POSTED DATE: June 11, 2025

Council Members - please RSVP your absence to this meeting ASAP to 920-846-4505 or to dclerk@ci.ocontofalls.wi.us.

CITY OF OCONTO FALLS COMMON COUNCIL MEETING

Council Chambers – Municipal Building 500 N. Chestnut Avenue - Oconto Falls, WI 54154 TUESDAY, JUNE 17, 2025, 6:00 PM AGENDA

COUNCIL:

Mayor Clint Braun Mathew McDermid Jeff McDonald Tim Holman Ashley Bahrke (President) Marty Coopman

Devin Wirtz

STAFF

Peter Wills, Administrator Brad Olsen, Police Chief Jenny Friedman, Deputy Clerk

- 1. Meeting Called to Order
- 2. Pledge of Allegiance
- 3. Roll Call
- 4. Approval of Minutes -Common Council 05.13.25
- 5. Treasurer's Report-April
- 6. Bills Payable May
- 7. Reports: Written reports submitted
 - ✓ Administrator Report
 - ✓ Police Department Report
 - ✓ Municipal Court Report
 - ✓ Fire Department Report
 - ✓ Street Department Report
 - ✓ Building Inspector Report
 - ✓ Library Report

8. OPPORTUNITY FOR CITIZENS TO ADDRESS THE COUNCIL - Citizen input will be limited to 3 minutes.

DISCUSSION AND POSSIBLE ACTION ON ANY OR ALL OF THE FOLLOWING:

9. Committee Reports

Board of Review 06.10.25

Emergency Management Committee Report-N/A

Finance Committee N/A

Joint Review Board N/A

Library Board- N/A

Main Street Committee Report 05.21.25

Park & Recreation Committee Report-N/A

Personnel Committee Report N/A
Planning Commission Report 05.29.25
Ordinance Commission 05.13.25
Utility Commission Report 05.19.25, 5.28.25

Old Business:

10. KerberRose 2024 Audit

Re: Greg Pitel representative for KerberRose

11. WI DOA NEIGHBORHOOD INVESTMENT GRANT- FIRE STATION PROJECT CLOSEOUT

Re: Fire Chief Magnin

12. Columbia Street Reconstruction Project Updates

Re: Interim Utility Manager Valentine/Street Supt Remic

13. Status of Surplus Assets Sale

Re: Administrator Wills/ Wally Remic

- A. Police Dept 2020 Ford Explorer Police Squad-Sold
- B. Fire Dept Surplus Items
- **14.** Town of Stiles Petition to Annex portion of County I from City boundary south of South Main Street north to the northside of Columbia Street

Re: City Administrator Wills

NEW BUSINESS

15. Oconto County seeking seven acres for new Highway Shop

Re: Joel Lavarda

16. 2024 Annual (CMAR) Compliance Maintenance Resolution for Wastewater Treatment Plant Re: Interim Utility Manager Rank/Valentine,

A. Resolution 25-005 Annual (CMAR) Compliance Maintenance Resolution for Wastewater Treatment Plant

17. Mobile Home Park License Application Renewal at 249 Birch Ave Oconto Falls WI.

Re: Fire Chief Magnin/ City Administrator Wills

18. Street Department Additional Seasonal Staff

Re: Wally Remic

19. Fire Department 125th Anniversary Celebration

Re: Wally Remic/Joel Lavarda

- **20.** WI Dept of Administration Innovation Grants
 - A. Fire Dept Comprehensive study of services
 - B. Library potential consolidation study

21. Alcohol Beverage Renewal/Agent License Applications:

Re: Deputy Clerk Jenny Friedman

Class A Fermented Malt Beverage & Class A Liquor:

Iverson Foods LLC - d/b/a Iverson's Piggly Wiggly - Agent: Bryce Iverson

Krist Oil Co. d/b/a Krist Food Mart #82 – Agent: Linda Trudeau

Merciers Fastop of Oconto Falls LLC - Agent: Andy Mercier

Dollar General #22944 607 E Highland Dive Oconto Falls, WI. – Agent: Kelli Van Bendegom

Five Rivers Wis LLC Agent: Aman Singh

Class B Fermented Malt Beverage & Class B Liquor:

Boogie Knights LLC; d/b/a The Corner Pocket – Agent: Joe Robles S&S Hometown Bar & Restaurant owned by Russell Strom – Agent: Russell Strom Barbara Salscheider - d/b/a Salscheider's Antique Bar- Agent: Stephanie Kureck Oconto Falls Golf Club Inc; d/b/a River Island Golf Course - Agent: Kevin Williams The Penguin Again LLC – Agent: Jennifer R Sadorf

22. Cigarette – Tobacco License Applications:

Re: Deputy Clerk Friedman

Iverson Foods LLC - d/b/a Iverson's Piggly Wiggly

Krist Oil Co – d/b/a Krist Food Mart #82

Barbara Salscheider - d/b/a Salscheider's Antique Bar

Merciers Fastop of Oconto Falls LLC

Oconto Falls Golf Club Inc; d/b/a River Island Golf Course

Five Rivers Wis. LLC

Boogie Knights LLC; / Location d/b/a Corner Pocket

Dolgencorp, /Location d/b/a Dollar General #22944

- 23. One-year Operators License for Kim Holmes, Tammy Gallagher, Michael Nompleggi, AmberRae Rennie, Fonda Fischer, Cathryn Joyce, Jody Katers, Cindi Boucher, Rebecca Salscheider, Stephanie Kurek, Taylor Kollman, Randal Brabant, Kyndra Staidl, Linda Trudeau Re: Deputy Clerk Friedman
- 24. Two-year Operators License for Brandi Story, Jennifer Brazzell, Jennifer Sadorf Rogatzki, Nathan Rogatzki, Hattie Strom, Ashley Coopman, Brittany Niehaus, Carla Nielsen, Russell Strom, Catherine Strom, Cynthia Morrissey, Jason Demmith, Suzanne Verhagen, Morgan Blazek, Constance Blazek, Kelly Berkovitz Re: Deputy Clerk Friedman
- **25.** The Committee may go into closed session to discuss matters of employment, promotion, compensation, or performance evaluation data of public employees pursuant to 19.85 (1)(C) Wis. Stats.
 - A. Employee Evaluation
- **26.** The Committee will return to open session and may take action on matters discussed in closed session.
 - A. Employee Evaluation

27. Adjournment

City Administrator, Peter Wills/JF

Notice was given to the public at least 24 hours prior to this open meeting - agenda was forwarded to newspapers and any news media who have requested the same – agenda was posted at City Hall, Oconto Falls Community Library, and on the City website at: cityofocontofalls.com. Copy of agenda packet is available for inspection at the Office of the City Clerk. A quorum of the Utility Commission may be in attendance at this meeting.

Any person wishing to attend the meeting who requires special accommodation because of a disability should contact the Clerk's office at 920-846-4505 with adequate notice so appropriate accommodations can be made.

CITY OF OCONTO FALLS **COMMON COUNCIL**

MEETING

Council Chambers – Municipal Building 500 N. Chestnut Avenue - Oconto Falls, WI. 54154 TUESDAY MAY 13, 2025 – 6:00 pm **MINUTES**

- Meeting called to order at 6:01pm by Mayor Clint Braun
- 2. Pledge of Allegiance
- 3. Roll Call Present: Aldermen: Jeff McDonald, Mathew McDermid, Ashley Bahrke, Tim Holman

Absent: Marty Coopman, Devin Wirtz

Also Present: Mayor Clint Braun, Administrator Peter Wills, Deputy Clerk Jenny Friedman, Street Superintendent Wally Remic, Deputy Treasure Eve Wallace, Warren Bluhm with Time Herald, Fire Chief Tim Magnin, Beth Rank, Jason Valintine, Sophie Ford, Bart Schindel, Beth Schmidt, Ben Holtger.

4. Approval of Minutes - Common Council 04.08.25, 4.15.25

MOTION: Holman/McDermid

Motion to approve the minutes as presented for the Common Council 04.08.25, 4.15.25.

Voice Vote: All present voting aye - MOTION CARRIED

5. Treasurer's Report-March

MOTION: McDermid/ Holman

Motion to approve the Treasures Report.

Voice Vote: All present voting aye - MOTION CARRIED

6. Bills Payable – April

MOTION: Bahrke/ Holman

Motion to approve the Bills Payable as presented for April and place on file.

Voice Vote: All present voting aye - MOTION CARRIED

7. Reports: Written reports submitted

- ✓ Administrator Report
- ✓ Police Department Report
- ✓ Municipal Court Report
- ✓ Fire Department Report
- ✓ Street Department Report
- ✓ Street Superintendent
- ✓ Building Inspector Report

✓ Library Report

MOTION: McDermid/ Holman

Motion to place reports as presented on file.

Voice Vote: All present voting aye - MOTION CARRIED

8. OPPORTUNITY FOR CITIZENS TO ADDRESS THE COUNCIL - Citizen in-put will be limited to 3 minutes.

A. Caldwell Square Sponsorship

Oconto Falls Betterment Corp is taking sponsorship to help the Caldwell Square area develop.

B. Chamber Music By the River Sponsorship

The Chamber is hosting their annual Music by the River Free Concert and are taking Sponsors to help fund this event.

DISCUSSION AND POSSIBLE ACTION ON ANY OR ALL OF THE FOLLOWING:

9. Committee Reports

Board of Review N/A

Emergency Management Committee Report-N/A

Finance Committee N/A

Joint Review Board N/A

Library Board- N/A

Main Street Committee Report 4.16.25

Park & Recreation Committee Report-N/A

Personnel Committee Report N/A

Planning Commission Report N/A

Ordinance Commission 04.08.25

Utility Commission Report 04.21.25, 05.05.25

MOTION: Bahrke/McDonald

Motion to place reports on file.

Voice Vote: All present voting aye - MOTION CARRIED

Old Business:

10. WI DOA NEIGHBORHOOD INVESTMENT GRANT- FIRE STATION PROJECT UPDATE

Fire Chief Tim Magnin has the grant paperwork all submitted and is waiting on the Department of Administration for final action.

No Action Taken

11. Columbia Street Reconstruction Project Updates

The Columbia Street Reconstruction Project is going to be worked on from March 2025 through December 2025. On the Oconto Falls Municipal Utility website at https://www.ofmu.org/ there is a detour map also for people to view before the construction starts. The school has also sent out

notifications to family about the upcoming construction and detour. Water has been pressure tested. There were some small issued but have been resolved. The Lift Station will be energized in mid-July. Storm sewer is expected to be started week of May 19,2025.

NO ACTION TAKEN

12. Emergency Siren Repair Update

The Emergency Siren had failed last month and needed repair. The current siren was able to be repaired. Fire Chief Tim Magnin did present a couple quotes on what it would cost to purchase a new siren. The current siren is expected to make it another ten years unless something else were to happen unexpectedly.

NO ACTION TAKEN

13. Former Hardee's 782 N Main St Update

City Administrator at this time has not had any new updates.

NO ACTION TAKEN

14. 710 County B, Former Mobil Gas Station Update

Ben Holtger has bought the former Mobil Gas Station at 710 County B and has already started to clean it up. He plans on operating his business at this location.

NO ACTION TAKEN

15. Status of Surplus Assets Sale

A. 2020 Ford Explorer Police Squad

Police Chief Olson has placed 2020 Ford Explorer Police Squad up for surplus and sale ends on May 14,2025. As of today, May 13,2025, it has a price of thirteen thousand six hundred dollars.

MOTION: McDermid/Bahrke

Motion to place proceeds from sale of 2020 Ford Explorer Police Squad to go into PD reserves.

Voice Vote: All present voting ave - MOTION CARRIED

16. Purchase of tools for Street Department from Hoist sale funds

The old hoist final sale for surplus was \$12,601.00. Street Department also sold some smaller items on Wisconsin Surplus total of everything sold was \$13,160.50. The Street Department would like to purchase the listed below with those funds

- ➤ Hand tools wrenches standard and metric, specialty tools, screwdrivers, pliers from Harbor Freight total \$2,850.00
- ➤ Milwaukee Power tools (Impacts 3/8" and 1/2", drill drivers, ratchets and trimmer/blower for lawnmower) total of \$2,300.00.
- > Titan 9000 # 2 post lift \$3050.00
- > 72" Toolbox with wooden workbench top \$1600.00
- ➤ Kenworth Frame Sandblast and Paint \$3,500.00

The total of items listed above are \$13,300.00.

MOTION:

Motion to approve the presented list of tools from Street Superintendents for the Street Department.

Voice Vote: All present voting aye - MOTION CARRIED

17. Homegrown Fitness Oconto Falls Dri-Tri Saturday, July 12,2025

Beth Lorett owner of Homegrown Fitness presented application for her third annual Oconto Falls Dri-Tri.

MOTION: McDermid/Holman

Motion to approve the Homegrown Fitness Oconto Falls Dri-Tri Saturday, July 12,2025 Event Application and waive park rental fees.

Voice Vote: All present voting aye - MOTION CARRIED

18. 2024 GO Borrowing Projects Original vs Actual

2024 GO Borrowing Projects Original Verse Actual was presented to council for review.

NO ACTION TAKEN

19. 2025 Budget to Actual Year to Date

2025 Budget to actual year to date was presented for review. There is 63.39% of General Fund Expenditures left. Total Capital Project Expenditures has 89.33% left in budget. The city is currently waiting for 44.37% of their General Fund Revenues to come in and 95.68% of Capital Project Revenue to come in.

NO ACTION TAKEN

- 20. Connecting updated Cameras for City Buildings
 - A. Astrea Internet agreement to Connect Cameras for City Properties
 The new camera systems will need internet access or point to point radio link. Astrea
 has submitted a quote for all five locations the city would need. There would be a
 month-to-month charge of Product: 150Mbps X 15Mbps = \$89.95/Mo/Location,
 Static IP's = \$9.95/Mo/Location.

NO ACTION TAKEN

B. RCMF Point to Point Radio Link quote to connect 5 locations to City Hall The new camera systems will need internet access or point to point radio link. Astrea has submitted a quote for all five locations the city would need. The RCMF Point to Point Radio Link quote to connect five locations to City Hall would cost eight thousand four hundred seventy-three dollars and fifty-one cents.

MOTION: McDermid/McDonald

Motion to approve the RCMF Point to Point Radio Link quote to connect five locations to City Hall paid from the GO Borrowing.

Voice Vote: All present voting aye - MOTION CARRIED

NEW BUSINESS

21. Memorial Day Weekend Event Application-Fireworks & Show & Shine Car Show Kurt Wolf-Sno-Jokers

Sno-Jokers presented an event application for Memorial Day Weekend. They provided also supporting documents needed.

MOTION: Holman/McDermid

Motion to approve the Memorial Day Weekend Event Application-Fireworks & Show & Shine Car Show.

Voice Vote: All present voting aye - MOTION CARRIED

22. Dash O.F. Color Event Application

Oconto Falls Lioness presented application and supporting documents for the Dash O.F. Color event.

MOTION: Holman/McDermid

Motion to approve the Dash O.F. Color Event Application.

Voice Vote: McDermid-aye, Holman-aye, McDonald-aye - MOTION CARRIED

Abstained -Bahrke

23. Memorial Day Parade Event Application

Memorial Day Parade Event Application presented and supporting documents.

MOTION: Bahrke/Holman

Motion to approve the Memorial Day Parade application.

Voice Vote: All present voting aye - MOTION CARRIED

24. Music By the River Event Application

Application and supporting documents were submitted for Music by the River Event.

MOTION: McDermid/Holman

Motion to approve the Music by the River Event Application.

Voice Vote: McDermid-aye, Holman-aye, McDonald-aye - MOTION CARRIED Abstained -Bahrke

25. Trent Maloney Memorial Inc. Event Application

Application and supporting documents were submitted for Trent Maloney Memorial Inc. Event Application.

MOTION: Holman/Bahrke

Motion to approve the Trent Maloney Memorial Inc. Event Application.

Voice Vote: All present voting aye - MOTION CARRIED

26. Oconto County Farmers Market

Application and supporting documents were submitted for Oconto County Farmers Market.

MOTION: McDermid/Bahrke

Motion to approve Oconto County Farmers Market.

Voice Vote: All present voting aye - MOTION CARRIED

27. OF Electric Utility 2026 Transformer Order

Oconto Falls Municipal Utilities is looking to purchase three hundred and eight transformers. This is a mixture of Single-Phase Overhead, Single Phase URD and Three Phase URD. The total cost of these would be \$1,480,563.00. Commissions approval is depending on Councils approval. The plan is to sell the old ones and transformers will not have to be paid for until second quarter of 2026. The funds to pay for them will come out of retained earnings.

MOTION: Bahrke/ McDonald

Motion to approve the OF Electric Utility 2026 Transformer Order as presented.

Voice Vote: All present voting aye - MOTION CARRIED

28. ORD 25-004 Amend Ch 455 Utility Sewer Water Compulsory Connection to Sewer and Water

Public hearing was held on Tuesday May 13,2025 at 5:30pm. There were concerns from the audience on having to connect to the City sewer and water when someone may already have a well and septic and the cost of this on the residents. This would be looked at a case-to-case basis.

MOTION: McDermid/McDonald

Motion to approve Ord 25-004 Amend Ch 455 Utility Sewer Water Compulsory Connection to Sewer and Water as amended.

Voice Vote: All present voting aye - MOTION CARRIED

29. ORD 25-005 Amend Ch 465-13 Weight Limits and Heavy Traffic Public hearing was held on Tuesday May 13,2025 at 5:30pm. There were no concerns at the time.

MOTION: Bahrke/McDonald

Motion to approve ORD 25-005 Amend Ch 465-13 Weight Limits and Heavy Traffic. **Voice Vote:** All present voting aye - **MOTION CARRIED**

30. ORD 25-006 Amend Ch 382 Rental Property Article II Short Term Rentals Public hearing was held on Tuesday May 13,2025 at 5:30pm. There were no concerns at the time.

MOTION: McDermid/Holman

Motion to approve ORD 25-006 Amend Ch 382 Rental Property Article II Short Term Rentals

Voice Vote: All present voting aye - MOTION CARRIED

31. Beach Supervisor for Eastside Beach

There have been lifeguards applying but there still has been no one apply for beach supervisor position. Administrator Wills has checked with the city lawyer and the city has just as much liability with or without lifeguards. Lawyers advised to place more signs out at swim at your own risk.

MOTION: McDermid/Holman

Motion to place beach items out as normal with additional signage of swim at your own risk.

Voice Vote: All present voting aye - MOTION CARRIED

32. Temporary Class B Alcohol Permit Music By the River

MOTION: Holman/McDonald

Motion to approve the Temporary Class B Alcohol Permit Music By the River.

Voice Vote: McDermid-aye, Holman-aye, McDonald-aye - MOTION CARRIED

Abstained -Bahrke

33. Two-year Operators License for Crystal Berg, Gail Coopman

MOTION: McDonald/ Holman

Motion to approve Two-year Operators License for Crystal Berg, Gail Coopman, Debi Arndt.

Voice Vote: All present voting aye - MOTION CARRIED

34. Temporary Class B Alcohol Permit Trent Maloney Memorial Inc. Baseball Tournament

MOTION: Bahrke/McDonald

Motion to approve the Temporary Class B Alcohol Permit Trent Maloney Memorial Inc. Baseball Tournament.

Voice Vote: All present voting ave - MOTION CARRIED

35. One-year Operators License for Amanda Sekey, Julie Nielsen, Justin Hooker

MOTION: Bahrke/Holman

Motion to approve the One-year Operators License for Amanda Sekey, Julie Nielsen, Justin Hooker.

Voice Vote: All present voting aye - MOTION CARRIED

- **36.** The Committee may go into closed session to discuss matters of employment, promotion, compensation, or performance evaluation data of public employees pursuant to 19.85 (1)(C) Wis. Stats.
 - A. Employee Evaluation

MOTION: Holman/McDonald

Motion to enter into closed session at 7:05pm.

Voice Vote: All present voting aye - MOTION CARRIED

Those remaining in closed session Holman, McDonald, Bahrke, McDermid and Mayor Braun.

- **37.** The Committee will return to open session and may take action on matters discussed in closed session.
 - **B.** Employee Evaluation

MOTION: Holman/McDonald

Motion to go into open session at 7:53pm.

Voice Vote: All present voting aye - MOTION CARRIED

MOTION: Holman/Bahrke

Motion to implement annual review process of City Administrator performed by City Council.

Roll Call Vote: Bahrke-yes, Holman-yes, McDonald-yes, McDermid-yes

MOTION CARRIED

38. Adjournment

Mayor Clint Braun asked if there was any further business before the meeting is adjourned. Having no further business, he declared the meeting adjourned at 7:55pm.

