the Municipal Code shall hereby

be renamed “Investigation – “Class B”” licenses

SECTION 6.

That Section 6-1-8, entitled “Approval of application” of the Municipal Code shall hereby be amended as follows:

- A. In determining the suitability of an applicant, consideration shall be given to the moral character and financial responsibility of the applicant, the appropriateness of the location and premises proposed, and generally the applicant’s fitness for the trust to be reposed.
- B. No license shall be granted for operation of any premises or with any equipment for which taxes or assessments or other financial claims of the city are delinquent or unpaid.
- C. No retail ~~Class B~~ “Class B” fermented malt beverage, retail “Class C” wine and/or “Class B” intoxicating liquor license shall be issued unless the premises conforms to the sanitary, safety and health requirements of the State Building Code, and the regulations of the State Department of Agriculture, Trade and Consumer Protection and city board of health applicable to restaurants. The premises must be connected with city water and sewage facilities, must be properly lighted and ventilated, must be equipped with separate sanitary toilet and lavatory facilities equipped with running water for each sex and must conform to all ordinances of the city.

SECTION 7.

That Section 6-1-9, entitled “Granting of License” of the Municipal Code shall hereby be amended as follows:

- A. Opportunity shall be given by the governing body to any person to be heard for or against the granting of any license. Upon the approval of the applicant by the city council, the city clerk shall issue the applicant a license, upon payment by the applicant of the license fee to the city. The license fee shall be prorated on a monthly basis if issued for a fraction of the year. The fee shall be paid to the city clerk who shall deposit the same in the general fund.
- B. Individuals or corporations desiring a new ~~Class B or Class C~~ “Class B” intoxicating liquor or Class “B” fermented malt beverage license shall file in the city clerk’s office an application form for the license, ~~deposit with the city one year’s license fee and provide sufficient documentation to determine the applicant’s eligibility, including detailed construction plans if a new or remodeled facility is proposed, so that the city can determine the eligibility of the applicant. Upon complying with these requirements, the clerk shall place the applicant on the eligibility list and the city council will then issue available licenses on a “first come first served” basis according to the filing date.~~ deposit a minimum of the publication fee and background check fee and complete the business plan form. Upon complying with these requirements and granting of the

license by the city council, the city clerk shall issue the license after all inspections and background checks are completed. Applicants may withdraw their application and obtain a refund at any time.

- C. The city manager may issue Temporary ~~Class B~~ “Class “B” fermented malt beverage or “Class B” wine picnic licenses without council approval in cases of an emergency in lieu of calling a special council meeting

SECTION 8.

That Section 6-1-10, entitled “Transfer and lapse of license” of the Municipal Code shall hereby be amended as follows:

- A. ~~The transfer of a license to a new owner and/or new location will be evaluated on a case by case basis. If a location change occurs, the licensee is responsible for the proper maintenance, operation or disposition of the prior licensed facility; and if not, the license may not be renewed subject to city council review.~~ The transfer of a license to a new-owner and/or new location shall follow the procedure as outlined in Wis. Stat. §125.04 (12)
- B. There shall be issued no more than one ~~Class B retail or Class C~~ license for any one premises within one year from July 1 to the succeeding June 30, except in cases of death, bankruptcy or assignment of creditors as provided in Wis. Stats. Ch. 125. If licensed premises are transferred to a new owner or tenant, the new occupant must apply for and receive, prior to commencing operations, a ~~Class B retail or Class C~~ retail license. This section shall apply to all licensees ~~licenses held by corporations which transfer the same to another corporate entity, with or without changing agents, to the agent or other persons.~~ The prospective licensee shall file a new application and pay the required fee as if it were making an original application. If the applicant is a tenant or subtenant, he shall first secure and present to the city council written approval of such tenancy from the owner of such premises.
- C. Whenever the agent of a corporate holder of a license, for any reason, is replaced, the licensee shall give the city clerk written notice of said replacement, the reasons therefor and the new appointment. Until the next regular meeting or special meeting of the city council, the successor agent shall have the authority to perform the functions and be charged with the duties of the original agent. However, said license shall cease to be in effect upon receipt by the clerk of notice of disapproval of the successor agent by the Wisconsin Department of Revenue or the Sheriff or other peace officer of the municipality in which the license was issued. The corporation’s license shall not be in force after receipt of such notice or after a regular or special meeting of the city council until the successor agent or another qualified agent is appointed and approved by the city and the Wisconsin Department of Revenue.
- ~~D. Whenever any licensee under this chapter shall not conduct his licensed business at the authorized location for a period of six~~

~~consecutive months, the license issued to him shall lapse and become void, unless such six month period shall be extended by the city council.~~

SECTION 9.

That Section 6-1-12, entitled “Number of licenses limited” of the Municipal Code shall hereby be amended as follows:

- A. **As to location.** There shall be issued no more than one ~~Class B intoxicating liquor~~ **alcohol** license of any kind ~~and/or fermented malt license or Class C wine license~~ for any one location in any one license year, except in case of bona fide illness, death, sale of the premises by the last licensee or revocation of the license. New or subtenants are required to present written approval of the owner of the premises of their tenancy.
- B. **As to population.** The number of persons and places that may be granted retail ~~Class B~~ **“Class B”** intoxicating liquor licenses under this chapter shall be limited to the number as fixed by Wis. Stats. § 125.51(4), subject to increase by annexation or increases in population; also, as provided by said statutory section. The number is presently 36.
- C. There shall be no restriction on the number of ~~Class A~~ **“Class A”** intoxicating liquor, **Class “A” fermented malt beverage**, ~~Class B~~ **“Class “B”** fermented malt beverage, or ~~Class C~~ **“Class C”** wine licenses.

SECTION 10.

That Section 6-1-15, entitled “Conditions of license” of the Municipal Code shall hereby be amended as follows:

All retail ~~Class A and B and Class C~~ **“Class A” intoxicating liquor, Class “A” fermented malt beverage, “Class B” intoxicating liquor, Class “B” fermented malt beverage, or “Class C”** licenses granted hereunder shall be granted subject to the following conditions, and all other conditions of this section, and subject to all other ordinances and regulations of the city applicable thereto:

- A. Every applicant procuring a license thereby consents to the entry of police or other duly authorized representatives of the city at all reasonable hours for the purpose of inspection and search, and consents to the removal from said premises of all things and articles therein which are in violation of city ordinances or state laws, and consents to the introduction of such things and articles in evidence in any prosecution that may be brought for such offenses.
- B. No retail ~~Class B or Class C~~ **“Class B” intoxicating liquor, Class “B” fermented malt beverage, or “Class C”** licensee shall employ any person under 18 years of age except as authorized in Wis. Stats. § 125.32(2), and as said statutory section is hereinafter amended.
- C. There shall be upon premises operated under a ~~Class A and B and Class C~~ **“Class A” intoxicating liquor, Class “A” fermented malt beverage, “Class B” intoxicating liquor, Class “B” fermented malt beverage, or “Class C”** license, at all times, the licensee or some

person who shall have an operator's license and who shall be responsible for the acts of all persons serving, as waiters or in any manner, any fermented malt beverages or intoxicating liquor to customers. No member of the immediate family of the licensee under the age of 18 years shall serve as a waiter, or in any other manner provide, any fermented malt beverage or intoxicating liquor to customers unless an operator 18 years of age or over is present upon and in immediate charge of the premises. No person other than the licensee shall serve fermented malt beverages or intoxicating liquor in any place operated under a retail ~~Class A and B and Class C~~ "Class A" intoxicating liquor, Class "A" fermented malt beverage, "Class B" intoxicating liquor, Class "B" fermented malt beverage, or "Class C" license unless he shall possess such operator's license, or unless he shall be under the immediate supervision of the licensee or a holder of an operator's license who shall be at the time of such service upon said premises.

SECTION 11.

That Section 6-1-16, entitled "Restrictions" of the Municipal Code shall hereby be amended as follows:

- A. **Restrictions near schools, churches and hospitals.** No retail ~~Class A or B~~ "Class A" intoxicating liquor, Class "A" fermented malt beverage, "Class B" intoxicating liquor, Class "B" fermented malt beverage, or "Class C" license shall be issued for premises the main entrance of which is less than 300 feet from the main entrance of any established public school, parochial school, hospital or church. Such distance shall be measured by the shortest route along the highway from the closest point of the main entrance of such school, church or hospital to the main entrance to such premises. This subsection shall not apply to premises licensed as such prior to the occupation of real property within 300 feet thereof by any school building, hospital building or church building.
- B. **Street level premises licensed.** A retail ~~Class B~~ Class "B" fermented malt beverage license or retail ~~Class C~~ "Class C" license shall be issued only for that portion of the premises located on the street level, unless specifically extended by the authority of the council. This subsection shall not apply to a bona fide club, hotel, bowling alley, lodge room, labor union or veterans organization.
- C. **Premises Maintenance.** Each premises shall be maintained in a sanitary manner and shall be a safe and proper place for the purpose for which used. The health office of the city may make reasonable and general rules for the sanitation of all places of business possessing licenses under this chapter. Such rules or regulations may be classified and made applicable according to the class of business conducted. All such rules and regulations and infractions thereof may be punished as a violation of this section.
- D. **Required Non-Obfuscation.** No premises holding a ~~Class B~~ "Class B" intoxicating liquor or Class "B" fermented malt beverage

license shall, during the days they are required to close, or during the hours in which sale of fermented malt beverages or liquor is prohibited, obstruct, by the use of curtains, blinds, screens, or in any other manner, a full and complete view of the interior from the outside. During the hours in which such sale is permitted, the premises shall be properly and adequately ~~lighted~~ illuminated.

- E. **Minimum Operation.** A premises with a retail “Class B” intoxicating liquor or Class “B” fermented malt beverage license shall be open for business and operate in a lawful manner which makes use of such license for a minimum of 60 days in a licensing year and for a minimum of 4 consecutive hours on each day of operation.

SECTION 12.

This ordinance shall take effect and be in force from and after its date of passage and publication of same.

Dated this 16st day of September, 2024

Scott Stechmesser
President, City Council

Gregory E. Buckley
City Manager

Attest:

Amanda Baryenbruch
City Clerk

Approved as to form and legality:

City Attorney

MEMORANDUM

To: City Council

From: Gregory E. Buckley
City Manager



Date: September 12, 2024

Subject: Plan Commission Recommendation on Application to Re-Zone Property at 1509 19th Street from B-1 Business to R-3 One and Two Family Residential

The Plan Commission at its September 9 meeting considered the above application, which was tabled from the August meeting.

The property in question was formerly the location of a dental office, on the south side of 19th Street. It is located just west of the former Evans Department Store property. The former Evans property and this parcel are zoned B-1, as are all properties in this block on the opposite side of the street. All properties west of the subject parcel on the south side of the street, to Adams Street, are zoned R-3 Residential.

The owner is seeking the zoning change to make use of the existing building as a two-unit residence. First floor residential uses are not allowed in the current B-1 zoning district.

The Plan Commission struggled with this decision, as there are plausible arguments for either maintaining the current business zoning or re-zoning to residential. The property is shown on the Future Land Use map in the Comprehensive Plan as "Governmental/Institutional/Utilities," along with the abutting U.S. Post Office property, through the block to the south.

After extensive discussion of this request, the Plan Commission voted to recommend approval of the request by the City Council, with the condition that the property owner replace the concrete-paved front yard and adjacent concrete-paved terrace with turfgrass. The rationale for that proposed condition was to make the property more residential in appearance, and thus more compatible with the neighboring residential uses to the west.

While the Plan Commission's proposed condition for the re-zoning may have merit, a subsequent discussion with the City Attorney identified a potential concern that this would be

considered “contract zoning.” That is, the zoning decision would be conditioned upon the property owner doing certain things with the property that are not otherwise required by the Zoning Code. This could create problems in trying to enforce that condition in the future.

Based on this concern, I believe it would be appropriate for the Council to refer this matter back to the Plan Commission, for further consideration. Other alternatives available to the Council would be to schedule this matter for public hearing and then decide to either:

- Approve the rezoning with the condition recommended by the Plan Commission;
- Approve the rezoning without condition; or
- Deny the rezoning

If the matter is returned to the Plan Commission, there are other alternatives that might be pursued to address a residential use of the subject property, including:

- An ordinance amendment to allow some residential conversions of the first floors of B-1 zoned properties as a conditional use, provided certain requirements are met
- Consideration of a rezoning of the property with self-imposed conditions offered by owner, in the form of a covenant running with the land
- Re-zoning the property as Planned Unit Development, and considering redevelopment as a residential use under that section of the ordinance

I recommend that this matter be referred back to the Plan Commission for further consideration, for the reasons cited in this memo.



LAND DEVELOPMENT APPLICATION

APPLICANT Joan Marie Johnson TELEPHONE (920) 737-7157

MAILING ADDRESS P.O. Box 540, Two Rivers, WI, 54241
(Street) (City) (State) (Zip)

PROPERTY OWNER 1509 19th Street TELEPHONE _____

MAILING ADDRESS Joan M. Johnson Two Rivers, WI, 54241
(Street) (City) (State) (Zip)

REQUEST FOR:

- Comprehensive Plan Amendment
- Site/Architectural Plan Approval
- Subdivision Plat or CSM Review
- Zoning District Change
- Conditional Use
- Annexation Request
- Variance/Board of Appeals
- Other

STATUS OF APPLICANT: Owner Agent Buyer Other

PROJECT LOCATION 1509 19th Street, Two Rivers, WI 54241 TYPE OF STRUCTURE Single Story Bldg.

PRESENT ZONING Commercial (B1) REQUESTED ZONING Residential (R-3)

PROPOSED LAND USE Duplex

PARCEL # 1955-Built/Parcel #0000-500-309. ACREAGE #6,752 Sq. Foot lot

LEGAL DESCRIPTION DRIG PLAT E 45' of Lot 3 BLK 50.

NOTE: Attach a one-page written description of your proposal or request.

The undersigned certifies that he/she has familiarized himself/herself with the state and local codes and procedures pertaining to this application. The undersigned further hereby certifies that the information contained in this application is true and correct.

Signed Joan Marie Johnson Date 7-31-2024
(Property Owner)

Fee Required

- \$ 350 Comprehensive Plan Amendment
- \$ t/b/d Site/Architectural Plan Approval (Listed in Sec 1-2-1)
- \$ t/b/d CSM Review (\$10 lot/\$30 min)
- Subdivision Plat (fee to be determined)
- \$ 350 Zoning District Change
- \$ 350 Conditional Use
- \$ t/b/d Annexation Request (State Processing Fees Apply)
- \$ 350 Variance/Board of Appeals
- \$ t/b/d Other

Schedule

- Application Submittal Date 7-31-2024
- Date Fee(s) Paid 7-31-2024
- Plan(s) Submittal Date _____
- Plan Comm Appearance 8-12-24

\$ 350 TOTAL FEE PAID

APPLICATION, PLANS & FEE RECEIVED BY A Taylor



PLAN COMMISSION

Action: Rezoning Request from Business (B-1) to Residential (R-3)
Location: 1509 – 19th Street
Current Zoning: Business B-1
Date: September 9, 2024

The owner of this property is requesting a rezoning of this property from Business (B-1) to Residential (R-3) to allow for residential use. The existing business zone allows for residential use to be only on the 2nd floor.

This property was previously a dental office use. Since closing, the current owner would like to change to a residential primary use.

The building is currently located within the front yard setback. The adjacent properties are also setback closer than the 25' requirement, however they are setback farther than the building in question (see aerial view).

At the previous Plan Commission meeting, there were concerns regarding the green space requirement. This lot has 2 driveways that extend into the rear yard parking lot. There is a barrier/fence located between this lot and the Post Office lot. The lot currently has not green space, however the City's ordinance does not have a requirement for green space or impervious areas. The code states regulations on the percentage a building can take up on a lot, which in turn allows for green space. Below is an example for detached structures in rear yards:

(c) In rear yards:

[1] Open fire escapes, open porches, decks, patios or terraces, including those with roofs but not walls, projecting six feet or less into the required rear yard.

[2] Overhanging eaves, bay windows and gutters projecting three feet or less into the required rear yard.

[3] Detached accessory buildings and structures such as storage buildings, garages, swimming pools, heating and air-conditioning equipment, wind and solar energy conversion equipment antenna structures, including those mounted on towers or masts or those employing parabolic or similar reflectors, provided such buildings, structures or equipment:

[a] In the aggregate shall not occupy more than 30 percent of any required rear yard nor more than 50 percent of non-required rear yard areas.





**TWO
RIVERS**
WISCONSIN

COMMUNITY DEVELOPMENT

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

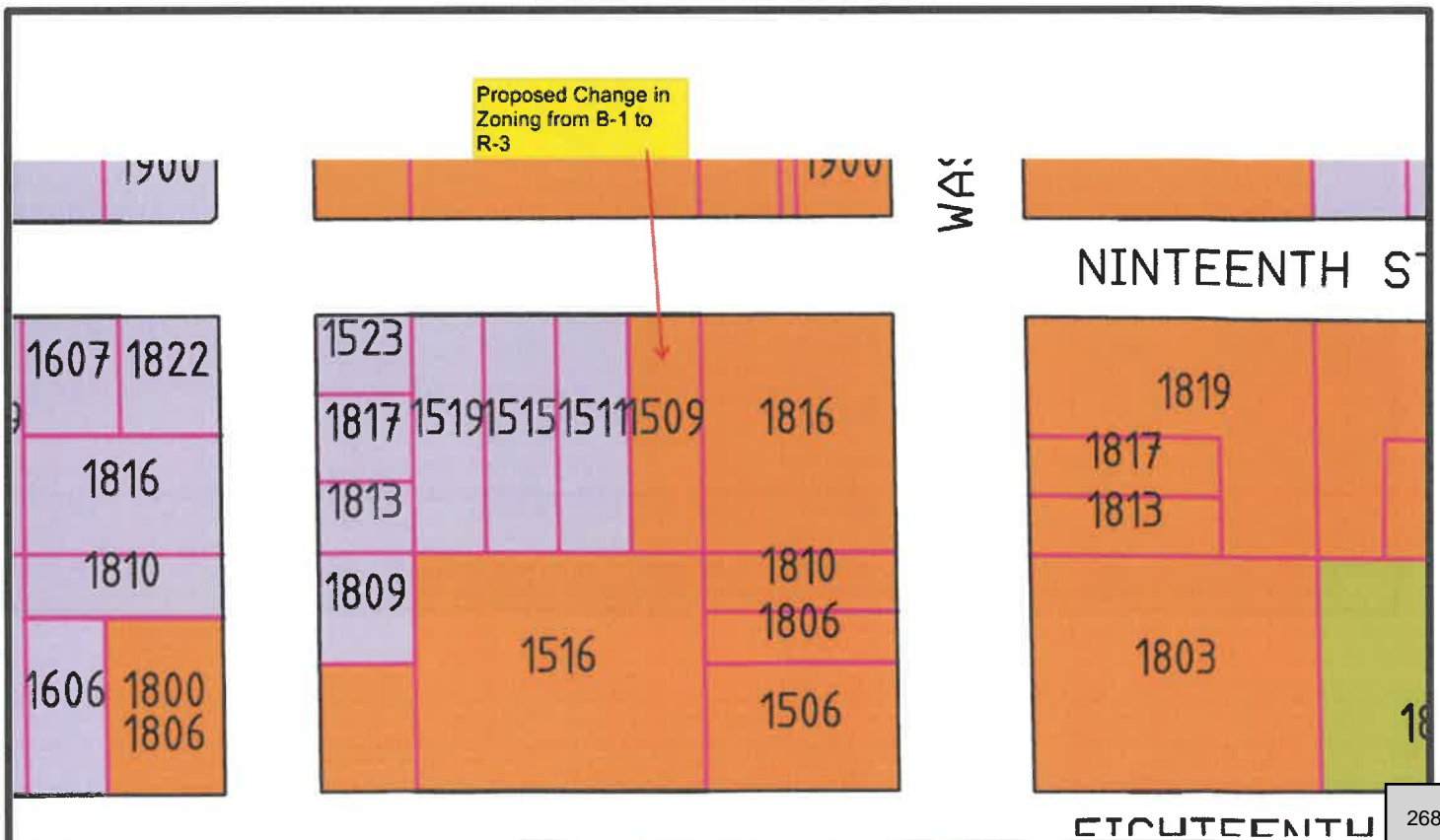
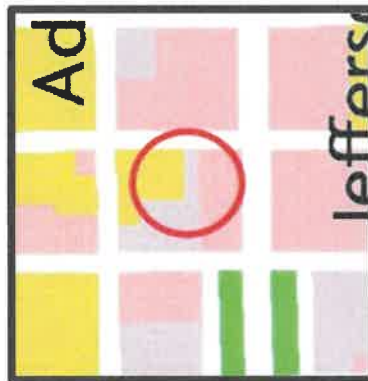


[b] Shall be located no closer than three feet from any part of any other building, structure or property line, except swimming pools as described in subsection H.

[c] Shall comply with all applicable municipal and state code provisions.

[d] Driveways not exceeding 35 percent of the lot width or 35 feet, whichever is less.

The comprehensive plan shows this lot as Government/Institutional/Utilities (purple) (see below map). Yellow color = Residential. Pink color = Business.



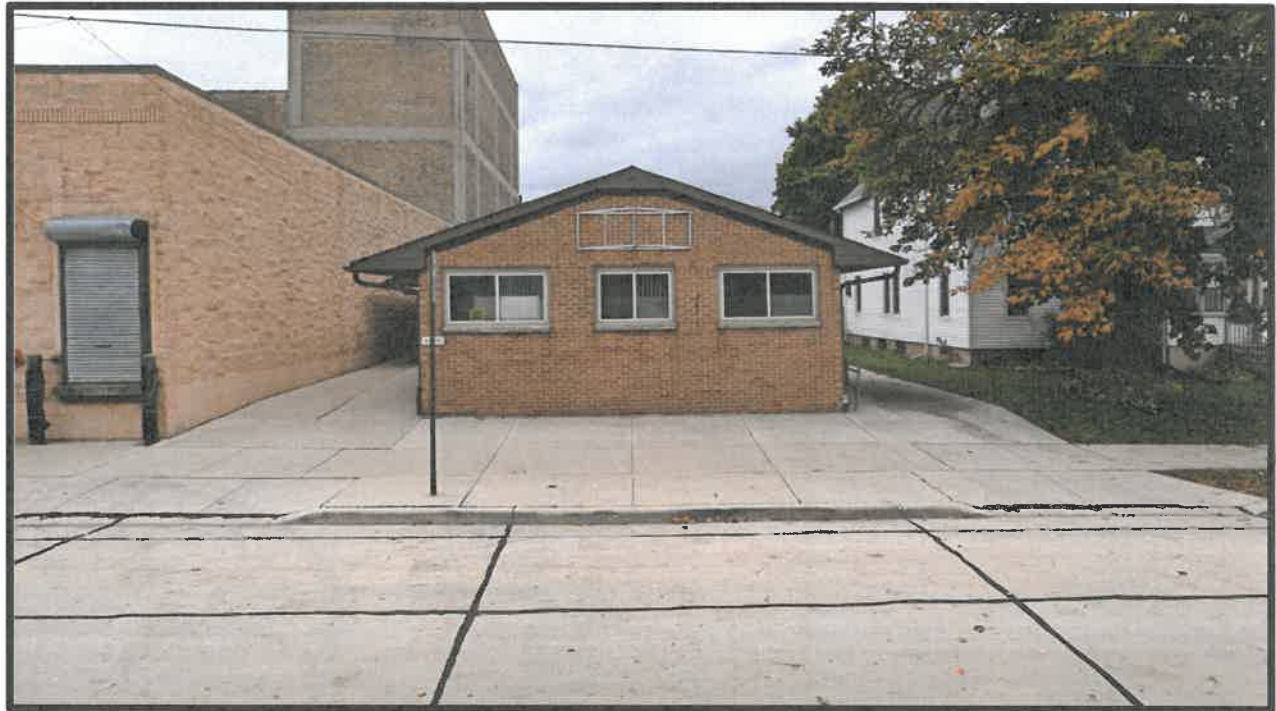


**TWO
RIVERS**
WISCONSIN

Section 11, Item C.

COMMUNITY DEVELOPMENT

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



www.two-rivers.org



920.793.5564



920.793.5512



**TWO
RIVERS**
WISCONSIN

Section 11, Item C.

COMMUNITY DEVELOPMENT



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



www.two-rivers.org

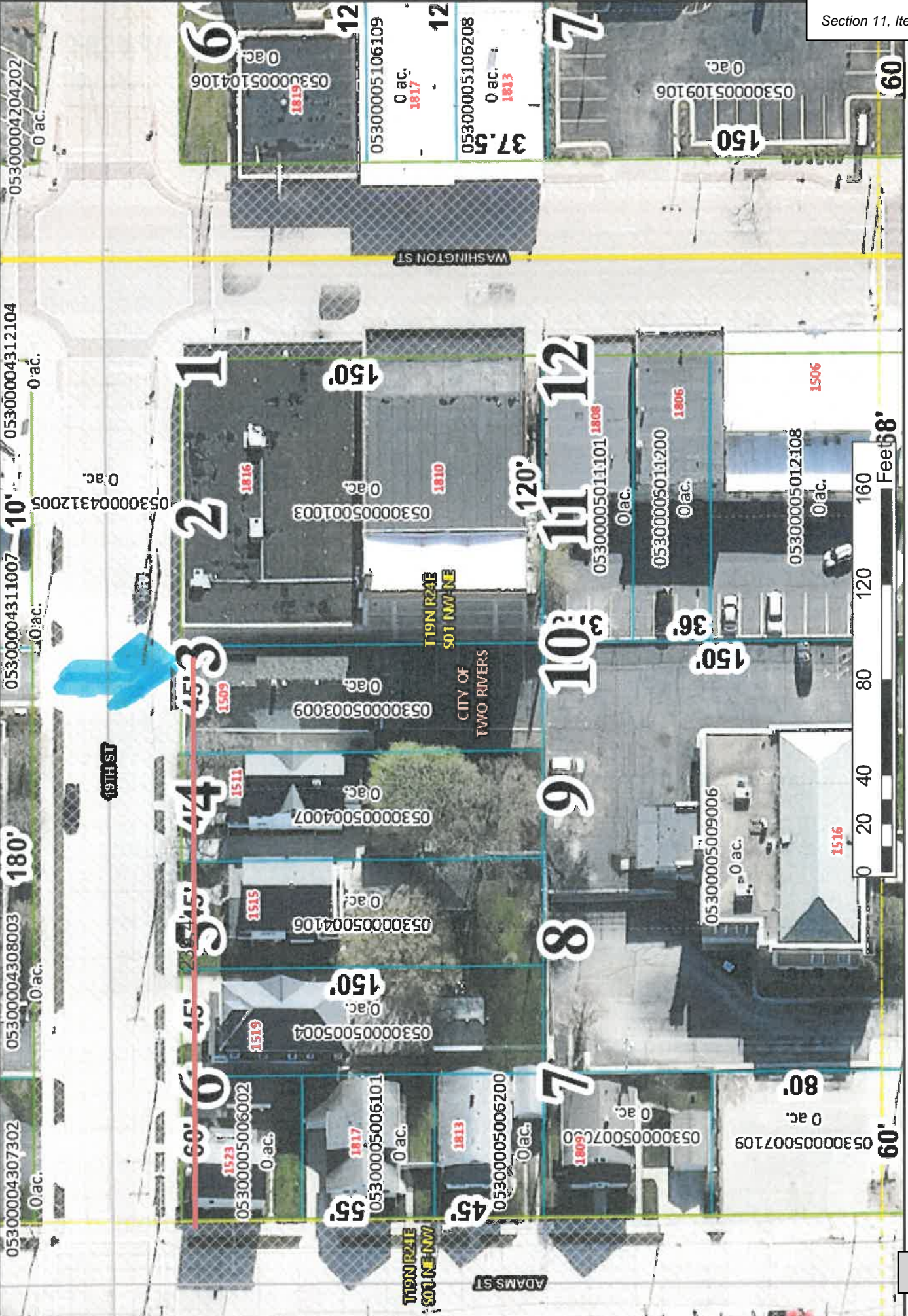


920.793.5564



920.793.5512

1509 19TH



Section 11, Item C.



The burden for determining fitness for use rests entirely upon the user of this web site. Manitowoc County and its co-producers will not be liable in any way for accuracy of data and they assume no responsibility for direct, indirect, consequential, or other damages.



TWO RIVERS
WISCONSIN

LAND DEVELOPMENT APPLICATION

APPLICANT Brian Laurent TELEPHONE 920 901 6245

MAILING ADDRESS 3406 mirro Drive Manitowoc WI 54220
(Street) (City) (State) (Zip)

PROPERTY OWNER Brian Laurent TELEPHONE 920 901 8245

MAILING ADDRESS 3406 mirro Drive Manitowoc WI 54220
(Street) (City) (State) (Zip)

REQUEST FOR:

- Comprehensive Plan Amendment
- Site/Architectural Plan Approval
- Subdivision Plat or CSM Review
- Zoning District Change
- Conditional Use
- Annexation Request
- Variance/Board of Appeals
- Other

STATUS OF APPLICANT: Owner Agent Buyer Other

PROJECT LOCATION 1609 16th TYPE OF STRUCTURE Garage 26' x 80'

PRESENT ZONING PUD REQUESTED ZONING _____

PROPOSED LAND USE _____

PARCEL # 053-000-073-010.05 ACREAGE _____

LEGAL DESCRIPTION _____

NOTE: Attach a one-page written description of your proposal or request.