City Administrator Peter Wills

TREASURER'S REPORT

April-25

General Fund

April 1, 2025		Cook Bolones	•	1 020 404 25
April 1, 2025		Cash Balance	\$	1,038,484.25
		Add: Cash Receipts		285,163.91
		Add: Tax Receipts		60.264.02
		Add: Hwy/Connection Aids		69,364.93
		Add: Exempt Computer Aids		-
		Add: State Shared Revenue		-
		Add: Video Service Provider Aid		-
		Add: 2% Fire Dues		-
		Add: Personal Property Aid Pmt		-
		Add: Trailer Park Lottery Credit		-
		Add: Pmt for Municipal Svcs		-
		Add: Utility Reimbursement		-
<i>'</i>		Add: Expenditure Restraint Payment		-
		Add: Interest from CD's		-
		Add: Interest		224.81
		Add: Bond Proceeds		-
			\$	1,393,237.90
		Minus: CK Disbursements		424,104.52
		Minus: PR Disbursements		62,156.42
· ·		Minus: PR Taxes		25,617.76
		Minus: Bond Principal		
		Minus: Bond Interest		-
		Minus: NSF Check		_
		Minus: PNB Loan Pmts		25,444.00
		Minus: To Water & Sewer Bond Proceeds/SA pybk		-
		Minus: Bank Service Fees		_
		Minus: Utility Bond Princ/Int owed		_
April 30, 2025		Cash Balance	\$	855,915.20
April 30, 2023		Cash Dalance	<u> </u>	033,913.20
General Fund LGIP Account			\$	34.68
Fire Dept Equipment Fund in LGIP			\$	4,516.52
. no zopi zgupinom i una m zon			•	.,
General Fund CD's & Investments				
Issued 4/21/2025	4.313%	Matures 8/12/2025	\$	260,000.00
Money Market	3.7900%		\$	2,002.53
			\$	262,002.53
				
Bond CD's & Investments		·		
Issued 12/9/2024	4.3260%	Matures 5/22/2025	\$	45,000.00
Issued 12/9/2024	4.245%	Matures 11/15/2025	\$	14,000.00
Money Market	3.79%		\$	1,075,674.51
			\$	1,134,674.51
		APRIL 2025 PAYROLL		
14036-14083		Payroll Direct Deposit	\$	62,182.78
		Payroll Checks	\$	-
		Taylon onlooks	\$	62,182.78
			<u> </u>	

CITY OF OCONTO FALLS

Transmittal Register - By Group Pay Period Dates: 4/12/2025 to 5/23/2025 Page: 1 Jun 06, 2025 08:03AM

Report Criteria:

Paid transmittals included

Transmittal Number	Name	Check Number	Pay Per Date	Pay Code	Description	GL Account	Amount
Bi-Weekly -	Online						
1 1	EFTPS	2804	04/25/2025	74-00	FED/FICA TAXES SOCIAL SECURITY	62100-21511-00-15	2,894.49
1	EFTPS	2804	04/25/2025	74-00	FED/FICA TAXES SOCIAL SECURITY	62100-21511-00-15	2,894.49
1	EFTPS	2804	04/25/2025	75-00	FED/FICA TAXES MEDICARE Pay Peri	62100-21511-00-15	676.92
1	EFTPS	2804	04/25/2025	75-00	FED/FICA TAXES MEDICARE Pay Peri	62100-21511-00-15	676.92
1	EFTPS	2804	04/25/2025	76-00	FED/FICA TAXES FEDERAL WITHHOL	62100-21512-00-00	4,581.00
1	EFTPS	2816	05/09/2025	74-00	FED/FICA TAXES SOCIAL SECURITY	62100-21511-00-15	2,697.07
1	EFTPS	2816	05/09/2025	74-00	FED/FICA TAXES SOCIAL SECURITY	62100-21511-00-15	2,697.07
1	EFTPS	2816	05/09/2025	75-00	FED/FICA TAXES MEDICARE Pay Peri	62100-21511-00-15	630.77
1	EFTPS	2816	05/09/2025	75-00	FED/FICA TAXES MEDICARE Pay Peri	62100-21511-00-15	630.77
1	EFTPS	2816	05/09/2025	76-00	FED/FICA TAXES FEDERAL WITHHOL	62100-21512-00-00	3,810.06
1	EFTPS	2820	05/23/2025	74-00	FED/FICA TAXES SOCIAL SECURITY	62100-21511-00-15	2,577.61
	EFTPS	2820	05/23/2025	74-00	FED/FICA TAXES SOCIAL SECURITY	62100-21511-00-15	2,577.61
	EFTPS	2820	05/23/2025	75-00	FED/FICA TAXES MEDICARE Pay Peri	62100-21511-00-15	602.81
	EFTPS	2820	05/23/2025	75-00	FED/FICA TAXES MEDICARE Pay Peri	62100-21511-00-15	602.81
1	EFTPS	2820	05/23/2025	76-00	FED/FICA TAXES FEDERAL WITHHOL	62100-21512-00-00	3,886.13
Total 1	:					-	32,436.53
	WI DEPARTMENT OF RE	2807	04/25/2025	77-00	STATE W/H TAXES STATE WITHHOLD		2,007.48
	WI DEPARTMENT OF RE	2819	05/09/2025	77-00	STATE WITH TAXES STATE WITHHOLD	62100-21513-00-00	1,745.75
2	WI DEPARTMENT OF RE	2823	05/23/2025	77-00	STATE W/H TAXES STATE WITHHOLD	62100-21513-00-00	1,775.56
Total 2	:					-	5,528.79
							405.0
	TASC	2805	04/25/2025	40-01	FLEX HEALTH/DEPENDENT SECTION	62100-21100-00-12	195.37
	TASC	2805	04/25/2025	40-01	UTILITY PORTION TASC	62100-21100-00-12	123.07
	TASC	2817	05/09/2025	40-01	FLEX HEALTH/DEPENDENT SECTION	62100-21100-00-12	195.37
	TASC	2817	05/09/2025	40-01	UTILITY PORTION EFLEX	62100-21100-00-12	123.07
	TASC TASC	2821 2821	05/23/2025 05/23/2025	40-01 40-01	FLEX HEALTH/DEPENDENT SECTION UTILITY EFLEX AMOUNT	62100-21100-00-12 62100-21100-00-12	195.37 123.07
4	1700	2021	00/20/2020	40-01	OTHERT ET LEXAMOUNT	-	120.07
Total 4						-	955.32
E	WI DEFERRED COMP	2806	04/25/2025	41-01	DEFERRED COMP/ROTH DEFERRED	62100-21100-00-12	75.00
5		2806	04/25/2025	41-01	DEFERRED COMP/ROTH ROTH DEFE		1,202.16
5	WI DEFERRED COMP	2818	05/09/2025	41-02	DEFERRED COMP/ROTH DEFERRED	62100-21100-00-12	75,00
5	WI DEFERRED COMP	2818	05/09/2025	41-01	DEFERRED COMP/ROTH ROTH DEFE		1,162.79
5	WI DEFERRED COMP	2822	05/03/2025	41-02	DEFERRED COMP/ROTH DEFERRED	62100-21100-00-12	75.00
5		2822	05/23/2025	41-02	DEFERRED COMP/ROTH ROTH DEFE		1,162.79
			00/40/404	.,		_	
Total 5:						-	3,752.74
Total B	i-Weekly - Online:					-	42,673.38
i-Weekly - P	aper						
7	OCONTO FALLS PROFES	2808	04/25/2025		POLICE UNION DUES POLICE UNION	62100-21100-00-12	172.50
	OCONTO FALLS PROFES	2808	04/25/2025	49-00	POLICE UNION DUES POLICE UNION	62100-21100-00-12	172.50
	OCONTO FALLS PROFES	37644	04/25/2025	49-00	POLICE UNION DUES POLICE UNION	62100-21100-00-12	172.50

CITY OF OCO	NTO FALLS		Page: 2 Jun 06, 2025 08:03AM				
Transmittal Number	Name	Check Number	Pay Per Date	Pay Code	Description	GL Account	Amount
7	OCONTO FALLS PROFES	37646	05/09/2025	49-00	POLICE UNION DUES POLICE UNION	62100-21100-00-12	172.50
7	OCONTO FALLS PROFES	37699	05/23/2025	49-00	POLICE UNION DUES POLICE UNION	62100-21100-00-12	172.50
Total 7:							517.50
Total Bi-	-Weekly - Paper:						517.50
Grand To	otals:						43,190.88

Report Criteria:

Paid transmittals included

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Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"

Check Number	Check Issue Date	Payee	Invoice Number	Check Amount	Description	Invoice GL Account
824				_		
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	9.59	M CITY OFFICE SUPPLIES	62100-51400-10-300-000
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	48.59	M CITY OFFICE SUPPLIES	62100-51400-10-300-476
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	9.59	M UTILITY OFFICE SUPPLIES	62100-15600-00-000-630
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	48.58	M UTILITY CLEANING SUPPLIES	62100-15600-00-000-630
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	80.99	M C47 CRANKSHAFT REAR MAIN SEAL INSTALLER	62100-53240-25-000-000
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	74.02	M FD WEATHERPROOF INLETS	62100-52200-20-242-000
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	22.17	M FD GODADDY .COM DOMAIN RENEWAL	62100-52200-20-304-000
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	17.95	M FD FUEL	62100-52200-20-451-000
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	1,105.93	M PD RANGE MATERIALS & SUPPLIES	62100-52100-15-000-454
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	9.58	M PD OFFICE SUPPLIES	62100-52100-15-300-000
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	48.58	M PD CLEANING SUPPLIES	62100-52100-15-300-476
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	274.72	M PD DARE T SHIRT ORDER	62100-52100-15-000-000
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	100.00	M PD MID STATES ORGANIZED CRIME	62100-52100-15-304-000
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	119.15	M PD K9 GAS	62100-52100-15-451-000
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	479.64	M PD TRAINING MEALS	62100-52100-15-000-450
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	48.60	M ST DEPT TIE DOWN SUPPLIES	62100-53230-25-000-000
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	95.40	M ST DEPT HOTEL	62100-53311-25-000-124
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	310.05	M ST DEPT FUEL	62100-53100-25-451-000
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	56.80	M ST DEPT FOOD	62100-53311-25-000-460
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	21.60	M FD GOOGLE MONTHLY CHARGE	62100-52200-20-304-000
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	686.88	M LIBRARY CC CHARGES	62100-13100-10-000-468
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	6.15	M PD POSTAGE	62100-52100-15-302-000
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	35.50	M ELECTION EXPENSES	62100-51440-10-000-000
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	56.52	M ELECTION DAY MEAL	62100-51440-10-000-000
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	33.55	M ADMIN PROFESSIONAL DAY LUNCH	62100-51100-10-000-000
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	33.55	M ADMIN PROFESSIONAL DAY LUNCH	62100-15600-00-000-630
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20	740.65	M ADMIN TRAINING ICMA CONFERENCE	62100-51520-10-000-000
2824	05/29/2025	CHASE CARD SERVICES	1994 4/28/20 -	40.00-	M PD RENTAL DEPOSIT RETURN	62100-52100-15-000-454
Total 2	2824:		-	4,534.33		
825						
2825	05/29/2025	DELTA DENTAL	915868	133.17	M DEDEN UTIL MAYVISION	62100-21530-00-153-000
2825	05/29/2025	DELTA DENTAL	915868	96.02	M DEDEN PD MAYVISION	62100-21530-00-153-000

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Check Number	Check Issue Date	Payee	Invoice Number	Check Amount	Description	Invoice GL Account
2825	05/29/2025	DELTA DENTAL	915868	73.18	M DEDEN STREET MAYVISION	62100-21530-00-153-000
2825	05/29/2025		915868	40.93	:	62100-21530-00-153-000
2825		DELTA DENTAL	915868		M DEDEN FD MAYVISION	62100-21530-00-153-000
2825	05/29/2025	DELTA DENTAL	915868		M DEDEN LIB MAYVISION	62100-21530-00-153-000
2825		DELTA DENTAL	915868	105.96		62100-21530-00-158-000
2825	05/29/2025	DELTA DENTAL	915868	40.12	M DEDEN UTIL MAYDENTAL	62100-21530-00-158-000
Total 2	2825:			506.52		
826						
2826	05/29/2025	DEPT OF EMPLOYEE TRUST FUN	JUNE 2025	14,982.57	M JUNE2025 UTIL HEALTH INS	62100-21530-00-151-000
2826	05/29/2025	DEPT OF EMPLOYEE TRUST FUN	JUNE 2025	14,386.76	M JUNE2025 PD HEALTH INS	62100-21530-00-151-000
2826	05/29/2025	DEPT OF EMPLOYEE TRUST FUN	JUNE 2025	9,276.80	M JUNE2025 STREET HEALTH INS	62100-21530-00-151-00
2826	05/29/2025	DEPT OF EMPLOYEE TRUST FUN	JUNE 2025	3,156.31	M JUNE2025 ADMIN HEALTH INS	62100-21530-00-151-000
2826	05/29/2025	DEPT OF EMPLOYEE TRUST FUN	JUNE 2025	2,691.38	M JUNE2025 FD HEALTH INS	62100-21530-00-151-000
2826	05/29/2025	DEPT OF EMPLOYEE TRUST FUN	JUNE 2025	1,148.02	M JUNE2025 LIBRARY HEALTH INS	62100-21530-00-151-000
Total 2	2826:			45,641.84		
827						
2827	05/29/2025	US BANK EQUIPMENT FINANCE	554707265	133.25	M CITY HALL MAIN COPIER LEASE PMT	62100-51400-10-303-478
2827	05/29/2025	US BANK EQUIPMENT FINANCE	554707265	71.75	M UTILITY CITY HALL MAIN COPIER LEASE PMT	62100-51400-10-303-478
Total 2	2827:			205.00		
2828						
2828	05/29/2025	WE ENERGIES	0700909946	165.73	M WEENE CITY HALL NATURAL GAS	62100-51400-10-223-000
2828	05/29/2025	WE ENERGIES	0700909946	165.72	M WEENE CITY HALL NATURAL GAS	62100-15600-00-000-630
2828	05/29/2025	WE ENERGIES	0700909946	165,72	M WEENE CITY HALL NATURAL GAS	62100-52100-15-223-000
2828	05/29/2025	WE ENERGIES	0700909946	82.89	M WEENE ST MECH SHOP NATURAL GAS	62100-53100-25-223-000
2828	05/29/2025	WE ENERGIES	0700909946	17.91	M WEENE ST GARAGE NATURAL GAS	62100-53100-25-223-000
2828	05/29/2025	WE ENERGIES	0700909946	129.86	M WEENE ST SHOP NATURAL GAS	62100-53100-25-223-000
2828	05/29/2025	WE ENERGIES	0700909946	10.23	M WEENE PARK SHELTER NATURAL GAS	62100-55200-40-223-000
2828	05/29/2025	WE ENERGIES	0700909946	55.46	M WEENE ST DEPT NEW SHOP NATURAL GAS	62100-53100-25-223-000
2828	05/29/2025	WE ENERGIES	0700909946	266.30	M WEENE FIRE DEPT NATURAL GAS	62100-52200-20-223-000

	heck mber	Check Issue Date	Payee	Invoice Number	Check - Amount	Description	Invoice GL Account
2829)						
	2829	05/29/2025	WISCONSIN RETIREMENT SYSTE	APR 2025 R	1,629.57	M WRS APR25 ADMIN RETIREMENT	62100-21520-00-154-000
	2829	05/29/2025	WISCONSIN RETIREMENT SYSTE	APR 2025 R	7,949.50	M WRS APR25 UTILITY RETIREMENT	62100-21520-00-154-000
	2829	05/29/2025	WISCONSIN RETIREMENT SYSTE	APR 2025 R	606.15	M WRS APR25 UTILITY CITY PORTION RETIREMENT	62100-21520-00-154-000
	2829	05/29/2025	WISCONSIN RETIREMENT SYSTE	APR 2025 R	1,344.32	M WRS APR25 FD RETIREMENT	62100-21520-00-154-000
	2829	05/29/2025	WISCONSIN RETIREMENT SYSTE	APR 2025 R	3,202.60	M WRS APR25 STREET RETIREMENT	62100-21520-00-154-000
	2829	05/29/2025	WISCONSIN RETIREMENT SYSTE	APR 2025 R	572.56	M WRS APR25 LIBRARY RETIREMENT	62100-21520-00-154-000
	2829	05/29/2025	WISCONSIN RETIREMENT SYSTE	APR 2025 R	8,922.39	M WRS APR25 PD RETIREMENT	62100-21520-00-154-000
	Total 2	1829:			24,227.09		
2830)						
	2830	05/29/2025	EFLEXGROUP, INC	IN3457358	13.28	M EFLEX MONTHLY FEE	62100-51900-15-157-000
	2830	05/29/2025	EFLEXGROUP, INC	IN3457358	6.64	M EFLEX MONTHLY FEE	62100-51900-25-157-000
	2830	05/29/2025	EFLEXGROUP, INC	IN3457358	6.64	M EFLEX MONTHLY FEE	62100-15600-00-000-630
	2830	05/29/2025	EFLEXGROUP, INC	IN3457358	6.64	M EFLEX MONTHLY FEE	62100-51400-10-157-000
	Total 2	1830:			33.20		
2831	,						
	2831	05/29/2025	SECURIAN FINANCIAL GROUP IN	JUNE 2025 L	264.41	M JUNE 2025 UTILITY LIFE INSURANCE	62100-21530-00-152-000
	2831	05/29/2025	SECURIAN FINANCIAL GROUP IN	JUNE 2025 L	148.12	M JUNE 2025 PD LIFE INSURANCE	62100-21530-00-152-000
	2831	05/29/2025	SECURIAN FINANCIAL GROUP IN	JUNE 2025 L	119.17	M JUNE 2025 FD LIFE INSURANCE	62100-21530-00-152-000
	2831	05/29/2025	SECURIAN FINANCIAL GROUP IN	JUNE 2025 L	145.90	M JUNE 2025 STREET LIFE INSURANCE	62100-21530-00-152-000
	2831	05/29/2025	SECURIAN FINANCIAL GROUP IN	JUNE 2025 L	83.30	M JUNE 2025 ADMIN LIFE INSURANCE	62100-21530-00-152-000
	2831	05/29/2025	SECURIAN FINANCIAL GROUP IN	JUNE 2025 L	3.53	M JUNE 2025 LIBRARY LIFE INSURANCE	62100-21530-00-152-000
	Total 2	1831:			764.43		
3764	17						
	37647	05/30/2025	ACCURATE APPRAISAL LLC	5416	2,250.00	MONTHLY ASSESSMENT FEE	62100-51530-10-214-000
							a a
	Total 3	7647:			2,250.00		
3764	8						
	37648	05/30/2025	AMUNDSEN DAVIS LLC	810946	1,723.00	AHLGRIM ADVERSE POSSESSION	62100-51300-10-211-000
	37648	05/30/2025	AMUNDSEN DAVIS LLC	810947	1,150.00	ZONING/ORDINANCE MATTERS	62100-51300-10-211-000

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Check Number Is	Check ssue Date	Payee	Invoice Number	Check Amount	Description	Invoice GL Account
Total 376	648:			2,873.00		
37649						
37649 0	05/30/2025	AT&T MOBILITY	2872869131	237.14	PD CELLPHONE & MOBILE BROADBAND	62100-52100-15-221-473
37649 0	05/30/2025	AT&T MOBILITY	2873360861	127.96	FD BROADBAND	62100-52200-20-304-000
37649 0	05/30/2025	AT&T MOBILITY	2873360861	42.15	FD CELLPHONE	62100-52200-20-221-472
37649 0	05/30/2025	AT&T MOBILITY	2873360861	127.96	FD BROADBAND	62100-52200-20-304-000
37649 0	05/30/2025	AT&T MOBILITY	2873360861	42.15	FD CELLPHONE	62100-52200-20-221-472
Total 376	649:			577.36		
37650						
37650	05/30/2025	BENO PLUMBING CONTRACTOR	72786	2,141.00	INSTALL FRESH AIR INTAKE FOR SCBA COMPRESSOR	62401-57220-20-000-000
Total 376	650:			2,141.00		
37651				_		
	05/30/2025	CELLCOM	588449	186.12	ST DEPT CELLPHONE & TABLET	62100-53100-25-221-473
	05/30/2025		588449	31.54	WELCOME SIGN BROADBAND	62100-51400-10-304-000
	05/30/2025		703722	186.08	ST DEPT CELLPHONE & TABLET	62100-53100-25-221-473
	05/30/2025		703722	38.54	WELCOME SIGN BROADBAND	62100-51400-10-304-000
Total 376	651:			442.28		
						
3 7652 37652 0	05/30/2025	CINTAS CORPORATION	4227344958	61.49	ST DEPT PARKS BATHROOM SUPPLIES	62100-55200-25-303-000
		CINTAS CORPORATION	4230283975	61.49	ST DEPT PARKS BATHROOM SUPPLIES	62100-55200-25-303-000
Total 376	652:			122.98		
3 7653 37653 0	15/30/2025	COREY & COMPANY	25-566	156.00	DOUBLE STRAW NETTING	62100-55400-25-000-000
		COREY & COMPANY	25-566 25-619	2,500.00	DNR GRANT PROJECT ADAM/WASH ST/CITY HALL/PARK	62100-55200-25-000-000
		COREY & COMPANY	25-630	2,500.00 432.00	MULCH & CRUSHER DUST	62100-55200-25-240-000
3,222 4	J.,					72.77 77277 77 276 000
Total 376	653:			3,088.00		

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Check Number	Check Issue Date	Payee	Invoice Number	Check Amount	Description	Invoice GL Account
37654						
37654	05/30/2025	DORNER INC	APPLICATIO	8,695.60	COLUMBIA STREET - STREET	62201-57331-25-000-284
37654	05/30/2025	DORNER INC	APPLICATIO	3,204.50	COLUMBIA STREET - STORM	62201-57331-25-000-284
37654	05/30/2025	DORNER INC	APPLICATIO	176,543.71	COLUMBIA STREET - SANITARY	62100-15600-00-000-630
37654	05/30/2025	DORNER INC	APPLICATIO	228,900.33	COLUMBIA STREET - WATERMAIN	62100-15600-00-000-630
37654	05/30/2025	DORNER INC	APPLICATIO	20,867.21-	COLUMBIA STREET APPLICATION 1 RETAINAGE	62100-15600-00-000-630
Total	37654:			396,476.93		
37655						
37655	05/30/2025	ESO SOLUTIONS, INC.	ESO-167583	6,453.04	FD ESO SOFTWARE	62100-52200-20-304-000
Total	37655:			6,453.04		
37656						
37656	05/30/2025	FERGUSON ENTERPRISES, INC	0024373	598.91	ST DEPT 0.5 GPM METERING VLV*CLASSIC	62100-55200-25-000-000
Total	37656:			598.91		
37657						
37657	05/30/2025	FISCHER CONCRETE 920 LLC	1015	660.00	WE ENERGIES CURBING REPLACEMENT WI & MKE AVE	62100-53311-25-000-120
Total	37657:			660.00		
37658						
37658	05/30/2025	GFL ENVIRONMENTAL	U600002713	5,325.32	GFL CURBSIDE RECYCLE FEE	62100-53630-25-000-483
37658	05/30/2025	GFL ENVIRONMENTAL	U600002713	10,025.40	GFL RESI CURBSIDE PICKUP	62100-53620-25-000-000
37658	05/30/2025	GFL ENVIRONMENTAL	U600002713	75.00	GFL REPLACEMENT BIN	62100-46430-00-000-471
37658	05/30/2025	GFL ENVIRONMENTAL	U600002713	75.00	GFL REPLACEMENT BIN	62100-46430-25-000-000
37658	05/30/2025	GFL ENVIRONMENTAL	U600002714	403.20	GFL COMMERCIAL DISPOSAL	62100-53630-25-000-463
37658	05/30/2025	GFL ENVIRONMENTAL	U600002714	395.80	GFL COMMERCIAL HAULING FEE	62100-53630-25-000-463
37658	05/30/2025	GFL ENVIRONMENTAL	U600002714	182.58	GFL COMMERCIAL FUEL SURCHARGE	62100-53630-25-000-463
37658	05/30/2025	GFL ENVIRONMENTAL	U600002714	10.00	GFL COMMERCIAL ADMIN FEE	62100-53630-25-000-463
37658	05/30/2025	GFL ENVIRONMENTAL	U600002714	100.00	GFL SPRING CLEAN UP ADDL DUMPSTERS	62100-53630-25-000-463
37658	05/30/2025	GFL ENVIRONMENTAL	U600002720	174.45	ST DEPT PARKS DUMPSTER	62100-55200-25-000-000
37658	05/30/2025	GFL ENVIRONMENTAL	U600002720	35.43	ST DEPT PARKS FUEL SURCHARGE	62100-55200-25-000-000
37658	05/30/2025	GFL ENVIRONMENTAL	U600002758	5,325.32	GFL CURBSIDE RECYCLE FEE	62100-53630-25-000-483
37658	05/30/2025	GFL ENVIRONMENTAL	U600002758	10,025.40	GFL RESI CURBSIDE PICKUP	62100-53620-25-000-000
3/000						