The undersigned certifies that he/she has familiarized himself/herself with the state and local codes and procedures pertaining to this application. The undersigned further hereby certifies that the information contained in this application is true and correct.

Signed Brian Laurent Date 3/12/2024
(Property Owner)

Fee Required

- \$ 350 Comprehensive Plan Amendment
- \$ t/b/d Site/Architectural Plan Approval (Listed in Sec 1-2-1)
- \$ t/b/d CSM Review (\$10 lot/\$30 min)
- Subdivision Plat (fee to be determined)
- \$ 350 Zoning District Change
- \$ 350 Conditional Use
- \$ t/b/d Annexation Request (State Processing Fees Apply)
- \$ 350 Variance/Board of Appeals
- \$ t/b/d Other

Schedule

- Application Submittal Date _____
- Date Fee(s) Paid _____
- Plan(s) Submittal Date _____
- Plan Comm Appearance _____

\$ _____ TOTAL FEE PAID APPLICATION, PLANS & FEE RECEIVED BY _____



**TWO
RIVERS**
WISCONSIN

COMMUNITY DEVELOPMENT

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

Section 11, Item C.



PLAN COMMISSION

Action: Proposed amendment to PUD
Location: 1609 – 16th Street
Current Zoning: Planned Unit Development (PUD)
Date: July 8, 2024

The owner of this property is requesting a change to the previously approved PUD, to construct a garage, closer to the dwelling unit. Staff has raised questions about the location of the garage, in relation to existing easements presently impacting the site. The current site plan does not include the easements.

Section 10-1-41. - Subsequent change or addition to approved PUD plan.

Any subsequent change or addition to an approved plan shall first be submitted for recommendation to the plan commission. The plan commission shall make its recommendation to the city council. If in the city council's opinion, the change or addition is substantial, keeping in mind how substantial is defined below, the city council shall call for a public hearing on such proposed change or addition. Without limitation to the city council's right to determine any other substantial change, a change may be construed to be "substantial" if it results in any of the following:

- A. An increase in density.
- B. An increase in traffic congestion.
- C. Creation of service problems.
- D. Change in project design, architecture, or aesthetics.



DESCRIPTION:

Tract 2 of a Certified Survey Map recorded in Volume 12, Page 163, located in Government Lot 1 of Section 1, Town 19 North, Range 24 East, City of Two Rivers, Manitowish County, Wisconsin.
Said parcel contains 70,588 Square Feet (1.620 Acres) of land.

REMARKS NOTES:

The lot shown hereon is subject to an 8 foot building setback from the interior side yard and 35 feet from the ordinary high water mark.

SURVEY NOTES:

This survey is based on existing monumentation that is believed to be original to the Certified Survey Map recorded in volume 12, page 163.

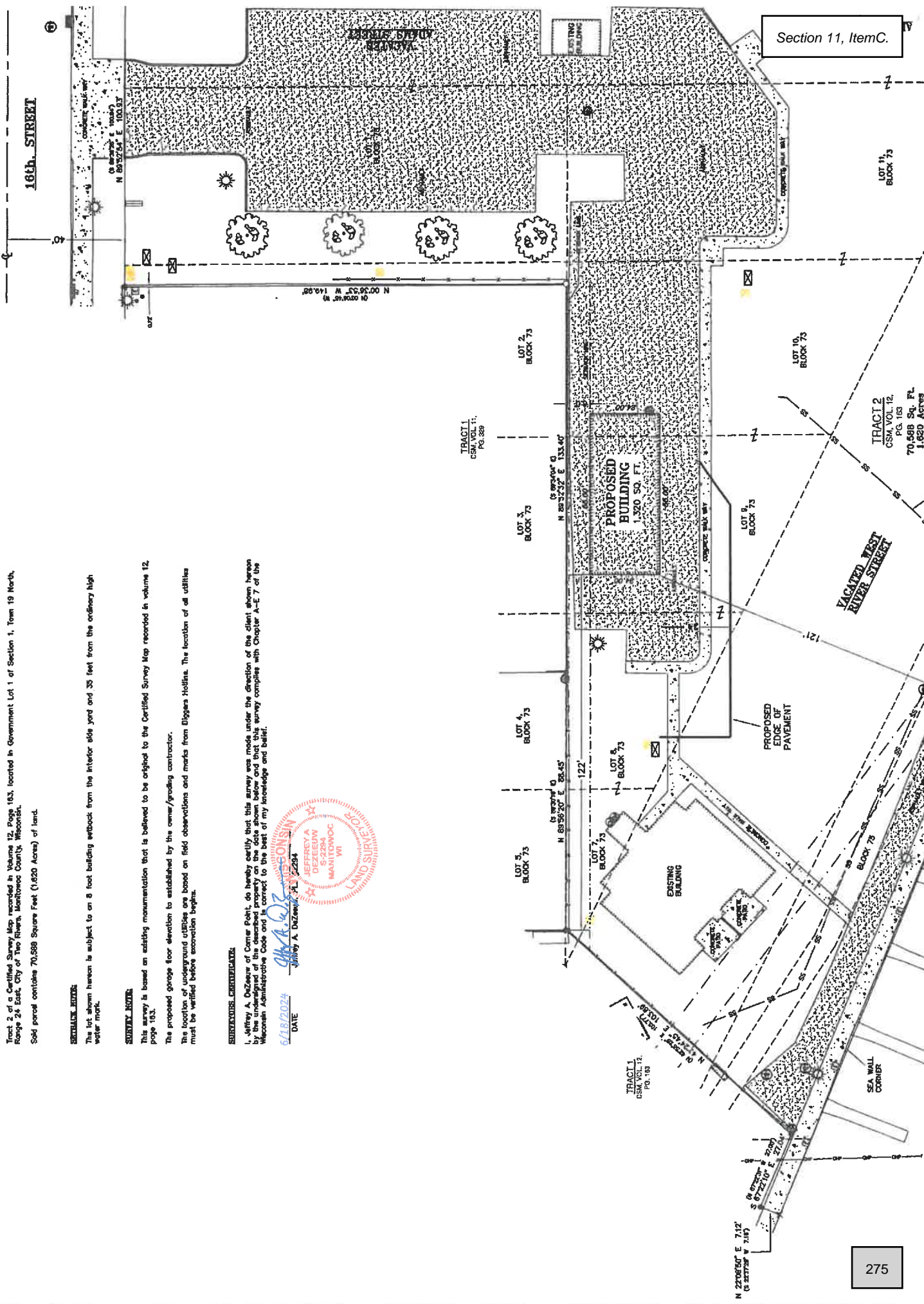
The proposed garage floor elevation to be established by the owner/grading contractor.

The location of underground utilities are based on field observations and marks from Diggers Holdins. The location of all utilities must be verified before excavation begins.

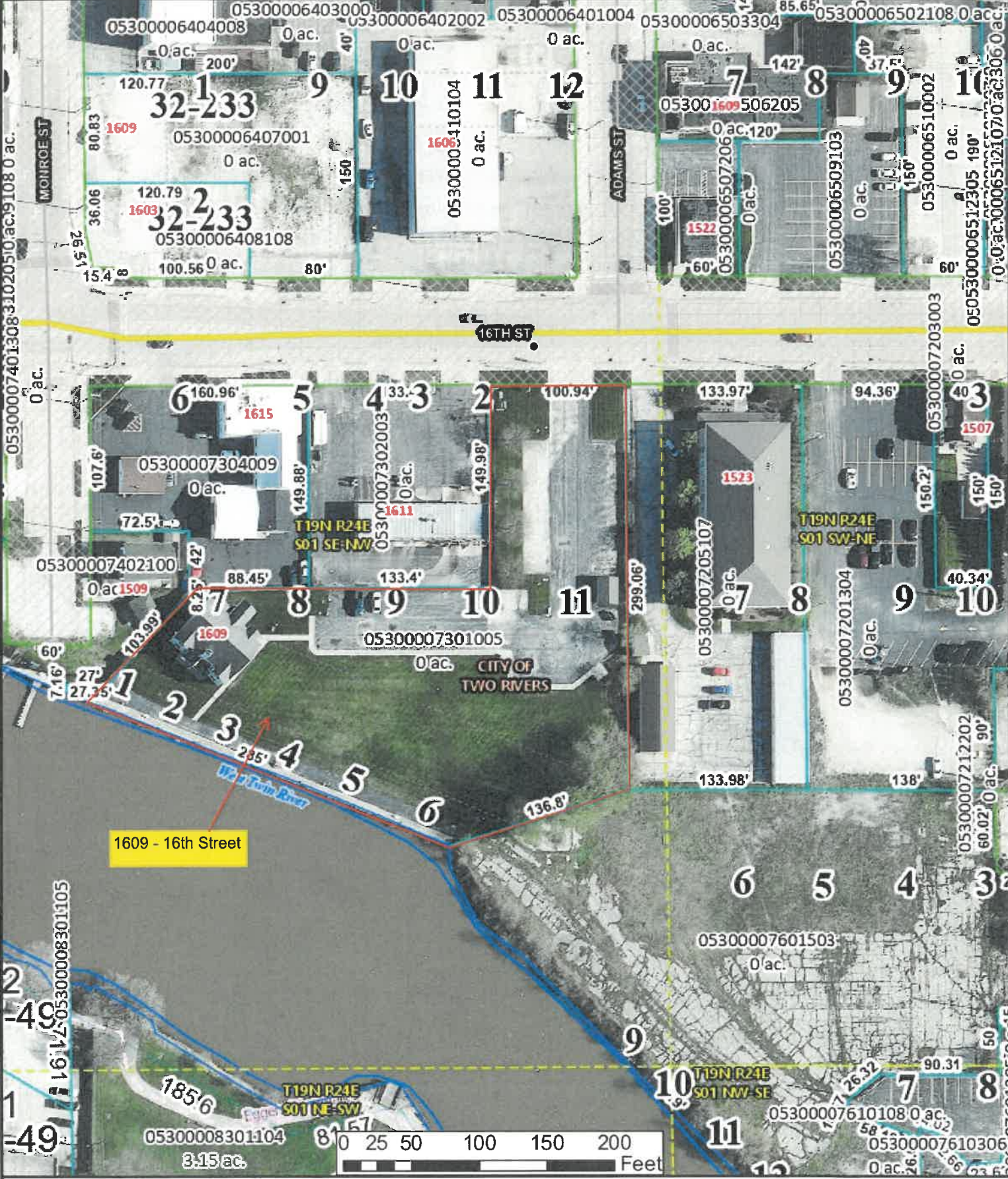
SUBSCRIBER'S CERTIFICATE:

I, Jeffrey A. DeZurek of Corner Point, do hereby certify that this survey was made under the direction of the client shown hereon and that the same complies with the provisions of the Wisconsin Administrative Code and is correct to the best of my knowledge and belief.

6/18/2024
DATE
Jeffrey A. DeZurek, A.S. 2284
JEFFREY A. DEZUREK
DEZUREK & ASSOCIATES
MANITOWISH COUNTY, WI
LAND SURVEYORS



Manitowoc County Parcel Viewer



1609 - 16th Street



Hello,

I own a property at 1609 16th Street. I would like to build a 26' X 80' garage for my 4 plex. Each tenant would have a 20' X 26' garage. The building code reads that I need to be 8 feet from the north property line. I would like to build it as close to the property line as you would allow. I have no problem building this garage with block . The reason being I don't want things stored behind the building and it will allow for more parking.

Thank you,

Brian Laurent

City of Two Rivers Zoning Code Language on Changes to a Previously-Approved PUD Plan

- **Sec. 10-1-41. - Subsequent change or addition to approved PUD plan.**

Any subsequent change or addition to an approved plan shall first be submitted for recommendation to the plan commission. The plan commission shall make its recommendation to the city council. If in the city council's opinion the change or addition is substantial, keeping in mind how substantial is defined below, the city council shall call for a public hearing on such proposed change or addition. Without limitation to the city council's right to determine any other substantial change, a change may be construed to be "substantial" if it results in any of the following:

- A. An increase in density.
- B. An increase in traffic congestion.
- C. Creation of service problems.
- D. Change in project design, architecture, or aesthetics.



TWO RIVERS
WISCONSIN

LAND DEVELOPMENT APPLICATION

APPLICANT A.C.E. Building Service Inc. (Derek Petska) TELEPHONE 920-682-6105

MAILING ADDRESS 3510 S. 26th Street Manitowoc WI 54220
(Street) (City) (State) (Zip)

PROPERTY OWNER Sauve's Auto (Thomas Christensen) TELEPHONE 920-973-2273

MAILING ADDRESS 1421 Washington St. Two Rivers WI 54241
(Street) (City) (State) (Zip)

REQUEST FOR:

- Comprehensive Plan Amendment
- Site/Architectural Plan Approval
- Subdivision Plat or CSM Review
- Zoning District Change
- Conditional Use
- Annexation Request
- Variance/Board of Appeals
- Other

STATUS OF APPLICANT: Owner Agent Buyer Other

PROJECT LOCATION 1421 Washington St. TYPE OF STRUCTURE Wood & PEMB

PRESENT ZONING B-1 Business District REQUESTED ZONING N/A

PROPOSED LAND USE No change in land use requested - Addition to existing building

PARCEL # 05300007705007; 05300007704109; 05300007704000 ACREAGE 0.55

LEGAL DESCRIPTION Lots 4 and 5 Excepting Therefrom the South 20 Feet and All of Lot 3 of Block 77 of the Original Plat, All Located in Government Lot 4, Section 1, Town 19 North, Range 24 East, City of Two Rivers, Manitowoc County, Wisconsin.

NOTE: Attach a one-page written description of your proposal or request.

The undersigned certifies that he/she has familiarized himself/herself with the state and local codes and procedures pertaining to this application. The undersigned further hereby certifies that the information contained in this application is true and correct.

Signed [Signature] Date 08/23/2024
(Property Owner)

Fee Required

- \$ 350 Comprehensive Plan Amendment
- \$ t/b/d Site/Architectural Plan Approval (Listed in Sec 1-2-1)
- \$ t/b/d CSM Review (\$10 lot/\$30 min)
- Subdivision Plat (fee to be determined)
- \$ 350 Zoning District Change
- \$ 350 Conditional Use
- \$ t/b/d Annexation Request (State Processing Fees Apply)
- \$ 350 Variance/Board of Appeals
- \$ t/b/d Other

Schedule

- Application Submittal Date _____
- Date Fee(s) Paid _____
- Plan(s) Submittal Date _____
- Plan Comm Appearance _____

\$ 550.00 TOTAL FEE PAID APPLICATION, PLANS & FEE RECEIVED BY _____

August 26, 2024

City Building Inspections Office
1717 E Park Street
Two Rivers WI 54241

RE: Sauve's Auto
Building Addition & Site Improvement @ 1421 Washington St.

To Whom It May Concern:

The proposed building addition and added parking spaces will replace the two-story residential building and garage on the north side of the property that are scheduled to be demolished. The proposed building expansion will be 3,620 square feet. Exterior finishes will complement the existing building, including metal & EPDM roofing, metal wall panel, aluminum fascia, soffit, gutter, and downspouts. All colors of exterior finishes to match complement the existing as depicted in the conceptual renderings.

The north and east sides of the expansion will consist of off-street asphalt parking. The north side of the expansion will also be landscaped with shrubs, and perennial plants and stone mulch. The project results in a net add of approximately 16,500 square feet of impervious area. The stormwater drainage pattern of the site will not change. The proposed building addition downspouts will be connected to the city of Two Rivers' storm sewer.

The following calculation was used to determine adequacy of off-street parking spaces per Sec. 10-1-13 "Off-street parking and loading" from the City of Two Rivers Municipal Code:

Total building area (including expansion): 6,600 s.f.

Per section 10-1-13: (1) for each vehicle connected with the business, (1) for each employee on duty when fully staffed, (1) for the owner or manager, plus (3) for each bay intended for service, repair or other use.

Included for this project: (4) vehicles connected with the business, (5) full time employees, (1) owner, (7) bays for service.

Shown per plan (18) off-street parking spaces are being provided.

(2) new LED wall-pack lights with photo sensors will be mounted on the exterior of the building located on the north wall and (2) on east exterior wall of the proposed expansion.

Construction is scheduled to begin mid-October and be completed in the spring of 2025.

CONDITIONAL USE
PERMIT
City of Two Rivers

Document Number

Permit No. 9-1-2024

Before the City Council of the City of Two Rivers, Manitowoc County, Wisconsin, regarding the premises at 1421 Washington Street in the City of Two Rivers, Manitowoc County, State of Wisconsin, further described as:

FERD BOHTE'S ADD ALL EXC N 35` OF LOT 9 & ALL OF LOTS 10 & 11 BLK 1

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

Parcel ID Number: 053-000-077-040.00

Zoning Classification of the Premises is: B-1 Business District/Conditional Use for a Gas Station / Automobile Service
Mailing Address of the Premises Operator: 1421 Washington Street, Two Rivers WI 54241

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

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

Now, therefore, it is permitted, subject to compliance with the terms and conditions hereinafter stated, that the Premises may be used for the purpose of the operation of a Gas Station / Automobile Service

Permitted by action of the City Council of the City of Two Rivers on October 7, 2024.
Original filed in the office of the City Clerk of the City of Two Rivers, Wisconsin

The Conditions of this Permit are:

1. This Permit shall become effective upon the execution and recording by the Owner of the Premises as acceptance hereof.
2. This Permit is subject to the conditions herein and is subject to amendment and termination in accordance with the provisions of the Zoning Code of this Municipality.
3. The operation of the use permitted shall be in strict conformity to the approved conditions identified with this Petition for this Permit and such plans are incorporated herein by reference as if set forth in detail herein.
4. Any substantial change to the use or site as the conditions permitted by the issuance of this Permit would require approval by the Plan Commission and City Council as an amendment to this Permit.
5. This Permit is specifically issued to Lakeshore Commercial LLC and shall lapse upon a change in ownership of the business, tenancy of the subject premises or if the land uses ceases operation for more than 12 months. This permit may be reissued only after a proper application is made to the City as if this permit were being newly issued.
6. Conditions of Operations:
 - a. Hours of operation: 24 hours per day, seven days per week.
 - b. Any outdoor display of merchandise shall be limited to on the fuel islands beneath the canopy not exceeding three feet in height; and, immediately adjacent to the front wall of the building not exceeding the height of the window base.
 - c. A separate Conditional Use Permit shall be required for any land use which would include a drive-thru component.
 - d. Light fixtures under the canopy shall not glare into public streets and shall not glare into adjacent properties. Diffusers shall be installed as necessary to minimize glare of canopy lights.
 - e. Signage in accord with the City's Sign Code.
 - f. All landscaping plantings shall be maintained and kept in good health or be replaced; and all landscaped areas shall be maintained in such a manner to be free of weeds.

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

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

Printed Name: _____

Printed Name: _____

STATE OF WISCONSIN
MANITOWOC COUNTY

Personally came before me this _____ day of _____, 2024, the above named _____ and to be the person(s) who executed the foregoing instrument and acknowledge the same.

Amanda Baryenbruch
Notary Public, Manitowoc County, Wisconsin
My commission expires: _____

SIGNATURES - CITY OF TWO RIVERS

Greg Buckley, City Manager

Amanda Baryenbruch, City Clerk

STATE OF WISCONSIN
MANITOWOC COUNTY

Personally, came before me this _____ day of _____ 2024, the above-named Greg Buckley and Amanda Baryenbruch known to be the person(s) who executed the foregoing instrument and acknowledge the same.

Printed Name: _____
Notary Public, Manitowoc County, Wisconsin
My commission expires: _____

THIS INSTRUMENT WAS DRAFTED BY:
Adam Taylor, Zoning Administrator

**PROPOSED EXPANSION FOR
SAUVE'S AUTO SERVICE
1421 WASHINGTON STREET**





PLAN COMMISSION

Action: Conditional Use Application & S&A Review
Location: 1421 Washington Street (Sauve’s)
Current Zoning: Business (B-1)
Date: September 9, 2024

The owner of this property is requesting a Conditional Use Permit for an existing gas station/automobile service use, as well as Site & Architectural Review for an addition at 1421 Washington Street. Gas stations/Automobile Services are a conditional use in the B-1 District

Background

The owner recently combined the parcels to allow for the proposed addition. The addition will allow for more space to service vehicles as well as a bigger parking lot.

Questions and Discussion points from the Director of Public Works include the following:

- Green Space - removing paved terraces and replacing with turf grass
- Creating green buffers in unused parking island areas
- ADA parking
- Where are mechanicals going to be located and are they screened
- Outdoor tire storage adjacent to Kozlowski Tire - screened
- No stormwater management required
- Exterior dumpster? Screening?
- Not a planning item but where internal plumbing is going to discharge to, specifically the sinks and drains in the shop area



A NEW BUILDING ADDITION FOR: SAUVE'S AUTO TWO RIVERS, WISCONSIN

MATERIAL INDEX-PLANS, SECTIONS

EARTH	RIGID INSULATION	ROUGH LUMBER/ BLOCKING
COMPACTED FILL	BATT INSULATION	PLYWOOD
GRAVEL FILL	DRYWALL	FINISHED LUMBER
POURED CONCRETE/ PRECAST	STEEL	EXISTING WALL TO BE REMOVED
CONCRETE BLOCK	SPRAY FOAM INSULATION	EXISTING WALL TO REMAIN
FACE BRICK	BITUMINOUS PAVING	CONSTRUCT NEW WALL

REFERENCE SYMBOLS

SECTION CUT SYMBOL (WALL SECTIONS)

SECTION DESIGNATION (NUMBER FOR CROSS SECTION & LETTER FOR WALL SECTION)
DRAWING NUMBER ON WHICH SECTION APPEARS

PLAN DETAIL / ENLARGED PLAN SYMBOL

DETAIL NUMBER
DRAWING NUMBER ON WHICH DETAIL APPEARS

DETAIL CUT SYMBOL

DETAIL NUMBER
DRAWING NUMBER ON WHICH DETAIL APPEARS

ELEVATION MARK - NEW

ELEVATION MARK - EXISTING

DRAWING SYMBOLS

DOOR TAG

REVISION NUMBER

GLAZING TAG

COLUMN LINE DESIGNATION- NEW

WALL TYPE

STAIRWAY DIRECTION INDICATION

KEYNOTE MARK - ACCESSORIES

KEYNOTE MARK - DEMOLITION NOTES

KEYNOTE MARK - PLAN NOTES

SPOT ELEVATION MARKER

PROJECT DATA

GOVERNING AUTHORITY - WISCONSIN DEPT. OF COMMERCE SAFETY AND BUILDINGS DIVISION	
REFERENCED CODE	INTERNATIONAL BUILDING CODE 2015
CLASS OF CONSTRUCTION	1B-B
OCCUPANCY CLASSIFICATION	BUSINESS (B), STORAGE (S-1)
LOCAL ZONING AUTHORITY	CITY OF TWO RIVERS
BUILDING SP-RINKLED	NO (NO CHANGE)
BUILDING AREA:	
FIRST FLOOR EXIST. BUILDING:	2,987 S.F.
FIRST FLOOR NEW ADDITION	3,645 S.F.
PROJECT AREA:	4,110 S.F. (INCLUDING INTERIOR REMODEL @ EXIST. WAITING AREA)
TOTAL BUILDING SQ. FT.:	6,632 S.F.

PROJECT LOCATION

1421 WASHINGTON STREET
TWO RIVERS, WISCONSIN 54241



INDICATES PROJECT LOCATION
AERIAL PLAN
NO SCALE



INDICATES PROJECT LOCATION
VICINITY PLAN
NO SCALE



IMPORTANT NOTES:
INFORMATION SHOWN ON THESE DRAWINGS (FOR PLUMBING, HVAC, ELECTRICAL AND FIRE PROTECTION) IS FOR GENERAL DESIGN INTENT/BIDDING PURPOSES ONLY.

ALL CONTRACTORS TO COMPLY WITH ALL LOCAL/STATE CODES AND ORDINANCES.

ALL PLUMBING, HVAC, ELECTRICAL AND FIRE PROTECTION CONTRACTORS ARE RESPONSIBLE FOR DESIGN, STATE SUBMITTAL AND ALL FEES/PERMITS ASSOCIATED WITH THESE TRADES FOR COMPLETION OF WORK OUTLINED.

IMPORTANT CONTRACTORS NOTES:
ALL CONTRACTORS TO SUBMIT DESIGN/BUILD (PLUMBING, HVAC, ELECTRICAL AND FIRE PROTECTION) DRAWINGS FOR OWNER REVIEW PRIOR TO STARTING WORK.

NOTE:
ALL TRADES SHALL CROSS REFERENCE ALL CONSTRUCTION DOCUMENTS FOR COORDINATION AND SCOPE OF WORK.

NOTE:
ALL PRODUCT SUBSTITUTIONS MUST BE SUBMITTED TO ARCHITECT PRIOR TO BIDDING.

SHEET INDEX

GENERAL
C-S COVER SHEET

ARCHITECTURAL
D-1.0 DEMOLITION PLAN
A-1.1 OVERALL FLOOR PLAN
A-2.1 ROOM FINISH SCHEDULE, INTERIOR WALL TYPES, & ENLARGED TOILET ROOMS
A-3.1 OPENING SCHEDULE, DOOR & FRAME ELEVATIONS
A-3.2 CASEWORK ELEVATIONS & DETAILS
A-4.1 EXTERIOR ELEVATIONS
A-4.2 EXTERIOR ELEVATIONS
A-5.1 BUILDING SECTIONS
A-6.1 WALL SECTIONS
A-6.2 WALL SECTIONS
A-6.3 WALL SECTIONS
A-6.4 PIT SECTIONS
A-7.1 DETAILS
A-8.1 ROOF PLAN
A-9.1 REFLECTED CEILING PLAN

STRUCTURAL
S-0.0 GENERAL NOTES
S-0.1 GENERAL NOTES & STRUCTURAL LOADS
S-1.0 FOUNDATION PLAN
S-2.0 ROOF FRAMING PLAN
S-4.0 FOUNDATION DETAILS & SCHEDULES
S-4.1 FOUNDATION DETAILS
S-4.2 GENERAL FRAMING NOTES & DETAILS
S-4.3 FASTENING SCHEDULES & DETAILS
S-4.4 MASONRY SCHEDULES & DETAILS

NO.	REVISION DESCRIPTION	DATE

ACE BUILDING SERVICE
OUR REPUTATION IS OUR FOUNDATION
3810 SOUTH 28TH STREET | MANITOWOC, WISCONSIN 54220
PHONE 920-881-1051 | WWW.ACEBUILDINGSERVICE.COM

Civil & Structural
A DIVISION OF ACE BUILDING SERVICE

SMI
SUPERVISING PROFESSIONAL

PROJECT INFORMATION:
SAUVE'S AUTO
TWO RIVERS, WISCONSIN

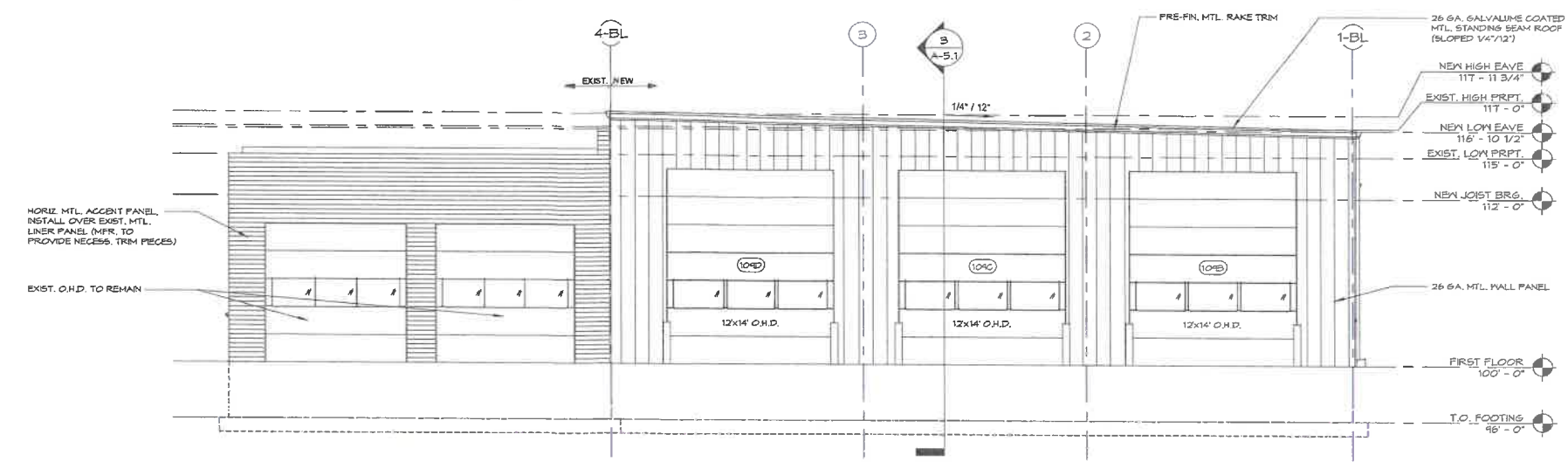
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SHEET INFORMATION

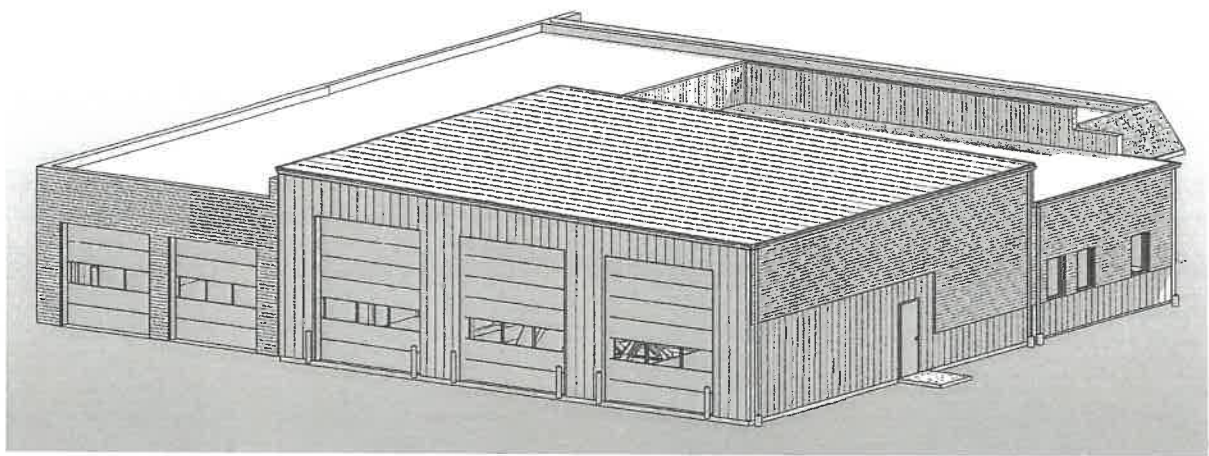
A.C.E. JOB NO.	
DATE:	08-19-204
DRAWN BY:	DAH
SCALE:	As Indicated

COVER SHEET

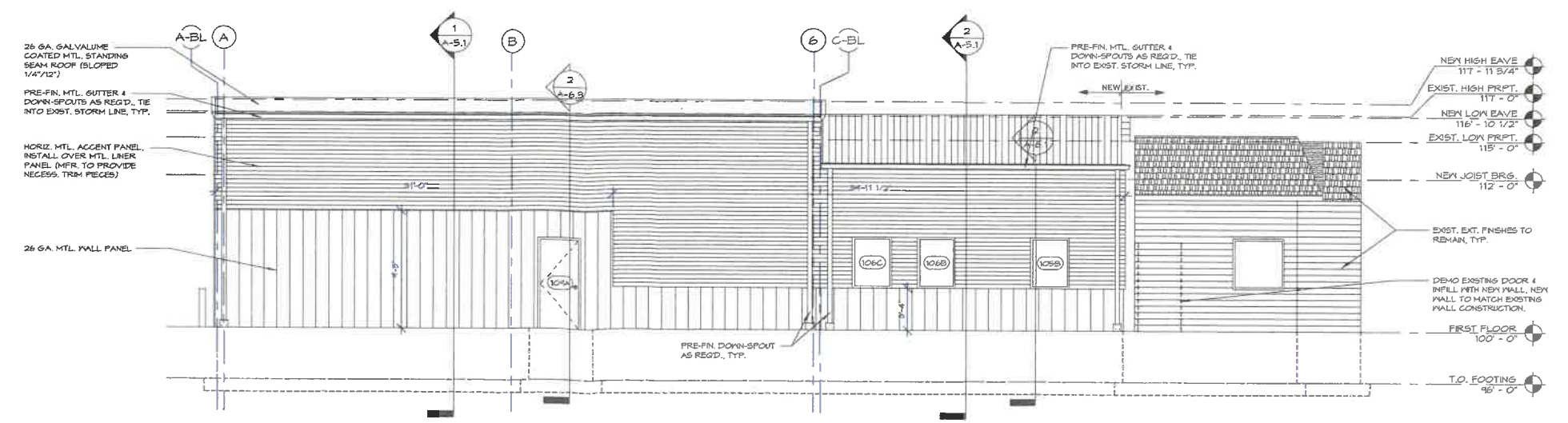
SHEET



3 BUILDING ELEVATION - EAST
3/16" = 1'-0"



1 3D - NORTHEAST PERSPECTIVE



2 BUILDING ELEVATION - NORTH
3/16" = 1'-0"

REV. BY: _____

NO. _____

REVISION DESCRIPTION

A.C.E. BUILDING SERVICE
OUR REPUTATION IS OUR FOUNDATION
3510 SOUTH 26TH STREET | MANITOWOC, WISCONSIN 54220
PHONE 920-822-8105 | WWW.ACEBUILDINGSERVICE.COM

Civil & Structural
A DIVISION OF A.C.E. BUILDING SERVICE

SMI
SUPERVISING PROFESSIONAL

PROJECT INFORMATION:

SAUVE'S AUTO
TWO RIVERS, WISCONSIN

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SHEET INFORMATION

A.C.E. JOB NO. _____

DATE: 08-19-204

DRAWN BY: DAH

SCALE: 3/16" = 1'-0"

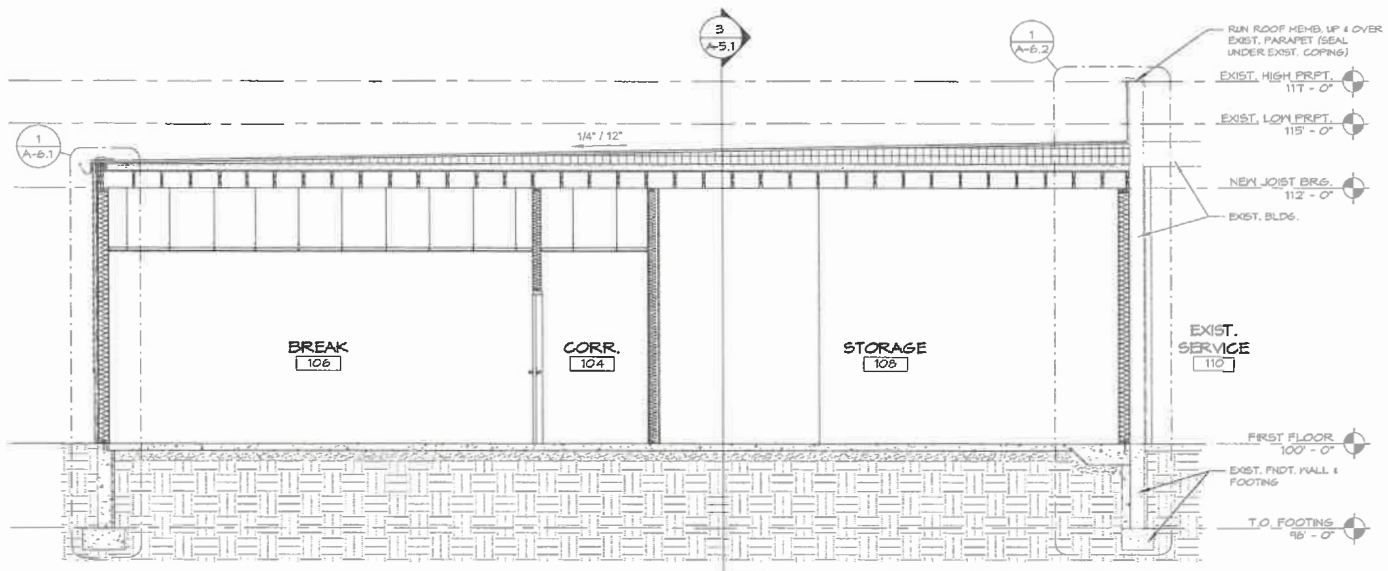
EXTERIOR ELEVATIONS

SHEET

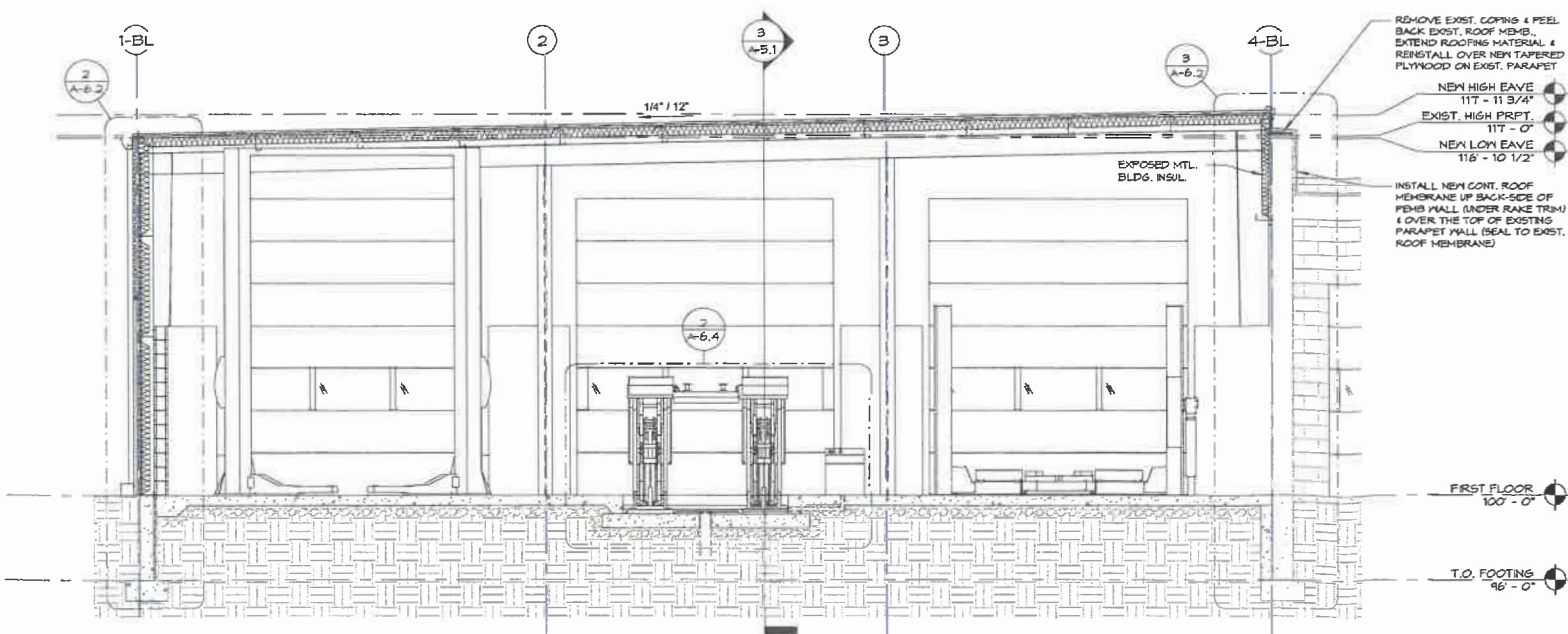
A-4.1



3 BUILDING SECTION - OFFICE/SERVICE BAY
1/4" = 1'-0"



2 BUILDING SECTION @ OFFICE
1/4" = 1'-0"



1 BUILDING SECTION @ SERVICE GARAGE
1/4" = 1'-0"

NOTE:
BUILDING SECTIONS FOR MASSING ONLY. REFER TO WALL SECTIONS & DETAILS FOR ADDTL. INFO.

NO.	REVISION DESCRIPTION

ACE BUILDING SERVICE
OUR REPUTATION IS OUR FOUNDATION
3810 ROUTE 88TH STREET | MANITOWIC, WISCONSIN 53150
PHONE 920-888-1103 | WWW.ACEBUILDINGSERVICE.COM

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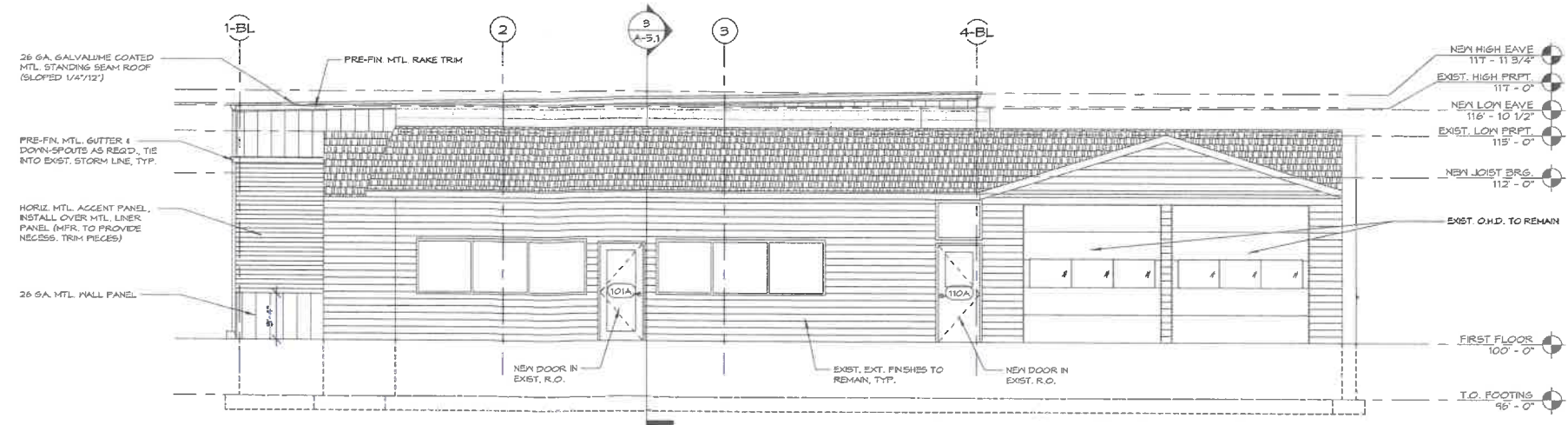
PROJECT INFORMATION:
SAUVE'S AUTO
TWO RIVERS, WISCONSIN

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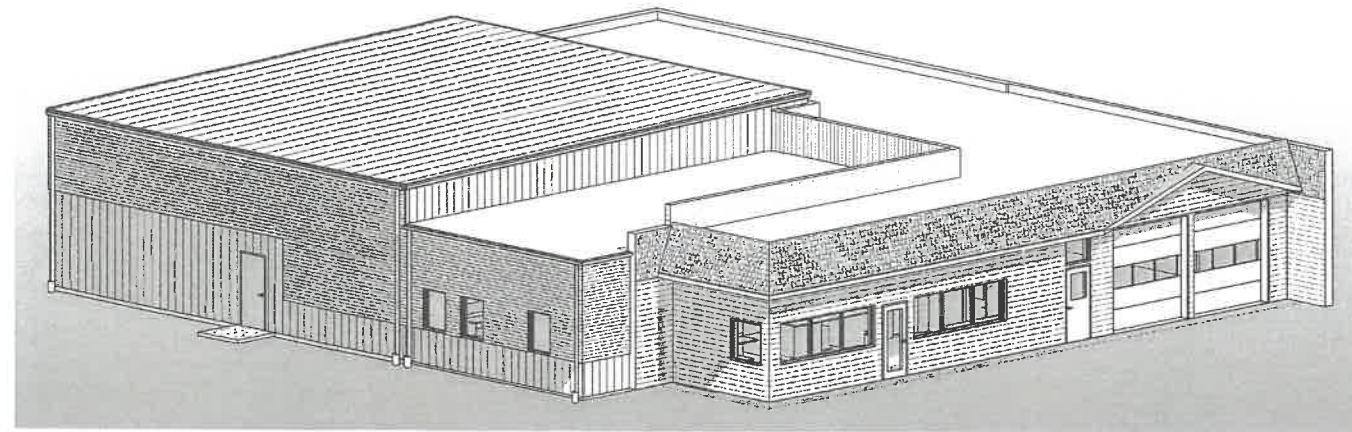
SHEET INFORMATION	
A.C.E. JOB NO.	08-19-204
DATE:	08-19-204
DRAWN BY:	DAH
SCALE:	3/4" = 1'-0"

BUILDING SECTIONS

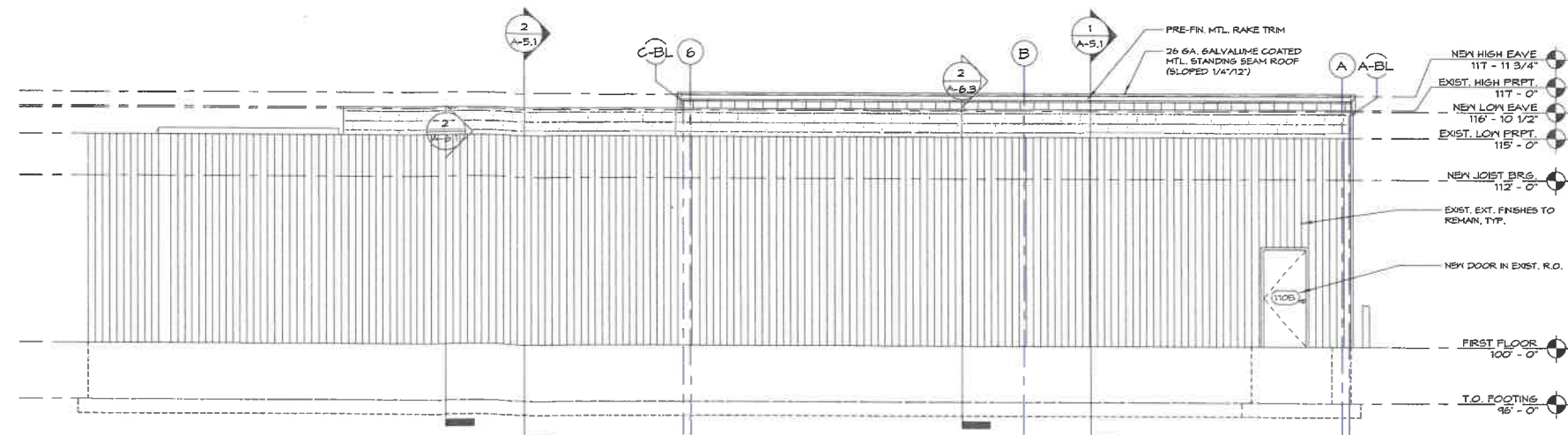
SHEET
A-5.1



1 BUILDING ELEVATION - WEST
3/16" = 1'-0"



3 3D - NORTHWEST PERSPECTIVE



2 BUILDING ELEVATION - SOUTH
3/16" = 1'-0"

NO.	REVISION DESCRIPTION	DATE

A.C.E. BUILDING SERVICE
OUR REPUTATION IS OUR FOUNDATION
300 S. PEPPER, 20TH STREET | MANITOWISH, WISCONSIN 54901
PHONE 820-882-8158 | WWW.ACEBUILDINGSERVICE.COM

Civil & Structural
A DIVISION OF A.C.E. BUILDING SERVICE

SMT
SUPERVISING PROFESSIONAL

PROJECT INFORMATION:
SAUVE'S AUTO
TWO RIVERS, WISCONSIN

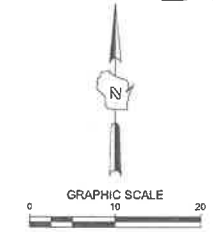
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SHEET INFORMATION
A.C.E. JOB NO.
DATE: 08-19-204
DRAWN BY: DAH
SCALE: 3/16" = 1'-0"

EXTERIOR ELEVATIONS

SHEET

DRAFT

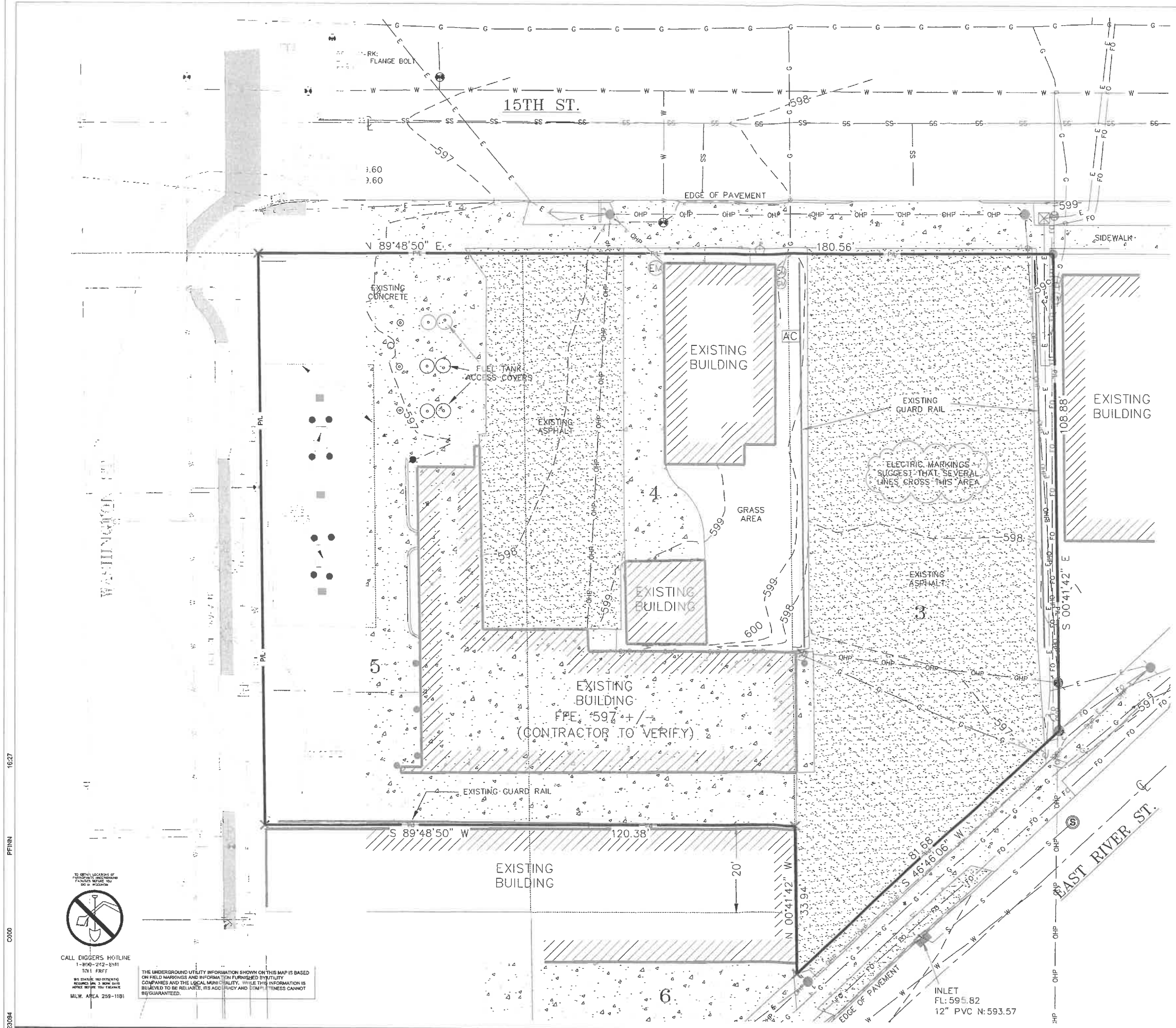


GENERAL NOTES:

1. THE UNDERGROUND UTILITY INFORMATION SHOWN ON THIS DRAWING IS BASED ON FIELD LOCATIONS AND/OR RECORDS FURNISHED BY MUNICIPALITIES AND UTILITY COMPANIES. THE LOCATION AND ACCURACY OF WHICH CANNOT BE GUARANTEED. THERE MAY BE ADDITIONAL UNDERGROUND UTILITY INSTALLATIONS WITHIN THE PROJECT AREA THAT ARE NOT SHOWN.
2. VERIFY ACTUAL LOCATIONS AND INVERTS IN THE FIELD. ANY POTENTIAL ERRORS, OMISSIONS, OR DISCREPANCIES SHALL BE BROUGHT TO THE ATTENTION OF THE ENGINEER PRIOR TO PROCEEDING WITH CONSTRUCTION.
3. DRAWING IS BASED ON FIELD SURVEY COMPLETED BY CORNER POINTS ON 8/19/2024.
4. DATUM FOR THE PROJECT SURVEY IS WGS 84. BENCHMARK FOR THE PROJECT SURVEY IS HYDRANT PUMPER NOZZLE, AT NORTHWEST CORNER OF 15TH STREET AND JEFFERSON STREET, AND HYDRANT FLANGE BOLT, AT NORTHWEST CORNER OF 15TH STREET AND WASHINGTON STREET.
5. CONTRACTOR TO VERIFY EXISTING CONDITIONS, CONTACT ENGINEER WITH DISCREPANCIES.