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Check Number	Check Issue Date	Payee	Invoice Number	Check Amount	Description	Invoice GL Account
37658	05/30/2025	GFL ENVIRONMENTAL	U600002759	593.70	GFL COMMERCIAL HAULING FEE	62100-53630-25-000-463
37658	05/30/2025	GFL ENVIRONMENTAL	U600002759	378.68	GFL COMMERCIAL FUEL SURCHARGE	62100-53630-25-000-463
37658	05/30/2025	GFL ENVIRONMENTAL	U600002759	10.00	GFL COMMERCIAL ADMIN FEE	62100-53630-25-000-463
37658	05/30/2025	GFL ENVIRONMENTAL	U600002759	820.30	GFL SPRING CLEAN UP ADDL DUMPSTERS	62100-53630-25-000-463
37658	05/30/2025	GFL ENVIRONMENTAL	U600002765	174.45	ST DEPT PARKS DUMPSTER	62100-55200-25-000-000
37658	05/30/2025	GFL ENVIRONMENTAL	U600002765	34.82	ST DEPT PARKS FUEL SURCHARGE	62100-55200-25-000-000
Total	37658:			34,648.06		
7659						
37659	05/30/2025	GRAINGER	9475908761	88.08	ST DEPT HARD HATS	62100-53100-25-000-481
37659	05/30/2025	GRAINGER	9492102570	119.30	BUBBLER PUSH BUTTON ASSEMBLIES - 2	62100-55200-25-240-000
Total	37659:			207.38		
7660				_		
37660	05/30/2025	HSHS ST CARE MEMORIAL HOSPI	2395	36.00	PD LEGAL BLOOD DRAW	62100-52100-15-000-000
Total	37660:			36.00		
7661						
37661	05/30/2025	JEFF MCDONALD	CITY HALL B	50.00	RP VALVE FOR BOILER SYSTEM	62100-51400-10-240-000
37661	05/30/2025	JEFF MCDONALD	CITY HALL B	50.00	RP VALVE FOR BOILER SYSTEM	62100-15600-00-000-630
37661	05/30/2025	JEFF MCDONALD	CITY HALL B	50.00	RP VALVE FOR BOILER SYSTEM	62100-52100-15-240-000
37661	05/30/2025	JEFF MCDONALD	GB AVE SHO	300.00	GB SHOW PRESSURE WASHER & SHOP BACKFLOW PREVENTOR TEST	62100-55200-25-240-000
Total:	37661:			450.00		
7662						
37662	05/30/2025	JOEL SCHMECHEL	EXPENSE R	57.58	FD SHOWER DISPENSER REIMBURSEMENT	62100-52200-20-300-476
Total:	37662·			57.58		
I Oldi -	J. 002.					
7663						
37663	05/30/2025	JOHN'S JOHNS	13157	100.00	RECYCLING CENTER TOILET RENTAL	62100-53630-25-000-463
37663	05/30/2025	JOHN'S JOHNS	13157	100.00	E SIDE BEACH TOILET RENTAL	62100-55420-25-000-000
37663	05/30/2025	JOHN'S JOHNS	13157	66.00	BASEBALL TOILET RENTAL	62100-55200-40-240-000

 CITY OF OCONTO FALLS
 Monthly Bills Payable
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				Check I	ssue Dates: 5/1/2025 - 5/31/2025	Jun 05, 2025 03:28PM
Check Number	Check Issue Date	Payee	Invoice Number	Check Amount	Description	Invoice GL Account
Tota	l 37663:			266.00		
37664						
37664	05/30/2025	JOHNSON CONTROLS FIRE PROT	24682228	148.00	FD SPRINKLERS & FIRE ALARM SERVICES	62100-52200-20-240-000
Tota	l 37664:			148.00		
37665						
37665	5 05/30/2025	KARBANS SPRAYPAINTING & SAN	2470	3,500.00	PAINTING & SANDBLASTING DUMP TRUCK FRAME	62100-53240-25-000-000
Tota	l 37665:			3,500.00		
37666						
37666	6 05/30/2025	MACQUEEN EQUIPMENT	47648	751.34	FD AIR COMPRESSOR FROM BOND	62401-57220-20-000-000
37666	6 05/30/2025	MACQUEEN EQUIPMENT	P48318	332.00	FD SCBA EQUIPMENT	62100-52200-20-000-222
Tota	l 37666:			1,083.34		
37667						
37667 37667	05/30/2025	MENARDS HOWARD	07318	68.22	PARKS TOILET REPAIR SUPPLIES	62100-55200-25-240-000
37667			07318	90.72	4 4X4-12' TREATED LUMBER	62100-53311-25-000-458
37667	05/30/2025	MENARDS HOWARD	07399	16.94	MEMORIAL FIELD WHITE RIVETS & MOULDING	62100-55200-25-240-000
37667	05/30/2025	MENARDS HOWARD	07657	19.90	MEMORIAL FIELD WHITE RIVETS	62100-55200-25-240-000
37667	05/30/2025	MENARDS HOWARD	08620	579.00	ENCLOSED SHELTER REFRIGERATOR	62100-55200-25-000-000
Tota	I 37667:			774.78		
37668						
37668	3 05/30/2025	MINUTEMAN PRESS	10582	498.00	BOAT LAUNCH ENVELOPES - 1500	62401-55200-25-000-250
37668		MINUTEMAN PRESS	10582	280.69	BEACH PARKING ENVELOPES - 1000	62401-55420-00-000-249
Total	1 37668:			778.69		
iOla	1 07 000.					
37669						
37669		MSA PROFESSIONAL SERVICES I	015688	2,500.00	CDBG PF ADMINISTRATION	62201-57331-25-000-284
37669			015838	706.25	ROADWAY/UTILITIES CONSTRUCTION STAKING - WATER	62100-15600-00-000-630
37669			015838	706.25	ROADWAY/UTILITIES CONSTRUCTION STAKING - SEWER	62100-15600-00-000-630
37669	05/30/2025	MSA PROFESSIONAL SERVICES I	015838	12,188.28	ROADWAY/UTILITIES CONSTRUCTION OBSERVATION - WATER	62100-15600-00-000-630

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37672 05/30/2025 NEW MEDIA 92E348D8-0 19.44 CITY PUBLICATIONS 62100-51400-10-301-000 92E348D8-0 179.16 CITY PUBLICATIONS 62100-51400-10-301-000 92E348D8-0 59.83 CITY PUBLICATIONS 62100-51400-10-301-000 92E348D8-0 59.83 CITY PUBLICATIONS 62100-51400-10-301-000 92E348D8-0 21.11 CITY PUBLICATIONS 62100-51400-10-301-000 92E348D8-0 9	Check Number	Check Issue Date	Payee	Invoice Number	Check Amount	Description	Invoice GL Account
37699 0590/2025 MSM PROFESSIONAL SERVICES I 015838 2,031.50 CONSTRUCTION STAKING LIFT STATION 82100-16600-00-000-830 Professional Services I 0.500 professi	37669	05/30/2025	MSA PROFESSIONAL SERVICES I	015838	12,188.28	ROADWAY/UTILITIES CONSTRUCTION OBSERVATION - SEWER	62100-15600-00-000-630
Total 378-09: 30,992.56 7670	37669	05/30/2025	MSA PROFESSIONAL SERVICES I	015838	672.00	CONSTRUCTION OBSERVATION LIFT STATION-SWR	62100-15600-00-000-630
37670	37669	05/30/2025	MSA PROFESSIONAL SERVICES I	015838	2,031.50	CONSTRUCTION STAKING LIFT STATION	62100-15600-00-000-630
37670 0590/2025 MSI METRO SALES INC 2746747 51.24 FD COPIER 62100-52200-20-300-000 37670 0590/2025 MSI METRO SALES INC 2769156 15.50 XEROX COPIER MONTHLY AGREEMENT 62100-51400-10-303-478 62100-5200-20-300-000 62100-5200/20-5 MSI METRO SALES INC 277518 72.81 FD COPIER 62100-5200-20-300-000 62100-5200/20-5 MSI METRO SALES INC 277521 77521	Total	37669:			30,992.56		
37670 05/90/2025 MSI METRO SALES INC 2796156 15.50 XEROX COPIER MONTHLY AGREEMENT 62100-51000-0000-303 757610 05/90/2025 MSI METRO SALES INC 279616 15.50 XEROX COPIER MONTHLY AGREEMENT UTILITY 62100-15000-0000-0530 757610 05/90/2025 MSI METRO SALES INC 2773821 104.37 CITY HALL COLOR COPIER MONTHLY CONTRACT 62100-15000-0000-0303 757610 05/90/2025 MSI METRO SALES INC 2773821 34.80 CITY HALL COLOR COPIER MONTHLY CONTRACT UTILITY 62100-15000-0000-0303 75701 05/90/2025 MSI METRO SALES INC 2773821 34.80 CITY HALL COLOR COPIER MONTHLY CONTRACT UTILITY 62100-15000-0000-0303 75701 05/90/2025 MSI METRO SALES INC 2791604 17.00 XEROX COPIER MONTHLY AGREEMENT 05/90/2025 MSI METRO SALES INC 2791604 17.00 XEROX COPIER MONTHLY AGREEMENT UTILITY 62100-15000-0000-030 757610 05/90/2025 MSI METRO SALES INC 2791604 17.00 XEROX COPIER MONTHLY AGREEMENT UTILITY 62100-15000-0000-030 757610 05/90/2025 MSI METRO SALES INC 179160 1790.60 757610	7670						
37870 05/30/2025 MSI METRO SALES INC 2798158 15.50 XEROX COPIER MONTHLY AGREEMENT UTILITY 62100-1600-000-030 37970 05/30/2025 MSI METRO SALES INC 2773821 104.37 104.3	37670	05/30/2025	MSI METRO SALES INC	2746747	51.24	FD COPIER	62100-52200-20-300-000
37670 05/30/2025 MSI METRO SALES INC 2773518 72.81 FD COPIER 62100-52200-20-300-000 37670 05/30/2025 MSI METRO SALES INC 2773621 104.37 101.437 101.41 101.437 101.41 101.437 101.41 101.437 101.41 101.437 101.41 101.437 101.41 101.437 101.41 101.437 101.41 101.437 101.41 101.437 101.41 101.430 101.	37670	05/30/2025	MSI METRO SALES INC	2769156	15.50	XEROX COPIER MONTHLY AGREEMENT	62100-51400-10-303-478
37670 05/30/2025 MSI METRO SALES INC 2773621 104.37 CITY HALL COLOR COPIER MONTHLY CONTRACT 62100-51400-10-303-478 62705-51400-10-	37670	05/30/2025	MSI METRO SALES INC	2769156	15.50	XEROX COPIER MONTHLY AGREEMENT UTILITY	62100-15600-00-000-630
37670 05/30/2025 MSI METRO SALES INC 2773621 34.80 CITY HALL COLOR COPIER MONTHLY CONTRACT - UTILITY 62100-15600-000-003-030 37670 05/30/2025 MSI METRO SALES INC 2791604 17.00 XEROX COPIER MONTHLY AGREEMENT 62100-5400-000-030-37670 05/30/2025 MSI METRO SALES INC INV2797825 90.62 FD COPIER MONTHLY AGREEMENT UTILITY 62100-15600-000-000-300 05/30/2025 MSI METRO SALES INC INV2797825 90.62 FD COPIER MONTHLY AGREEMENT UTILITY 62100-15600-000-000-000 05/30/2025 MSI METRO SALES INC INV2797825 90.62 FD COPIER MONTHLY AGREEMENT UTILITY 62100-15600-000-000-000 05/30/2025 MSI METRO SALES INC INV2797825 90.62 FD COPIER MONTHLY AGREEMENT UTILITY 62100-52200-20-300-000 05/30/2025 MSI METRO SALES INC INV2797825 90.62 FD COPIER MONTHLY AGREEMENT UTILITY 62100-52200-20-300-000 05/30/2025 MUNICIPAL ASSESSMENT SOFTW 10.15 87.50 MONTHLY PERMIT PORTAL SUBSCRIPTION 62100-52400-21-304-000 05/30/2025 NUN MEDIA 922-346D8-0 19.44 CITY PUBLICATIONS 62100-51400-10-301-000 05/30/2025 NEW MEDIA 922-346D8-0 19.44 SITY PUBLICATIONS 62100-51400-10-301-000 05/30/2025 NEW MEDIA 922-346D8-0 59.83 CITY PUBLICATIONS 62100-51400-10-301-000 05/30/2025 NEW MEDIA 922-346D8-0 21.11 CITY PUBLICATIONS 62100-51400-10-301-000 05/30/2025 NEW MEDIA 922-346D8-0 33.304.34 LANDFILL MONITORING WELLS 62100-53830-25-341-461 05/30/2025 NEW MEDIA 33.304.34 LANDF	37670	05/30/2025	MSI METRO SALES INC	2773518	72.81	FD COPIER	62100-52200-20-300-000
37670 05/30/2025 MSI METRO SALES INC 2791604 17.00 XEROX COPIER MONTHLY AGREEMENT 62100-51400-10-303-478 37670 05/30/2025 MSI METRO SALES INC 2791604 17.00 XEROX COPIER MONTHLY AGREEMENT UTILITY 62100-15600-00-000-830 478 418.84							
37670 05/30/2025 MSI METRO SALES INC 1RV2797825 90.62 FD COPIER MONTHLY AGREEMENT UTILITY 62100-15800-00-000-630 62100-52200-20-300-000 6							
37670 7671 37671 37672 MUNICIPAL ASSESSMENT SOFTW 1015 87.50 MONTHLY PERMIT PORTAL SUBSCRIPTION 62100-52400-21-304-000 62100-5							
Total 37670: 418.84 7671 37671 05/30/2025 MUNICIPAL ASSESSMENT SOFTW 1015 87.50 Total 37671: 87.50 7672 37672 05/30/2025 NEW MEDIA 92E348D8-0 19.44 CITY PUBLICATIONS 62100-51400-10-301-000 37672 05/30/2025 NEW MEDIA 92E348D8-0 179.16 CITY PUBLICATIONS 62100-51400-10-301-000 37672 05/30/2025 NEW MEDIA 92E348D8-0 59.83 CITY PUBLICATIONS 62100-51400-10-301-000 37672 05/30/2025 NEW MEDIA 92E348D8-0 21.11 CITY PUBLICATIONS 62100-51400-10-301-000 37672 05/30/2025 NEW MEDIA 92E348D8-0 21.11 CITY PUBLICATIONS 62100-51400-10-301-000 62100-51400-10-301-							
7671 37671 05/30/2025 MUNICIPAL ASSESSMENT SOFTW 1015 87.50 MONTHLY PERMIT PORTAL SUBSCRIPTION 62100-52400-21-304-000 Total 37671: 87.50	37670	05/30/2025	MSI METRO SALES INC	INV2797825	90.62	FD COPIER	62100-52200-20-300-000
37671 05/30/2025 MUNICIPAL ASSESSMENT SOFTW 1015 87.50 Total 37671: 87.50 7672 37672 05/30/2025 NEW MEDIA 92E348D8-0 19.44 CITY PUBLICATIONS 62100-51400-10-301-000 37672 05/30/2025 NEW MEDIA 92E348D8-0 179.16 CITY PUBLICATIONS 62100-51400-10-301-000 37672 05/30/2025 NEW MEDIA 92E348D8-0 59.83 CITY PUBLICATIONS 62100-51400-10-301-000 37672 05/30/2025 NEW MEDIA 92E348D8-0 21.11 CITY PUBLICATIONS 62100-51400-10-301-000 170-10 000 170-10	Total	37670:			418.84		
Total 37671: 87.50 7672 37672 05/30/2025 NEW MEDIA 92E348D8-0 19.44 CITY PUBLICATIONS 62100-51400-10-301-000 37672 05/30/2025 NEW MEDIA 92E348D8-0 179.16 CITY PUBLICATIONS 62100-51400-10-301-000 37672 05/30/2025 NEW MEDIA 92E348D8-0 59.83 CITY PUBLICATIONS 62100-51400-10-301-000 37672 05/30/2025 NEW MEDIA 92E348D8-0 21.11 CITY PUBLICATIONS 62100-51400-10-301-000	7671						
7672 37672 05/30/2025 NEW MEDIA 92E348D8-0 19.44 CITY PUBLICATIONS 62100-51400-10-301-000 37672 05/30/2025 NEW MEDIA 92E348D8-0 179.16 CITY PUBLICATIONS 62100-51400-10-301-000 37672 05/30/2025 NEW MEDIA 92E348D8-0 59.83 CITY PUBLICATIONS 62100-51400-10-301-000 62100-51400-1	37671	05/30/2025	MUNICIPAL ASSESSMENT SOFTW	1015	87.50	MONTHLY PERMIT PORTAL SUBSCRIPTION	62100-52400-21-304-000
37672 05/30/2025 NEW MEDIA 92E348D8-0 19.44 CITY PUBLICATIONS 62100-51400-10-301-000 19.44 CITY PUBLICATIONS 62100-51400-10-301-000 62100	Total	37671:			87.50		
37672 05/30/2025 NEW MEDIA 92E348D8-0 179.16 CITY PUBLICATIONS 62100-51400-10-301-000 37672 05/30/2025 NEW MEDIA 92E348D8-0 59.83 CITY PUBLICATIONS 62100-51400-10-301-000 37672 05/30/2025 NEW MEDIA 92E348D8-0 21.11 CITY PUBLICATIONS 62100-51400-10-301-000 62100-51400-51400-51400-51400-51400-51400-51400-51400-51400-51400	7672						
37672 05/30/2025 NEW MEDIA 92E348D8-0 59.83 CITY PUBLICATIONS 62100-51400-10-301-000 92E348D8-0 21.11 CITY PUBLICATIONS 62100-51400-10-301-000 62100-51400-10-30	37672	05/30/2025	NEW MEDIA	92E348D8-0	19.44	CITY PUBLICATIONS	62100-51400-10-301-000
37672 05/30/2025 NEW MEDIA 92E348D8-0 21.11 CITY PUBLICATIONS 62100-51400-10-301-000 Total 37672: 279.54 7673 37673 05/30/2025 NORTHERN LAKE SERVICE INC 2506471 3,304.34 LANDFILL MONITORING WELLS 62100-53630-25-341-461 Total 37673: 3,304.34 Total 37673: 3,304.3	37672	05/30/2025	NEW MEDIA	92E348D8-0	179.16	CITY PUBLICATIONS	62100-51400-10-301-000
Total 37672: 279.54 7673 37673 05/30/2025 NORTHERN LAKE SERVICE INC 2506471 3,304.34 LANDFILL MONITORING WELLS 62100-53630-25-341-461 Total 37673: 3,304.34	37672	05/30/2025	NEW MEDIA	92E348D8-0	59.83	CITY PUBLICATIONS	62100-51400-10-301-000
7673 37673 05/30/2025 NORTHERN LAKE SERVICE INC 2506471 3,304.34 LANDFILL MONITORING WELLS 62100-53630-25-341-461 Total 37673: 3,304.34	37672	05/30/2025	NEW MEDIA	92E348D8-0	21.11	CITY PUBLICATIONS	62100-51400-10-301-000
37673 05/30/2025 NORTHERN LAKE SERVICE INC 2506471 3,304.34 LANDFILL MONITORING WELLS 62100-53630-25-341-461 Total 37673: 3,304.34 7674	Total	37672:			279.54		
Total 37673: 3,304.34 7674	7673						
	37673	05/30/2025	NORTHERN LAKE SERVICE INC	2506471	3,304.34	LANDFILL MONITORING WELLS	62100-53630-25-341-461
	Total	37673:			3,304.34		
	7674						
		05/30/2025	NSIGHT TELSERVICES	920-846-450	32.65	UTIL TELEPHONE	62100-15600-00-000-630

Monthly Bills Payable Check Issue Dates: 5/1/2025 - 5/31/2025

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	Issue Date	Payee	Invoice Number	Check Amount	Description	Invoice GL Account
37674	05/30/2025	NSIGHT TELSERVICES	920-846-450	75.08	PD TELEPHONE	00400 50400 45 004 470
37674	05/30/2025	NSIGHT TELSERVICES	920-846-450	75.06 32.65	BLD INSP TELEPHONE	62100-52100-15-221-472
37674	05/30/2025	NSIGHT TELSERVICES	920-846-450	32.65	JUDGE TELEPHONE	62100-52400-21-221-472
37674	05/30/2025	NSIGHT TELSERVICES	920-846-450	208.40	CITY TELEPHONE	62100-51200-10-221-472
37674	05/30/2025	NSIGHT TELSERVICES	999-602-880	393.25	BTS SERVICES FIRE STATION	62100-51400-10-221-472 62100-52200-20-221-472
37674	05/30/2025	NSIGHT TELSERVICES	999-700-126	468.75	UTIL IT SERVICES	
37674	05/30/2025	NSIGHT TELSERVICES	999-700-126	468.75	CITY IT SERVICES	62100-15600-00-000-630
37674	05/30/2025	NSIGHT TELSERVICES	999-700-126	468.75	PD IT SERVICES	62100-51400-10-304-000
37674	05/30/2025	NSIGHT TELSERVICES	999-700-126	468.75 468.75	FD IT SERVICES	62100-52100-15-304-000
37674	05/30/2025	NSIGHT TELSERVICES	999-700-126	115.00	UTIL MS365 - 5	62100-52200-20-304-000
37674	05/30/2025					62100-15600-00-000-630
37674	05/30/2025	NSIGHT TELSERVICES NSIGHT TELSERVICES	999-700-126 999-700-126	69.00	CITY MS365 - 3	62100-51400-10-304-000
37674	05/30/2025			184.00	PD MS365 - 8	62100-52100-15-304-000
37674	05/30/2025	NSIGHT TELSERVICES NSIGHT TELSERVICES	999-700-126	115.00	FD MS365 - 5	62100-52200-20-304-000
37674	05/30/2025	NSIGHT TELSERVICES	999-700-126	138.00	COUNCIL MS365 - 6	62100-51100-10-000-000
			999-700-126	23.00	MAYOR MS365 - 1	62100-51410-10-000-000
37674	05/30/2025	NSIGHT TELSERVICES	999-700-126	46.00	JUDGE MS365 - 2	62100-51200-10-304-000
37674		NSIGHT TELSERVICES	999-700-126	46.00	STREET MS365 - 2	62100-53100-25-304-000
37674		NSIGHT TELSERVICES	999-700-126	131.75	UTIL UNIFI SWITCHES& FIBER MODULE	62100-15600-00-000-630
37674		NSIGHT TELSERVICES	999-700-126	131.75	CITY UNIFI SWITCHES& FIBER MODULE	62100-51400-10-304-000
37674		NSIGHT TELSERVICES	999-700-126	131.75	PD UNIFI SWITCHES& FIBER MODULE	62100-52100-15-304-000
37674		NSIGHT TELSERVICES	999-700-126	131.75	FD UNIFI SWITCHES& FIBER MODULE	62100-52200-20-304-000
37674		NSIGHT TELSERVICES	999-700-126	15.00	UTIL USB TO VGA DISPLAY ADAPTER	62100-15600-00-000-630
37674		NSIGHT TELSERVICES	999-700-126	15.00	CITY USB TO VGA DISPLAY ADAPTER	62100-51400-10-304-000
37674	05/30/2025	NSIGHT TELSERVICES	999-700-126	468.75	UTIL IT SERVICES	62100-15600-00-000-630
37674	05/30/2025	NSIGHT TELSERVICES	999-700-126	468.75	CITY IT SERVICES	62100-51400-10-304-000
37674	05/30/2025	NSIGHT TELSERVICES	999-700-126	468.75	PD IT SERVICES	62100-52100-15-304-000
37674	05/30/2025	NSIGHT TELSERVICES	999-700-126	468.75	FD IT SERVICES	62100-52200-20-304-000
37674	05/30/2025	NSIGHT TELSERVICES	999-700-126	146.00	UTIL MS365 - 5	62100-15600-00-000-630
37674		NSIGHT TELSERVICES	999-700-126	80.67	CITY MS365 - 3	62100-51400-10-304-000
37674		NSIGHT TELSERVICES	999-700-126	184.00	PD MS365 - 8	62100-52100-15-304-000
37674		NSIGHT TELSERVICES	999-700-126	115.00	FD MS365 - 5	62100-52200-20-304-000
37674		NSIGHT TELSERVICES	999-700-126	138.00	COUNCIL MS365 - 6	62100-51100-10-000-000
37674		NSIGHT TELSERVICES	999-700-126	23.00	MAYOR MS365 - 1	62100-51410-10-000-000
37674		NSIGHT TELSERVICES	999-700-126	46.00	JUDGE MS365 - 2	62100-51200-10-304-000
37674		NSIGHT TELSERVICES	999-700-126	46.00	STREET MS365 - 2	62100-53100-25-304-000
37674	05/30/2025	NSIGHT TELSERVICES	999-700-126 -	4.00	BLD INSP MS365 - 1	62100-52400-21-304-000
Total 3	37674:			6,600.35		

Check Number	Check Issue Date	Payee	Invoice Number	Check Amount	Description	Invoice GL Account
37675						
37675	05/30/2025	NWTC- GREEN BAY	CINV_00293	1,047.00	PD COURSE INSTRUCTION	62100-52100-15-000-450
Total	37675:			1,047.00		
37676						
37676	05/30/2025	OCONTO COUNTY CLERK	25-0004638	179.02	ELECTION SUPPLIES	62100-51440-10-000-000
Total	37676:			179.02		
37677						
37677	05/30/2025	OCONTO COUNTY TREASURER	APRIL 2025	159.00	COURT FINES AND FEES	62100-24200-00-000-000
Total	37677:			159.00		
37678						
37678	05/30/2025	OCONTO FALLS AUTO SUPPLY	ACCT 25056	693.34	ST DEPT PARTS & SUPPLIES	62100-53240-25-000-000
37678	05/30/2025	OCONTO FALLS AUTO SUPPLY	ACCT 25057	121.52	ST DEPT PARTS & SUPPLIES	62100-53240-25-000-000
37678	05/30/2025	OCONTO FALLS AUTO SUPPLY	ACCT 25057	11.73	ST DEPT PARTS & SUPPLIES	62100-53230-25-000-000
Total	37678:	*		826.59		
37679						
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	16.64	101000-20 238 N MAPLE ELEC	62100-53100-25-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	88.19	110200-20 212 GB AVE EWS	62100-53100-25-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	84.94	110300-20 213 GB AVE EWS	62100-53100-25-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	102.89	118700-20 PINE GROVE EWS	62100-55200-40-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	18.86	137100-20 WELCOME SIGN ELEC	62100-51400-10-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	54.98	141400-20 W SIDE BEACH ELE	62100-55420-40-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	37.00	220300-20 TUBING HILL ELEC	62100-55200-40-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	46.83	266550-20 ATHL FIELD ELEC	62100-55200-40-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BiL	16.64	266600-20 ATHL FIELD FLOOD ELEC	62100-55200-40-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	8.53	2792600-20 SNR CTR YARD LIGHT ELEC	62100-54200-30-000-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	16.64	347600-22 MONROE ST AVE SHED	62100-55300-40-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	318.62	348900-20 STREET DEPT NEW SHOP	62100-53100-25-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	7.61	354200-20 SKATING RINK ELEC	62100-55440-40-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	363.71	374800-20 MECH SHOP EWS	62100-53100-25-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	17.58	374960-20 SALT SHED ELEC	62100-53100-25-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	46.61	376100-20 WELCOME SIGN ELEC	62100-51400-10-220-000

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Check Number	Check Issue Date	Payee	Invoice Number	Check Amount	Description	Invoice GL Account
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	140.93	390100-20 E SIDE BEACH EWS	62100-55420-40-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	25.17	390150-20 FISHING DOCK ELEC	62100-55420-40-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	33.28	390300-20 SOFTBALL LIGHTS ELEC	62100-55200-40-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	578.02	390400-20 ENCLOSED EWS	62100-55200-40-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	516.99	400100-20 CITY HALL EWS	62100-52100-15-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	516.98	400100-20 CITY HALL EWS	62100-51400-10-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	516.98	400100-20 CITY HALL EWS	62100-15600-00-000-630
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	135.98	406000-20 PVE PAVILLION EWS	62100-55200-40-220-000
37679	05/30/2025	OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	2,291.23	407000-00 ST LIGHTS ELEC	62100-53420-25-220-000
37679		OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	105.03	407500-20 RECYC CTR ELEC	62100-53100-25-220-000
37679		OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	1,039.47	267350-21 FIRE DEPT ELEC	62100-52200-20-220-000
37679		OCONTO FALLS WATER & LIGHT	5-6-2025 BIL	19.57	348700-20 FIRE DEPT ELEC	62100-52200-20-220-000
Total	37679:			7,165.90		
37680			•			
	05/30/2025	OLD DOMINION BRUSH	9410818	2,451.49	STREET SWEEPER PARTS	62100-53240-25-000-000
Total	37680:			2,451.49		
37681						
37681	05/30/2025	PESHTIGO NATIONAL BANK	LOAN 10001	43,233.48	550K LOAN PRINCIPAL	62300-58100-00-000-000
37681	05/30/2025	PESHTIGO NATIONAL BANK	LOAN 10001	769.17	550K LOAN INTEREST	62300-58200-00-000-000
Total	37681:			44,002.65		
37682				_		
37682	05/30/2025	PETERS CONCRETE COMPANY	5348	82,511.00	15002 TONS CONCRETE CRUSHING	62100-16110-00-454-000
37682		PETERS CONCRETE COMPANY	5348	6,795.12	1477.20 TONS ASPHALT CRUSHING	62100-16110-00-455-000
Total	37682:			89,306.12		
37683						
37683	05/30/2025	PIGGLY WIGGLY	10318 5/1/20	27.61	ST DEPT WATER	62100-53100-25-000-481
Total	37683:			27.61		
07004			•			
37684						
37684 37684	05/30/2025	PITNEY BOWES	1027415449	45.65	POSTAGE MACHINE SUPPLIES-CITY	62100-51400-10-300-000

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Check Number	Check Issue Date	Payee	Invoice Number	Check Amount	Description	Invoice GL Account
37684	05/30/2025	PITNEY BOWES	1027415449	45.65	POSTAGE MACHINE SUPPLIES-UTILITY	62100-15600-00-000-630
37684	05/30/2025	PITNEY BOWES	1027415449	45.64	POSTAGE MACHINE SUPPLIES-PD	62100-52100-15-300-000
37684	05/30/2025	PITNEY BOWES	1027415449	45.64	POSTAGE MACHINE SUPPLIES-COURT	62100-51200-10-300-000
Total	37684:		_	182.58		
37685						
37685	05/30/2025	POMASL FIRE EQUIPMENT INC	100069	76.00	FD UNIFORM LETTERING	62100-52200-20-193-000
Total	37685:		_	76.00		
37686						
37686	05/30/2025	PROCAR	118536	60.00	FD UTV TIRES MOUNT INSTALL & BALANCE	62100-52200-20-242-000
37686	05/30/2025	PROCAR	118536 —	1,470.56	FD UTV TIRES MOUNT INSTALL & BALANCE	62100-52200-20-242-000
Total :	37686:		· _	1,530.56		
7687						
37687	05/30/2025	QUILL	44040873	39.99	CITY OFFICE SUPPLIES	62100-51400-10-300-000
37687	05/30/2025	QUILL	44040873	39.99	UTILITY OFFICE SUPPLIES	62100-15600-00-000-630
37687	05/30/2025	QUILL	44040873	39.99	PD OFFICE SUPPLIES	62100-52100-15-300-000
Total 3	37687:		_	119.97		
37688						
37688	05/30/2025	R&K AUTO PARTS LLC	ACCT 1046 4	226.90	C28 PARTS	62100-53240-25-000-000
37688		R&K AUTO PARTS LLC	ACCT 1046 4	488.80	C32 PARTS	62100-53240-25-000-000
37688		R&K AUTO PARTS LLC	ACCT 1046 4	689.24	B1311 PARTS	62100-53240-25-000-000
37688		R&K AUTO PARTS LLC	ACCT 1046 4	39.69	C28 PARTS	62100-53240-25-000-000
37688		R&K AUTO PARTS LLC	ACCT 1046 4	698.78	BARREL 15W40 OIL	62100-53100-25-451-000
37688	05/30/2025	R&K AUTO PARTS LLC	ACCT 1046 4 -	64.19	ST DEPT SUPPLIES	62100-53230-25-000-000
Total 3	37688:		_	2,207.60		
3 7689 37689	05/30/2025	RCMF AUTOMATED SERVICES	1042	3,653.44	UPGRADE 2 POINT TO POINT CONNECTION BETWEEN PARKS	62401-57140-00-000-000
T-4-1			-			
Total 3	37689:			3,653.44		•

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				CHECK	ssue Dates: 5/1/2025 - 5/31/2025	Jun 05, 2025 03:28Pf
Check Number	Check Issue Date	Payee	Invoice Number	Check Amount	Description	Invoice GL Account
37690						
37690	05/30/2025	S&L FORD	235485 1	107.85	C38 MOULDING	62100-53240-25-000-000
Total :	37690:			107.85		
37691						
	05/30/2025	SALSCHEIDER'S ANTIQUE BAR	3/30/2025 FD	114.30	FD PIZZA & SODA	62100-52200-20-000-000
Total 3	37691:			114.30		
37692						
37692	05/30/2025	SCHNEIDER PLUMBING	5050	1,400.50	URINAL REPLACEMENT	62100-55400-25-000-000
37692	05/30/2025	SCHNEIDER PLUMBING	5052	1,597.11	MEMORIAL FLD BATHROOM & WATER HEATER REPAIR	62100-55400-25-000-000
37692	05/30/2025	SCHNEIDER PLUMBING	5055	358.32	ST DEPT WOMENS BATHROOM TOILET REPAIR	62100-55400-25-000-000
Total 3	37692:			3,355.93		
37693						
37693	05/30/2025	TEDCOR	2025 JOINT	2,000.00	2025 JOINT MARKETING	62100-56745-45-000-000
Total 3	37693:			2,000.00		
37694						
	05/30/2025	TORBORGS LUMBER - SHAWANO	2505-881245	243.14	PD TREATED LUMBER	62100-52100-15-000-454
Total 3	37604:			243.14		
Total	37084.					
37695	05/05/222	T01441 0F 0001F2				
37695	05/30/2025	TOWN OF OCONTO FALLS	2025 ANNEX	1,669.94	2025 RUSCH ESTATE ANNEXATION PAYMENT	62100-51910-10-000-000
Total 3	37695:			1,669.94		
37696						
37696	05/30/2025	VESTIS	6160321616	61.13	ST DEPT RUGS & TOWELS	62100-53230-25-000-000
37696	05/30/2025		6160338820	61.13	ST DEPT RUGS & TOWELS	62100-53230-25-000-000
37696	05/30/2025		6160345312	59.14	ST DEPT RUGS & TOWELS	62100-53230-25-000-000
37696	05/30/2025	VESTIS	6160345314	45.35	CITY HALL RUGS	62100-51400-10-303-000
37696		VESTIS	6160345314	45.35	CITY HALL RUGS PD	62100-52100-15-240-000
37696	05/30/2025	VESTIS	6160345314	45.35	CITY HALL RUGS UTILITY	62100-15600-00-000-630

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Check Number	Check Issue Date	Payee	Invoice Number	Check Amount	Description	Invoice GL Account
37696	05/30/2025	VESTIS	6160347917	61.13	ST DEPT RUGS & TOWELS	62100-53230-25-000-000
Total	37696:			378.58		
7697 37697	05/30/2025	WI COURT FINES & ASSESSMENT	APRIL 2025	442.70	APRIL COURT FINES & FEES	62100-24200-00-000-000
Total :	37697:			442.70		
7698 37698	05/30/2025	WS DARLEY & CO	17558643	3,016.36	FD 6 PAIRS OF BOOTS	62100-52200-20-193-000
Total	37698:			3,016.36		
Grand	Totals:			740,553.02		

Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"

CITY OF OCONTO FALLS COMMON COUNCIL

Council Chambers – Municipal Building 500 N. Chestnut Avenue -Oconto Falls, WI 54154

PUBLIC HEARING

NOTICE

CITY OF OCONTO FALLS

NOTICE IS HERBY GIVEN, that public hearing scheduled for Tuesday February 14, 2023 at 6:30pm at the City Chambers has been cancelled. The City will post the rescheduling of public hearing once it is set.

Notice is given under my hand and Corporate Seal of the City of Oconto Falls on this 30th Day of January, 2023.



Peter Wills City Administrator

CITY OF OCONTO FALLS

500 NORTH CHESTNUT PO BOX 70 OCONTO FALLS, WI 54154-0070

PHONE: 920-846-4505 FAX: 920-846-4516



To: Mayor & City Council

From: Peter A. Wills, City Administrator

Date: June 2025

Re: Administrator's Report

<u>City Hall Operations:</u> City of Oconto Falls employees, and elected officials emails have new emails addresses @cityofocontofalls.wi.gov in order to be compliant with Wisconsin Election Commission email security protocols. Fire Dept will change in July, OFMU utility emails will be unchanged. I sent an email with the changed email addresses. If your email address has not changed when sending, let me know and will connect with Nsight Technical support to assist. Please start using the new emails for your correspondence. The previous email addresses will remain active while we switch all accounts over to the new emails. The existing email address can stay active for a year or more while switch all email items over.

<u>City Hall Technology Upgrades</u> - The Mike Frievalt of M&M Automated Services is setting up Point to point radio transmission of the camera feeds for the Library, Eastside Beach, Westside Shop and Highland Drive to City Hall, for the Westside Beach in order to connect the cameras to City Hall. New Point to Point Connection is being setup From W Highland Lift Station to the Westside Beach Cameras.

<u>City Hall Boiler Replacement:</u> (ACC) Automated Comfort Controls plans to begin work on the replacement City hall boiler June 17th. Due to a change in Freon, the Air Conditioner replacement will be delayed.

2024 Audit-Kerber Rose Audit of the City and Municipal Utilities is being finalized. The Auditors will present financials at the June 10th Council Meeting.

Board of Review-

The Board of Review will meet briefly before the June 10th council meeting, then adjourn until September 4th Board of Review

Projects/Grants:

Wis Dept of Revenue: Innovation Planning Grant Applications-Approved

Approved for two Innovation Planning Grants

1. Fire Dept-approved for funding to hire consultant to analyze how the City of Oconto Falls Fire Dept serves the rural communities.

2. Library-approved for funding, that if approved would hire consultant to analyze forming a joint Library with unrepresented communities in Oconto County. Library board has voted to decline the grant.

Columbia St Reconstruction Project

Dorner Construction is making progress on the Columbia Street Project. They are preparing the right of way area for sidewalk this week.

<u>Washington Middle School-</u>Inviting the school to attend Planning Commission Meeting July 1st to discuss planning for the future of the Washington Middle School site.

<u>Commercial Development-</u>Continue to work with multiple developers to build new apartment buildings and steps to build a new subdivision in the City. Reviewing development plans, anticipated project costs, potential bank funding, anticipated rent levels and return on investment.

Annexation of a portion of County I from the Town of Stiles approved a petition to have the City of Oconto Falls annex a portion of County I from City border by South Main Street north to Columbia Street. The primary reason for the annexation is for the City to reduce the speed limit on that portion County I from the Elementary school to past the new middle school. Once the Annexation is complete, the County board has to voted on turning over jurisdiction to the City, then the WIS DOT will determine if they will turn over control to the City.



Oconto Falls Police Department P.O. Box 70 500 North Chestnut Avenue Oconto Falls, WI 54154 920-846-4500 Fax 920-846-4516

Monthly Report May 2025

Community Networking

Officer Blaskowski's full disability benefits have finally been approved. Her last pay period was 05/10-05/23. Her plan moving forward will be to start her own small business that will handle entering the required federal and state reporting (NIBRS and E-time) for smaller law enforcement departments in the northeast. This is a difficult system for small departments due to the staffing turnover and complexity of the reporting system. Nicole had been training Officer Buamann on this program in the months prior and he had attended two state trainings in preparation to take this over but now we are back to having no one trained on it.

We completed interviews for patrol on 05/29 and have two excellent patrol candidates, one with prior law enforcement experience. Once the physical, psychological, and background are completed the top candidate will begin field training to replace the vacant patrol position. Field training would likely be closer to 4 weeks due to prior law experience.

We are planning for the second candidate to start training in early August. After field training is completed (likely around November) this candidate would go to Officer Zimonick's current patrol shift slot and Zimonick and K-9 Prinz would be moved to the flex position. The full-time flex position has been on the books/budget since July of 2022 so we could fill patrol shifts and still keep a spot open for the possibility of Nicole's return to full duty. The budget has been funding this through a combination of wage and work comp expenses, but it has not been actually utilized on patrol since the early 2000's. The flex position would be moved on the schedule to cover open patrol shifts for vacation/comp time off. The normal flex shifts would be in the afternoons during the highest call volume time as a second car. They would be 10.5 hour long shifts, 4 per week, totaling 84 hours for the two week pay period. Regular K9 training days would be done as part of shift hours to save on overtime.

Activities/Enforcement

In the last month the Oconto Falls Police Department handled 372 calls for service. OFPD officers conducted 40 business/building checks after hours and found 0 unsecured door(s). OFPD also had 8 adult arrests, 2 juvenile arrest(s), and 42 citations.

OFPD had the following patrol/investigative miles:

2023-Main Marked End of Month Mileage 49,816 2022-K9 Marked

Monthly Total: 3,611 End of Month Mileage 41,293 Monthly Total: 1.647



Oconto Falls Police Department P.O. Box 70 500 North Chestnut Avenue Oconto Falls, WI 54154 920-846-4500 Fax 920-846-4516

2023-Charger SRO

End of Month Mileage

2,806

Monthly Total:

794

2015-Un-Marked

End of Month Mileage

74,202

Monthly Total:

190

Oconto Falls Police Department was assisted by the following agencies in the last Month; Oconto County S.O., Oconto County Human Services, Oconto City Police Dept., Gillett Police Dept., Probation and Parole Oconto, Wisconsin State Patrol, and Oconto County D.A.'s office.