LEGEND:

- | | |
|-------|--------------------------|
| --- | SECTION 1/4 SECTION LINE |
| --- | PROPERTY LINE |
| --- | EASEMENT |
| -X-X- | CHAIN LINK FENCE |
| -O-O- | GUARD RAIL |
| -□-□- | METAL FENCE |
| -□-□- | WOOD FENCE |
| -~~~ | TREE LINE |
| -OH- | OVERHEAD UTILITY LINE |
| -E- | ELECTRIC |
| -T- | TELEPHONE |
| -FO- | FIBER OPTIC |
| -CTV- | CABLE TV |
| -SAN- | SANITARY SEWER |
| -FS- | FORCE MAIN |
| -ST- | STORM SEWER |
| -W- | WATER MAIN |
| -G- | GAS |
| -670- | EXISTING CONTOUR |
| -WET- | WETLAND |
| -FP- | FLOODPLAIN |
| ⊕ | UNKNOWN MANHOLE |
| ⊙ | SANITARY MANHOLE |
| ⊗ | STORM MANHOLE |
| ⊕ | ELECTRIC MANHOLE |
| ⊙ | MMSD MANHOLE |
| ⊕ | TELEPHONE MANHOLE |
| ⊕ | CLEANOUT |
| ⊕ | CATCH BASIN |
| ⊕ | CATCH BASIN (ROUND) |
| ⊕ | ROOF DRAIN |
| ⊕ | CULVERT END |
| ⊕ | HYDRANT |
| ⊕ | WATER VALVE |
| ⊕ | GAS VALVE |
| ⊕ | GAS METER |
| ⊕ | ELECTRIC METER |
| ⊕ | UTILITY PEDESTAL |
| ⊕ | HANDHOLE |
| ⊕ | VENT |
| ⊕ | MONITORING WELL |
| ⊕ | IRON PIPE FOUND/SET |
| ⊕ | REBAR FOUND/SET |
| ⊕ | CHISELED CROSS FOUND/SET |
| ⊕ | PK NAIL FOUND/SET |
| ⊕ | SPIKE/MAIL |
| ⊕ | MONUMENT |
| ⊕ | BENCHMARK |
| ⊕ | SIGN |
| ⊕ | PARKING METER |
| ⊕ | FLAG POLE |
| ⊕ | DECIDUOUS TREE |
| ⊕ | CONIFEROUS TREE |
| ⊕ | BUSH |
| ⊕ | POST |
| ⊕ | SOIL BORING |
| ⊕ | TRAFFIC SIGNAL |
| ⊕ | LIGHT POLE |
| ⊕ | UTILITY POLE |
| ⊕ | GUY WIRE |
| ⊕ | GUY POLE |



DATE	REVISION DESCRIPTION

ACE BUILDING SERVICE
 OUR REPUTATION IS OUR FOUNDATION
 P.O. BOX 1626 • 3510 SOUTH 26TH STREET • MANITOWOC, WISCONSIN • 54221-1626
 PHONE: 920-682-6105 • FAX: 920-682-7700 • WWW.ACEBUILDINGSERVICE.COM

SAUVE'S AUTO SERVICE
 1421 WASHINGTON ST.
 TWO RIVERS, WI 54241

PROJECT INFORMATION:

SHEET INFORMATION	A.C.E. JOB NO.	302/23
DATE:	8-15-24	
DRAWN BY:	TLG	
SCALE:	1" = 10'	

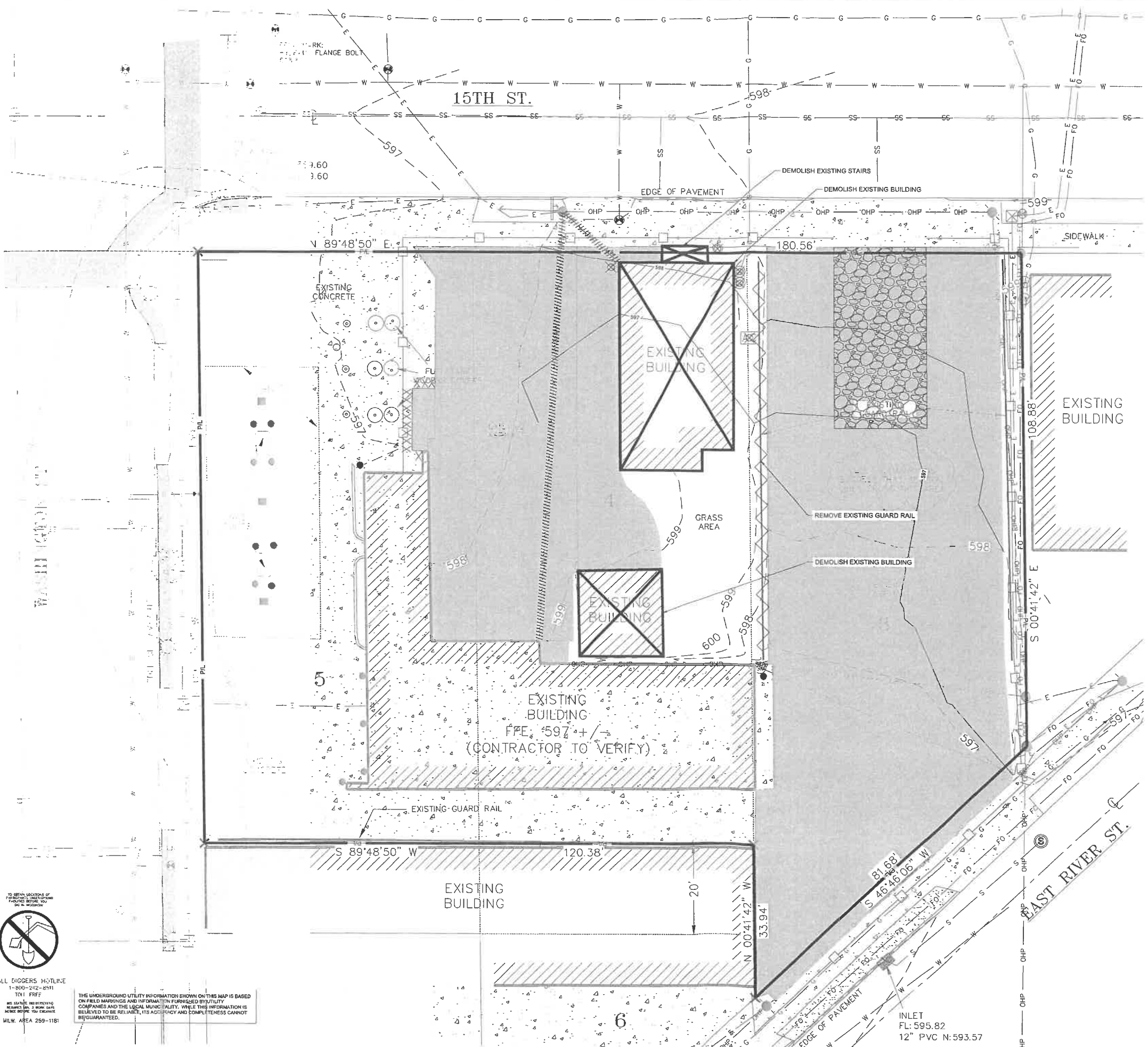
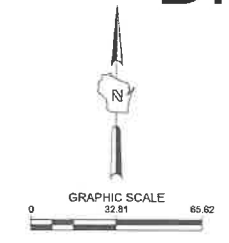
23084 C000 1627 PF100



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 1-800-242-8111
 TOLL FREE
 WE STAY! NO DITCHING
 REQUIRED! 3 HOUR GUARANTEE
 AFTER 500 YD TRENCH
 MLW AREA 259-1181

THE UNDERGROUND UTILITY INFORMATION SHOWN ON THIS MAP IS BASED ON FIELD MARKINGS AND INFORMATION FURNISHED BY UTILITY COMPANIES AND THE LOCAL MUNICIPALITY. WHILE THIS INFORMATION IS BELIEVED TO BE RELIABLE, ITS ACCURACY AND COMPLETENESS CANNOT BE GUARANTEED.

DRAFT



- GENERAL NOTES:**
1. THE UNDERGROUND UTILITY INFORMATION SHOWN ON THIS DRAWING IS BASED ON FIELD LOCATIONS AND/OR RECORDS FURNISHED BY MUNICIPALITIES AND UTILITY COMPANIES. THE LOCATION AND ACCURACY OF WHICH CANNOT BE GUARANTEED. THERE MAY BE ADDITIONAL UNDERGROUND UTILITY INSTALLATIONS WITHIN THE PROJECT AREA THAT ARE NOT SHOWN.
 2. VERIFY ACTUAL LOCATIONS AND INVERTS IN THE FIELD. ANY POTENTIAL ERRORS, OMISSIONS, OR DISCREPANCIES SHALL BE BROUGHT TO THE ATTENTION OF THE ENGINEER PRIOR TO PROCEEDING WITH CONSTRUCTION.
 3. WORK TO BE COMPLETED IS INDICATED IN BOLD TYPE LINES AND EXISTING CONDITIONS ARE INDICATED BY LIGHT TYPE LINES.
 4. ELECTRONIC CIVIL FILES ARE AVAILABLE UPON WRITTEN REQUEST. DO NOT USE ELECTRONIC CIVIL FILES TO LAYOUT FOUNDATIONS, COLUMN LINES, LIGHT POLES, OR OTHER NON CIVIL SITE WORK. REFER TO ARCHITECTURAL DRAWINGS FOR DIMENSIONS OF BUILDING AND ARCHITECTURAL FEATURES.
 5. SEE SHEET C400 FOR A COMPLETE LIST OF EROSION CONTROL NOTES AND DETAILS. EROSION CONTROL MEASURES SHALL BE INSTALLED PRIOR TO START OF LAND DISTURBING ACTIVITIES.
 6. DO NOT BEGIN LAND DISTURBING ACTIVITIES UNTIL AN EROSION CONTROL PERMIT IS OBTAINED FROM LOCAL JURISDICTION.

- LEGEND:**
- PROPOSED SEDIMENT LOG (A C400)
 - PROPOSED TRACKING PAD (B C400)
 - EXISTING CONTOUR
 - PROPOSED CONTOUR
 - UTILITY REMOVAL
 - SAWCUT
 - STRUCTURE REMOVAL
 - REMOVE AND REPLACE EXISTING PAVEMENT

DATE	REVISION DESCRIPTION

ACE BUILDING SERVICE
 OUR REPUTATION IS OUR FOUNDATION
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SAUVE'S AUTO SERVICE
 1421 WASHINGTON ST.
 TWO RIVERS, WI 54241

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SHEET INFORMATION
 A.C.E. JOB NO. 302/23
 DATE: 8-15-24
 DRAWN BY: TLG
 SCALE: 1" = 10'
 SHEET

SITE PREPARATION & EROSION CONTROL PLAN

23094
C100
PRINN
1627



CALL DIGGERS HOTLINE
 1-800-242-8511
 TOLL FREE
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 RESEARCH OR TO BE DONE
 BEFORE YOU DIG
 MILW. AREA 299-1181

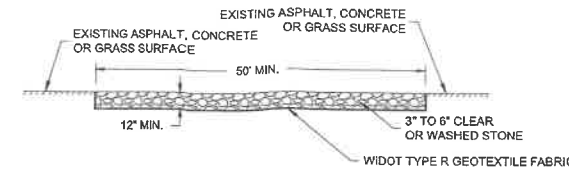
THE UNDERGROUND UTILITY INFORMATION SHOWN ON THIS MAP IS BASED ON FIELD LOCATIONS AND INFORMATION FURNISHED BY UTILITY COMPANIES AND THE LOCAL MUNICIPALITY. WHILE THIS INFORMATION IS BELIEVED TO BE RELIABLE, ITS ACCURACY AND COMPLETENESS CANNOT BE GUARANTEED.

EROSION CONTROL NOTES:

- CONSTRUCTION SITE EROSION CONTROL AND SEDIMENTATION CONTROL SHALL COMPLY WITH THE REQUIREMENTS OF THE LOCAL MUNICIPALITY AND SHALL EMPLOY EROSION CONTROL METHODS AS SHOWN AND SPECIFIED IN THE WISCONSIN DEPARTMENT OF NATURAL RESOURCES TECHNICAL STANDARDS.
- ALL EROSION CONTROL MEASURES SHALL BE ADJUSTED TO MEET FIELD CONDITIONS AT THE TIME OF CONSTRUCTION AND SHALL BE INSTALLED PRIOR TO ANY GRADING OR DISTURBANCE OF EXISTING SURFACE MATERIAL ON THE SITE.
- EROSION AND SEDIMENT CONTROL MEASURES SHALL BE CHECKED FOR STABILITY AND OPERATION AFTER A RAINFALL OF 0.5 INCHES OR MORE, BUT NO LESS THAN ONCE EVERY WEEK. MAINTENANCE OF ALL EROSION CONTROL STRUCTURES SHALL BE PROVIDED TO INSURE INTENDED PURPOSE IS ACCOMPLISHED. CONTRACTOR SHALL BE RESPONSIBLE FOR CLEANUP AND REMOVAL OF ALL SEDIMENT WHEN LEAVING PROPERTY. EROSION CONTROL MEASURES MUST BE IN WORKING CONDITION AT END OF EACH WORKDAY. DOCUMENT AND MAINTAIN RECORDS OF INSPECTIONS IN ACCORDANCE WITH WDNRR REQUIREMENTS.
- SILT FENCE SHALL BE INSTALLED IN THE LOCATIONS SHOWN ON THE CONSTRUCTION PLANS. SEDIMENT DEPOSITS SHALL BE REMOVED FROM BEHIND THE SILT FENCE WHEN DEPOSITS REACH A DEPTH OF 6 INCHES. THE SILT FENCE SHALL BE REPAIRED OR REPLACED AS NECESSARY TO MAINTAIN A BARRIER.
- FILTER FABRIC SHALL BE INSTALLED BENEATH INLET COVERS TO TRAP SEDIMENT PER INLET PROTECTION DETAIL IN THE LOCATIONS SHOWN ON THE CONSTRUCTION PLANS.
- EROSION CONTROL MEASURES SHALL BE MAINTAINED ON A CONTINUING BASIS UNTIL SITE IS FULLY STABILIZED.
- PERIODIC STREET SWEEPING SHALL BE COMPLETED TO MAINTAIN ADJACENT STREETS FREE OF DUST AND DIRT.
- SILT FENCE SHALL BE INSTALLED IN HORSESHOE FASHION AROUND ANY TOPSOIL AND FILL STOCKPILES.
- SITE DEWATERING. WATER PUMPED FROM THE SITE SHALL BE TREATED BY SEDIMENT BASINS OR OTHER APPROPRIATE MEASURES SPECIFIED IN THE WISCONSIN DEPARTMENT OF NATURAL RESOURCES TECHNICAL STANDARDS. WATER MAY NOT BE DISCHARGED IN A MANNER THAT CAUSES EROSION OF THE SITE, ADJACENT SITES, OR RECEIVING CHANNELS.
- WASTE AND MATERIAL DISPOSAL. ALL WASTE AND UNUSED BUILDING MATERIALS (INCLUDING GARBAGE, DEBRIS, CLEANING WASTES, WASTEWATER, TOXIC MATERIALS, OR HAZARDOUS MATERIALS) SHALL BE PROPERLY DISPOSED AND NOT ALLOWED TO BE CARRIED OFF-SITE BY RUNOFF OR WIND.
- TRACKING. EACH SITE SHALL HAVE GRAVELED ROADS, ACCESS DRIVES AND PARKING AREAS OF SUFFICIENT WIDTH AND LENGTH TO PREVENT SEDIMENT FROM BEING TRACKED ONTO PUBLIC OR PRIVATE ROADWAYS. ANY SEDIMENT REACHING A PUBLIC OR PRIVATE ROAD SHALL BE REMOVED BY STREET CLEANING, TO THE SATISFACTION OF THE MUNICIPALITY, BEFORE THE END OF EACH WORKDAY. FLUSHING MAY NOT BE USED UNLESS SEDIMENT WILL BE CONTROLLED BY A SEDIMENT BASIN OR PRACTICE SPECIFIED IN THE WISCONSIN DEPARTMENT OF NATURAL RESOURCES TECHNICAL STANDARDS. NOTIFY MUNICIPALITY OF ANY CHANGES IN STABILIZED CONSTRUCTION ENTRANCE LOCATION.
- SEDIMENT CLEANUP. ALL OFF-SITE SEDIMENT DEPOSITS OCCURRING AS A RESULT OF A STORM EVENT SHALL BE CLEANED UP BY THE END OF THE NEXT WORKDAY. ALL OTHER OFF-SITE SEDIMENT DEPOSITS OCCURRING AS A RESULT OF CONSTRUCTION ACTIVITIES SHALL BE CLEANED UP BY THE END OF THE WORKDAY.
- ALL DISTURBED GROUND LEFT INACTIVE FOR SEVEN OR MORE DAYS SHALL BE STABILIZED BY TEMPORARY OR PERMANENT SEEDING, MULCHING, SODDING, COVERING WITH TARPS, OR EQUIVALENT PRACTICE FOUND IN THE WISCONSIN DEPARTMENT OF NATURAL RESOURCES TECHNICAL STANDARD. IF TEMPORARY SEEDING IS USED, A PERMANENT COVER SHALL ALSO BE REQUIRED AS PART OF THE FINAL SITE STABILIZATION. SEEDING OR SODDING SHALL BE REQUIRED AS PART OF THE FINAL SITE STABILIZATION.
- SOIL OR DIRT STORAGE PILES SHALL BE LOCATED A MINIMUM OF TWENTY-FIVE FEET FROM ANY DOWNSLOPE ROAD, LAKE, STREAM, WETLAND, OR DRAINAGE CHANNEL. STRAW BALE OR FILTER FABRIC FENCES SHALL BE PLACED ON THE DOWN SLOPE SIDE OF THE PILES. IF REMAINING FOR MORE THAN THIRTY DAYS, PILES SHALL BE STABILIZED BY MULCHING, VEGETATIVE COVER, TARPS OR OTHER MEANS.
- WHEN THE DISTURBED AREA HAS BEEN STABILIZED BY PERMANENT VEGETATION OR OTHER MEANS, TEMPORARY PRACTICES, SUCH AS FILTER FABRIC FENCES, STRAW BALES, SEDIMENT AND SEDIMENT TRAPS, FOUND IN THE WISCONSIN DEPARTMENT OF NATURAL RESOURCES TECHNICAL STANDARDS SHALL BE REMOVED.
- NOTIFY THE LOCAL MUNICIPALITY HAVING JURISDICTION WITHIN TWO WORKING DAYS OF COMMENCING ANY LAND DEVELOPMENT OR LAND DISTURBING ACTIVITY.
- OBTAIN PERMISSION FROM THE LOCAL MUNICIPALITY HAVING JURISDICTION PRIOR TO MODIFYING THE EROSION CONTROL PLAN.
- REPAIR ANY SILTATION OR EROSION DAMAGE TO ADJOINING SURFACES AND DRAINAGE WAYS RESULTING FROM LAND DEVELOPMENT OR LAND DISTURBING ACTIVITIES.
- KEEP A COPY OF THE EROSION CONTROL PLAN ON SITE.
- CONTRACTOR SHALL, TO THE EXTENT POSSIBLE, MINIMIZE DISTURBANCE OF EXISTING VEGETATION DURING CONSTRUCTION.
- CONTRACTOR SHALL, TO THE EXTENT POSSIBLE, MINIMIZE EROSION AND PRESERVE TOPSOIL IN GREENSPACE AREAS.
- WASH WATER FROM VEHICLES AND WHEEL WASHING SHALL BE CONTAINED AND TREATED PRIOR TO DISCHARGE.
- CONTRACTOR SHALL MAINTAIN SPILL KITS ON-SITE.
- PERMANENT TURF SEEDING OF DISTURBED AREA MUST OCCUR PRIOR TO SEPTEMBER 15TH. IF ADEQUATE TIME IS NOT AVAILABLE TO APPLY PERMANENT SEEDING PRIOR TO SEPTEMBER 15TH, THEN DISTURBED AREAS SHALL BE TEMPORARILY SEEDED WITH AN ANNUAL RYE GRASS PER WDNRR TECHNICAL STANDARD 1059, WHERE THE TEMPORARY SEEDING MUST OCCUR PRIOR TO OCTOBER 15TH.
- IF TEMPORARY SEEDING IS NOT COMPLETED BY OCTOBER 15TH, APPLY SOIL STABILIZERS AND DORMANT SEED TO DISTURBED AREA PER WDNRR TECHNICAL STANDARD 1050. INSPECT ANIONIC PAM APPLICATION AT A MINIMUM FREQUENCY OF EVERY TWO MONTHS AND REAPPLY AS NECESSARY.

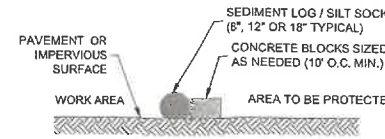
CONSTRUCTION SEQUENCE FOR EROSION CONTROL INCLUDES:

- INSTALL STABILIZED CONSTRUCTION ENTRANCE.
- INSTALL SILT FENCING.
- INITIATE STOCKPILING OF IMPORTED MATERIAL. PLACE SILT FENCE AROUND STOCKPILE(S).
- DEMOLISH EXISTING STRUCTURES AS NOTED ON PLAN.
- STRIP TOPSOIL FROM REMAINDER OF SITE IN A PROGRESSIVE MANNER, AND STOCKPILE.
- PERFORM ROUGH SITE GRADING. STABILIZE FINISHED AREAS AS THE WORK PROGRESSES. PER WDNRR TECHNICAL STANDARD 1059, AREAS THAT RECEIVE TEMPORARY SEEDING SHALL HAVE A MINIMUM TOPSOIL DEPTH OF 2 INCHES. AREAS THAT RECEIVE PERMANENT SEEDING SHALL HAVE A MINIMAL TOPSOIL DEPTH OF 4 INCHES.
- PREPARE BUILDING PAD AND BEGIN FOUNDATIONS WORK FOR BUILDING.
- INSTALL PAVEMENTS.
- STABILIZE AREAS REMAINING WITHIN 7 DAYS OF COMPLETION OF FINAL GRADING AND TOPSOILING.
- REMOVE EROSION CONTROL MEASURES ONLY WHEN SITE IS FULLY STABILIZED.

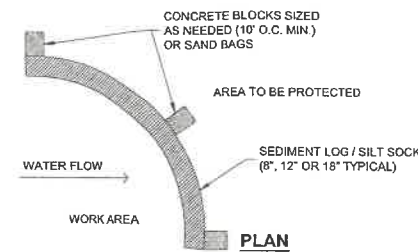


GENERAL NOTE:
 1. STONE TRACKING PAD SHALL CONFORM TO WDNRR CONSERVATION PRACTICE STANDARD #1057
 2. AN APPROVED MANUFACTURED TRACKOUT CONTROL DEVICE SYSTEM CONFORMING TO WDNRR TECHNICAL STANDARD #1057 MAY BE USED AS AN ALTERNATIVE TO A STONE TRACKING PAD

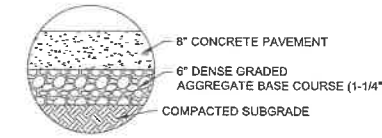
A CONSTRUCTION ENTRANCE - WDNRR TS-1057
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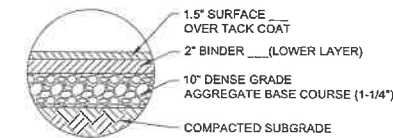
SECTION



C CONCRETE SIDEWALK SECTION
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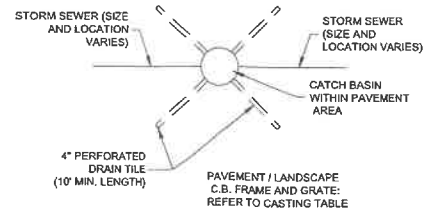
D CONCRETE PAVEMENT SECTION
SCALE: NTS



E ASPHALT PAVEMENT SECTION
SCALE: NTS

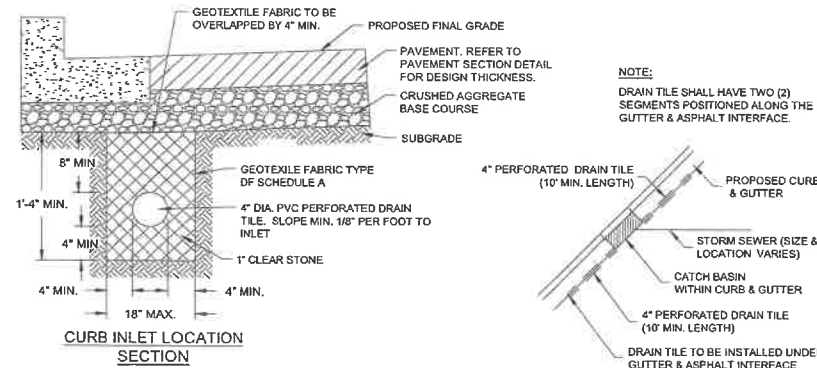
B SEDIMENT LOG - SILT SOCK ON PAVEMENT
SCALE: NTS

CATCH BASIN WITHIN LOW POINT OF PAVEMENT AREA



- NOTES:**
- ADJUST FRAME TO GRADE WITH CONCRETE RINGS OF VARIABLE THICKNESS. MAXIMUM RING HEIGHT = 6". MINIMUM RING HEIGHT = 2". CONCRETE RINGS SHALL BE REINFORCED WITH ONE LINE OF STEEL CENTERED WITHIN THE RING.
 - CONCRETE AND REINFORCEMENT STEEL SHALL CONFORM TO THE REQUIREMENTS OF ASTM DESIGNATION C-478.
 - 3" MIN. BEDDING OF STONE UNDER BASE REQUIRED. ADDITIONAL BEDDING STONE MAY BE REQUIRED ON WET SUB-GRADE.
 - UNLESS NOTED ON THE PLANS CONTRACTOR IS RESPONSIBLE FOR ALL CATCH BASIN SIZING AND SHALL PROVIDE A SHOP DRAWING TO THE SIGMA GROUP, INC. BEFORE THEY ARE RELEASED FOR PRODUCTION.

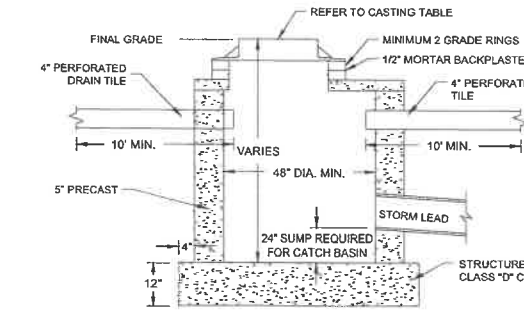
F INLET AND CATCH BASIN
SCALE: NTS



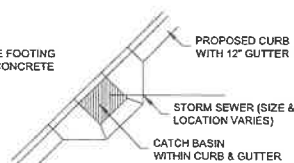
SECTION

NOTE:
DRAIN TILE SHALL HAVE TWO (2) SEGMENTS POSITIONED ALONG THE GUTTER & ASPHALT INTERFACE.

PLAN



CATCH BASIN / INLET CASTING TABLE						
CURB INLET	IF 18" CURB & GUTTER		IF 24" CURB & GUTTER		IF 30" CURB AND GUTTER	
	CASTING	GRATE	CASTING	GRATE	CASTING	GRATE
AREA INLET	NEENAH R-3067	A	NEENAH R-3067	A	NEENAH R-3225H	C



CONCRETE BUMP OUT TO BE APPLIED FOR 12" GUTTER PAN

SAUVE'S AUTO SERVICE
 1421 WASHINGTON ST.
 TWO RIVERS, WI 54241

THIS PLAN AND IDEAS EXPRESSED HERE-IN ARE THE PROPERTY OF A.C.E. BUILDING SERVICE, INC. THESE PLANS SHALL NOT BE SHARED BY VISUAL MEANS OR REPRODUCED WITHOUT THE CONSENT OF A.C.E. BUILDING SERVICE, INC.

SHEET INFORMATION
 A.C.E. JOB NO. 302/23
 DATE: 8-15-24
 DRAWN BY: TLG
 SCALE:
 SHEET

DRAFT

GENERAL:

- 1. EXISTING UTILITIES ARE SHOWN FOR INFORMATIONAL PURPOSES ONLY, AND NO RESPONSIBILITY IS ASSUMED BY THE OWNER OR ENGINEER FOR THEIR ACCURACY OR COMPLETENESS.
2. CONTRACTOR IS RESPONSIBLE FOR MAKING THEIR OWN DETERMINATION AS TO THE TYPE AND LOCATION OF UNDERGROUND UTILITIES AS MAY BE NECESSARY TO AVOID DAMAGE THERETO.
3. LENGTHS OF ALL UTILITIES ARE TO CENTER OF STRUCTURES OR FITTINGS AND MAY VARY SLIGHTLY FROM PLANS. LENGTHS SHALL BE VERIFIED IN THE FIELD BY THE CONTRACTOR.

SITE CLEARING:

- 1. EXCEPT FOR STRIPPED TOPSOIL OR OTHER MATERIALS INDICATED TO REMAIN ON OWNER'S PROPERTY, CLEARED MATERIALS SHALL BE REMOVED FROM PROJECT SITE.
2. MINIMIZE INTERFERENCE WITH ADJOINING ROADS, STREETS, WALKS, AND OTHER ADJACENT OCCUPIED OR USED FACILITIES DURING SITE-CLEARING OPERATIONS.
3. SALVAGE IMPROVEMENTS: CAREFULLY REMOVE ITEMS INDICATED TO BE SALVAGED AND STORE ON OWNER'S PREMISES WHERE INDICATED.
4. UTILITY LOCATOR SERVICE: NOTIFY UTILITY LOCATOR SERVICE FOR AREA WHERE PROJECT IS LOCATED BEFORE SITE CLEARING.
5. DO NOT COMMENCE SITE CLEARING OPERATIONS UNTIL TEMPORARY EROSION AND SEDIMENTATION CONTROL MEASURES ARE IN PLACE.
6. PROTECT AND MAINTAIN BENCHMARKS AND SURVEY CONTROL POINTS FROM DISTURBANCE DURING CONSTRUCTION.
7. LOCATE AND CLEARLY FLAG TREES AND VEGETATION TO REMAIN OR TO BE RELOCATED.
8. PROTECT EXISTING SITE IMPROVEMENTS TO REMAIN FROM DAMAGE DURING CONSTRUCTION; RESTORE DAMAGED IMPROVEMENTS TO THEIR ORIGINAL CONDITION, AS ACCEPTABLE TO OWNER.
9. LOCATE, IDENTIFY, DISCONNECT, AND SEAL OR CAP OFF UTILITIES INDICATED TO BE REMOVED; ARRANGE WITH UTILITY COMPANIES TO SHUT OFF INDICATED UTILITIES.
10. EXISTING UTILITIES: DO NOT INTERRUPT UTILITIES SERVING FACILITIES OCCUPIED BY OWNER OR OTHERS UNLESS PERMITTED BY THE OWNER AND THEN ONLY AFTER ARRANGING TO PROVIDE TEMPORARY UTILITY SERVICES.
11. FILL DEPRESSIONS CAUSED BY CLEARING AND GRUBBING OPERATIONS WITH SATISFACTORY SOIL MATERIAL UNLESS FURTHER EXCAVATION OR EARTHWORK IS INDICATED; PLACE FILL MATERIAL IN HORIZONTAL LAYERS NOT EXCEEDING A LOOSE DEPTH OF 8 INCHES, AND COMPACT EACH LAYER TO A DENSITY EQUAL TO ADJACENT ORIGINAL GROUND.
12. REMOVE SOD AND GRASS BEFORE STRIPPING TOPSOIL.
13. STRIP TOPSOIL TO WHATEVER DEPTHS ARE ENCOUNTERED IN A MANNER TO PREVENT INTERMINGLING WITH UNDERLYING SUBSOIL OR OTHER WASTE MATERIALS.
14. STOCKPILE TOPSOIL MATERIALS AWAY FROM EDGE OF EXCAVATIONS WITHOUT INTERMIXING WITH SUBSOIL. GRADE AND SHAPE STOCKPILES TO DRAIN SURFACE WATER. COVER TO PREVENT WINDBLOWN DUST.
15. REMOVE EXISTING ABOVE- AND BELOW-GRADE IMPROVEMENTS AS INDICATED AND AS NECESSARY TO FACILITATE NEW CONSTRUCTION.
16. SAWCUT ALL PAVEMENTS FULL DEPTH PRIOR TO REMOVAL; SAWCUTS SHALL BE IN STRAIGHT LINES PERPENDICULAR AND/OR PARALLEL TO EXISTING PAVEMENT JOINTS AND PAVEMENT EDGES.
17. REMOVE SURPLUS SOIL MATERIAL, UNSUITABLE TOPSOIL, OBSTRUCTIONS, DEMOLISHED MATERIALS, AND WASTE MATERIALS INCLUDING TRASH AND DEBRIS, AND LEGALLY DISPOSE OF THEM OFF OWNER'S PROPERTY.
18. SEPARATE RECYCLABLE MATERIALS PRODUCED DURING SITE CLEARING FROM OTHER NONRECYCLABLE MATERIALS. STORE OR STOCKPILE WITHOUT INTERMIXING WITH OTHER MATERIALS AND TRANSPORT THEM TO RECYCLING FACILITIES.