Respectfully Submitted,

Chief Brad Olsen



Oconto Falls Police Department

Law Incident Summary Report, by Nature

Agency: Oconto	Falls Police Departme	ent			
<u>Number</u>	Time and Date	<u>Nature</u>	Address	Location	<u>Dsp</u>
F25-01412	13:37:16 05/10/25		307 Sherman St, Oconto Falls, WI	COF	ACT
F25-01302	13:51:35 05/02/25	~ .	343 E Highland Dr; Burger King, Oconto	COF	ACT
		F	Falls, WI		
F25-01408	10:24:20 05/10/25	911 Open Line	104 E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01414	13:21:26 05/11/25	•	923 Robin La, Oconto Falls, WI	COF	ACT
F25-01458	04:37:51 05/15/25	-	104 N Franklin St; Apt 215, Oconto Falls, W.	ICOF	ACT
F25-01476	21:01:21 05/16/25		100 E Highland Dr; Meadowbrook, Oconto	COF	CLO
		-	Falls, WI		
F25-01569	16:14:09 05/24/25	911 Open Line	100 E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01606	13:48:43 05/27/25	911 Open Line	S Main St & CTH I, Oconto Falls, WI	TST	ACT
F25-01644	12:14:38 05/30/25	911 Open Line	118 N Main St, Oconto Falls, WI	COF	ACT
F25-01646	17:07:11 05/30/25	911 Open Line	100 E Highland Dr; Meadowbrook, Oconto	COF	CLO
			Falls, WI		
F25-01572	20:29:25 05/24/25	Abandoned Vehic	Central Av, Oconto Falls, WI	COF	ACT
F25-01378	13:27:23 05/08/25	Agency Assist	210 Farm Rd; Oconto Falls High School,	COF	ACT
			Oconto Falls, WI		
F25-01380	16:08:39 05/08/25		137 S Franklin St, Oconto Falls, WI	COF	ACT
F25-01502	13:33:16 05/19/25		142 S Adams St, Oconto Falls, WI	COF	ACT
F25-01566	13:09:46 05/24/25		559 Eagle Dr, Oconto Falls, WI	COF	ACT
F25-01621	16:07:20 05/28/25	•	110 Elm Av, Oconto Falls, WI	COF	CLO
F25-01330	07:44:24 05/05/25		210 N Farm Rd, Oconto Falls, WI	COF	ACT
F25-01461	08:05:46 05/15/25		855 S Main St, Oconto Falls, WI	COF	ACT
F25-01524	23:52:03 05/21/25		221 N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01403	00:40:53 05/10/25		751 E Highland Dr, Oconto Falls, WI	COF	CLO
F25-01505	19:55:46 05/19/25	Ambulance	100 E Highland Dr; Meadowbrook, Oconto	COF	ACT
			Falls, WI		
F25-01512	21:01:31 05/20/25		100 E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01576	05:01:28 05/25/25		100 E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01583	16:14:25 05/25/25		513 Sheridan St; Apt 14, Oconto Falls, WI	COF	ACT
F25-01586	19:59:25 05/25/25		Central Av & S Adams St, Oconto Falls, WI	COF	ACT
F25-01418	08:25:47 05/12/25		463 S Milwaukee Av, Oconto Falls, WI	COF	ACT
F25-01410	13:03:46 05/10/25		565 Caldwell Av, Oconto Falls, WI	COF	ACT
F25-01462	09:01:28 05/15/25		S Franklin St, Oconto Falls, WI	COF	ACT
F25-01528	06:16:44 05/22/25		330 cth i; New Middle School,	COL	ACT
F25-01622	17:14:39 05/28/25		227 N Franklin St, Oconto Falls, WI	COF	ACT
F25-01653	08:08:54 05/31/25		204 Cedar Av, Oconto Falls, WI	COF	ACT
F25-01400	21:26:07 05/09/25		118 S Milwaukee Av, Oconto Falls, WI	COF	ACT
F25-01479	23:42:41 05/16/25		142 S Adams St, Oconto Falls, WI	COF	ACT
F25-01626	10:05:47 05/29/25	Animai Problem	125 S Main St, Oconto Falls, WI	COF	CLO

06/02/25

					_
Number	Time and Date	<u>Nature</u>	Address	Location	<u>Dsp</u>
F25-01632	13:47:01 05/29/25	Animal Problem	125 S Main St, Oconto Falls, WI	COF	CLO
F25-01633	15:51:12 05/29/25		CTH I & Columbia St, Oconto Falls, WI	TST	ACT
F25-01565	11:08:57 05/24/25	Atv Complaint	N Chestnut Av & E Highland Dr, Oconto	COF	ACT
F25 01206	01.46.06 05/02/25	Davilding Chaple	Falls, WI	COE	CLO
F25-01306	01:46:06 05/03/25	_	607 E Highland Dr, Oconto Falls, WI	COF	CLO
F25-01308	03:52:13 05/03/25	~	215 Bob Hammond St, Oconto Falls, WI	COF	CLO
F25-01316	00:20:23 05/04/25	•	415 E Highland Dr, Oconto Falls, WI	COF	CLO
F25-01326	01:47:45 05/05/25	=	531 N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01342	01:44:28 05/06/25	-	325 Van Buren St, Oconto Falls, WI	COF	CLO
F25-01343	01:48:24 05/06/25	_	508 N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01344	01:51:02 05/06/25	_	323 E Highland Dr; #1, Oconto Falls, WI	COF	CLO
F25-01345	01:51:52 05/06/25	-	323 E Highland Dr; #2, Oconto Falls, WI		CLO
F25-01346	01:52:27 05/06/25	_	323 E Highland Dr.; #3, Oconto Falls, WI		CLO
F25-01347	01:52:59 05/06/25		323 E Highland Dr; #4, Oconto Falls, WI		CLO
F25-01348	01:53:30 05/06/25	_	323 E Highland Dr; #5, Oconto Falls, WI	COL	CLO
F25-01349	01:59:57 05/06/25	_	502 N Locust Av, Oconto Falls, WI	COF	CLO
F25-01350	02:03:33 05/06/25	_	506 Locust Av, Oconto Falls, WI	COF	CLO
F25-01362	00:25:42 05/07/25	_	251 N Main St, Oconto Falls, WI	COF	CLO
F25-01363	00:30:01 05/07/25	_	211 N Main St, Oconto Falls, WI	COF	CLO
F25-01373	02:16:25 05/08/25	_	300 Hank Marks Dr, Oconto Falls, WI	COF	CLO
F25-01385	02:57:58 05/09/25	_	300 Pioneer Dr, Oconto Falls, WI	COF	CLO
F25-01438	04:11:05 05/13/25	_	180 E Highland Dr, Oconto Falls, WI	COF	CLO
F25-01448	00:00:33 05/14/25	•	511 N Munsert Av, Oconto Falls, WI	COF	CLO
F25-01449	03:31:37 05/14/25		346 Jackson St, Oconto Falls, WI	COF	CLO
F25-01480	01:14:25 05/17/25	_	221 N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01489	00:42:34 05/18/25	_	710 CTH B, Oconto Falls, WI	COF	CLO
F25-01498	23:06:17 05/18/25	_	225 Central Av, Oconto Falls, WI	COF	CLO
F25-01500	03:07:39 05/19/25	_	142 N Main St, Oconto Falls, WI	COF	CLO
F25-01506	22:02:56 05/19/25	_	502 N Locust Av, Oconto Falls, WI	COF	CLO
F25-01507	22:05:15 05/19/25	_	506 Locust Av, Oconto Falls, WI	COF	CLO
F25-01525	01:08:29 05/22/25	_	113 N Main St, Oconto Falls, WI	COF	CLO
F25-01526	02:15:19 05/22/25	-	750 N Main St, Oconto Falls, WI	COF	CLO
F25-01550	03:49:18 05/23/25	_	420 N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01559	20:49:17 05/23/25	_	502 N Locust Av, Oconto Falls, WI	COF	CLO
F25-01560	20:51:22 05/23/25	Building Check	506 Locust Av, Oconto Falls, WI	COF	CLO
F25-01588	22:25:21 05/25/25	_	502 N Locust Av, Oconto Falls, WI	COF	CLO
F25-01589	22:28:06 05/25/25	_	506 Locust Av, Oconto Falls, WI	COF	CLO
F25-01610	19:55:23 05/27/25	Building Check	330 CTH I; Oconto Falls Middle School,		CLO
			Oconto Falls, WI		
F25-01614	01:18:32 05/28/25	_	208 Central Av, Oconto Falls, WI	COF	CLO
F25-01638	04:52:49 05/30/25		325 Van Buren St, Oconto Falls, WI	COF	CLO
F25-01639	04:55:32 05/30/25		301 Jackson St, Oconto Falls, WI	COF	CLO
F25-01649	00:40:21 05/31/25	-	508 N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01295	16:29:16 05/01/25		500 N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01375	10:24:44 05/08/25	Citizen Assist	100 E Highland Dr; Meadowbrook, Oconto Falls, WI	COF	CLO
F25-01415	14:05:34 05/11/25	Citizen Assist	S Main St, Oconto Falls, WI	COF	ACT
F25-01451	12:36:03 05/14/25		500 N Chestnut Av, Oconto Falls, WI	COF	ACT
F25-01474	16:32:00 05/16/25		113 Quincy St, Oconto Falls, WI	COF	ACT
F25-01488	22:53:37 05/17/25		243 S Maple Av, Oconto Falls, WI	COF	CLO
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Numban	Time and Date	Nature	Adduora	Location	Dan
<u>Number</u> F25-01582	<u>Time and Date</u> 16:00:29 05/25/25		Address 500 N Chestnut Av, Oconto Falls, WI	<u>Location</u> COF	<u>Dsp</u> ACT
F25-01582	13:30:42 05/29/25		601 Central Av, Oconto Falls, WI	COF	CLO
F25-01650	01:28:05 05/31/25		232 N Adams St, Oconto Falls, WI	COF	CLO
F25-01030 F25-01432	14:33:44 05/12/25		· · · · · · · · · · · · · · · · · · ·	COF	CLO
		•	343 E Highland Dr; Burger King, Oconto Falls, WI		
F25-01630	13:32:28 05/29/25		134 N Adams St, Oconto Falls, WI	COF	CLO
F25-01455	16:38:59 05/14/25		638 S Main St; Phone call, Oconto Falls, WI		ACT
F25-01490	02:05:11 05/18/25		100 E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01616	10:47:13 05/28/25		100 E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01545	18:26:27 05/22/25	Direct Traffic	E Highland Dr & Locust Av; E Highland & Ralph Lemirande Dr, Oconto Falls, WI	COF	ACT
F25-01552	13:14:02 05/23/25	Disorderly	210 N Farm Rd, Oconto Falls, WI	COF	CJA
F25-01324	19:26:41 05/04/25	Disturbance	303 E First St, Gillett, WI	CGT	ACT
F25-01334	10:56:08 05/05/25	Disturbance	100 E Highland Dr, Oconto Falls, WI	COF	CLO
F25-01384	22:20:25 05/08/25	Disturbance	104 N Main St; Apt 3, Oconto Falls, WI	COF	CLO
F25-01402	22:14:06 05/09/25	Disturbance	219 S Maple Av, Oconto Falls, WI	COF	RDA
F25-01413	09:26:14 05/11/25	Disturbance	271 Park Av, Oconto Falls, WI	COF	CLO
F25-01435	21:25:16 05/12/25	Disturbance	212 S Franklin St; past tense, Oconto Falls, WI	COF	CAA
F25-01544	16:20:42 05/22/25	Disturbance	249 Birch Av; Over with, Oconto Falls, WI	COF	ACT
F25-01598	21:38:49 05/26/25	Disturbance	271 Park Av, Oconto Falls, WI	COF	CLO
F25-01568	14:17:41 05/24/25	Domestic	601 Central Av, Oconto Falls, WI	COF	ACT
F25-01625	09:13:24 05/29/25	Domestic	6067 Chestnut Rd, Oconto Falls, WI	TOF	ACT
F25-01517	13:24:33 05/21/25	Drugs	140 Elm Av; Apt 106, Oconto Falls, WI	COF	ACT
F25-01315	20:53:36 05/03/25	Em 1	6331 CTH B, Oconto Falls, WI	TOF	ACT
F25-01645	12:31:49 05/30/25	Em 1	110 Elm Av; Apt A, Oconto Falls, WI	COF	CLO
F25-01658	13:19:32 05/31/25	Em 1	15585 Hy 32, Mountain, WI	TRV	ACT
F25-01459	07:38:34 05/15/25	Escort	N Main St & E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01417	21:26:02 05/11/25	Fire	5908 Duame Rd, Lena, WI	TST	ACT
F25-01551	12:29:37 05/23/25	Fire	409 E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01360	17:54:11 05/06/25	Fire Alarm	106 King St, Oconto Falls, WI	COF	ACT
F25-01392	10:56:56 05/09/25	Fire Investigat	210 N Farm Rd, Oconto Falls, WI	COF	ACT
F25-01592	10:52:12 05/26/25	_	E Highland Dr & N Main St, Oconto Falls, WI	COF	CLO
F25-01340	19:30:21 05/05/25	Harassment	210 N Farm Rd, Oconto Falls, WI	COF	ACT
F25-01420	11:16:16 05/12/25	Harassment	343 E Highland Dr; Burger King, Oconto Falls, WI	COF	CLO
F25-01618	12:48:48 05/28/25	Harassment	210 N Farm Rd, Oconto Falls, WI	COF	ACT
F25-01619	15:12:13 05/28/25	Harassment	106 Birch Av, Oconto Falls, WI	COF	CLO
F25-01631	13:40:20 05/29/25	Harassment	210 Farm Rd; Oconto Falls High School, Oconto Falls, WI	COF	CJM
F25-01436	22:44:46 05/12/25	Illegal Burning	Thomas St, Oconto Falls, WI	COF	UNF
F25-01393	13:06:23 05/09/25		500 N Chestnut Av, Oconto Falls, WI	COF	ACT
F25-01564	10:04:42 05/24/25		601 Central Av, Oconto Falls, WI	COF	ACT
F25-01581	14:51:22 05/25/25		500 N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01600	04:46:33 05/27/25		500 N Chestnut Av; Oconto Falls Police Dept, Oconto Falls, WI	COF	ACT
F25-01620	15:59:00 05/28/25	Information	204 S Oakland Av, Oconto Falls, WI	COF	ACT
F25-01305	23:22:07 05/02/25	Juvenile Prob	6331 CTH B, Oconto Falls, WI	TOF	ACT
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Number F25 01470	Time and Date	Nature	Address	Location	<u>Dsp</u>
F25-01478	22:32:51 05/16/25		253 N Franklin St, Oconto Falls, WI	COF	CBW
F25-01523	21:19:35 05/21/25	Juvenile Prob	102 S Washington St; Washington Middle School, Oconto Falls, WI	COF	CLO
F25-01584	17:00:09 05/25/25	Juvenile Prob	Quincy St, Oconto Falls, WI	COF	ACT
F25-01321	16:36:11 05/04/25		324 S Adams St, Oconto Falls, WI	COF	ACT
F25-01405	09:01:52 05/10/25		421 S Milwaukee Av, Oconto Falls, WI	COF	ACT
F25-01468	08:04:45 05/16/25		134 Green Bay Av, Oconto Falls, WI	COF	ACT
F25-01509	14:28:19 05/20/25		855 S Main St, Oconto Falls, WI	COF	ACT
F25-01513	08:03:30 05/21/25		210 N Farm Rd; High School, Oconto Falls,	COF	ACT
			WI		
F25-01515	10:26:27 05/21/25	Lockout	409 E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01573	21:03:16 05/24/25	Lockout	249 Birch Av; lot 5, Oconto Falls, WI	COF	ACT
F25-01603	09:58:38 05/27/25	Lockout	100 E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01503	17:07:34 05/19/25	Motorist Assist	Hy 41n141 & CTH S; NB, Little Suamico,	TLS	ACT
			WI		
F25-01298	21:02:45 05/01/25	Noisedisturbanc	140 Elm Av; apt 204, Oconto Falls, WI	COF	CLO
F25-01651	02:50:08 05/31/25	Noisedisturbanc	227 S Washington St, Oconto Falls, WI	COF	CLO
F25-01661	23:32:35 05/31/25	Noisedisturbanc	262 Park Av, Oconto Falls, WI	COF	CBW
F25-01304	22:20:19 05/02/25	Ord Violation	N Flatley Av, Oconto Falls, WI	COF	CBW
F25-01422	13:13:10 05/12/25	Ord Violation	120 S Main St, Oconto Falls, WI	COF	CBW
F25-01423	13:17:58 05/12/25	Ord Violation	160 S Main St, Oconto Falls, WI	COF	CBW
F25-01424	13:22:41 05/12/25	Ord Violation	204 S Main St, Oconto Falls, WI	COF	CBW
F25-01425	13:28:45 05/12/25	Ord Violation	121 Union Av, Oconto Falls, WI	COF	CBW
F25-01426	13:33:47 05/12/25	Ord Violation	205 S Franklin St, Oconto Falls, WI	COF	CBW
F25-01427	13:39:22 05/12/25	Ord Violation	158 S Franklin St, Oconto Falls, WI	COF	CBW
F25-01428	13:43:47 05/12/25	Ord Violation	135 N Franklin St, Oconto Falls, WI	COF	CBW
F25-01429	13:52:50 05/12/25	Ord Violation	227 N Washington St, Oconto Falls, WI	COF	CBW
F25-01430	13:56:55 05/12/25	Ord Violation	129 N Washington St, Oconto Falls, WI	COF	CBW
F25-01442	13:52:38 05/13/25	Ord Violation	119 Green Bay Av, Oconto Falls, WI	COF	ACT
F25-01529	09:21:38 05/22/25	Ord Violation	121 Union Av, Oconto Falls, WI	COF	CBW
F25-01530	09:26:08 05/22/25	Ord Violation	160 S Main St, Oconto Falls, WI	COF	CBW
F25-01531	09:30:28 05/22/25	Ord Violation	256 S Main St, Oconto Falls, WI	COF	CBW
F25-01532	09:33:53 05/22/25	Ord Violation	370 S Main St, Oconto Falls, WI	COF	CBW
F25-01534	09:46:41 05/22/25	Ord Violation	642 S Main St, Oconto Falls, WI	COF	CBW
F25-01535	09:51:57 05/22/25	Ord Violation	630 S Main St, Oconto Falls, WI	COF	CBW
F25-01536	10:04:15 05/22/25	Ord Violation	121 S Maple Av, Oconto Falls, WI	COF	CBW
F25-01537	10:10:39 05/22/25	Ord Violation	235 S Maple Av, Oconto Falls, WI	COF	CBW
F25-01538	10:11:47 05/22/25	Ord Violation	219 S Maple Av, Oconto Falls, WI	COF	CBW
F25-01539	11:31:15 05/22/25		170 W Highland Dr, Oconto Falls, WI	COF	CBW
F25-01549	22:23:45 05/22/25	Ord Violation	257 Sherman St, Oconto Falls, WI	COF	CBW
F25-01317	04:31:36 05/04/25	Parking Problem	N Main St, Oconto Falls, WI	COF	CLO
F25-01374		_	Caldwell Av, Oconto Falls, WI	COF	CLO
F25-01386	03:15:19 05/09/25	Parking Problem	N Main St, Oconto Falls, WI	COF	CLO
F25-01387			Caldwell Av, Oconto Falls, WI	COF	CLO
F25-01437		_	N Main St, Oconto Falls, WI	COF	CLO
F25-01599		_	Caldwell Av, Oconto Falls, WI	COF	CLO
F25-01615		•	N Main St, Oconto Falls, WI	COF	CLO
F25-01652		•	Caldwell Av, Oconto Falls, WI	COF	CLO
F25-01314	19:46:56 05/03/25	_	N Main St & E Highland Dr, Oconto Falls,	COF	ACT
			WI		

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Number No.5 01000	Time and Date	<u>Nature</u>	Address	Location	<u>Dsp</u>
F25-01320	12:51:19 05/04/25		750 N Main St, Oconto Falls, WI	COF	CLO
F25-01473	15:33:57 05/16/25		S Maple Av & Sheridan St, Oconto Falls, WI		ACT
F25-01613	22:12:39 05/27/25	Pd Accident	400 N Flatley Av; West Side Beach, Oconto	COF	CLO
F25 01647	17.41.40.05/20/05	D' A '11 4	Falls, WI	COL	an a
F25-01647	17:41:42 05/30/25		418 N Main St; BP, Oconto Falls, WI	COF	CBC
F25-01574	21:54:15 05/24/25			COF	ACT
F25-01294 F25-01303	13:44:27 05/01/25		415 E Maria Volk Dr, Oconto Falls, WI	COF	CLO
	14:13:41 05/02/25		415 E Maria Volk Dr; Elementary, Oconto Falls, WI	COF	CLO
F25-01335	14:08:32 05/05/25		415 E Maria Volk Dr, Oconto Falls, WI	COF	CLO
F25-01337	17:27:18 05/05/25	Public Relation	210 N Farm Rd; Oconto Falls High School, Oconto Falls, WI	COF	ACT
F25-01339	18:30:13 05/05/25	Public Relation	253 N Franklin St, Oconto Falls, WI	COF	ACT
F25-01356	14:10:40 05/06/25	Public Relation	415 E Maria Volk Dr, Oconto Falls, WI	COF	CLO
F25-01359	16:39:02 05/06/25	Public Relation	210 N Farm Rd, Oconto Falls, WI	COF	ACT
F25-01381	18:18:31 05/08/25	Public Relation	102 S Washington St; Washington Middle School, Oconto Falls, WI	COF	ACT
F25-01395	14:04:55 05/09/25	Public Relation	415 E Maria Volk Dr; Oconto Falls	COF	ACT
E25 01207	15.00.05 05/00/05	Dublic Detailer	Elementary Sch, Oconto Falls, WI	COL	A CITE
F25-01397	15:28:25 05/09/25		210 N Farm Rd, Oconto Falls, WI	COF	ACT
F25-01399	16:51:55 05/09/25		210 N Farm Rd, Oconto Falls, WI	COF	CLO
F25-01409	11:55:46 05/10/25		325 Van Buren St, Oconto Falls, WI	COF	ACT
F25-01411	13:16:15 05/10/25		N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01431	14:14:18 05/12/25		415 E Maria Volk Dr; Elementary, Oconto Falls, WI	COF	ACT
F25-01443	14:17:25 05/13/25	Public Relation	415 E Maria Volk Dr; Elementary, Oconto Falls, WI	COF	ACT
F25-01464	18:05:03 05/15/25	Public Relation	126 Jefferson St; Memorial Park, Oconto Falls, WI	COF	CLO
F25-01501	13:14:37 05/19/25	Public Relation	415 E Maria Volk Dr; Oconto Falls Elementary Sch, Oconto Falls, WI	COF	CLO
F25-01508	14:22:11 05/20/25	Public Relation	415 E Maria Volk Dr, Oconto Falls, WI	COF	CLO
F25-01542	15:56:23 05/22/25	Public Relation	102 S Washington St, Oconto Falls, WI	COF	CLO
F25-01543	16:19:53 05/22/25	Public Relation	210 N Farm Rd; High School, Oconto Falls, WI	COF	ACT
F25-01553	13:47:10 05/23/25	Public Relation	415 E Maria Volk Dr, Oconto Falls, WI	COF	CLO
F25-01558	19:09:03 05/23/25	Public Relation	Jefferson St; Memorial Field, Oconto Falls, WI	COF	ACT
F25-01561	22:14:51 05/23/25	Public Relation	126 Jefferson St; Memorial Park, Oconto Falls, WI	COF	CLO
F25-01567	14:08:16 05/24/25	Public Relation	601 Central Av, Oconto Falls, WI	COF	ACT
F25-01570	16:42:52 05/24/25	Public Relation	601 Central Av, Oconto Falls, WI	COF	CLO
F25-01571	20:09:48 05/24/25		126 Jefferson St; Memorial Park, Oconto	COF	ACT
			Falls, WI		
F25-01580	13:37:48 05/25/25		210 N Farm Rd, Oconto Falls, WI	COF	ACT
F25-01594	12:10:06 05/26/25		N Main St, Oconto Falls, WI	COF	CLO
F25-01596	15:15:04 05/26/25		N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01627	10:18:43 05/29/25		415 E Maria Volk Dr; Oconto Falls Elementary Sch, Oconto Falls, WI	COF	ACT
F25-01624	22:08:43 05/28/25	Repossession	218 S Farm Rd, Oconto Falls, WI	COF	ACT