STORM DRAINAGE:

- 1. ALL PRIVATE STORM SEWER WORK SHALL BE IN ACCORDANCE WITH THE DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES (DPS) PLUMBING CODE - CHAPTERS SPS 382 AND SPS 384 AND LOCAL MUNICIPAL REQUIREMENTS.
2. ALL PUBLIC STORM SEWER WORK SHALL BE IN ACCORDANCE WITH THE STANDARD SPECIFICATIONS FOR SEWER AND WATER CONSTRUCTION IN WISCONSIN, LATEST EDITION (STANDARD SPECIFICATIONS) AND LOCAL MUNICIPAL REQUIREMENTS.
3. PVC SEWER PIPE AND FITTINGS: ASTM D 3034, SDR 35, WITH BELL-AND-SPIGOT ENDS WITH RUBBER GASKETED JOINTS IN ACCORDANCE WITH CHAPTER 8.10.0 OF THE STANDARD SPECIFICATIONS FOR SEWER AND WATER CONSTRUCTION IN WISCONSIN, LATEST EDITION. JOINTS SHALL CONFORM TO ASTM D-3212.
4. REINFORCED CONCRETE PIPE: ASTM C78 WITH BELL AND SPIGOT ENDS AND GASKETED JOINTS WITH ASTM C443 RUBBER GASKETS IN ACCORDANCE WITH CHAPTER 8.6.0 OF THE STANDARD SPECIFICATIONS FOR SEWER AND WATER CONSTRUCTION IN WISCONSIN, LATEST EDITION.
5. HDPE PIPE: ADS N12 PIPE AS APPROVED ON THE DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES PLUMBING PRODUCT REGISTER.
6. CATCH BASINS: STANDARD PRECAST CONCRETE CATCH BASINS CONFORMING TO CHAPTER 3.6.0 OF THE STANDARD SPECIFICATIONS AND IN GENERAL PERFORMANCE WITH FILE NO. 26 OF THE STANDARD SPECIFICATIONS. DEPTH AND DIAMETER AS INDICATED ON PLANS. CATCH BASIN SIZES TO BE VERIFIED BY CONTRACTOR AND SHOP DRAWINGS SHALL BE PROVIDED TO THE ENGINEER FOR REVIEW PRIOR TO ORDERING STRUCTURES.
7. FRAMES AND GRATES: AS INDICATED ON PLANS. CONTRACTOR SHALL BE RESPONSIBLE FOR VERIFYING SPECIFIED FRAME/GRATE IS COMPATIBLE WITH STRUCTURE; IF NOT, NOTIFY ENGINEER.
8. MANHOLES: STANDARD PRECAST REINFORCED CONCRETE MANHOLES CONFORMING TO ASTM C478, SECTION 8.39.0 OF THE STANDARD SPECIFICATIONS AND CONFORMING TO FILE NOS. 12, 13 AND 15 OF THE STANDARD SPECIFICATIONS. DIAMETER AND DEPTH AS INDICATED ON PLANS. MANHOLE SIZES TO BE VERIFIED BY CONTRACTOR AND SHOP DRAWINGS SHALL BE PROVIDED TO THE ENGINEER FOR REVIEW PRIOR TO ORDERING STRUCTURES.
9. MANHOLES AND CATCH BASINS DEEPER THAN FOUR FEET SHALL BE PROVIDED WITH MANHOLE STEPS CONFORMING TO SECTION 8.40.0 OF THE STANDARD SPECIFICATIONS.
10. SEWERS SHALL BE INSTALLED IN CONFORMANCE WITH SECTION 3.2.0 OF THE STANDARD SPECIFICATIONS. INSTALL PROPER SIZE INCREASERS, REDUCERS AND COUPLINGS WHERE DIFFERENT SIZES OR MATERIALS OF PIPES AND FITTINGS ARE CONNECTED. INSTALL TRACER PIPE OVER NON-METALLIC PIPING IN ACCORDANCE WITH SPS SECTION 382.30(1)(M) AND 382.38(7)(D).
11. PROVIDE AND INSTALL CLEANOUTS IN ACCORDANCE WITH SPS CHAPTER 382.35. INSTALL CLEANOUTS AND RISER EXTENSIONS FORM SEWER PIPES TO PROPOSED GRADE. INSTALL PIPING 90 CLEANOUTS OPEN IN DIRECTION OF FLOW IN SEWER PIPE. USE LIGHT DUTY, TOP LOADING CLASSIFICATION CLEANOUTS IN EARTH OR UNPAVED FOOT TRAFFIC AREAS; USE MEDIUM DUTY, TOP-LOADING CLASSIFICATION CLEANOUTS IN PAVED FOOT TRAFFIC AREAS; USE HEAVY DUTY, TOP-LOADING CLASSIFICATION CLEANOUTS IN VEHICULAR TRAFFIC AREAS. SET CLEANOUT FRAMES AND COVERS IN PAVEMENT AREAS FLUSH WITH PAVEMENT SURFACE.
12. CLASS B COMPACTED TRENCH SECTION (FILE NO. NO. 4 OF STANDARD SPECIFICATIONS) SHALL BE UTILIZED. BEDDING AND COVER MATERIAL SHALL BE IN ACCORDANCE WITH SECTION 8.43.0 OF THE STANDARD SPECIFICATIONS.
13. TRENCH BACKFILL MATERIAL SHALL BE GRANULAR BACKFILL IN ACCORDANCE WITH SECTION 8.43.4 OF THE STANDARD SPECIFICATIONS BENEATH AND WITHIN FIVE FEET OF PAVEMENT AREAS; COMPACTED SPOIL BACKFILL IN ACCORDANCE WITH SECTION 8.43.5 OF THE STANDARD SPECIFICATIONS MAY BE USED BENEATH LANDSCAPE AREAS.
14. MANHOLE INSTALLATION SHALL BE IN ACCORDANCE WITH SECTION 3.5.0 OF THE STANDARD SPECIFICATIONS. SET MANHOLE RIMS TO ELEVATIONS INDICATED ON PLANS.
15. CATCH BASIN INSTALLATION SHALL BE IN ACCORDANCE WITH SECTION 3.6 OF THE STANDARD SPECIFICATIONS. CATCH BASIN EXCAVATION AND PREPARATION SHALL BE IN ACCORDANCE WITH SECTION 3.5.4(A) AND (B) OF THE STANDARD SPECIFICATIONS. FRAMES AND GRATES SHALL BE SET TO THE ELEVATIONS SHOWN ON THE PLANS.
16. AFTER INSTALLATION OF SEWER PIPE CLEAN ALL DEBRIS FROM SEWER AND INSPECT INTERIOR OF PIPING TO DETERMINE WHETHER LINE DISPLACEMENT OR OTHER DAMAGE HAS OCCURRED. CONDUCT DEFLECTION TESTING OF INSTALLED PIPE IN ACCORDANCE WITH SECTION 3.2.6(1)(A) OF THE STANDARD SPECIFICATIONS; REPLACE ANY PIPE SECTION NOT PASSING THE DEFLECTION TESTING USING NEW PIPE MATERIALS.

EARTH MOVING:

- 1. ALL EARTH WORK SHALL BE DONE IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE GEOTECHNICAL ENGINEER PRESENTED IN THE SITE GEOTECHNICAL REPORT, GEOTECHNICAL ENGINEER RECOMMENDATIONS MADE IN THE FIELD AND THESE SPECIFICATIONS. IN CASE OF CONFLICT BETWEEN THESE SPECIFICATIONS AND THE RECOMMENDATIONS OF THE GEOTECHNICAL ENGINEER, THE RECOMMENDATIONS OF THE GEOTECHNICAL ENGINEER SHALL GOVERN.
2. CONTRACTOR SHALL PROVIDE MATERIAL TEST REPORTS FROM A QUALIFIED TESTING AGENCY INDICATING TEST RESULTS FOR CLASSIFICATION ACCORDING TO ASTM D2487 AND LABORATORY COMPACTION CURVES ACCORDING TO ASTM D 1557 FOR EACH ON-SITE AND OFF-SITE SOIL MATERIAL PROPOSED FOR FILL AND BACKFILL.
3. CONTRACTOR SHALL PROVIDE PREEXCAVATION PHOTOS OR VIDEOS SHOWING EXISTING CONDITIONS OF ADJOINING STRUCTURES AND SITE IMPROVEMENTS THAT MIGHT BE MISCONSTRUED AS DAMAGE CAUSED BY EARTHWORK OPERATIONS.
4. OLD BUILDING FOUNDATIONS, BUILDING REMNANTS OR UNSUITABLE BACKFILL MATERIAL SHALL BE COMPLETELY REMOVED FROM WITHIN AND A MINIMUM OF 10 FEET BEYOND THE NEW BUILDING PAD AREAS. THE RESULTING EXCAVATION SHALL BE BACKFILLED WITH COMPACTED ENGINEERED FILL.
5. FOUNDATIONS, FOUNDATION WALLS OR CONCRETE FLOOR SLABS SHALL BE REMOVED TO A MINIMUM OF TWO FEET BELOW PROPOSED SUBGRADE WITHIN PROPOSED PARKING AND GREENSPACE AREAS. BASEMENT SLABS LOCATED BELOW 2 FEET FROM PLANNED SUBGRADE ELEVATION MAY BE LEFT IN PLACE BUT SHALL BE BROKEN INTO MAXIMUM 6 INCH PIECES TO FACILITATE DRAINAGE.
6. SATISFACTORY SOILS FOR FILL: ASTM D 2487 SOIL CLASSIFICATION GROUPS GW, GP, GM, SW, SP, AND SM OR A COMBINATION OF THESE GROUPS; FREE OF ROCK OR GRAVEL LARGER THAN 3 INCHES IN ANY DIMENSION, DEBRIS, WASTE, FROZEN MATERIALS, VEGETATION, AND OTHER DELETERIOUS MATTER OR ANY SOIL GROUP OR COMBINATION OF GROUPS APPROVED OF BY THE PROJECT GEOTECHNICAL ENGINEER.
7. UNSATISFACTORY SOILS FOR FILL: SOIL CLASSIFICATION GROUPS GC, SC, CL, ML, OL, CH, MH, OH, AND PT ACCORDING TO ASTM D 2487 OR A COMBINATION OF THESE GROUPS UNLESS DEEMED SATISFACTORY BY THE PROJECT GEOTECHNICAL ENGINEER. UNSATISFACTORY SOILS ALSO INCLUDE SOILS NOT MAINTAINED WITHIN 3 PERCENT OF OPTIMUM SOIL MOISTURE CONTENT AT THE TIME OF COMPACTION.
8. AGGREGATE BASE COURSE BENEATH PAVEMENTS: SHALL BE 1-1/4" DENSE GRADED BASE COURSE CONFORMING TO SECTION 305 OF THE STATE OF WISCONSIN STANDARD SPECIFICATIONS FOR HIGHWAY AND STRUCTURE CONSTRUCTION, LATEST EDITION.
9. ENGINEERED FILL: NATURALLY OR ARTIFICIALLY GRADED MIXTURE OF NATURAL OR CRUSHED GRAVEL, CRUSHED STONE, AND NATURAL OR CRUSHED SAND; ASTM D 2940, WITH AT LEAST 90 PERCENT PASSING A 1-1/2-INCH (37.5-MM) SIEVE AND NOT MORE THAN 12 PERCENT PASSING A NO. 200 SIEVE OR ANY SOIL DEEMED ACCEPTABLE FOR ENGINEERED FILL BY THE PROJECT GEOTECHNICAL ENGINEER. ENGINEERED FILL SHALL BE FREE OF ORGANIC, FROZEN, OR OTHER DELETERIOUS MATERIAL AND HAVE A MAXIMUM PARTICLE SIZE LESS THAN 3 INCHES. CLAY FILLS SHALL HAVE A LIQUID LIMIT OF LESS THAN 49 AND PLASTICITY INDEX BETWEEN 11 AND 25.
10. BEDDING COURSE FOR SEWERS AND WATER SERVICE: NATURALLY OR ARTIFICIALLY GRADED MIXTURE OF NATURAL OR CRUSHED GRAVEL, CRUSHED STONE, AND NATURAL OR CRUSHED SAND CONFORMING TO THE REQUIREMENTS OF SECTION 8.43.2 OF THE STANDARD SPECIFICATIONS FOR SEWER AND WATER CONSTRUCTION IN WISCONSIN, LATEST EDITION.
11. DRAINAGE COURSE BENEATH BUILDINGS: NARROWLY GRADED MIXTURE OF WASHED, CRUSHED STONE, OR CRUSHED OR UNCRUSHED GRAVEL; ASTM D 448, COARSE-AGGREGATE GRADING SIZE 57; WITH 100 PERCENT PASSING A 1-1/2-INCH (37.5-MM) SIEVE AND 0 TO 5 PERCENT PASSING A NO. 8 SIEVE.
12. TRENCH BACKFILL MATERIAL SHALL BE GRANULAR BACKFILL IN ACCORDANCE WITH SECTION 8.43.4 OF THE STANDARD SPECIFICATIONS BENEATH AND WITHIN FIVE FEET OF PAVEMENT AREAS; COMPACTED SPOIL BACKFILL IN ACCORDANCE WITH SECTION 8.43.5 OF THE STANDARD SPECIFICATIONS MAY BE USED BENEATH LANDSCAPE AREAS.
13. PIPE COVER MATERIAL: CONFORM TO SECTION 8.43.3 OF THE STANDARD SPECIFICATIONS FOR SEWER AND WATER CONSTRUCTION IN WISCONSIN, LATEST EDITION.
14. PREVENT SURFACE WATER AND GROUND WATER FROM ENTERING EXCAVATIONS, FROM PONDING ON PREPARED SUBGRADES, AND FROM FLOODING PROJECT SITE AND SURROUNDING AREA.
15. SHORING, SHEETING AND BRACING: SHORE, BRACE OR SLOPE BANKS OF EXCAVATION TO PROTECT WORKMEN, BANKS, ADJACENT PAVING, STRUCTURES, AND UTILITIES TO MEET OSHA REQUIREMENTS. DESIGN OF TEMPORARY SUPPORT OF EXCAVATION IS THE RESPONSIBILITY OF THE CONTRACTOR.
16. EXCAVATE TO SUBGRADE ELEVATIONS REGARDLESS OF THE CHARACTER OF SURFACE AND SUBSURFACE CONDITIONS ENCOUNTERED. UNCLASSIFIED EXCAVATED MATERIALS MAY INCLUDE ROCK, SOIL MATERIALS, AND OBSTRUCTIONS. NO CHANGES IN THE CONTRACT SUM OR THE CONTRACT TIME WILL BE AUTHORIZED FOR ROCK EXCAVATION OR REMOVAL OF OBSTRUCTIONS.
17. PROOF-ROLL SUBGRADE BELOW THE BUILDING SLABS AND PAVEMENTS WITH FULLY LOADED TANDEM AXLE DUMP TRUCK OR RUBBER Tired VEHICLE OF SIMILAR SIZE AND WEIGHT, TYPICALLY 9 TONS/AXLE, WHERE COHESIVE SOILS ARE ENCOUNTERED OR WITH A SMOOTH DRUMMED VIBRATORY ROLLER WHERE GRANULAR SOILS ARE PRESENT. DO NOT PROOF-ROLL WET OR SATURATED SUBGRADES AND PROOFROLL IN DRY WEATHER. PROOF ROLL IN PRESENCE OF PROJECT GEOTECHNICAL ENGINEER OR TECHNICIAN. SOILS THAT ARE OBSERVED TO RUT OR DEFLECT EXCESSIVELY UNDER THE MOVING LOAD (TYPICALLY 2") SHALL BE UNDERCUT AND REPLACED WITH PROPERLY COMPACTED ENGINEERED FILL. IN PAVEMENT AREAS WHERE UNDERCUTS ARE PERFORMED, THE EDGES OF THE OVEREXCAVATIONS SHALL BE FEATHERED INTO THE SURROUNDING SUITABLE SOIL SO THAT EDGE FAILURE OF THE OVEREXCAVATED AREA DOES NOT OCCUR.
18. DUE TO CLAYEY SOILS, IF UNDERCUTS OCCUR WITHIN PAVEMENT AREAS AND THEY ARE BACKFILLED WITH GRANULAR SOILS, THE BOTTOM OF THE OVEREXCAVATION SHALL BE SLOPED TO A DRAINLINE THAT IS IN KIND SLOPED TOWARD THE NEAREST STORM SEWER. MINIMUM SLOPES OF SUCH DRAINLINES SHALL BE 0.5%.
19. CONVENTIONAL DISKING AND AERATION TECHNIQUES SHALL BE USED TO DRY SOILS BEFORE PROOF ROLLING. ALLOT FOR PROPER DRYING TIME IN PROJECT SCHEDULE.
20. ENGINEERED FILL SHALL BE PLACED IN MAXIMUM LIFTS OF EIGHT INCHES OF LOOSE MATERIAL AND COMPACTED WITHIN 3% OF OPTIMUM SOIL MOISTURE CONTENT VALUE AND A MINIMUM OF 95% OF THE MAXIMUM DRY DENSITY AS DETERMINED BY THE MODIFIED PROCTOR TEST ASTM D1557. EACH LIFT OF COMPACTED ENGINEERED FILL SHALL BE OBSERVED AND TESTED BY A QUALIFIED GEOTECHNICAL ENGINEER OR TECHNICIAN.
21. EXISTING OLD FILL MATERIAL SHALL BE REMOVED BELOW FOOTINGS OR FOUNDATION SUPPORTING FILL. ENGINEERED FILL BELOW FOOTINGS SHOULD HAVE AN IN-PLACE DENSITY OF 95% OF THE MAXIMUM DRY DENSITY AND A MOISTURE CONTENT WITHIN 3% OF OPTIMUM AS DETERMINED BY ASTM D1557. ENGINEERED FILL BELOW FOOTINGS SHALL BE EVALUATED BY IN-FIELD DENSITY TESTS DURING CONSTRUCTION.
22. WHERE UNSUITABLE BEARING SOILS ARE ENCOUNTERED IN A FOOTING EXCAVATION, THE EXCAVATION SHALL BE DEEPENED TO COMPETENT BEARING SOIL AND THE FOOTING LOWERED OR AN OVEREXCAVATION AND BACKFILL PROCEDURE PERFORMED. OVEREXCAVATION AND BACKFILL TREATMENT REQUIRES WIDENING THE DEEPENED EXCAVATION IN ALL DIRECTIONS AT LEAST 6 INCHES BEYOND THE EDGE OF THE FOOTING FOR EACH 12 INCHES OF OVEREXCAVATION DEPTH. THE OVEREXCAVATION SHALL BE BACKFILLED UP TO FOOTING BASE ELEVATION IN MAXIMUM 8 INCH LOOSE LIFTS WITH SUITABLE GRANULAR FILL MATERIAL AND COMPACTED TO 95% OF THE MAXIMUM DRY DENSITY AND A MOISTURE CONTENT WITHIN 3% OF OPTIMUM AS DETERMINED BY ASTM D1557. SOILS AT FOUNDATION BEARING ELEVATION IN THE FOOTING EXCAVATIONS SHALL BE OBSERVED AND TESTED BY A QUALIFIED GEOTECHNICAL ENGINEER OR TECHNICIAN.
23. A MINIMUM OF FOUR INCHES OF DRAINAGE COURSE MAT SHALL BE PLACED BELOW BUILDING FLOOR SLABS. DRAINAGE COURSE SHALL BE COMPACTED TO A MINIMUM OF 95% COMPACTION WITH RESPECT TO THE MODIFIED PROCTOR (ASTM D1557)
24. UTILITY TRENCHES FOR SEWER AND WATER SHALL CONFORM TO CLASS B COMPACTED TRENCH SECTION IN ACCORDANCE WITH FILE NO. 4 OF THE STANDARD SPECIFICATIONS FOR SEWER AND WATER CONSTRUCTION IN WISCONSIN, LATEST EDITION.
25. BACKFILL UTILITY TRENCHES IN 4 TO 6 INCH LOOSE LIFTS COMPACTED TO 95% OF THE MAXIMUM DRY DENSITY AS DETERMINED BY ASTM D1557. BACKFILL SHALL BE MOISTURE CONDITIONED TO BE WITH 3% OF OPTIMUM MOISTURE CONTENT AS DETERMINED BY ASTM D1557.
26. UTILITY BEDDING PLACEMENT: CONFORM TO SECTION 3.2.6 OF THE STANDARD SPECIFICATIONS FOR SEWER AND WATER CONSTRUCTION IN WISCONSIN, LATEST EDITION. BEDDING MATERIAL SHALL BE COMPACTED TO A MINIMUM OF 90% COMPACTION WITH RESPECT TO THE MODIFIED PROCTOR (ASTM D1557).
27. COMPACTION TESTING OF UTILITY TRENCHES SHALL BE PERFORMED ONE FOR EVERY 200 CUBIC YARDS OF BACKFILL PLACED OR ONE FOR TEST PER 200 LINEAR FEET OF TRENCH FOR EACH LIFT, WHICHEVER IS LESS.
28. AGGREGATE BASE COURSE BENEATH PAVEMENTS SHALL BE PLACED AND COMPACTED TO 95% OF THE MAXIMUM DRY DENSITY WITH A MOISTURE CONTENT WITHIN 3% OF OPTIMUM AS DETERMINED BY ASTM D1557. AGGREGATE BASE SHALL BE OBSERVED AND TESTED BY A QUALIFIED GEOTECHNICAL ENGINEER OR TECHNICIAN.
29. GRADING GENERAL: UNIFORMLY GRADE AREAS TO A SMOOTH SURFACE, FREE OF IRREGULAR SURFACE CHANGES. COMPLY WITH COMPACTION REQUIREMENTS AND GRADE TO CROSS SECTIONS, LINES, AND ELEVATIONS INDICATED. SLOPE GRADES TO DIRECT WATER AWAY FROM BUILDINGS AND TO PREVENT PONDING.
30. TESTING AGENCY: CONTRACTOR SHALL ENGAGE A QUALIFIED INDEPENDENT GEOTECHNICAL ENGINEERING TESTING AGENCY TO PERFORM FIELD QUALITY-CONTROL TESTING.
31. FOOTING SUBGRADE TESTING: EACH ISOLATED FOOTING SHALL INCLUDE AT LEAST ONE TEST PROBE. TEST PROBES SHALL BE PERFORMED EVERY 20 LINEAR FEET IN CONTINUOUS FOOTINGS.
32. BUILDING SLAB AREA TESTING: AT SUBGRADE AND AT EACH COMPACTED FILL AND BACKFILL LAYER, AT LEAST 1 TEST PER LIFT FOR EVERY 2500 SQ. FT. OR LESS OF BUILDING SLAB, BUT IN NO CASE FEWER THAN 3 TESTS.
33. PAVEMENT AREA TESTING: AT SUBGRADE AND AT EACH COMPACTED FILL AND BACKFILL LAYER, AT LEAST ONE TEST FOR EVERY LIFT FOR EVERY 2,500 SQUARE FEET OF PAVEMENT AREA, BUT IN NO CASES FEWER THAN 3 TESTS.
34. FOUNDATION WALL BACKFILL: AT EACH COMPACTED BACKFILL LAYER, AT LEAST 1 TEST PER LIFT FOR EACH 50 FEET OR LESS OF WALL LENGTH, BUT NO FEWER THAN 2 TESTS.
35. WHEN TESTING AGENCY REPORTS THAT SUBGRADES, FILLS, OR BACKFILLS HAVE NOT ACHIEVED DEGREE OF COMPACTION SPECIFIED, SCARIFY AND MOISTEN OR AERATE, OR REMOVE AND REPLACE SOIL TO DEPTH REQUIRED; RECOMPACT AND RETEST UNTIL SPECIFIED COMPACTION IS OBTAINED.
36. DISPOSAL: REMOVE SURPLUS SOIL AND WASTE MATERIAL, INCLUDING UNSATISFACTORY SOIL, TRASH, AND DEBRIS, AND LEGALLY DISPOSE OF IT OFF OWNER'S PROPERTY.

CONCRETE PAVING:

- 1. THE COMPOSITION, PLACING AND CONSTRUCTION OF CONCRETE PAVEMENTS SHALL BE IN ACCORDANCE WITH THE APPLICABLE REQUIREMENTS OF SECTIONS 415, 416, 501, 601, AND 602 OF THE STATE OF WISCONSIN STANDARD SPECIFICATIONS FOR HIGHWAY AND STRUCTURE CONSTRUCTION, LATEST EDITION (WISDOT STANDARD SPECIFICATIONS) AND LOCAL MUNICIPAL REQUIREMENTS AND SPECIFICATIONS.
2. CONTRACTOR SHALL PROVIDE PRODUCT DATA FOR EACH TYPE OF PRODUCT INDICATED - INCLUDE TECHNICAL DATA AND TESTED PHYSICAL AND PERFORMANCE PROPERTIES, JOB-MIX DESIGNS. CERTIFICATION THAT MIX MEETS OR EXCEEDS WISDOT STANDARD SPECIFICATIONS; AND MATERIAL CERTIFICATES CERTIFYING COMPLIANCE WITH WISDOT STANDARD SPECIFICATIONS.
3. MANUFACTURER QUALIFICATIONS: MANUFACTURER OF READY-MIXED CONCRETE PRODUCTS WHO COMPLIES WITH ASTM C 94/C 94M REQUIREMENTS FOR PRODUCTION FACILITIES AND EQUIPMENT AND APPROVED BY THE WISCONSIN DEPARTMENT OF TRANSPORTATION.
4. CONCRETE GRADE: GRADE A, GRADE A-2, OR A-FA CONFORMING TO SECTION 501.3.1.3 OF THE WISDOT STANDARD SPECIFICATIONS.
5. AGGREGATES: CONFORM TO SECTION 501 OF THE WISDOT STANDARD SPECIFICATIONS. PROVIDE AGGREGATES FROM A SINGLE SOURCE.
6. WATER: ASTM C 94/C 94M AND SECTION 501 OF THE WISDOT STANDARD SPECIFICATIONS.
7. AIR-ENTRAINING ADMIXTURE: ASTM C 260 AND SECTION 501 OF THE WISDOT STANDARD SPECIFICATIONS.
8. CHEMICAL ADMIXTURES: PER SECTION 501 OF THE WISDOT STANDARD SPECIFICATIONS.
9. CURING MATERIALS IN ACCORDANCE WITH SECTION 415.3.12 OF THE WISDOT STANDARD SPECIFICATIONS.
10. EXPANSION JOINT MATERIAL: CONFORM TO SECTION 415.2.3 OF THE WISDOT STANDARD SPECIFICATIONS.
11. MEASURE, BATCH, AND MIX CONCRETE MATERIALS AND CONCRETE IN ACCORDANCE WITH SECTION 501 OF THE WISDOT STANDARD SPECIFICATIONS.
12. GENERAL EXECUTION: CONFORM TO SECTION 415 OF THE WISDOT STANDARD SPECIFICATIONS.
13. PROOFROLL SUBGRADE AND AGGREGATE BASE AS OUTLINED IN EARTH MOVING SPECIFICATION PRIOR TO PLACEMENT OF PAVEMENTS.
14. SET, BRACE, AND SECURE EDGE FORMS, BULKHEADS, AND INTERMEDIATE SCREED GUIDES FOR PAVEMENT TO REQUIRED LINES, GRADES, AND ELEVATIONS. INSTALL FORMS TO ALLOW CONTINUOUS PROGRESS OF WORK AND SO FORMS CAN REMAIN IN PLACE AT LEAST 24 HOURS AFTER CONCRETE PLACEMENT.
15. CLEAN FORMS AFTER EACH USE AND COAT WITH FORM-RELEASE AGENT TO ENSURE SEPARATION FROM CONCRETE WITHOUT DAMAGE.
16. JOINTS GENERAL: FORM CONSTRUCTION, ISOLATION, AND CONTRACTION JOINTS AND TOOL EDGINGS TRUE TO LINE WITH FACES PERPENDICULAR TO SURFACE PLANE OF CONCRETE. CONSTRUCT TRANSVERSE JOINTS AT RIGHT ANGLES TO CENTERLINE, UNLESS OTHERWISE INDICATED. CONFORM TO SECTION 415 OF THE WISDOT STANDARD SPECIFICATIONS.
17. CONSTRUCTION JOINTS: SET CONSTRUCTION JOINTS AT SIDE AND END TERMINATIONS OF PAVEMENT AND AT LOCATIONS WHERE PAVEMENT OPERATIONS ARE STOPPED FOR MORE THAN ONE-HALF HOUR UNLESS PAVEMENT TERMINATES AT ISOLATION JOINTS.
18. ISOLATION JOINTS: FORM ISOLATION JOINTS OF PREFORMED JOINT-FILLER STRIPS ABUTTING CONCRETE CURBS, CATCH BASINS, MANHOLES, INLETS, STRUCTURES, WALKS, OTHER FIXED OBJECTS, AND WHERE INDICATED.
19. CONTRACTION JOINTS: FORM WEAKENED-PLANE CONTRACTION JOINTS, SECTIONING CONCRETE INTO AREAS AS INDICATED. CONSTRUCT CONTRACTION JOINTS FOR A DEPTH EQUAL TO AT LEAST ONE-FOURTH OF THE CONCRETE THICKNESS TO MATCH JOINTING OF EXISTING ADJACENT CONCRETE PAVEMENT.
20. EDGING: TOOL EDGES OF PAVEMENT, GUTTERS, CURBS, AND JOINTS IN CONCRETE AFTER INITIAL FLOATING WITH AN EDGING TOOL TO A 1/4-INCH RADIUS. REPEAT TOOLING OF EDGES AFTER APPLYING SURFACE FINISHES. ELIMINATE TOOL MARKS ON CONCRETE SURFACES.
21. CURBING: COMPLY WITH SECTION 601 OF THE WISDOT STANDARD SPECIFICATIONS.
22. SIDEWALKS: COMPLY WITH SECTION 602 OF THE WISDOT STANDARD SPECIFICATIONS.
23. MOISTEN AGGREGATE TO PROVIDE A UNIFORM DAMPENED CONDITION AT TIME CONCRETE IS PLACED.
24. FINISH CURBING IN ACCORDANCE WITH SECTION 601.3.5 OF THE WISDOT STANDARD SPECIFICATIONS.
25. FINISH SIDEWALK AND PATIO IN ACCORDANCE WITH SECTION 602.3.2.3 OF THE WISDOT STANDARD SPECIFICATIONS (LIGHT BROOM FINISH).
26. FINISH CONCRETE VEHICULAR PAVEMENTS AND PADS IN ACCORDANCE WITH SECTION 415.3.6 OF THE WISDOT STANDARD SPECIFICATIONS (ARTIFICIAL TURF DRAG FINISH).
27. PROTECT AND CURE SIDEWALK IN ACCORDANCE WITH SECTION 602.3.2.6 OF THE WISDOT STANDARD SPECIFICATIONS.
28. PROTECT AND CURE CURBING IN ACCORDANCE WITH SECTION 601.3.7 OF THE WISDOT STANDARD SPECIFICATIONS.
29. PROTECT AND CURE VEHICULAR CONCRETE PAVING IN ACCORDANCE WITH SECTION 415.3.12 OF THE WISDOT STANDARD SPECIFICATIONS.
30. REMOVE AND REPLACE CONCRETE PAVEMENT THAT IS BROKEN, DAMAGED, OR DEFECTIVE OR THAT DOES NOT COMPLY WITH REQUIREMENTS IN THIS SECTION.
31. PROTECT CONCRETE FROM DAMAGE. EXCLUDE TRAFFIC FROM PAVEMENT FOR AT LEAST 7 DAYS AFTER PLACEMENT.
32. MAINTAIN CONCRETE PAVEMENT FREE OF STAINS, DISCOLORATION, DIRT, AND OTHER FOREIGN MATERIAL. SWEEP CONCRETE PAVEMENT NOT MORE THAN TWO DAYS BEFORE DATE SCHEDULED FOR SUBSTANTIAL COMPLETION INSPECTIONS.