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Number	Time and Date	Nature	Address	Location COE	<u>Dsp</u>
F25-01391	11:01:02 05/09/25		210 N Farm Rd, Oconto Falls, WI	COF	ACT
F25-01463	13:23:07 05/15/25		210 N Farm Rd, Oconto Falls, WI	COF	CLO
F25-01379	15:07:23 05/08/25	0	855 S Main St; St Clares, Oconto Falls, WI	COF	ACT
F25-01357	14:33:02 05/06/25	-	319 Cherry Av, Oconto Falls, WI	COF	CLO
F25-01371	19:01:40 05/07/25		500 N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01617	12:16:12 05/28/25		296 S Oakland Av, Oconto Falls, WI	COF	ACT
F25-01516	11:10:56 05/21/25	Student Contact	102 S Washington St; Oconto Falls Middle	COF	ACT
		~	School, Oconto Falls, WI	COL	A COTT
F25-01322	18:01:22 05/04/25	•	359 N Oakland Av, Oconto Falls, WI	COF	ACT
F25-01336	15:21:26 05/05/25	Suspicious	S Main St & S Washington St, Oconto Falls,	COF	ACT
T0 5 010 11	22 11 26 25/25/25	a	WI	COL	OT O
F25-01341	22:11:06 05/05/25	Suspicious	627 N Main St; East Side Beach, Oconto	COF	CLO
T05 01000	00 40 45 05 100 105	a	Falls, WI	COL	CT O
F25-01390	09:42:45 05/09/25	-	200 N Farm Rd, Oconto Falls, WI	COF	CLO
F25-01398	16:43:48 05/09/25	Suspicious	607 E Highland Dr; Dollar General, Oconto	COF	ACT
70. 01.460	00 00 16 05 11 6 10 5	a	Falls, WI	COL	CDIII
F25-01469	08:08:16 05/16/25	^	500 N Chestnut Av, Oconto Falls, WI	COF	CBW
F25-01493	12:25:31 05/18/25	Suspicious	Monroe St & N Chestnut Av, Oconto Falls,	COF	ACT
770.5.01.51.0	10.05.00.05/01/05	a	WI	COL	CT O
F25-01518	13:25:09 05/21/25	-	129 S Hillside Av, Oconto Falls, WI	COF	CLO
F25-01541	15:11:34 05/22/25	Suspicious	120 N Chestnut Av, Oconto Falls, WI	COF	CAA
F25-01587	20:40:27 05/25/25	Suspicious	104 N Main St; Apt 2, Oconto Falls, WI	COF	UTL
F25-01595	13:35:25 05/26/25	Suspicious	249 Birch Av; Lot 14, Oconto Falls, WI	COF	ACT
F25-01608	15:45:05 05/27/25	Suspicious	140 Elm Av; Apt 201, Oconto Falls, WI	COF	CBC
F25-01612	21:28:42 05/27/25	Suspicious	249 Birch Av; Lot 18, Oconto Falls, WI	COF	CLO
F25-01641	09:21:54 05/30/25	Suspicious	110 Elm Av; Apt A, Oconto Falls, WI	COF	CLO
F25-01648	23:45:43 05/30/25	Suspicious	323 E Highland Dr, Oconto Falls, WI	COF	CLO
F25-01659	17:55:12 05/31/25	Suspicious	326 Wisconsin St, Oconto Falls, WI	COF	CLO
F25-01366	10:19:09 05/07/25	Theft	410 N Main St; Apt 8, Oconto Falls, WI	COF	CLO
F25-01367		Theft	342 Columbia St; Apt 104, Oconto Falls, WI		CLO
F25-01370	15:48:04 05/07/25	Theft	100 E Highland Dr; Meadowbrook, Oconto	COF	ACT
705 01441	10.00.04.05/10/05	771 O	Falls, WI	COE	ana
F25-01441	10:32:24 05/13/25	Theft	210 N Farm Rd; High School, Oconto Falls,	COF	CBC
T0 # 01 600	11 57 07 05/00/05	771 A	WI	COE	CIA
F25-01628	11:57:27 05/29/25	Therr	210 Farm Rd; Oconto Falls High School,	COF	CJA
T0 5 01 401	01 46 00 05/00/05	m1	Oconto Falls, WI	COE	CI O
F25-01401	21:46:03 05/09/25		110 Elm Av; side A, Oconto Falls, WI	COF	CLO
F25-01623	21:32:17 05/28/25	_	110 Elm Av, Oconto Falls, WI	COF	CLO
F25-01662	23:35:20 05/31/25	-	100 E Highland Dr, Oconto Falls, WI	COF	CBC
F25-01332	09:45:02 05/05/25	Traffic Hazard	Columbia St, Oconto Falls, WI	TOF	CLO
F25-01407	10:01:07 05/10/25	Traffic Hazard	E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01325	19:45:24 05/04/25	Traffic Misc	Green Bay Av, Oconto Falls, WI	COF	CLO
F25-01433	20:13:08 05/12/25	Traffic Misc	Hy 22 & Funk Rd, Lena, WI	TST	ACT
F25-01499	02:30:21 05/19/25	Traffic Misc	Hy 22 & Hy 32; Eb, Gillett, WI	TOF	ACT
F25-01510	14:59:54 05/20/25	Traffic Misc	Sheridan St, Oconto Falls, WI	COF	ACT
F25-01555	15:26:28 05/23/25	Traffic Misc	418 N Main St, Oconto Falls, WI	COF	ACT
F25-01656	12:34:09 05/31/25	Traffic Misc	Elm Av, Oconto Falls, WI	COF	ACT
F25-01297	19:08:06 05/01/25	Traffic Offense	S Main St & S Franklin St, Oconto Falls, WI		CBC CBC
F25-01319	10:08:46 05/04/25	Traffic Offense	N Maple Av & N Main St, Oconto Falls, WI	COF	
F25-01351	07:00:11 05/06/25	Traffic Offense	CTH I & S Main St, Oconto Falls, WI	TST	ACT

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<u>Number</u>	Time and Date	<u>Nature</u>	Address	Location	<u>Dsp</u>
F25-01355	12:28:06 05/06/25		CTH I & Fuller La, Lena, WI	TST	ACT
F25-01389	08:16:57 05/09/25		S Main St & N Farm Rd, Oconto Falls, WI	COF	ACT
F25-01439	08:37:53 05/13/25		Green Bay Av & N Flatley Av, Oconto Falls,		CBC
125 01 159	00.57.55 05/15/25	Traine Ononse	WI	001	ODC
F25-01453	14:53:50 05/14/25	Traffic Offense	Cherry Av & E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01472	15:21:35 05/16/25	Traffic Offense	N Chestnut Av; in alley, Oconto Falls, WI	COF	ACT
F25-01492	10:35:33 05/18/25	Traffic Offense	415 E Highland Dr; United True Value Hardware, Oconto Falls, WI	COF	CBC
F25-01495	16:09:29 05/18/25	Traffic Offense	Green Bay Av & Park Av, Oconto Falls, WI	COF	CBC
F25-01496	18:51:39 05/18/25	Traffic Offense	E Highland Dr & Ralph Lemorande Dr, Oconto Falls, WI	COF	CBC
F25-01504	19:45:41 05/19/25	Traffic Offense	S Maple Av & Green Bay Av, Oconto Falls, WI	COF	CBC
F25-01522	20:53:50 05/21/25	Traffic Offense	607 E Highland Dr, Oconto Falls, WI	COF	CBC
F25-01546	19:12:40 05/22/25	Traffic Offense	E Highland Dr & Ralph Lemorande Dr, Oconto Falls, WI	COF	CBC
F25-01548	21:45:01 05/22/25	Traffic Offense	S Main St & N Farm Rd, Oconto Falls, WI	COF	CBC
F25-01556	17:04:23 05/23/25	Traffic Offense	Caldwell Av & N Main St, Oconto Falls, WI	COF	CBC
F25-01579	12:57:08 05/25/25	Traffic Offense	CTH I & Fuller La, Lena, WI	TST	ACT
F25-01597	19:19:09 05/26/25	Traffic Offense	N Oakland Av, Oconto Falls, WI	COF	CBC
F25-01611	20:27:40 05/27/25	Traffic Offense	N Chestnut Av & Grove St, Oconto Falls, WI	COF	CBC
F25-01634	18:37:07 05/29/25	Traffic Offense	S Maple Av & Sheridan St, Oconto Falls, WI	COF	CBC
F25-01636	19:01:34 05/29/25	Traffic Offense	Green Bay Av & N Flatley Av, Oconto Falls, WI	COF	CBC
F25-01657	13:15:17 05/31/25	Traffic Offense	Green Bay Av & N Maple Av, Oconto Falls, WI	COF	CAA
F25-01292	10:02:36 05/01/25	Traffic Stop	CTH I; Middle school, Lena, WI	TST	ACT
F25-01293	13:15:50 05/01/25	Traffic Stop	CTH I & S Main St, Oconto Falls, WI	TST	ACT
F25-01296	16:40:35 05/01/25	Traffic Stop	CTH I & Columbia St, Oconto Falls, WI	TST	ACT
F25-01299	09:59:41 05/02/25	-	S Main St & Union Av, Oconto Falls, WI	COF	CBW
F25-01300	13:21:57 05/02/25	•	Green Bay Av & N Flatley Av, Oconto Falls, WI	COF	CBW
F25-01301	13:48:06 05/02/25	Traffic Stop	Green Bay Av & N Oakland Av, Oconto Falls, WI	COF	CBW
F25-01307	02:05:39 05/03/25	Traffic Stop	Hy 22 & Younger Rd, Lena, WI	TST	ACT
F25-01309	07:10:47 05/03/25	-	N Main St & Central Av, Oconto Falls, WI	COF	CBW
F25-01310	08:55:15 05/03/25	Traffic Stop	N Maple Av & Green Bay Av, Oconto Falls, WI	COF	CBW
F25-01311	15:48:25 05/03/25	Traffic Stop		COF	CBW
F25-01312	17:02:32 05/03/25	-	ž ,	COF	CBW
F25-01313	18:38:29 05/03/25	-	S Main St & N Farm Rd, Oconto Falls, WI	COF	CBW
F25-01318	09:39:49 05/04/25	-	S Main St & CTH I, Oconto Falls, WI	TST	CBW
F25-01323	19:25:54 05/04/25		E Highland Dr & Cherry Av, Oconto Falls,	COF	ACT
		_	WI		
F25-01328	07:31:03 05/05/25	-	CTH I & S Main St, Oconto Falls, WI	TST	ACT
F25-01329	07:43:06 05/05/25	-	CTH I & Columbia St, Oconto Falls, WI	TST	ACT
F25-01331	08:45:02 05/05/25	-	CTH I & Columbia St, Oconto Falls, WI	TST	ACT
F25-01333	10:17:01 05/05/25		CTH I & S Main St, Oconto Falls, WI	TST	ACT
F25-01354	11:31:26 05/06/25	Traffic Stop	210 N Farm Rd, Oconto Falls, WI	COF	ACT

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Number	Time and Date	<u>Nature</u>	Address	Location	<u>Dsp</u>
F25-01358	15:29:42 05/06/25	Traffic Stop	Wisconsin St & N Farm Rd, Oconto Falls, Wi		ACT
F25-01361	20:55:35 05/06/25		N Main St & N Maple Av, Oconto Falls, WI		CBW
F25-01364	07:13:17 05/07/25	-	N Chestnut Av & Monroe St, Oconto Falls,	COF	CBW
1.23-0130-4	07.13.17 03/07/23	Traffic Btop	WI	COI	OB II
F25-01365	08:03:48 05/07/25	Traffic Stop	S Main St & Union Av, Oconto Falls, WI	COF	CBW
F25-01369	15:17:00 05/07/25	Traffic Stop		COF ·	CBW
F25-01372	20:52:11 05/07/25	Traffic Stop	E Highland Dr & Cherry Av, Oconto Falls,	COF	CLO
125-01572	20.32.11 03/07/23	патно втор	WI	001	020
F25-01376	10:52:44 05/08/25	Traffic Ston	N Maple Av & Green Bay Av, Oconto Falls,	COF	CBW
120 010.0			WI		
F25-01377	12:30:42 05/08/25	Traffic Stop	Green Bay Av & N Flatley Av, Oconto Falls,	COF	CBW
120 01017	12,001,12,007,007,20		WI		
F25-01382	20:20:19 05/08/25	Traffic Stop	S Main St & Union Av, Oconto Falls, WI	COF	CBW
F25-01383	21:02:28 05/08/25	-	Cherry Av & Jackson St, Oconto Falls, WI	COF	CBW
F25-01388	07:46:05 05/09/25		Wisconsin St & N Farm Rd, Oconto Falls, W		ACT
F25-01394	13:47:29 05/09/25	-	CTH I & Columbia St, Oconto Falls, WI	TST	ACT
F25-01396	14:19:35 05/09/25	-		COF	ACT
123 01370	11.19.88 08/09/28	Trainio Stop	WI		
F25-01404	08:35:00 05/10/25	Traffic Stop	N Chestnut Av; Shell, Oconto Falls, WI	COF	ACT
F25-01406	09:44:43 05/10/25	-	N Chestnut Av & Paul St, Oconto Falls, WI	COF	CLO
F25-01419	09:03:46 05/12/25	-		COF	CBW
F25-01421	12:55:36 05/12/25		Union Av & S Chestnut Av, Oconto Falls, WI		CBW
F25-01440	10:09:18 05/13/25	_	N Oakland Av, Oconto Falls, WI	COF	CBW
F25-01444	15:14:22 05/13/25			COF	CBW
F25-01446	20:10:08 05/13/25	_	N Main St & E Highland Dr, Oconto Falls,	COF	CBW
1.23-01440	20.10.00 03/13/23	Tame Stop	WI	001	CD II
F25-01447	22:23:21 05/13/25	Traffic Stop	E Highland Dr & N Chestnut Av, Oconto	COF	CBW
125-014-7	22,23.21 03/13/23	name stop	Falls, WI	001	02
F25-01450	10:45:11 05/14/25	Traffic Ston	Union Av & S Adams St, Oconto Falls, WI	COF	ACT
F25-01452	14:30:52 05/14/25	-	Monroe St & N Chestnut Av, Oconto Falls,	COF	ACT
1 23 01432	14.50.52 05/1 1/25	Truffic Stop	WI	001	
F25-01456	18:37:02 05/14/25	Traffic Stop	N Main St, Oconto Falls, WI	TOF	ACT
F25-01460	07:43:59 05/15/25	-	Wisconsin St & N Farm Rd, Oconto Falls, W	COF	ACT
F25-01465	21:35:53 05/15/25	*	Hy 22 & CTH I, Oconto Falls, WI	TOF	ACT
F25-01466	06:49:14 05/16/25	-	N Main St & Central Av, Oconto Falls, WI	COF	CBW
F25-01467	07:40:32 05/16/25	-	Wisconsin St & S Chestnut Av, Oconto Falls,		CBW
120 01107	0,110102 00720120	1101110 210P	WI		
F25-01470	10:56:00 05/16/25	Traffic Stop		COF	CBW
F25-01471	13:46:13 05/16/25		N Main St & Cherry Av, Oconto Falls, WI	COF	CBW
F25-01475	19:22:43 05/16/25		E Highland Dr & N Main St, Oconto Falls,	COF	CBW
123 01175	19.22.13 00/10/20	Trainio Brop	WI		
F25-01477	21:11:22 05/16/25	Traffic Stop	E Highland Dr & Ralph Lemorande Dr,	COF	CBW
		1	Oconto Falls, WI		
F25-01481	11:41:26 05/17/25	Traffic Stop		COF	CBW
F25-01484	19:39:30 05/17/25		N Maple Av & Scott Dr, Oconto Falls, WI	COF	CLO
F25-01485	20:14:36 05/17/25		N Main St & E Highland Dr, Oconto Falls,	COF	CBW
		•	WI		
F25-01486	20:58:24 05/17/25	Traffic Stop	Union Av & S Franklin St, Oconto Falls, WI	COF	CBW
F25-01491	07:31:30 05/18/25		S Main St & Union Av, Oconto Falls, WI	COF	CBW
F25-01494	15:39:23 05/18/25		S Main St & CTH I, Oconto Falls, WI	TST	CBW
		*	. ,		

06/02/25

15. Y	(D) 1 D - (-	NY = 4	A 3.1	Y	Dan
Number F25, 01510	Time and Date	Nature	Address	<u>Location</u> COF	<u>Dsp</u> CBW
F25-01519	14:42:40 05/21/25	Traffic Stop	N Chestnut Av & Jackson St, Oconto Falls, WI	COF	CBW
F25-01533	09:37:04 05/22/25	Traffic Stop	S Main St & Union Av, Oconto Falls, WI	COF	CBW
F25-01540	13:28:45 05/22/25	-		COF	CBW
F25-01547	21:18:27 05/22/25	•	N Maple Av & Scott Dr, Oconto Falls, WI	COF	CBW
F25-01562	23:27:56 05/23/25	-	N Main St & Caldwell Av, Oconto Falls, WI	COF	ACT
F25-01575	23:15:06 05/24/25	•	HY 141 & CTH A, Lena, WI	TLE	ACT
F25-01577	12:41:42 05/25/25	-	CTH I & S Main St, Oconto Falls, WI	TST	ACT
F25-01578	12:49:11 05/25/25	-	CTH I & Columbia St, Oconto Falls, WI	TST	ACT
F25-01578	17:50:07 05/25/25	-	· · · · · · · · · · · · · · · · · · ·	COF	CBW
F25-01585	23:02:07 05/25/25	-	E Highland Dr & N Main St, Oconto Falls,	COF	CBW
1.23-01390	23.02.07 03/23/23	Traffic Stop	WI	COI	CDII
F25-01591	10:22:35 05/26/25	Traffic Stop	N Main St & Caldwell Av, Oconto Falls, WI	COF	CBW
F25-01601	06:52:59 05/27/25	•		COF	CBW
F25-01604	10:51:15 05/27/25	•	N Chestnut Av & Paul St, Oconto Falls, WI	COF	CBW
F25-01605	13:03:38 05/27/25	-		COF	CBW
F25-01607	15:29:24 05/27/25	-	Green Bay Av & Park Av, Oconto Falls, WI	COF	CLO
F25-01609	19:16:04 05/27/25	•	CTH I & E Maria Volk Dr, Oconto Falls, WI		CBW
F25-01635	18:54:41 05/29/25	-	S Maple Av & Sheridan St, Oconto Falls, WI		CBW
F25-01637	21:04:07 05/29/25		E Highland Dr & Locust Av, Oconto Falls,	COF	CBW
120 0100.	21,0 1,0 , 02, 23, 20		WI		
F25-01640	08:27:57 05/30/25	Traffic Stop	500 N Chestnut Av, Oconto Falls, WI	COF	CBW
F25-01642	11:05:25 05/30/25	Traffic Stop	Union Av & S Adams St, Oconto Falls, WI	COF	CBW
F25-01654	08:55:14 05/31/25	Traffic Stop	N Chestnut Av & Paul St, Oconto Falls, WI	COF	CBW
F25-01655	10:22:46 05/31/25	Traffic Stop	Union Av & S Washington St, Oconto Falls,	COF	CBW
			WI		~~~~
F25-01660	19:27:29 05/31/25	Traffic Stop	N Main St & E Highland Dr, Oconto Falls,	COF	CBW
			WI	G05	CT O
F25-01482	13:02:09 05/17/25	Tree Down	N Flatley Av; gravel lane to boat landing,	COF	CLO
			Oconto Falls, WI		GT O
F25-01497	19:24:07 05/18/25		129 S Hillside Av, Oconto Falls, WI	COF	CLO
F25-01352	09:21:41 05/06/25	Truancy	102 S Washington St, Oconto Falls, WI	COF	CBC
F25-01353	09:39:55 05/06/25	Truancy	102 S Washington St, Oconto Falls, WI	COF	CBC
F25-01368	11:51:00 05/07/25	Truancy	415 E Maria Volk Dr, Oconto Falls, WI	COF	ACT
F25-01434	21:21:52 05/12/25		Hy 22 & CTH I, Oconto Falls, WI	TOF	CAA
F25-01511	20:14:47 05/20/25	Wanted Person	249 Birch Av; lot 7, Oconto Falls, WI	COF	CAA
F25-01416	17:37:08 05/11/25		Cherry Av & Quincy St, Oconto Falls, WI	COF	ACT
F25-01291	03:43:52 05/01/25		104 N Franklin St; Apt 215, Oconto Falls, W	ICOF	CLO
F25-01327	02:15:29 05/05/25		106 King St, Oconto Falls, WI	COF	CLO
F25-01338	17:36:05 05/05/25	Welfare Check	209 N Farm Rd; Apt 23, Oconto Falls, WI	COF	CLO
F25-01445	15:29:34 05/13/25	Welfare Check	142 S Adams St, Oconto Falls, WI	COF	ACT
F25-01454	16:08:00 05/14/25	Welfare Check	107 N Farm Rd; apt 222, Oconto Falls, WI	COF	ACT
F25-01457	18:40:16 05/14/25	Welfare Check	102 N Main St; apt 4, Oconto Falls, WI	COF	ACT
F25-01483	13:36:32 05/17/25	Welfare Check	142 S Adams St, Oconto Falls, WI	COF	CLO
F25-01487	21:17:39 05/17/25	Welfare Check	Mccarthy Rd & HY 141, Lena, WI	TST	ACT
F25-01514	09:42:03 05/21/25	Welfare Check	249 Birch Av; Lot 18, Oconto Falls, WI	COF	ACT
F25-01520	16:52:41 05/21/25	Welfare Check	106 King St, Oconto Falls, WI	COF	ACT
F25-01521	19:57:06 05/21/25		855 S Main St, Oconto Falls, WI	COF	CLO
F25-01527	02:34:20 05/22/25		106 King St, Oconto Falls, WI	COF	CLO
F25-01554	15:11:08 05/23/25		112 N Chestnut Av, Oconto Falls, WI	COF	ACT

rplwisr.x4 06/02/25

<u>Number</u>	Time and Date	<u>Nature</u>	Address	Location	<u>Dsp</u>				
F25-01557	17:48:43 05/23/25	Welfare Check	855 S Main St, Oconto Falls, WI	COF	CLO				
F25-01563	02:56:47 05/24/25	Welfare Check	559 Eagle Dr, Oconto Falls, WI	COF	CLO				
F25-01593	11:35:10 05/26/25	Welfare Check	N Farm Rd, Oconto Falls, WI	COF	ACT				
F25-01602	07:48:10 05/27/25	Welfare Check	106 King St, Oconto Falls, WI	COF	CLO				
F25-01643	11:27:43 05/30/25	Welfare Check	110 Elm Av; Apt A, Oconto Falls, WI	COF	ACT				
Total Incidents for This Agency: 272									