ASPHALTIC PAVING:

- 1. THE COMPOSITION, PLACING AND CONSTRUCTION OF ASPHALTIC PAVEMENTS SHALL BE IN ACCORDANCE WITH THE REQUIREMENTS OF SECTIONS 450, 455, 460, 465, AND 475 OF THE STATE OF WISCONSIN STANDARD SPECIFICATIONS FOR HIGHWAY AND STRUCTURE CONSTRUCTION, LATEST EDITION (WISDOT STANDARD SPECIFICATIONS).
2. CONTRACTOR SHALL PROVIDE PRODUCT DATA FOR EACH TYPE OF PRODUCT INDICATED - INCLUDE TECHNICAL DATA AND TESTED PHYSICAL AND PERFORMANCE PROPERTIES, JOB-MIX DESIGNS. CERTIFICATION THAT MIX MEETS OR EXCEEDS WISDOT STANDARD SPECIFICATIONS; AND MATERIAL CERTIFICATES CERTIFYING COMPLIANCE WITH WISDOT STANDARD SPECIFICATIONS.
3. MANUFACTURER QUALIFICATIONS: MANUFACTURER SHALL BE REGISTERED WITH AND APPROVED BY THE DOT OF THE STATE IN WHICH PROJECT IS LOCATED.
4. ENVIRONMENTAL LIMITATIONS: DO NOT APPLY ASPHALT MATERIALS IF BASE COURSE IS WET OR EXCESSIVELY DAMP OR IF THE FOLLOWING CONDITIONS ARE NOT MET: APPLY TACK COAT WHEN AMBIENT TEMPERATURE IS ABOVE 50 DEGREES FAHRENHEIT AND WHEN TEMPERATURE HAS NOT BEEN BELOW 35 DEGREES FAHRENHEIT FOR 12 HOURS IMMEDIATELY PRIOR TO APPLICATION; PLACE ASPHALTIC CONCRETE SURFACE COURSE WHEN TEMPERATURE IS ABOVE 40 DEGREES FAHRENHEIT; BASE COURSE MAY BE PLACED WHEN AIR TEMPERATURE IS ABOVE 30 DEGREES FAHRENHEIT AND RISING. PROCEED WITH PAVEMENT MARKING ONLY ON CLEAN, DRY SURFACES. DO NOT APPLY BELOW THE MINIMUM PAVEMENT TEMPERATURE AS RECOMMENDED BY THE MANUFACTURER.
5. AGGREGATES SHALL BE IN ACCORDANCE WITH SECTION 460.2.2 OF THE WISDOT STANDARD SPECIFICATIONS.
6. ASPHALT MATERIALS SHALL BE IN ACCORDANCE WITH CHAPTER 455 OF THE WISDOT STANDARD SPECIFICATIONS.
7. PAVEMENT MARKING PAINT: PROVIDE PAINT FROM THE WISCONSIN DEPARTMENT OF TRANSPORTATION'S APPROVED PRODUCTS LIST. COLOR SHALL BE WHITE UNLESS INDICATED OTHERWISE ON PLANS.
8. HOT-MIX ASPHALT: ASPHALTIC BINDER COURSE AND SURFACE COURSE SHALL BE MIXTURE LT FOR REGULAR DUTY PAVEMENT AND LT FOR HEAVY DUTY PAVEMENT COMPLYING WITH THE WISDOT STANDARD SPECIFICATIONS. ASPHALTIC BINDER SHALL BE 58-28 S UNLESS NOTED.
9. AGGREGATE BASE COURSE BENEATH PAVEMENTS: SHALL BE 1-1/4" DENSE GRADED BASE COURSE CONFORMING TO SECTION 305 OF THE WISDOT STANDARD SPECIFICATIONS.
10. PAVEMENT PLACEMENT GENERAL: ASPHALT CONCRETE PAVING EQUIPMENT, WEATHER LIMITATIONS, JOB-MIX FORMULA, MIXING, CONSTRUCTION METHODS, COMPACTION, FINISHING, TOLERANCE AND PROTECTION SHALL CONFORM TO THE REQUIREMENTS OF THE APPROPRIATE SECTIONS OF THE WISDOT STANDARD SPECIFICATIONS.
11. PREPARE AND PROOFROLL SUBGRADES AND AGGREGATE BASE COURSE AS OUTLINED IN EARTH MOVING SPECIFICATIONS PRIOR TO PLACEMENT OF ASPHALT PAVEMENTS.
12. SWEEP LOOSE GRANULAR PARTICLES FROM SURFACE OF AGGREGATE BASE COURSE PRIOR TO PAVEMENT PLACEMENT. DO NOT DISLodge OR DISTURB AGGREGATE EMBEDDED IN COMPACTED SURFACE OF BASE COURSE.
13. SPREAD AND FINISH ASPHALTIC MIXTURE IN ACCORDANCE WITH SECTION 450.3.2.5 OF THE WISDOT STANDARD SPECIFICATIONS. PAVEMENT THICKNESSES SHALL BE AS INDICATED ON THE PLANS.
14. PROMPTLY CORRECT SURFACE IRREGULARITIES IN PAVING COURSE BEHIND PAVER. USE SUITABLE HAND TOOLS TO REMOVE EXCESS MATERIAL FORMING HIGH SPOTS. FILL DEPRESSIONS WITH HOT-MIX ASPHALT TO PREVENT SEGREGATION OF MIX; USE SUITABLE HAND TOOLS TO SMOOTH SURFACE.
15. COMPACT ASPHALTIC PAVEMENT IN ACCORDANCE WITH SECTION 450.3.2.6 OF THE WISDOT STANDARD SPECIFICATIONS.
16. PROTECTION: AFTER FINAL ROLLING, DO NOT PERMIT VEHICULAR TRAFFIC ON PAVEMENT UNTIL IT HAS COOLED AND HARDENED. ERECT BARRICADES TO PROTECT PAVING FROM TRAFFIC UNTIL MIXTURE HAS COOLED ENOUGH NOT TO BECOME MARKED.
17. THICKNESS TOLERANCE: COMPACT EACH COURSE TO PRODUCE THE THICKNESS INDICATED WITHIN PLUS/MINUS 1/4 INCH FOR BINDER COURSE AND PLUS 1/4 INCH FOR SURFACE COURSE, NO MINUS.
18. SURFACE SMOOTHNESS TOLERANCE: COMPACT EACH COURSE TO PRODUCE A SURFACE SMOOTHNESS WITHIN THE FOLLOWING TOLERANCES AS DETERMINED BY USING A 10-FOOT STRAIGHTEDGE APPLIED TRANSVERSELY OR LONGITUDINALLY TO PAVED AREAS: BINDER COURSE: 1/4 INCH; SURFACE COURSE: 1/8 INCH. REMOVE AND REPLACE ALL HUMPS OR DEPRESSIONS EXCEEDING THE SPECIFIED TOLERANCES.
19. DO NOT APPLY PAVEMENT-MARKING PAINT UNTIL LAYOUT, COLORS, AND PLACEMENT HAVE BEEN VERIFIED WITH ENGINEER.
20. APPLY MARKINGS TO A DRY SURFACE FREE FROM FROST. REMOVE DUST, DIRT, OIL, GREASE, GRAVEL, DEBRIS OR OTHER MATERIAL THAT MAY PREVENT BONDING TO THE PAVEMENT.
21. APPLY PAINT AS THE MANUFACTURER SPECIFIES WITH MECHANICAL EQUIPMENT TO PRODUCE PAVEMENT MARKINGS, OF DIMENSIONS INDICATED, WITH UNIFORM, STRAIGHT EDGES. APPLY AT MANUFACTURER'S RECOMMENDED RATES AT A MINIMUM RATE OF 17.6 GALLONS/MILE FOR A CONTINUOUS 4' LINE.
22. TESTING AGENCY: CONTRACTOR SHALL ENGAGE A QUALIFIED INDEPENDENT TESTING AND INSPECTING AGENCY TO PERFORM FIELD TESTS AND INSPECTIONS AND TO PREPARE TEST REPORTS.

Table with 2 columns: DATE, REVISION DESCRIPTION

AC.E.B. BUILDING SERVICE logo and contact information: P.O. BOX 1626 • 3510 SOUTH 26TH STREET • MANITOWOC, WISCONSIN • 54221-1626 PHONE: 920-682-6105 • FAX: 920-682-7700 • WWW.AC.E.BUILDINGSERVICE.COM

PROJECT INFORMATION: SAUVE'S AUTO SERVICE 1421 WASHINGTON ST. TWO RIVERS, WI 54241

Table with 2 columns: SHEET INFORMATION, SHEET

16:28 JRICCHD C500 23094

MEMORANDUM

To: City Council

From: Gregory E. Buckley
City Manager



Date: September 12, 2024

Subject: Zoning Code Language on Driveways

The Plan Commission at its September 9 meeting held a discussion that included its members, staff and area builder Jim Reif, regarding provisions on driveway width in the City’s Zoning Code.

That language is contained in Section 10-1-15 G(4) of the Zoning Code, which addresses “Permitted Obstructions in Required Yards.” Specifically, our discussion at Plan Commission focused on 10-1-15 G(4)(b), which addresses off-street parking and driveways in front yards and street side yards (i.e., the side yard of a corner lot, along the street).

That language as now written, and as it has existed for many years, limits driveway width to a percentage of lot width: “not to exceed 35 percent of lot width or 35 feet, whichever is less.” It further provides that “However, any lot may have a driveway up to 20 feet in width.”

A full copy of Zoning Code Section 10-1-15, which includes the above-cited language, is attached for your reference (pages 4-13 of 33 pages for this agenda item).

The language in question creates a problem for a house that Mr. Reif is now building on the City’s east side—a redevelopment project on a 50-foot wide lot where the owners wish to have a 26-foot wide driveway to serve a two car garage with 2 individual garage doors. (Per current language, 35 percent of 50 feet is 17.5 feet, so they could at most have a 20-foot wide driveway, which is the widest the cited language allows in this instance.)

But upon review of several driveways around the City, including some installed at new homes in the Sandy Bay Subdivision and elsewhere, it is apparent that the City has not been consistent in its enforcement of this Zoning Code provision—there are a good number of driveways that are wider than what the language allows. Many are typical of what you see in modern homes with three-car garages, but they are wider than they should be per the language quoted above.

To try to address this situation, City staff (the City Engineer, Zoning Administrator and I) put together a draft ordinance based on Green Bay’s driveway ordinance. But it was relatively complicated and did not get a favorable reception from the Plan Commission or the builder. (A copy of that proposed amendment is also attached hereto, pages 14-33 of the 33 pages for this item).

Following discussion, the Plan Commission voted to recommend that the Council “waive the existing driveway regulations for new home construction and ask staff to work out a more complete amendment to the [Zoning] Code.”

Upon discussing this recommendation with our City Attorneys, and further discussing it among staff, we have some concerns about the City Council moving forward with the Plan Commission’s recommendation. First of all, there is no general language in city ordinances about “waiving” Zoning Code requirements. To eliminate the requirements in question would itself take an amendment of the Zoning Code, which could not be accomplished until after notice and a public hearing. And then there would be no regulations on the width or other spatial characteristics of driveways constructed in the City.

As an alternative, the City Engineer and I have worked in the few days since the Plan Commission meeting to develop a relatively simple amendment to the current Zoning Code provisions, which would set maximum driveway width at “not to exceed the width of the garage” plus allow for a driveway to “flare out” to the extent necessary to access an off-street parking space alongside the garage.

This is a relatively simple amendment, with provisions similar to what we found in zoning codes for DePere and Oshkosh. It is still more stringent than the language of Manitowoc’s code, which places hardly restrictions on driveways on private property. But we honestly believe that it is sufficient to allow most of the newer driveway installations we see around the City, and should not create undue problems for people building new homes or expanding their garages.

Our Zoning Code provisions on driveways and off-street parking still warrant further study, but that may take a few months to accomplish. In the meantime, this amendment is probably a better “patch” than just throwing out the existing Zoning Code language on driveways. It is presented on the next page (page 3 of the 33 pages for this item).

So, in lieu of “waiving” or eliminating the existing Zoning Code language on driveways, staff recommends that the Council send this matter back to the Plan Commission, with a request to consider such an amendment to the existing Zoning Code language. If the Council so directs, I will attempt to schedule a special Plan Commission meeting to allow for a public hearing on October 7.

NOTE: As stated above, the Zoning Code regulates driveway width and location on private property. Driveway width at the property line (where the driveway meets the right-of-way, generally at the back of the sidewalk) and the width of the driveway approach and curb cuts within the public street right-of-way are regulated under Section 4-1-11, in the Public Works section of the City Code.

Proposed Revision to Sec 10-1-15 G (b) [4] as It Relates to Driveways in Front and Street Side Yards

Sec. 10-1-15. - Height and area exceptions.

G. Yards to be open upward.

4) *Permitted obstructions in required yards.* The following shall be considered permitted obstructions when located in the required yard specified. Any obstruction not expressly described is prohibited.

(b) In front yards and street side yards:

~~[4] Open off-street vehicle parking on a paved or graveled driveway, provided no vehicle may be parked within five feet of a front property line or within three feet of a side lot line. The maximum width of driveways on private property shall not exceed 35 percent of the lot width or 35 feet, whichever is less. However, any lot may have a driveway up to 20 feet in width.~~

Replace With:

Open off-street vehicle parking on a paved or graveled driveway, provided no vehicle may be parked within five feet of a front property line, within three feet of an interior side lot line or twenty-five (25) feet of a street side lot line.

The minimum width of any driveway on private property shall be 12 feet. The maximum width of any driveway on private property shall not exceed the width of the garage to which said driveway leads. Maximum width shall not exceed 20 feet for properties with no garage.

Provided, however, that if the driveway width on private property is greater than that driveway’s width at the edge of the public right-of-way, there shall be a taper of the driveway on the private property that narrows said driveway to the width at the right-of-way. Said taper shall be in a line starting at a point at least five feet from the edge of the right-of-way. Such tapers may be on one or both sides of the driveway.

In addition, driveways may provide access to a parking space located in a side yard and immediately adjacent to the garage, provided that such parking space may be no wider than 12 feet and may not be within three feet of an interior side lot line (twenty-five feet from a street side lot line). The driveway may be widened beyond the edge of the garage only to the extent necessary to provide access to such parking space.

Driveway width at the edge of the public right-of-way and the width of driveway approaches and curb cuts within the public right-of-way are regulated by Section 4-1-11 of this Code, “Curb Cuts and Driveway Approaches.”

Current Zoning Ord.
Language with
Refs. to
driveways high -
lighted

Section 11, Item C.

Sec. 10-1-15. Height and area exceptions.

The regulations contained herein relating to the height of buildings and the size of yards and other open spaces shall be subject to the following exceptions:

- A. *Public and quasi-public buildings.* Churches, schools, hospitals, medical clinics, sanatoriums and other public and quasi-public buildings may be erected to a height not exceeding 60 feet or five stories, provided the front, side and rear yards required in the district in which such building is to be located are each increased at least one foot for each foot of additional building height above the height limit otherwise established for the district in which such building is to be located.
- B. *Extraordinary structures.* Chimneys, cooling towers, elevator bulkheads, fire towers, monuments, parapet walls not exceeding two feet in height, penthouses, stacks, scenery lofts, tanks, water towers, ornamental towers, spires, wireless television or broadcasting towers, masts or aerials, telephone, telegraph and power poles and lines, microwave radio relay structures and necessary mechanical appurtenances are hereby excepted from the height regulations of this chapter and may be erected in accordance with other regulations or ordinances of the city.
- C. *Residences.* Residences in the residence districts may be increased in height by not more than ten feet when all yards and other required open spaces are increased by one foot for each foot which such building exceeds the height limit of the district in which it is located.
- D. *Through lots.* Buildings on through lots and extending from street to street may waive the requirements for a rear yard by furnishing an equivalent open space on the same lot in lieu of the required rear yard, provided that the setback requirements on both streets be complied with.
- E. *Nonconforming lots.* Where a lot has an area less than the minimum number of square feet per family required for the district in which it is located and was of record on September 8, 1953, such lot may be occupied by one family.
- F. *Accessory buildings and structures.*
 - (1) *Time of construction.* No accessory building or structure shall be constructed on any lot prior to the time of construction of the principal building to which it is accessory unless expressly permitted by the board of appeals.
 - (2) *Height.* In all residential districts the maximum height of any detached accessory building shall not exceed the height of the principal building but in no case be higher than 20 feet unless expressly permitted by the board of appeals.
- G. *Yards to be open upward.*
 - (1) Except where otherwise specified in this chapter, every part of a required yard shall be open to the sky unobstructed.
 - (2) *Location of required open space.* All yards, courts, usable open spaces and other open spaces allocated to a building or dwelling group shall be located on the same zoning lot as such building or dwelling group.
 - (3) *Required yards for existing buildings.* No yards now or hereafter provided for a building existing on the effective date of this chapter shall subsequently be reduced below, or further reduced if already less than, the minimum required by this chapter for equivalent new construction.
 - (4) *Permitted obstructions in required yards.* The following shall be considered permitted obstructions when located in the required yard specified. Any obstruction not expressly described is prohibited.

- (a) In all yards:
 - [1] Arbors and trellises, trees, shrubs and plantings.
 - [2] Awnings.
 - [3] Chimneys, flues, belt courses, leaders, sills, pilasters, lintels, ornamental features, antenna masts or towers, cornices, eaves, gutters and the like, projecting not more than 24 inches.
 - [4] Fences, walls and hedges, subject to the provisions of this chapter.
 - [5] Flagpoles and garden ornaments.
 - [6] Open terraces not over three feet above the average level of the adjoining ground, but not including a permanent roofed-over terrace or porch unless otherwise specifically permitted.
 - [7] Recreational accessory uses.
 - [8] Steps not over three feet above the ground level which are necessary for access to a permitted building or for access to a zoning lot from a street or alley.
 - [9] Walks and driveways.

- (b) In front yards and street side yards:
 - [1] Open fire escapes, open porches, decks, patios or terraces, including those with roofs but not walls, extending not more than six feet into a required front yard or street side yard, provided that these projections do not encroach in any vision clearance triangle.
 - [2] Overhanging eaves and gutters projecting three feet or less into the yard.
 - [3] Open off-street vehicle parking spaces when approved by the plan commission in business, industrial, institutional and multifamily residence districts.
 - [4] Open off-street vehicle parking on a paved or graveled driveway, provided no vehicle may be parked within five feet of a front property line or within three feet of a side lot line. The maximum width of driveways on private property shall not exceed 35 percent of the lot width or 35 feet, whichever is less. However, any lot may have a driveway up to 20 feet in width.
 - [5] Garages in embankments. Where the mean natural grade of a front or street side yard is more than eight feet above the curb level, a private garage may be erected within said yard, provided as follows:
 - [a] That such private garage shall be located not less than five feet from the street lot line;
 - [b] That the floor level of such private garage shall be not more than one foot above the curb level; and
 - [c] That at least one-half the height of such private garage shall be below the mean grade of the yard.
 - [6] Produce gardening in front yards existing prior to August 1, 2016. Such front yard produce gardens may not be expanded. New front yard produce gardens are prohibited, except as may be authorized by resolution of city council as part of a pilot program that was put in effect in 2023 and is hereby extended to December 31, 2024. Participation by a property in

said pilot program shall not create any vested right to continue such new gardens beyond December 31, 2024.

- [7] Produce gardening is permitted in street side yards. Such gardens shall not encroach into the minimum required street side yard.
- [8] Garages in front yards.
 - [a] In the aggregate shall not occupy more than 30 percent of any required front yard and not more than 50 percent of non-required front yard areas;
 - [b] Shall be located on a lot being not less than five acres in size;
 - [c] The primary structure on the lot shall be located at least 500 feet from the street on which the property fronts;
 - [d] Garages shall reflect the same minimum setbacks allowed for a principal structure on the lot.
 - [e] Shall be located no closer than three feet from any part of any other building, or structure, except swimming pools as described in subsection H.
 - [f] Shall comply with all applicable municipal and state code provisions.
- [9] Garages in street side yards.
 - [a] Shall be no closer than the required front yard setback;
 - [b] Street side yard setback shall be 25 feet from the lot line;
 - [c] In the aggregate, shall not occupy more than 30 percent of any required street side yard nor more than 50 percent of non-required street side yard areas.
 - [d] Shall be located no closer than three feet from any part of any other building, or structure, except swimming pools as described in subsection H.
 - [e] Shall comply with all applicable municipal and state code provisions.
 - [f] Permitted only where there is a previously existing driveway.
- (c) In rear yards:
 - [1] Open fire escapes, open porches, decks, patios or terraces, including those with roofs but not walls, projecting six feet or less into the required rear yard.
 - [2] Overhanging eaves, bay windows and gutters projecting three feet or less into the required rear yard.
 - [3] Detached accessory buildings and structures such as storage buildings, garages, swimming pools, heating and air-conditioning equipment, wind and solar energy conversion equipment antenna structures, including those mounted on towers or masts or those employing parabolic or similar reflectors, provided such buildings, structures or equipment:
 - [a] In the aggregate shall not occupy more than 30 percent of any required rear yard nor more than 50 percent of non-required rear yard areas.
 - [b] Shall be located no closer than three feet from any part of any other building, structure or property line, except swimming pools as described in subsection H.
 - [c] Shall comply with all applicable municipal and state code provisions.

- [d] Driveways not exceeding 35 percent of the lot width or 35 feet, whichever is less.
- [4] Storage canopies complying with the following:
 - [a] Storage canopies erected prior to June 7, 2021.
 - [i] Shall not exceed 240 square feet in area.
 - [ii] Shall not exceed 14 feet in height.
 - [iii] Shall have a frame made of metal, plastic, or combination thereof, having a roof but not walls and not attached to any structure, building, fence or anything permanently located on the ground. Corrugated metal or corrugated fiberglass roofing materials are not permitted.
 - [iv] Shall be limited to one storage canopy per parcel.
 - [v] Shall be located no closer than three feet from any property line.
 - [vi] Shall not be located on a vacant parcel.
 - [b] Storage canopies erected or altered on or after June 7, 2021, and prior to January 1, 2023.
 - [i] Shall not exceed 240 square feet in area.
 - [ii] Shall not exceed 14 feet in height.
 - [iii] Shall have a frame made of metal, plastic, or combination thereof, having a roof, with or without walls, and not attached to any structure, building, fence or anything permanently located on the ground. Metal, fiberglass, plastic, composite or any other rigid roof or wall materials are not permitted.
 - [iv] Shall be limited to one storage canopy per parcel.
 - [v] In aggregate, all accessory structures, including canopies, on the premises shall not occupy more than 30 percent of any required rear yard nor more than 50 percent of non-required rear yard.
 - [vi] Shall be located no closer than three feet from any property line.
 - [vii] Shall not be located on a vacant parcel.
 - [viii] Shall not be located on a parcel with a garage.
 - [ix] Shall be removed upon construction of a garage.
 - [x] Shall be removed prior to a change in ownership or tenancy.
 - [xi] Garbage and refuse shall not be stored in the canopy.
 - [xii] Shall be maintained in a reasonable state of repair.
 - [xiii] Shall require a permit prior to installation in accord with the fee schedule in section 1-2-1.
 - [xiv] Violation of any of the above listed provisions shall result in removal of the canopy.

- [5] Open off-street vehicle parking spaces when approved by the plan commission in business, industrial, institutional and multifamily residence districts.
 - [6] Open off-street vehicle storage in single- and two-family residence districts shall be in accord with section 9-6-4.E.
 - [7] Laundry drying equipment.
 - [8] Outdoor kennels or exercise runs for household pets.
 - [9] Produce gardening.
- (d) In interior side yards:
- [1] Open fire escapes, open porches, decks, patios or terraces, including those with roofs but not walls, projecting three feet or less into the required side yard but in no case closer than six feet from a property line.
 - [2] Detached accessory buildings and structures such as storage buildings, garages, swimming pools, heating-air conditioning equipment, wind and solar energy conversion equipment, antenna structures, including those mounted on towers or masts or those employing parabolic or similar reflectors, provided that such buildings, structures or equipment:
 - [a] In the aggregate, shall not occupy more than 30 percent of any required interior side yard nor more than 50 percent of non-required rear yard areas.
 - [b] Shall be located no closer than three feet from any part of any other building, structure or property line, except swimming pools as described in subsection H.
 - [c] Shall comply with all applicable municipal and state code provisions.
 - [d] Driveways not exceeding 35 percent of the lot width or 35 feet, whichever is less.
 - [3] Storage canopies complying with the following:
 - [a] Storage canopies erected prior to June 7, 2021.
 - [i] Shall not exceed 240 square feet in area.
 - [ii] Shall not exceed 14 feet in height.
 - [iii] Shall have a frame made of metal, plastic, or combination thereof, having a roof but not walls and not attached to any structure, building, fence or anything permanently located on the ground. Corrugated metal or corrugated fiberglass roofing materials are not permitted.
 - [iv] Shall be limited to one storage canopy per parcel.
 - [v] Shall be located no closer than three feet from any property line.
 - [vi] Shall not be located on a vacant parcel.
 - [b] Storage canopies erected or altered on or after June 7, 2021, and prior to January 1, 2023.
 - [i] Shall not exceed 240 square feet in area.

- [ii] Shall not exceed 14 feet in height.
- [iii] Shall have a frame made of metal, plastic, or combination thereof, having a roof, with or without walls, and not attached to any structure, building, fence or anything permanently located on the ground. Metal, fiberglass, plastic, composite or any other rigid roof or wall materials are not permitted.
- [iv] Shall be limited to one storage canopy per parcel.
- [v] In aggregate, all accessory structures, including canopies, on the premises shall not occupy more than 30 percent of any required interior side yard nor more than 50 percent of non-required interior side yard.
- [vi] Shall be located no closer than three feet from any property line.
- [vii] Shall not be located on a vacant parcel.
- [viii] Shall not be located on a parcel with a garage.
- [ix] Shall be removed upon construction of a garage.
- [x] Shall be removed prior to a change in ownership or tenancy.
- [xi] Garbage and refuse shall not be stored in the canopy.
- [xii] Shall be maintained in a reasonable state of repair.
- [xiii] Shall require a permit prior to installation in accord with the fee schedule in section 1-2-1.
- [xiv] Violation of any of the above listed provisions shall result in removal of the canopy.

- [4] Open off-street vehicle parking spaces when approved by the plan commission in business, industrial, institutional and multifamily residence districts.
- [5] Open off-street vehicle storage in single- and two-family residence districts shall be in accord with section 9-6-4.E.
- [6] Laundry drying equipment.
- [7] Produce gardening with a setback of not less than three feet from a property line.

H. *Swimming pools.*

- (1) A "swimming pool," for the purposes of this section, shall mean a structure or basin, either temporarily or permanently installed upon or within the ground, containing an artificial body of water more than 40 square feet or greater than 24 inches in depth for swimming, diving or recreation that is constructed in such a manner that the pool cannot be disassembled for storage without the use of tools.
- (2) *Location.*
 - (a) Swimming pools constructed or installed in the R-1, R-2, R-3 and R-4 districts shall be located on the same lot and in either the rear or the side yard of a principal building. Swimming pools shall not be constructed in the front yard or in a required street yard in such districts. Swimming pools, either open or enclosed, shall be considered the same as

accessory buildings for purposes of calculating the maximum area they may occupy on a lot. Swimming pools may not be located in any type of easement.

- (b) Swimming pools constructed in the B-1, B-2, B-3 and Waterfront Business districts shall not occupy any portion of a required front, side, or rear yard. However, swimming pools may be located in yard areas other than such required yards. Swimming pools may not be located in any type of easement.
- (3) *Clearances.*
 - (a) Swimming pools shall not be located nearer than six feet from any property line of a building.
 - (b) Swimming pools shall be located in accordance with all federal, state and local codes including the National Electric Safety Code (NESC®) 234(e)1, 351(c)1, 351(c)2, Table 234-3, Figure 234-3, and Public Service Commission of Wisconsin (PSCW) Wisconsin State Electrical Code, § PSC 114.234(8), Wis. Adm. Code. These codes will be strictly enforced to ensure the safety of the general public. The proposed location of a swimming pool on a lot must be approved by the city's electric department prior to obtaining a permit to installing or placing the swimming pool on the property.
- (4) *Protection.*
 - (a) Swimming pools shall be protected so as to prevent unauthorized access by means of a fence, wall or other permanent barrier so designed, constructed and maintained as to completely surround the swimming pool extending to a height of not less than four feet above actual grade. Such barrier shall prevent the passage of an object with a diameter larger than four inches. All gates provided in such barrier shall be equipped with hardware designed to automatically close and latch said gate.
 - (b) No fence shall be required for swimming pools which are at least four feet in height above the ground, but all approaches shall require self-closing and latching gates or doors that are capable of being locked. Ladders must contain a mechanism to lock the ladder in an upright position for pools at least four feet in height or must be removed and stored in the principal or an accessory building when the swimming pool is not in use.
 - (c) Protection is not required for "kiddie pools." A "kiddie pool" is defined as a portable pool with a maximum surface area of 40 square feet and 24 inches high.

I. *Screening and vision clearance.*

- (1) *Statement of purpose.* This subsection is established to recognize the public and private benefits accrued from functional and aesthetic screening between areas of incompatible land uses, the increasing demand for active and passive recreational areas, the desirability of providing visual screening of certain parking lots, business and manufacturing areas, and the necessity of providing adequate vehicular vision clearance.
- (2) *Off-street parking.* See section 10-1-13.
- (3) *Screening or fencing erected, placed, maintained or grown shall comply with the following provisions:*
 - (a) Screening in front yards shall not exceed a height greater than four feet above the curb level or its equivalent; provided, however, that, within ten feet from any driveway or alley crossing of a street lot line, any screening shall not exceed two feet in height unless it is at least 90 percent open for through vision.

- (b) On a corner lot, screening in the street side yard may extend from the side street rear corner of the structure perpendicular to a distance four feet from the side street property line and continue along the side street to the rear property line. The height of any screening shall not exceed six feet; provided, however, that within ten feet from any driveway screening it shall not exceed two feet in height unless it is at least 90 percent open for through vision.
 - (c) Unless otherwise provided, a vision-barrier fence that is within four feet of the lot line shall not exceed six feet in height.
 - (d) Snow fences may be used temporarily, but in no case shall snow fences be left standing longer than six months during any calendar year.
 - (e) It shall be unlawful for any person to construct or maintain any barbed wire or razor wire fence, except that any such fence above the height of six feet may be permitted for agricultural, industrial or commercial security reasons, with permission from the zoning administrator.
 - (f) It shall be unlawful for any person to construct or maintain any aboveground electrical fence.
 - (g) Fences constructed in a manner in which a supporting framework or posts can be construed to represent a back side shall be installed so that the front side/good side faces the adjacent or abutting property.
 - (h) Screening or fencing shall be located in a manner that allows the owner to maintain the screening or fencing from his side of the property line.
- (4) *Vision clearance.*
- (a) On a corner lot in any residence district, no structure, screening, bush, tree branches or embankment shall be erected, placed, maintained or grown between the heights of three feet and ten feet above the curb level or its equivalent within the triangular space formed by two intersecting street right-of-way lines located a minimum of 25 feet from the intersection thereof in order to provide adequate vehicular vision clearance; provided, however, that a fence so designed, constructed and maintained as to be least 90 percent open for through vision may be constructed in such vision clearance area.
 - (b) On a corner lot in any business or industrial district, no structure, screening, bush, tree branches or embankment of any kind shall be erected, placed, maintained or grown between the heights of three feet and ten feet above the curb level or its equivalent within the triangular space formed by two intersecting street right-of-way lines or their projections and a line joining points on such street right-of-way lines located a minimum of ten feet from the intersection thereof in order to provide adequate vehicular vision clearance; provided, however, that a fence so designed, constructed and maintained as to be 90 percent open for through vision may be constructed in such vision clearance area.
- (5) *Exemptions.* The zoning administrator may modify the provisions for the requirement of screening when suitable screening exists on abutting property, or when he/she determines that such modifications for screening shall be in harmony with the general purpose and intent of this subsection. The zoning administrator may also modify the provisions for the requirement of vision clearance when he determines that such modifications shall be consistent with traffic safety and shall be in harmony with the general purpose and intent of this subsection.

- (6) *Existing screening fencing.* Any screening of fencing which exists at the time of the passage of this chapter (October 5, 2009), but does not conform with the provisions thereof, shall not be altered or enlarged without making the entire unit conform with the provisions of this subsection.
- J. *Shipping containers and similar conveyances used for storage only in certain zoning districts.*
 - (1) *Purpose.* This subsection regulates the use of shipping containers and similar conveyances which may be permanently placed outdoors and used for storage purposes only in certain zoning districts in accord with the provisions described herein which are intended to protect the aesthetic qualities of the city.
 - (2) *Definitions.* As used in this section, the following terms shall have the meanings indicated:
 - Shipping container.* A steel box used for intermodal shipping of products and materials between locations. Such containers are designed and constructed to standards established by the International Organization for Standards (ISO) and are typically 10 feet, 20 feet, 30 feet or 40 feet long.
 - (3) *Containers prohibited with exceptions.* Except as described herein, the following shall not be placed for storage or residential use in any zoning district in the city: shipping containers, semitrailers, truck bodies, mobile offices, storage containers or other similar conveyances either with or without wheels.
 - (4) *Exception for contractors' use.* In any zoning district, contractors may temporarily use the above-listed conveyances in conjunction with construction activities duly authorized by a permit issued by the city for a construction project, alteration project or demolition project.
 - (5) *Exception or household or commercial moving purposes.* In any zoning district, contractors may temporarily use the above-listed conveyances in conjunction with construction activities duly authorized by a permit issued by the city for a construction project, alteration project or demolition project.
 - (6) *Exception for the i-1, i-2 and i-3 industrial districts.* Shipping containers or similar conveyances may be permanently placed outdoors and used for storage in the districts noted above in accord with the following requirements:
 - (a) The use of this container, including its contents, shall be accessory to the principal building or use of the premises.
 - (b) A container shall not be permitted on vacant lots.
 - (c) A container shall be located in the rear yard only and shall be placed on a pad consisting of stone or gravel or concrete or asphalt or a combination of those materials.
 - (d) The container location shall comply with setback requirements as if it were an accessory building. Where a residential use is immediately adjacent to the proposed location of a container, the minimum setback may be increased in combination with required screening or fencing as determined by the zoning administrator.
 - (e) Additional requirements that may be determined by the zoning administrator include painting to match the color of the principal building, fencing, landscaping, lighting, architectural modifications, maintenance standards and site improvements to manage stormwater drainage.
 - (f) The removal of a shipping container or similar conveyance may be ordered by the city due to lack of maintenance or if it becomes a public nuisance. The cost for such removal shall be paid by the property owner. If the property owner is negligent in paying for its removal, the city may charge the removal against the property.

- (g) Prior to replacement of any shipping container or similar conveyance, the zoning administrator shall issue a permit in accord with these requirements including the payment of the applicable permit fee.

(Amended 6-7-2021; Ord. No. 2023-043, § 1, 3-20-2023; Ord. No. 2023-207, § 1, 12-18-2023; Ord. No. 2024-077, § 1, 4-22-2024)

Editor's note(s)—Amended at time of adoption of Code.

State law reference(s)—See title 1, general provisions, Ch. 1-1, Art. III.

This is a proposed amendment to Zoning Code Provisions regarding off-street parking and driveways and excerpts from Title 4 of the Municipal Code (Public Works) regarding curb cuts and driveway approaches is included for reference and shown in BLUE.

Revised 9-06-2024

Sec. 10-1-13. Off-street parking and loading.

- A. *Purpose.* The purpose of this section is to prevent or alleviate the congestion of the public streets and promote the safety and welfare of the public by establishing minimum requirements for off-street parking and loading in accordance with the use to which the property is put.
- B. *Applicability:*
 - (1) In all zoning districts unless otherwise specifically provided, all newly established uses and all uses which are expanded shall provide off-street parking and loading space in accordance with the standards set forth in this section.
 - (2) Within that area lying between the West Twin River and 22nd Street and between Jefferson and Adams Streets, which area shall be deemed to include properties on both sides of Jefferson, Adams and 22nd Streets, the following special provisions shall apply:
 - (a) Newly established and/or expanded churches need provide only 50 percent of the specified off-street parking space.
 - (b) Newly established, converted or expanded theaters, arenas, auditoriums and similar places of public gathering as well as residences shall provide 100 percent of the off-street parking and loading space.
 - (c) Newly established, converted or expanded uses not specifically identified in subsection B.(2)(a) and (b) above are exempt from the requirements for off-street parking and loading space; however, the provisions of section 10-1-13.B.(6) will apply.
 - (3) Unless otherwise herein provided, in the event that within any five-year period an existing use is expanded to the extent of ten percent or more in floor area, off-street parking and loading space shall be provided based on the additional area in accordance with the standards set forth in this section. Any off-street parking spaces added since adoption of this chapter shall count toward the spaces needed to meet this requirement.
 - (4) Unless otherwise herein provided, in the event that within any five-year period an existing use is expanded to the extent of 50 percent or more in floor area, in addition to providing additional off-street parking and loading as provided in subsection B.(3) above, all existing off-street parking and loading space shall be brought into conformance with the standards set forth in this section.
 - (5) Off-street parking and loading facilities in existence on the effective date of this chapter and located on the same lot as the building or use served shall not hereafter be reduced below the requirements for a similar new building or use under the provisions of this section.
 - (6) Nothing in this section shall be deemed to prevent the voluntary establishment or expansion of off-street parking or loading facilities to serve any existing use, provided that all standards herein governing the location, design, and operation of such facilities are met.

- C. *Permit application.* Applications for off-street parking lot and driveway permits shall be submitted to the zoning administrator. Approval shall be required of any driveway apron or curb cut in accordance with section 4-1-11.
- D. *Construction drawings.* Construction drawings shall show the following information:
- (1) Plot plan and property description.
 - (2) Drawings shall be engineer's scale of preferably one inch equals 20 feet.
 - (3) All buildings and utility lines shall be shown with their size and location.
 - (4) Paved areas shall be shown and dimensioned.
 - (5) The traffic pattern and parking layout shall be indicated.
 - (6) Drainage control shall be indicated by finish grade elevations or directional indications of slopes.
 - (7) The size and location of ingress and egress openings.
 - (8) The location, size and species of all landscape plantings.
 - (9) The location of all lighting systems.
- E. *Permit fees.* The parking lot or driveway permit fee shall be as set forth in section 1-2-1. A minimum penalty of \$100.00 shall be charged for failure to obtain the necessary permits prior to starting construction.
- F. *Definitions.* As used in this section, the following terms shall have the meanings indicated:

Floor area, usable. For purposes of computing parking requirements, in that area to be used for the sale of merchandise or services or for use to serve patrons, clients or customers, floor area shall be measured from the interior faces of the exterior walls. Area excluded from usable floor area includes areas principally used for storage or processing of merchandise, hallways, stairways, elevator shafts, areas for utilities or sanitary facilities, and mechanical areas.

Parking space. An area not in a street or alley and having dimensions of not less than nine feet by 18 feet, exclusive of driveways, permanently reserved for the temporary storage of one automobile and connected with a street or alley by a driveway which affords ingress and egress for an automobile without requiring another automobile to be moved.

- G. *Parking on lot.* All parking spaces required herein shall be located within 300 feet of the parcel with the building or use served. Driveways and parking for One- or two-family residential R-1, R-2 and R-3 zoning districts parking must be on the same lot with the building or use served, see Section 10-1-13 N for additional requirements.
- H. *Joint use of parking areas.* Up to 50 percent of the parking spaces required for theaters, public auditoriums, bowling alleys, or nightclubs, and up to 100 percent of the parking spaces required for churches or school auditoriums, may be provided and used jointly by banks, savings and loans, offices, service establishments and similar uses not normally open, used or operated during the same hours as those listed above; in such event an easement to which the city shall be a third party shall be recorded with the deeds.
- I. *Parking space for handicapped.* Parking spaces designed to accommodate the handicapped shall be provided in accordance with the State Building Code.
- J. *Variances.* Variances to this section may be granted in cases of hardship or practical difficulties by the board of appeals in accordance with the provisions of this section.
- K. *Design standards.*
- (1) *Applicability.* These standards shall apply to parking areas containing five or more spaces.
 - (2) *Drainage.* On-site storm drainage shall be provided in accordance with the State Plumbing Code, Ch. SPS 383, Wis. Adm. Code, and the city plumbing code.

- (3) *Protection devices.* Barriers, curbing or wheel stops shall be installed and so located to prevent any portion of a vehicle from projecting beyond property lines. Such barriers, curbs, or wheel stops shall be so constructed and anchored to prevent their dislocation.
- (4) *Surface areas.* Surfacing of parking areas shall be either:
 - (a) Concrete: minimum four inches thick of at least five-bag mix over an adequate base; or
 - (b) Asphalt: minimum two-inch thickness over four-inch thickness of compacted granular base.
 - (c) Other materials: crushed stone, gravel or other suitable materials of type, thickness and grade, subject to prior approval by the zoning administrator, which shall be maintained in a dust-free condition.
- (5) *Lighting.* All parking lot lighting fixtures (whether required by code or not) shall be of a "full-cut-off" type to avoid light spill onto adjacent properties.
- (6) *Buffering.*
 - (a) When parking is located on property adjacent to a residential zoning district or residential use, the surfaced areas shall either:
 - [1] Be set back a minimum of five feet from side and rear property lines, and the setback area shall be devoted to landscaping which creates a screen to buffer the effect of noise, light or visual appearance on the adjacent residential property, or
 - [2] Shall provide on the lot line, a four-foot-high fence or wall which will provide at least 50 percent screening capability to separate and buffer the parking lot from the residential property.
 - (b) Also see section 11-1-11.D. for provisions for landscape buffer yards around parking areas in the central business district.
- (7) *Landscaping.* Landscaping materials shall be of a hardy variety common to the geographic area. Plants shall be of sufficient size as to provide at least 50 percent screening capability within five years when adjacent to a residential district or use. Evergreens or dense deciduous shrubs are suggested. Landscaping shall be maintained in a healthy and attractive manner.
- (8) *Planting areas.* A contiguous parking area of 50,000 square feet or greater shall provide planting areas, located in such a manner as to reduce the uninterrupted expanse of hard surface, for five percent of the surface area of the lot. Planting areas shall be in addition to any buffer required adjacent to residentially zoned or used property.

L. *Required space for specific uses.*

Residential	
1- or 2-family	2 per dwelling unit
Multiple-family	1.5 per dwelling unit
Housing for the elderly	1 for each 2 dwelling units; should units revert to general occupancy, additional spaces must be provided
Fraternity, sorority or similar group homes	2 plus 1 for every 6 beds
Institutional	
Museums	1 for each 500 square feet of usable floor area
Churches or temples	1 for each 8 seats (24-inch seats) in the main auditorium
Hospitals	1 for each 1 bed
Homes for aged, convalescent home, or similar use	1 for each 6 beds

College or senior high school	1 for each 8 seats in the main auditorium, or 3 spaces for each classroom, whichever is greater
Elementary or junior high school	1 for each 10 seats in the in the auditorium or main assembly room, or 1 space for each classroom, whichever is greater
Sports arena, stadium, gymnasium, auditorium or theater (except school)	1 for each 5 seats or seating spaces
Community center, dance halls, clubs, union halls, assembly hall or similar use	1 for each 100 square foot of usable floor area
Golf courses open to the general public, except miniature or "par-three" type	6 for each golf hole, plus any requirements of any restaurant or bar
Business	
Shopping centers or discount department stores containing at least 25,000 gross square feet	4 per 1,000 square feet of usable floor area
Furniture and appliance, household equipment, repair shops, showroom of tradesman, and similar uses	1 per each 1,000 square feet of usable floor area
Supermarket, self-service food or beverage shop, retail stores except as otherwise specified, personal services	1 per each 200 square feet of usable floor area
Restaurant, tavern, nightclub, or similar recreation or amusement establishment	1 per each 100 square feet of usable floor area
Laundromats and coin-operated dry cleaners	1 for each 2 washing machines
Drive-in car washes, automatic	15 standing spaces for each vehicle of capacity in the washing bay, plus 1 space for each 2 employees
Car washes, self-service	3 standing spaces for each washing bay
Drive-in banks	4 standing spaces for each drive-in window in addition to 1 space for each employee and 1 for manager
Drive-in restaurant or food product outlet	1 for each vehicle connected with the business, 1 for the owner or manager, 1 for each 2 employees on duty when fully staffed, plus spaces adequate in number, as determined by the plan commission, to serve the public
Filling station	1 for each vehicle connected with the business, 1 for each employee on duty when fully staffed, 1 for the owner or manager, plus 3 for each bay intended for service, repair or other use
Bowling alley	5 for each alley in addition to requirements for restaurants or bars or assembly rooms
Miniature or par-three golf courses	1 for each golf hole
Mortuary establishment	1 for each 50 square feet of usable floor space in public service area
Motels, hotels, or other commercial lodging establishment	1 for each 1 occupancy unit plus any requirements of restaurants, auditorium, or retail services located within the building
Offices	
Business, professional public offices, banks, savings and loans, or dental clinics	1 for every 300 square feet of usable floor space
Medical clinic or office involving patient care	1 for every 200 square feet of usable floor space
Industrial	

Manufacturing or industrial establishments, research or testing laboratory, creamery, bottling plant, warehouse or similar establishment	1 for every 2 employees in the largest shift, plus space to accommodate all trucks and other vehicles in connection therewith
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M. Loading requirements.

- (1) There shall be provided at the time any building is erected or expanded off-street loading space in accordance with the requirements which follow. For the purpose of this section, a loading space shall be so designed and maintained as to accommodate the type of delivery vehicles contemplated, but shall not be less than 12 feet wide and 30 feet in length, shall be surfaced with a dustless all-weather material capable of bearing a live load of 200 pounds per square foot, shall be located on the same lot as the use served and shall be designed with appropriate means of vehicular access to a street or alley in a manner which will least interfere with traffic movement and shall be subject to approval by the zoning administrator.
- (2) *Office buildings and hotels.*
 - (a) When located in the B-2 or B-3 district, one space for 5,000 square feet to 50,000 square feet of gross floor area; two spaces for 50,000 square feet to 200,000 square feet of gross floor area; one additional space for each 75,000 square feet of gross floor area in excess of 200,000 square feet.
 - (b) When located in the B-1, I or R district, one space for 20,000 square feet to 50,000 square feet of gross floor area; two spaces for 50,000 square feet to 200,000 square feet of gross floor area; one additional space for each 75,000 square feet of gross floor area in excess of 200,000 square feet.
- (3) *Retail or service establishment or wholesale and business uses:*
 - (a) When located in the B-2 or B-3 district, one space for 2,000 square feet to 20,000 square feet of gross floor area; two spaces for 20,000 square feet to 100,000 square feet of gross floor area; one additional space for each 75,000 square feet of gross floor area in excess of 100,000 square feet.
 - (b) No building, or part thereof, in the B-2 district heretofore erected, which is used for any of the purposes specified above, shall hereafter be enlarged or extended unless off-street loading space is provided in accordance with the provisions of this section.
 - (c) When located in the B-1, R or I district, one space for 4,000 square feet to 20,000 square feet of gross floor area; two spaces for 20,000 square feet to 100,000 square feet of gross floor area; one additional space for each 75,000 square feet of gross floor area in excess of 100,000 square feet.
 - (d) No building or part thereof in the B-1, R or I district heretofore erected, which is used for any of the purposes specified above, shall hereafter be enlarged or extended to provide a gross floor area of 25,000 square feet or more unless off-street loading space is provided in accordance with the provisions of this section.
- (4) Manufacturing or industrial use. When located in the B-1 or I district, one for 5,000 square feet to 25,000 square feet of gross floor area; one additional space for each 100,000 square feet of gross floor area in excess of 25,000 square feet.

(Amended 5-4-2020)

Editor's note(s)—Amended at time of adoption of Code.

State law reference(s)—See title 1, general provisions, Ch. 1-1, Art. III.

N. Single-family and two-family residential R-1, R-2 and R-3 zoning district parking and driveway requirements.

The following requirements are required for new, modified or reconstructed single family and two family residential R-1, R-2 and R-3 zoning district parking and driveway from the effective date of (October 1, 2024).

Driveways shall lead from the public right-of-way directly to a garage door opening or to a legal surface parking space. Driveways are regulated as follows:

- (1) *Number of driveways.* Single-family uses are permitted one driveway per lot unless otherwise regulated in this chapter, (Circular, through or alley) subject to the design regulations specified herein. Two-family uses are permitted two driveways per lot unless otherwise regulated in this chapter, subject to the design regulations specified herein.
- (2) *Minimum driveway setback from property lines.*
 - a. Driveways shall not be built within three (3) feet of the side property line. An exception can be granted with Plan Commission approval and a recorded easement or agreement between the owners of abutting properties.
 - b. *Detached garages.* Driveways leading to detached garages shall meet the applicable side or rear setbacks for accessory structures established in the district in which it is situated or shall meet the side setback of an existing detached garage, whichever is less.
 - c. *Attached garages.* Driveways leading to attached garages shall meet the applicable side or rear setbacks for principal structures established in the district in which it is situated or shall meet the side setback of the existing attached garage, whichever is less.
 - d. *Uncovered parking.* Driveways leading to uncovered parking areas shall meet the applicable side or rear setbacks established within the parking section or shall meet the side setback of the existing legal uncovered parking area, whichever is less.

Sec. 4-1-11. Curb cuts and driveway approaches. [FOR REFERENCE PURPOSES ONLY]

Curb cuts and driveway approaches constructed within the city right-of-way shall be constructed in accordance with the requirements of the department of public works as follows.

- A. Residential driveway approaches shall meet the following conditions:
 - (1) The maximum width shall be no greater than 30 percent of the lot width or 35 feet, whichever width is the smallest.
 - (2) The minimum width of a residential driveway approach shall be 12 feet.
 - (3) The driveway approach width shall be measured at the right-of-way line.
- B. Commercial driveway approaches shall meet the following conditions:
 - (1) The maximum width shall be 35 feet.
 - (2) The minimum width shall be 12 feet.
 - (3) A commercial driveway can have up to two entrances, provided there is a minimum separation of ten feet between driveways at the right-of-way line.
 - (4) The driveway approach width shall be measured at the right-of-way line.
- C. A residential or commercial driveway shall be located no closer than ten feet from the end of the radius of an intersection with the desirable distance to be a minimum of 20 feet.
- D. A corner residential lot can have two driveway approaches if it meets the following conditions:

- (1) The primary driveway approach shall be no greater than 30 percent of the lot width or 35 feet, whichever width is the smallest. The minimum width of a residential driveway approach shall be 12 feet.
- (2) Secondary driveway approach shall be no greater than 15 feet wide.
- E. A residential lot (use) that fronts only one street can have two driveway approaches if it meets the following requirements:
 - (1) The combined width of the primary driveway approach and secondary driveway approach shall be no greater than 45 percent of the lot width or 48 feet, whichever width is the smallest. The minimum width of a residential driveway approach shall be 12 feet.
 - (2) The primary driveway approach or secondary driveway approach shall be no greater than 30 percent of the lot width or 35 feet, whichever width is the smallest.
 - (3) The minimum separation of the primary driveway and the secondary driveway at the right-of-way line shall be ten feet.
- F. No driveway shall be built within three feet of the property line.

(3) *Driveway width.*

- a. Driveways shall be a minimum width of twelve (12) feet. Driveways leading to garages are limited to a maximum width as specified in section 4-1-11 at the property line and 2½ foot apron flares at the curb/pavement line, but within the property may increase to the “width of the garage” as hereinafter provided or to provide access to other legal parking spaces.

“Width of the garage” is defined as being 24 inches on either side of a single garage door or 24 inches on either side of the outermost garage doors, in the case of multiple doors on the same building face.

Provided, however, that in no instance shall a driveway width or cumulative driveway widths exceed 50 percent of the lot width.

The maximum driveway width may be further limited in certain other instances, as provided herein.

See Figure 3.A: Single-Family and Two-Family Drive Width and 3.B: Single-Family and Two-Family Drive Width-Enlarged with Taper.

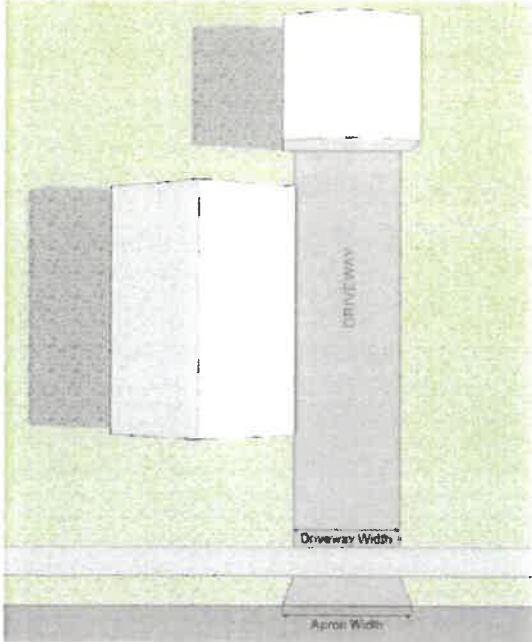


Fig. 3.A: Single & Two-Family Drive Width—Standard

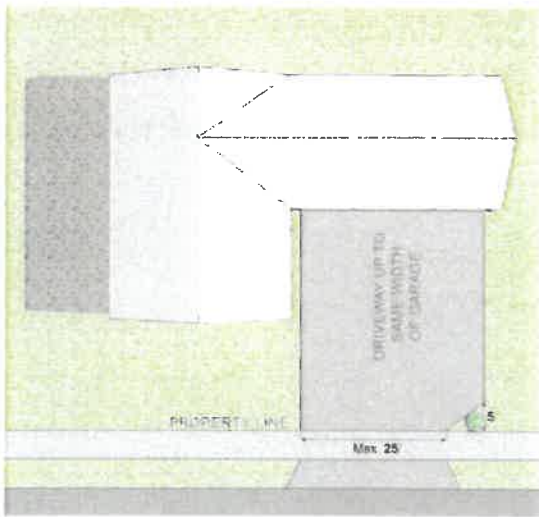


Fig. 3.B: Single & Two-Family Drive Width—Enlarged with Taper

- b. Where no garage exists, the maximum driveway width shall be 12 feet.
- c. Where the width of the driveway at the garage or other legal parking space exceeds the maximum width of the driveway at the property line, the driveway shall be tapered between the garage or the edge of a legal uncovered space and the property line starting a minimum of five feet inside the parcel. If said taper "triangle" is found to be driven over and in a deteriorated state, the City may require the installation of vegetation or other item designed to prohibit vehicular trespass. See Figure 3.C: Single-Family and Two-Family Drive Width Taper Detail. When leading to a legal uncovered space, the driveway width shall comply with section 4-1-11.