Total Incidents for This Agency: 372

Total reported: 372

Report Includes:

All dates between '00:00:01 05/01/25' and '00:00:01 06/01/25', All agencies matching 'OFPD', All officers, All dispositions, All natures, All locations, All cities, All clearance codes, All observed offenses, All reported offenses, All offense codes, All circumstance codes



Oconto Falls Police Department-WI0430000

Arrest and Citation Register

<u>Lin</u>	e Booking #	<u>Name</u>	Race	<u>Birth</u>	<u>Sex</u>	Arrest	Lev	Charge	<u>Stat</u>	<u>Disp</u>	Agency
1	40261	Stollfus, Jennifer L	W	11/12/1981	1	05/07/25		329.5(a)	2		OFPD
2	40277	Jaimes, Jose D	W	03/08/2004	1	05/12/25		Warrant Gillett	1	FTP	OFPD
3	40278	Collins, Ronnie R	W	08/16/1972	1	05/12/25		940.235(1)	1		OFPD
4	40318	Lewis, Brandon M	W	09/28/1989	1	05/22/25			2		OFPD
5	40306	Lucas, Kelly L	W	03/20/1989	2	05/22/25		946.49(1)(b)	1		OFPD
6	40316	Bougneit, John T	W	05/20/1999	1	05/26/25		940.19(2)	1		OFPD
7	40338	Wenzel, Thomas A	W	02/09/2004	1	05/31/25		Warrant Gillett	1		OFPD
8	40339	Mayer, Max H	W	09/10/1968	1	05/31/25		365.1	2		OFPD
1	40262	_	W	•	1	05/07/25		329.2(a)	2		OFPD
2	40342		W			05/23/25		940.19(1)	0		OFPD

MUNICIPAL COURT MONTHLY FINANCIAL REPORT

County Name: Oconto

County Code Number: 42

Report for Month/Year

May/2025

Municipal Name: City of Oconto Falls

Municipality Code Number: 266

Telephone: (920) 846-4517

	Total Amount	Share retained	Share to be sent	Share to be sent
I. MUNICIPAL COURT OFFICIAL	Collected	by Municipality	to County	to State
Forfeitures for Municipal Ordinance Violations (Except for Municipal Ordinances in Conformity with Ch 348, Stats.)	\$1,082.37	\$1,082.37		
Adustment (if applicable)	\$0.00	\$0.00		
2. Municipal Court Costs (Chapter 814, Subchapter II, s. 814.65, Stats.)	\$831.42	\$716.42		\$115.00
Adustment (if applicable)	\$0.00	\$0.00		\$0.00
3. Penalty Surcharges (s. 757.05, Stats.)	\$255.41			\$255.41
Adustment (if applicable)	\$0.00			\$0.00
4. County Jail Surcharges (s. 302.46(1)(a), Stats.)	\$222.70	100	\$222.70	
Adustment (if applicable)	\$0.00		\$0.00	
5. Driver Improvement Surcharges (s. 346.655, Stats.)	\$535.00		\$218.80	\$316.20
Adustment (if applicable)	\$0.00		\$0.00	\$0.00
6. Crime Lab and Drug Enforcement Surcharges (s. 165.755(4), Stats.)	\$299.00			\$299.00
Adustment (if applicable)	\$0.00	10 10 10		\$0.00
7. Domestic Abuse Surcharges (s.973.055(2)(b), Stats.)	\$0.00	12. 12.		\$0.00
Adustment (if applicable)	\$0.00			\$0.00
8. Truck Weight Restrictions (Municipal Ordinances in Conformity with Ch. 348, Stats., s 66.12(3)(c))	\$0.00	\$0.00		\$0.00
Adustment (if applicable)	\$0.00	\$0.00		\$0.00
9. Ignition Interlock Device Surcharge (s. 343.30(5), Stats.)	\$0.00		\$0.00	
Adustment (if applicable)	\$0.00		\$0.00	
10. GPS Tracking Surcharge (for violations of ordinances conforming to s. 813.12 or s 813.125, Stats.)	\$0.00			\$0.00
Adustment (if applicable)	\$0.00			\$0.00
11. Safe Ride Program (s. 85.55, Stats.)	\$75.00			\$75.00
Adustment (if applicable)	\$0.00			\$0.00
12. Totals	\$3,300.90	\$1,798.79	\$441.50	\$1,060.61

II. CERTIFICATION OF MUNICIPAL COURT OFFICIAL

I hereby certify that this report reflects all actions requiring forfeitures, court costs, penalty assessments, and surcharges collected during the month designated.

Name: Richard J Cromell

Signature:

Date:

6/2/2025

III. TREASURER'S CERTIFICATION

I hereby certify that the above amount due the state has been received. After so certifying, a copy of this report will be returned to the signer of this report as a receipt, and the stated amount will be remitted to the Department of Administration with this report.

Treasurer:

In the event the Department of Administration has questions about this report and payment, who should we contact?

Name: Carol Gonnering

Telephone #: (920) 846-4517

Email: Carol.Gonnering@cityofocontofalls.wi.



500 N. CHESTNUT AVE. OCONTO FALLS, WI. 54154

PHONE 920- 846-4202 or 920-373-4607 email offd@offd.com SERVING CITY OF OCONTO FALLS, TOWN OF OCONTO FALLS AND PARTS OF STILES & SPRUCE

MONTHLY REPORT STARTING DATE 5/1/2025 TO FINISHING DATE 5/31/2025.

6/4/25

The May report is limited due to the development of the new ESO Software System. Currently we are 100% complete with Fire Inspections and Fire Incident Reporting. Ninety-eight percent Unit/Vehicle Management and Maintenance. Eighty-eight percent with Assets Management and Equipment and seventy-five percent with Standard and Custom Reports.

- 1- Inspections:
 - Fire Inspections Completed: 56
- 2- Fire Calls for May =34 Record High (see Fire Incident Addresses & Location report)
- 3- New Fire Station Department of Administration Grant Update:
 - Everything is on my desk ready to close, waiting on DOA.
- 4- Training during the month of May:
 - Confined Space Rescue Class
 - Fire Hose Maintenance & Care
 - Traffic Incident Management
 - Nation Incident Management during Storm Events

5-The 1995 Engine 1312 is in service at this time but will need the following repairs to be compliant.

- Pump Change Over Valve not functioning (could cause pump to lose Pressure during an emergency)
- Pressure Relief Valve not functioning (Will cause sudden water pressure changes on the hose line and discharge pressure. Firefighter Safety concern)
- Foam system is not working, and needs valves replaced.
 Reviewing to see if these repairs can be completed by our City Shop
- 6-2025 Annual Hose Testing is completed eight hoses failed.
- 7- The new vehicle lift worked great during the annual service on the ladder track, we were able to find preventative items that would have been missed without getting it up in the air. (See attached picture of the truck on the lift)
- 8- We have noticed better response times the passed few months due to the new station and location.
- 9- Fire Chief will be setting up a committee to review the future needs of the department along with Fire Contracts.

10- Assistant Chief has completed a list with pictures of all the surplus items for sale. Wally Remic will also assist Joel Lavarda with the sales of all the items.

11- New Tires/wheels and Directional Lights have been installed on the UTV.

On the Emergency Management Side

- A) Street Superintendent and I have submitted the Grant Application for the Urban Forestry Catastrophic Strom Grant. More Information to Follow
- B) Monthly Department Head Meetings will continue each month. Department Heads will be working on the following items.
 - 1-Portable and Mobile 2-way Radio Use (priority #1)
 - 2-NIMS National Incident Management Training Staff and Council
 - 3-City Emergency Operations Center (EOC) Set Up and Operations
 - 4-Unified Command During Multi-Agency Events or Incidents
 - 5-Continue of Operations Planning for All City Departments
 - 6-City Emergency Operations Plan
 - 7- And Other

I will be on vacation Saturday June 7^{th} till Saturday June 14^{th} . Returning to the office Monday June 16^{th} .

RESPECTFULLY SUMITTED,

TIM MAGNIN, FIRE CHIEF

Filter statement

Filters

Alarm Date Range 5/1/25 to 5/31/25

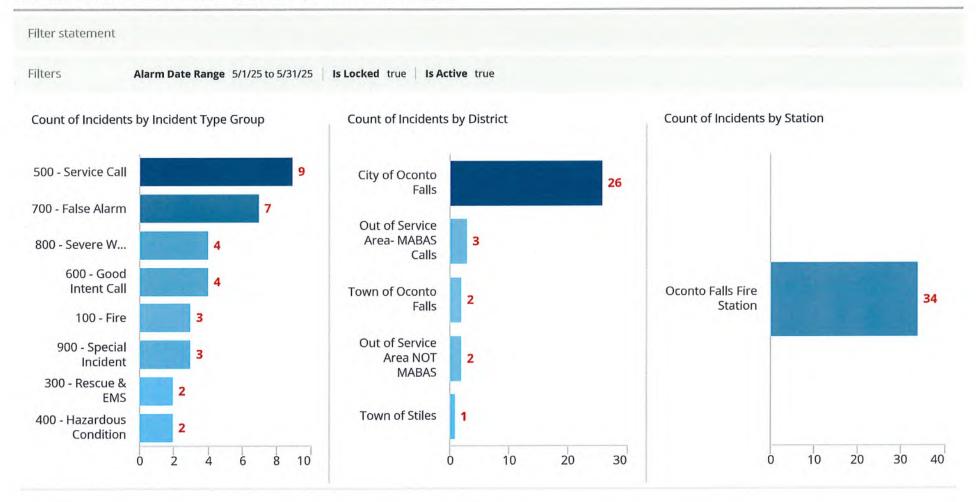
Is Locked true Is Active true

Fire Incident Addresses and Location

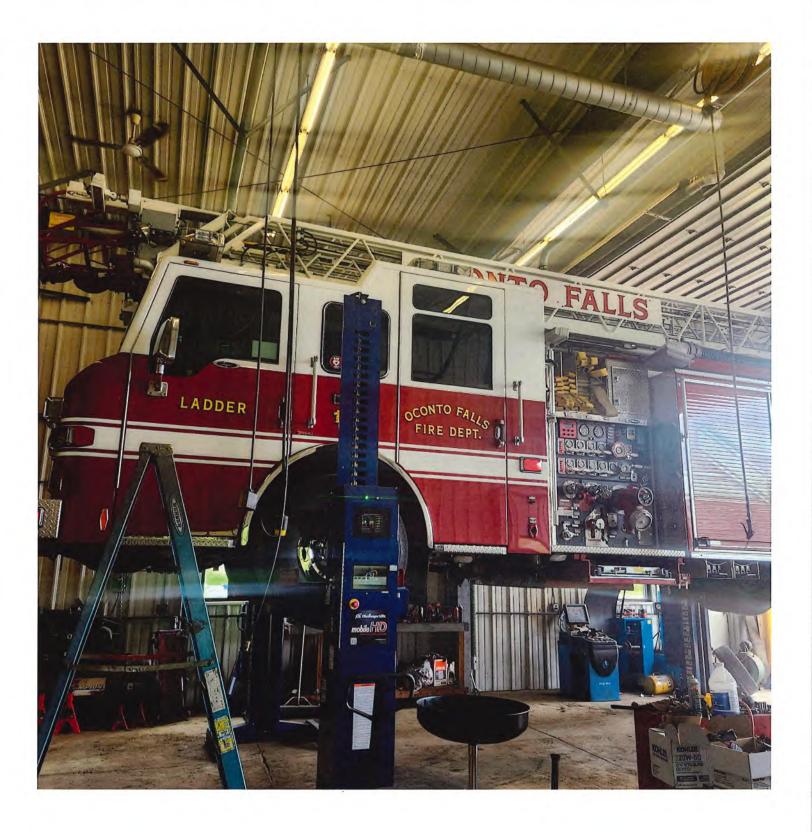
Count of Total Incidents

Incident Number: 34

Fire Incident Addresses and Location Jun 3, 2025 12:52:29 PM Fire Incidents



Incident Number	Date Type	e Incident Type	Location Street Address	Zip
25-0000099-42010	5/2/25 551	Assist police or other governmental agency	500 North Chestnut Avenue	54154
25-0000100-42010	5/3/25 553	Public service	214 North Main Street	54154
25-0000101-42010	5/5/25 553	Public service	253 North Franklin Street	54154
25-0000102-42010	5/5/25 143	Grass fire	County I Highway	54139
25-0000103-42010	5/6/25 700	False alarm or false call, other	431 Union Avenue	54154
25-0000104-42010	5/6/25 900	Special type of incident, other	County I Highway	54139
25-0000105-42010	5/6/25 745	Alarm system activation, no fire - unintentional	106 King Street	54154
25-0000106-42010	5/7/25 611	Dispatched & canceled en route	100 East Highland Drive	54154
25-0000107-42010	5/8/25 551	Assist police or other governmental agency	855 South Main Street	54154
25-0000108-42010	5/9/25 440	Electrical wiring/equipment problem, other	210 North Farm Road	54154
25-0000109-42010	5/9/25 442	Overheated motor	210 North Farm Road	54154
25-0000110-42010	5/9/25 611	Dispatched & canceled en route	6525 County S Highway	54153
25-0000111-42010	5/12/25 745	Alarm system activation, no fire - unintentional	253 North Franklin Street	54154
25-0000112-42010	5/12/25 611	Dispatched & canceled en route	215 South Krueger Street	54174
25-0000113-42010	5/13/25 500	Service Call, other	South Main	54154
25-0000114-42010	5/13/25 911	Citizen complaint	513 Green Bay Avenue	54154
25-0000115-42010	5/14/25 911	Citizen complaint	134 South Adams Street	54154
25-0000116-42010	5/15/25 736	CO detector activation due to malfunction	239 North Franklin Street	54154
25-0000117-42010	5/15/25 735	Alarm system sounded due to malfunction	303 County I	54154
25-0000118-42010	5/16/25 813	Wind storm, tornado/hurricane assessment	141 Highway	54101
25-0000119-42010	5/16/25 800	Severe weather or natural disaster, other	Landing Lane	54139
25-0000120-42010	5/16/25 815	Severe weather or natural disaster standby	Chicken Shack Road	54153
25-0000121-42010	5/17/25 815	Severe weather or natural disaster standby	North Flatley Avenue	54154
25-0000122-42010	5/18/25 311	Medical assist, assist EMS crew	110 North Main Street	54154
25-0000123-42010	5/19/25 553	Public service	Quincy Street	54154
25-0000124-42010	5/19/25 551	Assist police or other governmental agency	142 South Adams Street	54154
25-0000125-42010	5/21/25 740	Unintentional transmission of alarm, other	330 South County I Highway	54154
25-0000126-42010	5/23/25 131	Passenger vehicle fire	409 East Highland Drive	54154
25-0000127-42010	5/24/25 740	Unintentional transmission of alarm, other	431 Chestnut Avenue	54154
25-0000128-42010	5/24/25 553	Public service	North Washington Street	54154
25-0000129-42010	5/24/25 611	Dispatched & canceled en route	141 Highway	54139
25-0000130-42010	5/24/25 100	Fire, other	431 Union Avenue	54154
25-0000131-42010	5/26/25 553	Public service	431 Chestnut Avenue	54154





CITY OF OCONTO FALLS STREET DEPT. REPORT May 2025

* Parks

Set up Memorial Field for the softball tournament and carnival Removed dead trees and hazard branches at Memorial Field Removed old backstop and roller from practice field Cut grass at all parks, beaches and city owned properties Used Mastic cart to fill cracks in at the Pickle Ball court, will be repainting parts of the court very soon

*Streets

Started the Monday chipping route
Cold patch pot holes that opened up from winter maintenance
Cleaned storm drains
Chipped large brush pile near the railroad tracks
Used new street sweeper to clean all roads at the curbline

*Building Maintenance

Completed monthly fire extinguisher inspections of the street department buildings and vehicles.

Inspected roofs at parks after wind storm, will be getting pricing on repairs

*Street Dept Equipment

Finished annual maintenance on the Fire Trucks
Performed monthly inspections on the Street Department vehicles
Performed preventative maintenance on 2 squad cars
Wired up turn signals on the FD UTV, also performed the annual maintenance and replaced the drive belt

*Personnel

Completed MEMU Safety Training
Bryce, David and Brad completed Tymco Factory Training in Waco TX

Street Superintendent Wally Remic

CITY OF OCONTO FALLS STREET DEPARTMENT EMPLOYEE BI-WEEKLY TIMESHEET

	DΛ	Y PEI	חחום	EDC		Dno	יזו	2/				. ^		22				
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The Building Inspection Department issued 12 permits for the month September 2024

Permits	Total	
Roof 1	16800	
Sign 2	23200	
Shed 2	9200	
Window 2	5600	
Siding/Window 1	9500	
Fence 1	1500	
Electric 2	8500	
Foundation 1	40000	
TOTAL	104300	

Inspections of new electrical services and rewires, remodels and addition.

Zoning issues with regards to Mobile Home Park and placement of possible new homes.

Working with State Commercial Inspector, Chad Rothmeier, regarding small, home businesses and their signs and also stove hood requirements on Main Street. Renewing permit for 429 N. Main Street.

Working with Clerk on ordinance updates.

Any questions or comments, please free to contact me anytime.

Thank you,

Jane Meissner, Building Inspector, 715-245-1708

DATE		OWNER	ADDRESS	JOB TYPE	COST	CONTRACTOR	FEE
Jan		Wirtz, J.	239 Cherry	remodel		New Concrete	270
ļ		Miller, S.	245 Columbia	generator		Adams Electric	60
		Julian, T.	228 N. Franklin	generator		Adams Electric	60
		Meyer, N.	229 N. Main	renew 23-31		EIS/Owner	141
		Davis, K/M	145 N. Main	Remodel		Owner	450
		Bursa, J.	348 Wisconsin	A.C. New		Sinkler	60
<u> </u>		Colson, T.	209 Columbia	Plumbing		Leaf Home Imp.	60
Feb		Ferfecki	206 Park	Basement		ABT Foundations	60
		Borisch, D.	150 S. Flatley	Electrical		VC Electric	60
		Litner	143 Bronson	Electrical		Plug Light Bulb	60
		Lyons	203 Cherry	roof		owner	60
		Comm. Gard	Meadow Road	covered patio		D. Hille	410
		Food Pantry	520 N. Locust	shed		Owner	310
		Laszczkowski		Electrical		GS Elec	60
		LaBrosse, Wm		elec/plumb		AG/Debuce	120
		O. F. High Sch	N. Farm	re-roof		Nexus Sol	100
		LaFave, M.	123 Wisconsin	fence		Complete Carp	60
	25-18		276 N. Franklin	roof		Oconto Bldr	60
		Dunsworth	607 N. Main	fence		Owner	60
		Ocasio, L	167 Bronson	fence		Level Up	60
			234 S. Main	roof		Oconto Bldr	60
		Jaeckel, M.	349 Monroe	plumbing	3000		60
			424 Union Ave	shed		owner	96
		Hobyan, D.	303 S. Milwaukee	chick coop/L		owner	55
	25-25	Mutcher, A.	166 Bronson	shed		Lakeshore	45
		Konitzer	359 S. Oakland	A.C. New		Healthy Home	60
			286 S. Oakland	chick coop/L		owner	55
		Warner, J.	131 Jackson	fence		Custom Fence	60
		Wellnitz	358 Green Bay	AC/Furn		Hockers	120
	25-30	Lepak, T.		siding		Decked Out	60

25-31	Wos, B.	130 Birch	remodel	40,000	Porcupine Bldrs	300
25-32	Walters, E.	425 Polczinski	deck	5000	owner	96
25-33	Jones, D.	118 Wisconsin	roof	10,000	Weathertite	60
25-34	LeFebre, G.	444 S. Main	fence	500	owner	60
25-35	Thornton	901 Robin	fence	1000	owner	60
n.p.	Francois, R.	218 Wisconsin	dumpster	-	_	15



Oconto Falls Community Library 251 North Main Street Oconto Falls, WI 54154

920-846-2673

Monthly Report - June 2025

Update on the Institute of Museum and Library Services:

- No news about the second half of Wisconsin's Grants to States funding.
 Restraining orders preventing the dismantling of the IMLS ran until the end of May: we're waiting for a more current ruling.
 - O Current Federal FY 2026 budget request is for \$6,000,000 to "conduct an orderly closeout of the IMLS." (Usually, the IMLS runs on \$331 million.) If this is approved by Congress and the IMLS is dismantled, the court cases will be moot, and our library system will lose many of its functions. Anyone who would like to can still contact their federal representatives.
 - Current postcard campaign at many local libraries, including ours. Patrons
 can stop by until July 18th to fill out a paid, pre-addressed postcard to their
 federal representatives/senators. Content will focus on why libraries are
 important to citizens/communities and what citizens will be going without if
 funding is cut.
- The Green Bay Children's Museum has had their grant reinstated that allows them to visit our library at no cost to us: however, this decision is being appealed.
 If the IMLS is dismantled via the FY 2026 budget, the Institute (and therefore, the grant) will no longer exist.