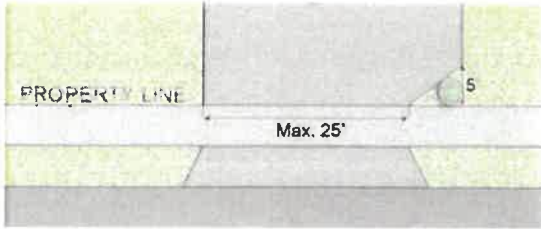


Fig. 3.C: Single & Two-Family Drive Width—Taper Detail

- d. Driveways for two-family dwellings with adjacent garages are limited to the 25 feet maximum width at the property line for each individual driveway. Each individual driveway may be separated by a minimum of a two-foot buffer area extending the full length from the property line to the garage/uncovered parking space. The separation area shall contain vegetation or other feature designed to limit vehicular trespass. See Figure 4: Two-Family Drive Separation.

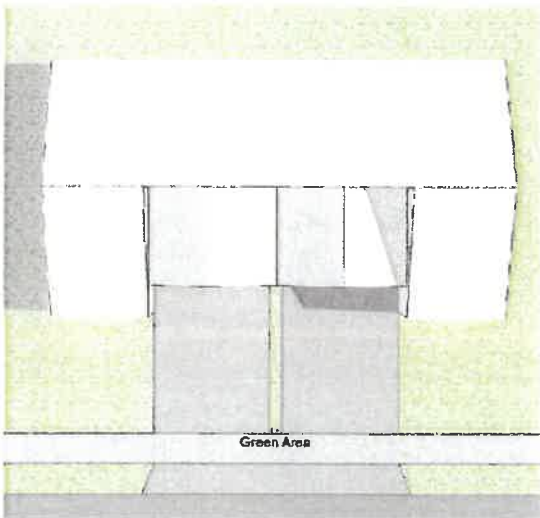


Fig. 4: Two-Family Drive Separation

- e. Side-loading drives. The maximum width of driveway leading to a side-loaded garage shall not exceed 12 feet, except for the area directly leading of the garage, where it can be increased to the width of the garage. See Figure 5.A: Alternative Single-Family and Two-Family Drives-Side Loading. The driveway shall not be located within the side yard setback.
- f. Circular drives. The maximum width of circular, horseshoe, and similar type driveways shall not exceed 12 feet, except for the area directly leading of the garage, where it can be increased to the width of the garage. See Figure 5.B: Alternative Single-Family and Two-Family Drives-Circular
1. The driveway shall not be located within the side yard setback.
 2. The inside edge of the arc of the driveway shall be at least 15 feet from the lot line.
 3. The interior area between the drive and the street must be landscaped.
 4. Must obtain Plan Commission approval.

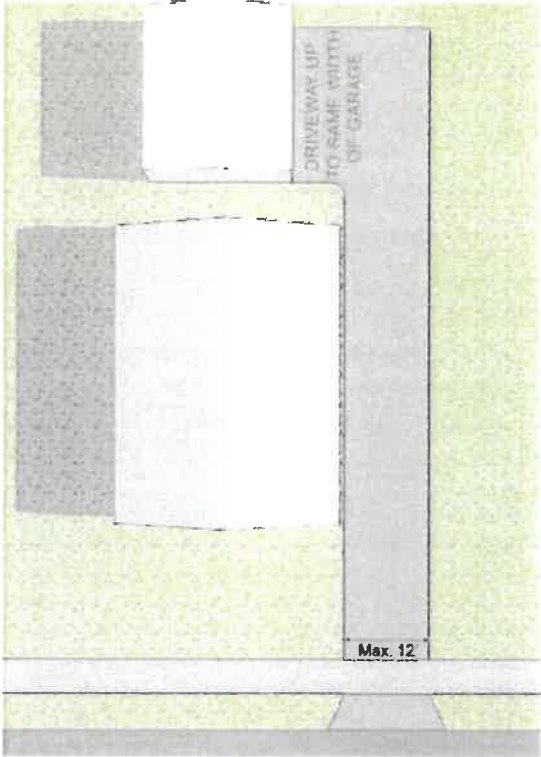


Fig. 5.A: Alternative Single & Two-Family Drives—Side Loading

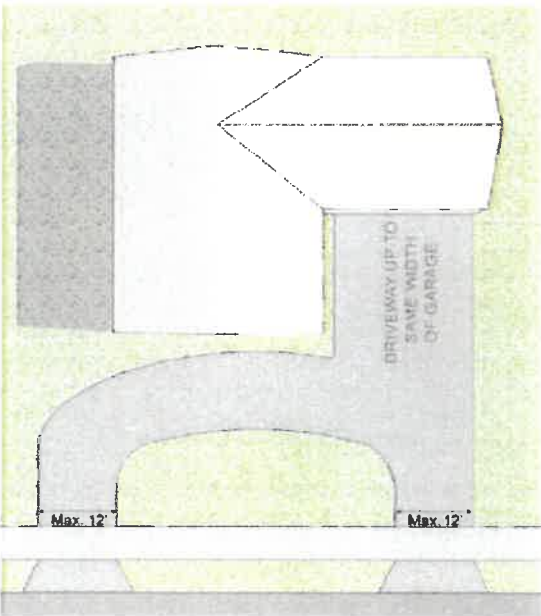


Fig. 5.B: Alternative Single & Two-Family Drives—Circular

- g Alley drives. The driveway may extend to the garage opening or may extend into the lot for 30 feet in width and 40 feet in depth but shall not extend into the side yard setbacks. See Figure 5.C: Alternative Single-Family and Two Family Drives Alley.

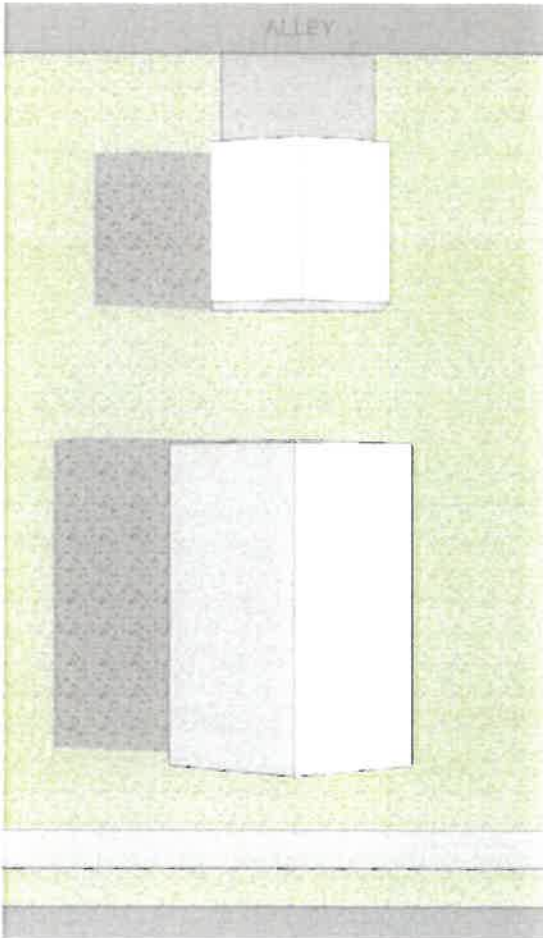


Fig. 5.C: Alternative Single & Two-Family Drives—Alleys

- h. In no case shall the maximum driveway width be cumulatively greater than 50 percent of the lot width.

Sec. 10-1-15. Height and area exceptions.

The regulations contained herein relating to the height of buildings and the size of yards and other open spaces shall be subject to the following exceptions:

- A. *Public and quasi-public buildings.* Churches, schools, hospitals, medical clinics, sanatoriums and other public and quasi-public buildings may be erected to a height not exceeding 60 feet or five stories, provided the front, side and rear yards required in the district in which such building is to be located are each increased at least one foot for each foot of additional building height above the height limit otherwise established for the district in which such building is to be located.
- B. *Extraordinary structures.* Chimneys, cooling towers, elevator bulkheads, fire towers, monuments, parapet walls not exceeding two feet in height, penthouses, stacks, scenery lofts, tanks, water towers, ornamental towers, spires, wireless television or broadcasting towers, masts or aerials, telephone, telegraph and power poles and lines, microwave radio relay structures and necessary mechanical appurtenances are hereby excepted from the height regulations of this chapter and may be erected in accordance with other regulations or ordinances of the city.

- C. *Residences.* Residences in the residence districts may be increased in height by not more than ten feet when all yards and other required open spaces are increased by one foot for each foot which such building exceeds the height limit of the district in which it is located.
- D. *Through lots.* Buildings on through lots and extending from street to street may waive the requirements for a rear yard by furnishing an equivalent open space on the same lot in lieu of the required rear yard, provided that the setback requirements on both streets be complied with.
- E. *Nonconforming lots.* Where a lot has an area less than the minimum number of square feet per family required for the district in which it is located and was of record on September 8, 1953, such lot may be occupied by one family.
- F. *Accessory buildings and structures.*
 - (1) *Time of construction.* No accessory building or structure shall be constructed on any lot prior to the time of construction of the principal building to which it is accessory unless expressly permitted by the board of appeals.
 - (2) *Height.* In all residential districts the maximum height of any detached accessory building shall not exceed the height of the principal building but in no case be higher than 20 feet unless expressly permitted by the board of appeals.
- G. *Yards to be open upward.*
 - (1) Except where otherwise specified in this chapter, every part of a required yard shall be open to the sky unobstructed.
 - (2) *Location of required open space.* All yards, courts, usable open spaces and other open spaces allocated to a building or dwelling group shall be located on the same zoning lot as such building or dwelling group.
 - (3) *Required yards for existing buildings.* No yards now or hereafter provided for a building existing on the effective date of this chapter shall subsequently be reduced below, or further reduced if already less than, the minimum required by this chapter for equivalent new construction.
 - (4) *Permitted obstructions in required yards.* The following shall be considered permitted obstructions when located in the required yard specified. Any obstruction not expressly described is prohibited.
 - (a) In all yards:
 - [1] Arbors and trellises, trees, shrubs and plantings.
 - [2] Awnings.
 - [3] Chimneys, flues, belt courses, leaders, sills, pilasters, lintels, ornamental features, antenna masts or towers, cornices, eaves, gutters and the like, projecting not more than 24 inches.
 - [4] Fences, walls and hedges, subject to the provisions of this chapter.
 - [5] Flagpoles and garden ornaments.
 - [6] Open terraces not over three feet above the average level of the adjoining ground, but not including a permanent roofed-over terrace or porch unless otherwise specifically permitted.
 - [7] Recreational accessory uses.
 - [8] Steps not over three feet above the ground level which are necessary for access to a permitted building or for access to a zoning lot from a street or alley.
 - [9] Walks and driveways.

- (b) In front yards and street side yards:
- [1] Open fire escapes, open porches, decks, patios or terraces, including those with roofs but not walls, extending not more than six feet into a required front yard or street side yard, provided that these projections do not encroach in any vision clearance triangle.
 - [2] Overhanging eaves and gutters projecting three feet or less into the yard.
 - [3] Open off-street vehicle parking spaces when approved by the plan commission in business, industrial, institutional and multifamily residence districts.
 - [4] ~~Open off-street vehicle parking on a paved or graveled driveway, provided no vehicle may be parked within five feet of a front property line or within three feet of a side lot line. The maximum width of driveways on private property shall not exceed 35 percent of the lot width or 35 feet, whichever is less. However, any lot may have a driveway up to 20 feet in width.~~
- Driveways as otherwise specified in section 10-1-13.
- [5] Garages in embankments. Where the mean natural grade of a front or street side yard is more than eight feet above the curb level, a private garage may be erected within said yard, provided as follows:
 - [a] That such private garage shall be located not less than five feet from the street lot line;
 - [b] That the floor level of such private garage shall be not more than one foot above the curb level; and
 - [c] That at least one-half the height of such private garage shall be below the mean grade of the yard.
 - [6] Produce gardening in front yards existing prior to August 1, 2016. Such front yard produce gardens may not be expanded. New front yard produce gardens are prohibited, except as may be authorized by resolution of city council as part of a pilot program that was put in effect in 2023 and is hereby extended to December 31, 2024. Participation by a property in said pilot program shall not create any vested right to continue such new gardens beyond December 31, 2024.
 - [7] Produce gardening is permitted in street side yards. Such gardens shall not encroach into the minimum required street side yard.
 - [8] Garages in front yards.
 - [a] In the aggregate shall not occupy more than 30 percent of any required front yard and not more than 50 percent of non-required front yard areas;
 - [b] Shall be located on a lot being not less than five acres in size;
 - [c] The primary structure on the lot shall be located at least 500 feet from the street on which the property fronts;
 - [d] Garages shall reflect the same minimum setbacks allowed for a principal structure on the lot.
 - [e] Shall be located no closer than three feet from any part of any other building, or structure, except swimming pools as described in subsection H.
 - [f] Shall comply with all applicable municipal and state code provisions.
 - [9] Garages in street side yards.
 - [a] Shall be no closer than the required front yard setback;

- [b] Street side yard setback shall be 25 feet from the lot line;
 - [c] In the aggregate, shall not occupy more than 30 percent of any required street side yard nor more than 50 percent of non-required street side yard areas.
 - [d] Shall be located no closer than three feet from any part of any other building, or structure, except swimming pools as described in subsection H.
 - [e] Shall comply with all applicable municipal and state code provisions.
 - [f] Permitted only where there is a previously existing driveway.
- (c) In rear yards:
- [1] Open fire escapes, open porches, decks, patios or terraces, including those with roofs but not walls, projecting six feet or less into the required rear yard.
 - [2] Overhanging eaves, bay windows and gutters projecting three feet or less into the required rear yard.
 - [3] Detached accessory buildings and structures such as storage buildings, garages, swimming pools, heating and air-conditioning equipment, wind and solar energy conversion equipment antenna structures, including those mounted on towers or masts or those employing parabolic or similar reflectors, provided such buildings, structures or equipment:
 - [a] In the aggregate shall not occupy more than 30 percent of any required rear yard nor more than 50 percent of non-required rear yard areas.
 - [b] Shall be located no closer than three feet from any part of any other building, structure or property line, except swimming pools as described in subsection H.
 - [c] Shall comply with all applicable municipal and state code provisions.
 - [d] ~~Driveways not exceeding 35 percent of the lot width or 35 feet, whichever is less.~~
Driveways as otherwise specified in section 10-1-13.
 - [4] Storage canopies complying with the following:
 - [a] Storage canopies erected prior to June 7, 2021.
 - [i] Shall not exceed 240 square feet in area.
 - [ii] Shall not exceed 14 feet in height.
 - [iii] Shall have a frame made of metal, plastic, or combination thereof, having a roof but not walls and not attached to any structure, building, fence or anything permanently located on the ground. Corrugated metal or corrugated fiberglass roofing materials are not permitted.
 - [iv] Shall be limited to one storage canopy per parcel.
 - [v] Shall be located no closer than three feet from any property line.
 - [vi] Shall not be located on a vacant parcel.
 - [b] Storage canopies erected or altered on or after June 7, 2021, and prior to January 1, 2023.

- [i] Shall not exceed 240 square feet in area.
- [ii] Shall not exceed 14 feet in height.
- [iii] Shall have a frame made of metal, plastic, or combination thereof, having a roof, with or without walls, and not attached to any structure, building, fence or anything permanently located on the ground. Metal, fiberglass, plastic, composite or any other rigid roof or wall materials are not permitted.
- [iv] Shall be limited to one storage canopy per parcel.
- [v] In aggregate, all accessory structures, including canopies, on the premises shall not occupy more than 30 percent of any required rear yard nor more than 50 percent of non-required rear yard.
- [vi] Shall be located no closer than three feet from any property line.
- [vii] Shall not be located on a vacant parcel.
- [viii] Shall not be located on a parcel with a garage.
- [ix] Shall be removed upon construction of a garage.
- [x] Shall be removed prior to a change in ownership or tenancy.
- [xi] Garbage and refuse shall not be stored in the canopy.
- [xii] Shall be maintained in a reasonable state of repair.
- [xiii] Shall require a permit prior to installation in accord with the fee schedule in section 1-2-1.
- [xiv] Violation of any of the above listed provisions shall result in removal of the canopy.

- [5] Open off-street vehicle parking spaces when approved by the plan commission in business, industrial, institutional and multifamily residence districts.
- [6] Open off-street vehicle storage in single- and two-family residence districts shall be in accord with section 9-6-4.E.
- [7] Laundry drying equipment.
- [8] Outdoor kennels or exercise runs for household pets.
- [9] Produce gardening.
- [10] Driveways as otherwise specified in section 10-1-13.

(d) In interior side yards:

- [1] Open fire escapes, open porches, decks, patios or terraces, including those with roofs but not walls, projecting three feet or less into the required side yard but in no case closer than six feet from a property line.
- [2] Detached accessory buildings and structures such as storage buildings, garages, swimming pools, heating-air conditioning equipment, wind and solar energy conversion equipment, antenna structures, including those mounted on towers or masts or those employing parabolic or similar reflectors, provided that such buildings, structures or equipment:

- [a] In the aggregate, shall not occupy more than 30 percent of any required interior side yard nor more than 50 percent of non-required rear yard areas.
- [b] Shall be located no closer than three feet from any part of any other building, structure or property line, except swimming pools as described in subsection H.
- [c] Shall comply with all applicable municipal and state code provisions.
- [d] ~~Driveways not exceeding 35 percent of the lot width or 35 feet, whichever is less.~~

Driveways as otherwise specified in section 10-1-13.

- [3] Storage canopies complying with the following:
 - [a] Storage canopies erected prior to June 7, 2021.
 - [i] Shall not exceed 240 square feet in area.
 - [ii] Shall not exceed 14 feet in height.
 - [iii] Shall have a frame made of metal, plastic, or combination thereof, having a roof but not walls and not attached to any structure, building, fence or anything permanently located on the ground. Corrugated metal or corrugated fiberglass roofing materials are not permitted.
 - [iv] Shall be limited to one storage canopy per parcel.
 - [v] Shall be located no closer than three feet from any property line.
 - [vi] Shall not be located on a vacant parcel.
 - [b] Storage canopies erected or altered on or after June 7, 2021, and prior to January 1, 2023.
 - [i] Shall not exceed 240 square feet in area.
 - [ii] Shall not exceed 14 feet in height.
 - [iii] Shall have a frame made of metal, plastic, or combination thereof, having a roof, with or without walls, and not attached to any structure, building, fence or anything permanently located on the ground. Metal, fiberglass, plastic, composite or any other rigid roof or wall materials are not permitted.
 - [iv] Shall be limited to one storage canopy per parcel.
 - [v] In aggregate, all accessory structures, including canopies, on the premises shall not occupy more than 30 percent of any required interior side yard nor more than 50 percent of non-required interior side yard.
 - [vi] Shall be located no closer than three feet from any property line.
 - [vii] Shall not be located on a vacant parcel.
 - [viii] Shall not be located on a parcel with a garage.
 - [ix] Shall be removed upon construction of a garage.
 - [x] Shall be removed prior to a change in ownership or tenancy.

- [xi] Garbage and refuse shall not be stored in the canopy.
 - [xii] Shall be maintained in a reasonable state of repair.
 - [xiii] Shall require a permit prior to installation in accord with the fee schedule in section 1-2-1.
 - [xiv] Violation of any of the above listed provisions shall result in removal of the canopy.
- [4] Open off-street vehicle parking spaces when approved by the plan commission in business, industrial, institutional and multifamily residence districts.
 - [5] Open off-street vehicle storage in single- and two-family residence districts shall be in accord with section 9-6-4.E.
 - [6] Laundry drying equipment.
 - [7] Produce gardening with a setback of not less than three feet from a property line.
 - [8] Driveways as otherwise specified in section 10-1-13

H. *Swimming pools.*

- (1) A "swimming pool," for the purposes of this section, shall mean a structure or basin, either temporarily or permanently installed upon or within the ground, containing an artificial body of water more than 40 square feet or greater than 24 inches in depth for swimming, diving or recreation that is constructed in such a manner that the pool cannot be disassembled for storage without the use of tools.
- (2) *Location.*
 - (a) Swimming pools constructed or installed in the R-1, R-2, R-3 and R-4 districts shall be located on the same lot and in either the rear or the side yard of a principal building. Swimming pools shall not be constructed in the front yard or in a required street yard in such districts. Swimming pools, either open or enclosed, shall be considered the same as accessory buildings for purposes of calculating the maximum area they may occupy on a lot. Swimming pools may not be located in any type of easement.
 - (b) Swimming pools constructed in the B-1, B-2, B-3 and Waterfront Business districts shall not occupy any portion of a required front, side, or rear yard. However, swimming pools may be located in yard areas other than such required yards. Swimming pools may not be located in any type of easement.
- (3) *Clearances.*
 - (a) Swimming pools shall not be located nearer than six feet from any property line of a building.
 - (b) Swimming pools shall be located in accordance with all federal, state and local codes including the National Electric Safety Code (NESC®) 234(e)1, 351(c)1, 351(c)2, Table 234-3, Figure 234-3, and Public Service Commission of Wisconsin (PSCW) Wisconsin State Electrical Code, § PSC 114.234(8), Wis. Adm. Code. These codes will be strictly enforced to ensure the safety of the general public. The proposed location of a swimming pool on a lot must be approved by the city's electric department prior to obtaining a permit to installing or placing the swimming pool on the property.
- (4) *Protection.*
 - (a) Swimming pools shall be protected so as to prevent unauthorized access by means of a fence, wall or other permanent barrier so designed, constructed and maintained as to

completely surround the swimming pool extending to a height of not less than four feet above actual grade. Such barrier shall prevent the passage of an object with a diameter larger than four inches. All gates provided in such barrier shall be equipped with hardware designed to automatically close and latch said gate.

- (b) No fence shall be required for swimming pools which are at least four feet in height above the ground, but all approaches shall require self-closing and latching gates or doors that are capable of being locked. Ladders must contain a mechanism to lock the ladder in an upright position for pools at least four feet in height or must be removed and stored in the principal or an accessory building when the swimming pool is not in use.
- (c) Protection is not required for "kiddie pools." A "kiddie pool" is defined as a portable pool with a maximum surface area of 40 square feet and 24 inches high.

I. *Screening and vision clearance.*

- (1) *Statement of purpose.* This subsection is established to recognize the public and private benefits accrued from functional and aesthetic screening between areas of incompatible land uses, the increasing demand for active and passive recreational areas, the desirability of providing visual screening of certain parking lots, business and manufacturing areas, and the necessity of providing adequate vehicular vision clearance.
- (2) *Off-street parking.* See section 10-1-13.
- (3) *Screening or fencing erected, placed, maintained or grown shall comply with the following provisions:*
 - (a) Screening in front yards shall not exceed a height greater than four feet above the curb level or its equivalent; provided, however, that, within ten feet from any driveway or alley crossing of a street lot line, any screening shall not exceed two feet in height unless it is at least 90 percent open for through vision.
 - (b) On a corner lot, screening in the street side yard may extend from the side street rear corner of the structure perpendicular to a distance four feet from the side street property line and continue along the side street to the rear property line. The height of any screening shall not exceed six feet; provided, however, that within ten feet from any driveway screening it shall not exceed two feet in height unless it is at least 90 percent open for through vision.
 - (c) Unless otherwise provided, a vision-barrier fence that is within four feet of the lot line shall not exceed six feet in height.
 - (d) Snow fences may be used temporarily, but in no case shall snow fences be left standing longer than six months during any calendar year.
 - (e) It shall be unlawful for any person to construct or maintain any barbed wire or razor wire fence, except that any such fence above the height of six feet may be permitted for agricultural, industrial or commercial security reasons, with permission from the zoning administrator.
 - (f) It shall be unlawful for any person to construct or maintain any aboveground electrical fence.
 - (g) Fences constructed in a manner in which a supporting framework or posts can be construed to represent a back side shall be installed so that the front side/good side faces the adjacent or abutting property.
 - (h) Screening or fencing shall be located in a manner that allows the owner to maintain the screening or fencing from his side of the property line.

- (4) *Vision clearance.*
 - (a) On a corner lot in any residence district, no structure, screening, bush, tree branches or embankment shall be erected, placed, maintained or grown between the heights of three feet and ten feet above the curb level or its equivalent within the triangular space formed by two intersecting street right-of-way lines located a minimum of 25 feet from the intersection thereof in order to provide adequate vehicular vision clearance; provided, however, that a fence so designed, constructed and maintained as to be least 90 percent open for through vision may be constructed in such vision clearance area.
 - (b) On a corner lot in any business or industrial district, no structure, screening, bush, tree branches or embankment of any kind shall be erected, placed, maintained or grown between the heights of three feet and ten feet above the curb level or its equivalent within the triangular space formed by two intersecting street right-of-way lines or their projections and a line joining points on such street right-of-way lines located a minimum of ten feet from the intersection thereof in order to provide adequate vehicular vision clearance; provided, however, that a fence so designed, constructed and maintained as to be 90 percent open for through vision may be constructed in such vision clearance area.
- (5) *Exemptions.* The zoning administrator may modify the provisions for the requirement of screening when suitable screening exists on abutting property, or when he/she determines that such modifications for screening shall be in harmony with the general purpose and intent of this subsection. The zoning administrator may also modify the provisions for the requirement of vision clearance when he determines that such modifications shall be consistent with traffic safety and shall be in harmony with the general purpose and intent of this subsection.
- (6) *Existing screening fencing.* Any screening of fencing which exists at the time of the passage of this chapter (October 5, 2009), but does not conform with the provisions thereof, shall not be altered or enlarged without making the entire unit conform with the provisions of this subsection.

J. *Shipping containers and similar conveyances used for storage only in certain zoning districts.*

- (1) *Purpose.* This subsection regulates the use of shipping containers and similar conveyances which may be permanently placed outdoors and used for storage purposes only in certain zoning districts in accord with the provisions described herein which are intended to protect the aesthetic qualities of the city.
- (2) *Definitions.* As used in this section, the following terms shall have the meanings indicated:
 - Shipping container.* A steel box used for intermodal shipping of products and materials between locations. Such containers are designed and constructed to standards established by the International Organization for Standards (ISO) and are typically 10 feet, 20 feet, 30 feet or 40 feet long.
- (3) *Containers prohibited with exceptions.* Except as described herein, the following shall not be placed for storage or residential use in any zoning district in the city: shipping containers, semitrailers, truck bodies, mobile offices, storage containers or other similar conveyances either with or without wheels.
- (4) *Exception for contractors' use.* In any zoning district, contractors may temporarily use the above-listed conveyances in conjunction with construction activities duly authorized by a permit issued by the city for a construction project, alteration project or demolition project.
- (5) *Exception or household or commercial moving purposes.* In any zoning district, contractors may temporarily use the above-listed conveyances in conjunction with construction activities duly authorized by a permit issued by the city for a construction project, alteration project or demolition project.

- (6) *Exception for the i-1, i-2 and i-3 industrial districts.* Shipping containers or similar conveyances may be permanently placed outdoors and used for storage in the districts noted above in accord with the following requirements:
- (a) The use of this container, including its contents, shall be accessory to the principal building or use of the premises.
 - (b) A container shall not be permitted on vacant lots.
 - (c) A container shall be located in the rear yard only and shall be placed on a pad consisting of stone or gravel or concrete or asphalt or a combination of those materials.
 - (d) The container location shall comply with setback requirements as if it were an accessory building. Where a residential use is immediately adjacent to the proposed location of a container, the minimum setback may be increased in combination with required screening or fencing as determined by the zoning administrator.
 - (e) Additional requirements that may be determined by the zoning administrator include painting to match the color of the principal building, fencing, landscaping, lighting, architectural modifications, maintenance standards and site improvements to manage stormwater drainage.
 - (f) The removal of a shipping container or similar conveyance may be ordered by the city due to lack of maintenance or if it becomes a public nuisance. The cost for such removal shall be paid by the property owner. If the property owner is negligent in paying for its removal, the city may charge the removal against the property.
 - (g) Prior to replacement of any shipping container or similar conveyance, the zoning administrator shall issue a permit in accord with these requirements including the payment of the applicable permit fee.

(Amended 6-7-2021; Ord. No. 2023-043, § 1, 3-20-2023; Ord. No. 2023-207, § 1, 12-18-2023; Ord. No. 2024-077, § 1, 4-22-2024)

Editor's note(s)—Amended at time of adoption of Code.

State law reference(s)—See title 1, general provisions, Ch. 1-1, Art. III.