Upcoming Programs:

- June 9th starts Summer Reading Reading Challenges for all ages and activities until Aug. 15
 - Kids play reading bingo to earn prizes

- Includes adults! Can enter \$50 Kwik Trip gift card drawing when finished with a book or audiobook.
- Adult Crafternoon Mon. June 9th Make an ocean scene door hanging
- Bubble Wonders (bubble art / motivational speaker for kids) Thurs., June 19, 4:30 PM
- Tape Resist Painting w/ GB Children's Museum, Mon. June 23rd, 3:00 PM
- Lego days Th. June 26th & Fri. June 27th kids can make a build to be displayed in the library, Lego-themed games

Regular Programs:

- Playgroup Monday at 10:30 AM
 Storytime Tuesday at 10:30 AM
- Craft and book visits to Meadowlands (3rd Tuesday of the month)
- Crafternoons for kids 9+ every Wednesday from noon 5:00 PM starting June
 11th

Rachel Pascoe, Library Director

Public Involvement Meeting Handout

May 19, 2025

City of Oconto Falls, CTH CC / North Maple Ave CTH CC Bridge, B-42-034 Oconto County

Project Location

Structure B-42-034 over **Oconto River** on CTH CC/North Maple Ave in the City of Oconto Falls



Thank you for your interest in this project. We look forward to your feedback

Welcome

Welcome and thank you for attending the CTH CC Bridge Project Public Involvement Meeting. Mead & Hunt, Inc. has been selected by Oconto County to provide design engineering services for the rehabilitation of Structure B-42-034 on CTH CC/North Maple Avenue between Pine Street and Scott Drive in the City of Oconto Falls. We are nearing completion of preliminary design. Your input is essential in the planning and design for this project, so please feel free to ask questions or express your comments and concerns.

Public Involvement

Your comments assist us in developing a project that will serve the needs of the traveling public as well as the needs of the local community. All comments are welcomed and appreciated throughout the design process. Included at the end of this handout is a comment form that may be used for written comments regarding the proposed project. You are encouraged to fill out this form and return. Comments may also be submitted via email or phone to the contact listed below.

Project Purpose and Need

The purpose of the proposed action is to preserve safe and efficient operation of CTH CC/North Maple Avenue while minimizing social, economic, and environmental impacts. Improvements can be accomplished by addressing the following needs:

- The most recent bridge inspection in November of 2024 identified multiple maintenance items needed to prevent bridge closure in the future.
 - Replace the expansion joints
 - Repair/Replace bearings
 - Repair structure approach
 - Repair deck surface
- The current guardrail posts and blocks are rotting, and termination points are substandard.

Proposed Project

The proposed design to improve the service life of Structure B-42-0034 includes replacing the existing expansion joints, performing bearing maintenance, milling the existing deck surface and performing a concrete overlay, replacing the existing beam guard and repairing the roadway approaches. No anticipated right-of-way acquisition needed.

Anticipated Benefits

The proposed design will offer the following benefits:

- Provide motorists with a smoother riding surface.
- Increase motorists' safety with guardrail improvements.
- Increase service life of the bridge and decrease annual maintenance costs for the County saving taxpayer dollars.

Traffic Impacts

The roadway will remain open to single lane traffic during construction. Temporary signals will be used for traffic control.

Schedule

Public Involvement Meeting: May 19, 2025

Final Design: Fall 2025

Construction: Summer 2026

Public Input/Comments

Please submit comments to Mead & Hunt, Inc. using one of the following methods so that we receive them **by June 2, 2025**, to be considered during design.

- 1. Fill out the comment form attached to this document and mail to the Project Manager.
- 2. Email comments or questions to the contact listed below.
- 3. Call the contact below.

Project Contact:

Angie Kerrigan, P.E., Project Manager Mead & Hunt, Inc. 1702 Lawrence Dr De Pere, WI, 54115 Phone: 920-593-6840

E-mail: angie.kerrigan@meadhunt.com

Project Public Comment Form

City of Oconto Falls, CTH CC / North Maple Ave CTH CC Bridge, B-42-034 Oconto County

Please place this form in the comment box or mail by June 2, 2025, to Mead & Hunt, Inc. Comments can also be e-mailed to angie.kerrigan@meadhunt.com. Your comments assist us in developing a project that will serve the needs of the traveling public as well as the needs of the local community. Your input is welcome and appreciated throughout the design process.

Name:	
Address:	
Daytime Phone Number (optional):	
Email Address (optional):	
Please Print Comments (attach additional sheets if necessary)	

The information in this document including names, addresses, phone numbers, e-mail addresses, and signatures is not confidential, and may be subject to disclosure upon request, pursuant to the requirements of the Wisconsin open records law, sections 19.31 - 19.39 of the Wisconsin Statutes.

Commitment to Excellence

Hello!

SCHOOL DISTRICT

On July 26, 2025, Oconto Falls Wrestling will be hosting our annual golf outing at River Island Golf Course in Oconto Falls, WI. We are looking for sponsorships to aid in the success of our event and program.

Oconto Falls Wrestling has been going strong now for over 60 years. For the 16th consecutive year, Oconto Falls was again represented in the Individual State Finals. We can continue to see an interest in girls wrestling with one of our female athletes making 2nd Team NEC All-Conference! This group of young men and women truly represent our city with high standards, both on and off the mat. This is our 13th annual golf outing and we're excited to run this event exclusively through the wrestling program.

Our goal for 2025 is, as always, to allow our student-athletes to travel and compete throughout our upcoming season without the impact of financial burden. We want our athletes to focus on competition, not how they're going to pay for it. Thanks to generous sponsors, we are well on our way to reaching our goal, but we still need help supporting the team. To make this a reality, we anticipate costs upwards of \$10,000. Will you help us meet our goal to provide these wonderful athletes with unforgettable opportunities without the stress of financial burden? Your donation will have a large impact on the lives of our wrestlers.

Below are ways you can support this event:

- 1. Participate in the tournament. (\$100/per player or \$400/foursome)
- 2. Sponsor a Hole. \$150 will allow a sign with your logo to be placed at a tee box.
- 3. Provide goods for use in our silent auction. This may include gift cards, pre-made baskets, or various other items.
- 4. Provide goods to be used in the welcome bags for players (golf balls, snacks, water, tees, etc.)
- 5. A monetary donation. Names will be recognized throughout the day in signage, social media, and other means. (Please make checks out to Oconto Falls Wrestling and put Golf Outing in the memo line.)

Please send any donations to Carla Nielsen at OFHS 210 N Farm Rd Oconto Falls, WI 54154 or send an email to carla_nielsen@of-ps.org to arrange other options. All donations are tax deductible, so please reach out if you need additional information.

All donations to the Oconto Falls Wrestling Golf Outing will directly benefit the athletes. Your gift will have a tremendous impact on our program and help athletes to have the skills, vision and motivation to change their lives. Thank you for considering partnering with us to help our athletes, program, and community.

Sincerely,

Matt Morrissey Oconto Falls Varsity Wrestling Coach

CITY OF OCONTO FALLS BOARD OF REVIEW (BOR)

Council Chambers – Municipal Building 500 N. Chestnut Avenue - Oconto Falls, WI 54154

THURSDAY, JUNE 10, 2025 – 5:30 PM

MINUTES

Meeting called to order at 5:30 PM Mayor Clint Braun.

Roll Call

Present: Mayor Clint Braun, BOR Clerk Peter Wills, Vice Chairman Tim Holman, Ashley

Bahrke and Jeff McDonald via Phone

Also present: Deputy Clerk Jenny Friedman

Absent: Chairman Devin Wirtz

2. Confirm quorum of Board of Review Members There was a quorum of Board of Review.

3. Notice of Meeting to Adjourn the Board of Review Due to Incomplete Assessment Roll City of Oconto Falls, Oconto County

The Board of Review will meet on the 10 day of June, 2025 at 5:30pm at Oconto Falls Municipal Building, Council Chambers, 500 N Chestnut St, Oconto Falls, WI 54154 for the purpose of calling the Board of Review into session during the 45-day period beginning on the 4th Monday of April, pursuant to Wis. Stat. § 70.47(1).

Due to the fact the assessment roll is not completed at this time, the Board of Review will be adjourned until the 4th day of September 2025 at 5:00pm.

Pursuant to Wis. Stat. § 70.47(2): After the first meeting of the Board of Review and before the board's final adjournment, no person who is scheduled to appear before the Board of Review may contact, or provide information to, a member of the board about that person's objection except at a session of the board.

No person may appear before the Board of Review, testify to the board by telephone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the board or at least 48 hours before the objection is heard if the objection is allowed under sub. (3)(a), that person provides to the clerk of the board of review notice as to whether the person will ask for removal under sub. (6m)(a) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

When appearing before the board, the person shall specify, in writing, the person's estimate of the value of the land and of the improvements that are the subject of the

person's objection and specify the information that the person used to arrive at that estimate.

No person may appear before the Board of Review, testify to the board by telephone or object to a valuation, if that valuation was made by the assessor or the objector using the income method, unless the person supplies to the assessor all of the information about income and expenses, as specified in the manual under Wis. Stat. § 73.03(2a), that the assessor requests. The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).

(If the date that the assessment roll will be available to the public is known and/or the date for the Open Book is known, the following paragraphs may be included to give the additional 15-day notice required.)

Pursuant to Wis. Stat. § 70.45, the assessment roll for the Year 2025 assessment will be open for examination starting on the 30th day of July 2025 at 1:00pm until 5:00pm. Roll will be available to view online at accurateassessor.com or at Oconto Falls City Hall, 500 N Chestnut until Board of Review on September 4th, 2025. Additionally, the assessor shall be available on

- 30th day of July 2025 at the Oconto Falls Municipal Building, Council Chambers from 1:00pm. to 5:00pm.
- 31st day of July at the Oconto Falls Municipal Building, Council Chambers from 3:00pm to 7:00pm.

Instructional material will be provided at the Open Book to persons who wish to object to valuations under Wis. Stat. § 70.47.

Notice is hereby given this 6th day of June, 2025 by: Peter Wills City Clerk/Administrator

MOTION: Holman/Bahrke

Motion to have the Board of Review will be adjourned until the 4th day of September 2025 at 5:00pm. Due to the fact the assessment roll is not completed at this time.

Voice Vote: All present voting aye - MOTION CARRIED

Having no further business, Mayor Clint Braun declared the meeting adjourned at 5:35pm.

City Administrator Peter Wills	/JF

A quorum of the Common Council was in attendance of this meeting.

CITY OF OCONTO FALLS MAIN STREET COMMITTEE MEETING Council Chambers – Municipal Building 500 N. Chestnut Avenue

Oconto Falls, WI 54154

WEDNESDAY MAY 21, 2025 – 8:00 AM MINUTES

City Administrator Wills called the meeting to order at 8:00 am.

1. Roll Call

Present: Chairman Barb Salscheider – Salscheider's Antique Bar
Peter Bruesch – Coachlight Inn
Peter Wills – City Administrator
Grzelak Chamber Representative
Jayme Sellen – TEDCOR,
Ashley Bahrke – City Alderman
Melanie Rice – The Flower Shoppe
Stephanie Holman-Senn Hometown Insurance

Also Present: Mayor Clint Braun, Building Inspector Jane Meissner, Tim Magnin Fire Chief, Street Superintendent Wally Remic, William Labrosse,

Absent: Stephanie Holman-Senn Hometown Insurance

DISCUSSION AND POSSIBLE RECOMMENDATION/ACTION ON THE FOLLOWING:

2. Approval of Main Street Committee Minutes 04.16.2025

Motion: Bahrke/Grzelak

Motion to approve Main Street Committee Minutes - 04.16.2025. Voice Vote: All present voting aye - MOTION CARRIED

Old Business

3. Downtown Design Review Application-211 N Main Street

On April 16,2025 William LaBrosse presented a design application for his property at 211 North Main Street to convert his space into a 900 sq ft residential rental space in the back of his property. Enough parking in the back is concern due to there is limited space back there. Willam LaBrosse presented a map of how the parking would be resolved. He also has talked with his neighbor and does have an easement with them. The garage will have adequate space for up to four vehicles. The upper apartment tenant does not have a vehicle at this time, and the lower apartment tenant would likely be a disabled person without a vehicle. Also, William LaBrosse

would write in the Rental Agreement that there would be no more than one vehicle for each of the upper & lower apartments.

MOTION: Salscheider/Bahrke

Motion to approve the Downtown Design Review Application-211 N Main Street Voice Vote: All present voting aye - MOTION CARRIED

4. Next meeting -June 18,2025 8am

The next Main Street Committee will be on June 18,2025 at 8:00am.

NO ACTION TAKEN

5. Adjournment

Having no further discussion, City Administrator declared the meeting adjourned at 8:29am.

City Administrator Peter A. Wills

Notice was given to the public at least 24 hours prior to this open meeting - agenda was forwarded to newspapers and any news media who have requested the same – agenda was posted at City Hall, Oconto Falls Community Library, and on the city website at: cityofocontofalls.com

CITY OF OCONTO FALLS PLANNING COMMISSION MEETING

Council Chambers – Municipal Building 500 N. Chestnut Avenue Oconto Falls, WI 54154

THURSDAY MAY 29, 2025–6:00 PM MINUTES

Mayor Braun called the meeting to order at 6:00 PM.

Roll Call

Present: William Zietlow, Brad Rice, Jeff McDonald, Chique Tousey-Tabar, Judy

Kostreva

Also Present: Mayor Clint Braun, City Administrator Peter Wills, Deputy Clerk Jenny Friedman,

Ben Holtger, Don Osborne, Judy Osborne, Pat Evans, Darek Behnke, Debbie

Konitzer, Allan Konitzer

Absent: Marty Coopman

DISCUSSION AND POSSIBLE RECOMMENDATION/ACTION ON THE FOLLOWING:

3. Approval of Minutes – Approval of minutes Planning Commission 02.04.2025

MOTION: Tousey-Tabar/ McDonald

Motion to approve the minutes for Planning Commission 02.04.2025

Voice Vote: All present voting ave - MOTION CARRIED

Old Business

4. Former Mobil Station 710 County B-Investigation to remove Slum & Blight Determination

A. Review of Fire Chief Magnin's Property Condition Status

Fire Chief Magnin did inspection on property and found no issues with it. Ben Holtger is the new owner and plans on having his business out of this location.

B. Set Public Hearing for Removal of Slum & Blight Condition

MOTION: Tousey-Tabar/ McDonald

Motion to approve set up Public Hearing for former Mobil Station 710 County B-Investigation to remove Slum & Blight Determination

Voice Vote: All present voting aye - MOTION CARRIED

- 5. Former Hardees 782 N Main St- Slum & Blight Investigation
 - A. Review Fire Chief Magnin's Property Conditions Status
 Fire Chief Magnin did inspections on property. There have some been
 improvements on the outside. Pat Evan is leasing the building for Malcore

Foods. Pat Evans went through the pictures of concern that were brought forth to Planning Commission and had explained what the plan of corrections were and have been done. The plan of the building is for manufacturing and packaging dairy and possibly meat. There is no certain date of the business being up and running. Malcore Foods do not want to rush into something. **NO ACTION**

B. Set Public Hearing for Determination of Slum & Blight NO ACTION TAKEN

New Business

- 6. Derek & Anna Behnke, application for Rezoning from Multiple-Family Residence District (R-2) Zoning to Agricultural District (A) Zoning. Derek Behnke presented a Rezoning application for his property. There was one typo on the agenda of his property is zoned as R1 not R2. The purpose is to zone part of his property to agricultural for the reasons of
 - He can utilize his property to better suit his family
 - Does not meet city residential requirement and ordinance and would like this fixed.

Concerns and Questions from the Public and Planning Committee

- ➤ How many acers do you want to keep as R1? *Three to four acers*.
- Were you looking for agricultural land when you first bought it and if so, why did you buy residential then? Yes, when we bought it and did not look into if it was zoned agricultural because it did not fit the description or ordinances of residential and was labeled agricultural.
- What would you do with the agricultural land? Would like it to meet the city ordinances and zoning. Would like to utilizes the current fallen lumber. With it zoned now as residential now a resident can only have one structural building and would like the option for another. Children are coming of age and would like to bow hunt could place a deer stand.
- > Did you look into all this when you bought the property? Yes and no, we did. Our taxes classified it agricultural but did not look closer into it to see how land was zoned.
- When you first applied for this in 2022 you wanted to place horses on there. Is this still an interest? No not at this time or near future. I'm building a business and don't have the time for horse now. Dose not mean in future it might not happen.
- ➤ If land goes to agriculture would the taxes be less for the city? No because Behnke's are paying for it right now as listed as agricultural but zoned as R1.
- ➤ If this property goes into agricultural if it were to be sold to a developer, would it then have to go back into residential? *Yes, it would.*
- ➤ Is this spot zoning? *No because there are other agricultural*

properties next to them.

- ➤ If Behnke's get this granted they would be able to have large animals like cows, horses. *Yes*
- How much money would be lost from the city if it went to agricultural and who's budget will it come out of? The city will not lose money because Behnke's are paying for it right now as listed as agricultural.
- Can a variance be done? No because it will direct you to do a zoning change first.

MOTION: Rice/Zietlow

Motion to deny Derek & Anna Behnke, application for Rezoning from Multiple-Family Residence District (R-1) Zoning to Agricultural District (A) Zoning.

ROLL CALL Rice -aye, Zietlow- aye, Kostreva – aye, McDonald-No, Tousey-Tabar-Abstained, Coopman -Absent MOTION CARRIED

- A. Request property owner hire surveyor for Certified Survey Map of two parcels. **NO ACTION TAKEN**
- 7. Adjournment

Having no further discussion, Mayor Braun declared the meeting adjourned at 6:50PM.

City Administrator Peter Wills

A quorum of the Common Council was not in attendance of this meeting.

CITY OF OCONTO FALLS ORDINANCE COMMITTEE MEETING

Council Chambers – Municipal Building 500 N. Chestnut Avenue Oconto Falls, WI 54154 Tuesday May 13, 2025– 5:30 PM MINUTES

1. Mayor Braun called the meeting to order at 5:30 PM.

2. Roll Call

Present: Jeff McDonald, Mathew McDermid and Ashley Bahrke

Absent: Devin Wirtz and Marty Coopman

Also Present: Mayor Clint Braun, City Administrator Peter Wills, Deputy Clerk Jenny Friedman, Judy Osborne, Don Osborne, Alderman Tim Holman

*****PUBLIC HEARING****

**Public Hearing to consider determination of Public Hearing NO.1 at 5:30 pm ORD 25-004 Amend Ch 455 Utility Sewer Water

**Public Hearing NO. 2 immediately following NO.1 estimated 5:40 pm ORD 25-005 Amend Ch 465-13 Weight Limits and Heavy Traffic

**Public Hearing NO.3 immediately following NO.2 estimated 5:50pm ORD 25-006 Amend Ch 382 Rental Property Article II Short Term Rentals

DISCUSSION AND POSSIBLE ACTION ON ANY OR ALL OF THE FOLLOWING

3. Public Hearing NO.1 at 5:30pm ORD 25-004 Amend Ch 455 Utility Sewer Water Compulsory Connection to Sewer and Water

Mayor Clint Braun opened the Public Hearing for ORD 25-004 Amend Ch 455 Utility Sewer Water Compulsory Connection to Sewer and Water

The City has not received any concerns in any forms of communication on this.

There were concerns from the audience on having to connect to the City sewer and water when someone may already have a well and septic and the cost of this on the residents. This would be looked at a case-to-case basis.

Second call at 5:37pm Mayor Clint Braun asked the public again for any concerns on ORD 25-004 Amend Ch 455 Utility Sewer Water Compulsory Connection to Sewer and Water. There were no concerns from the public.

Third call at 5:40pm Mayor Clint Braun asked the public for the third time if they had any concerns on ORD 25-004 Amend Ch 455 Utility Sewer Water Compulsory Connection to Sewer and Water. There were no concerns from the public. With no concerns brought up to during the Public Hearing Mayor Clint Braun closed the first

public hearing on ORD 25-004 Amend Ch 455 Utility Sewer Water Compulsory Connection to Sewer and Water.

MOTION: McDonald/ McDermid

Motion to recommend the proposed ORD 25-004 Amend Ch 455 Utility Sewer Water Compulsory Connection to Sewer and Water and send to Common Council.

Voice Vote: All present voting aye- MOTION CARRIED

4. Public Hearing NO. 2 immediately following NO.1 estimated 5:40 pm ORD 25-005 Amend Ch 465-13 Weight Limits and Heavy Traffic

Second call at 5:48pm Mayor Clint Braun asked the public again for any concerns on ORD 25-005 Amend Ch 465-13 Weight Limits and Heavy Traffic. There were no concerns from the public. Third call at 5:50pm Mayor Clint Braun asked the public for the third time if they had any concerns on ORD 25-005 Amend Ch 465-13 Weight Limits and Heavy Traffic. There were no concerns from the public. With no concerns brought up to during the Public Hearing Mayor Clint Braun closed the second public hearing on ORD 25-005 Amend Ch 465-13 Weight Limits and Heavy Traffic.

MOTION: Bahrke/McDonald

Motion to approve the ORD 25-005 Amend Ch 465-13 Weight Limits and Heavy Traffic and send to Common Council.

Voice Vote: All present voting aye-MOTION CARRIED

5. Public Hearing NO.3 immediately following NO.2 estimated 5:50pm ORD 25-006 Amend Ch 382 Rental Property Article II Short Term Rentals.

The City has not received any concerns in any forms of communication on this. There were no concerns from the public.

Second call at 5:54pm Mayor Clint Braun asked the public again for any concerns on ORD 25-006 Amend Ch 382 Rental Property Article II Short Term Rentals.

There were no concerns from the public.

Third call at 5:58pm Mayor Clint Braun asked the public for the third time if they had any concerns on ORD 25-006 Amend Ch 382 Rental Property Article II Short Term Rentals. There were no concerns from the public. With no concerns brought up to during the Public Hearing Mayor Clint Braun closed the third public hearing on ORD 25-006 Amend Ch 382 Rental Property Article II Short Term Rentals.

MOTION: McDermid/McDonald

Motion to approve ORD 25-006 Amend Ch 382 Rental Property Article II Short Term Rentals as amended and send to common council.

Voice Vote: All present voting aye- MOTION CARRIED

6. Adjournment

Having no further discussion, Mayor Braun adjourned the meeting at 6:02 PM.

City Administrator Peter Wills

A quorum of the Common Council was in attendance of this meeting.



OCONTO FALLS MUNICIPAL UTILITIES

WATER & LIGHT ● SEWAGE DISPOSAL MINUTES OF MONDAY, MAY 19, 2025

CALL TO ORDER:

The meeting of the Oconto Falls Municipal Utilities Commission was called to order in Council Chambers of the Oconto Falls Municipal Building, 500 North Chestnut Avenue, Oconto Falls, Wisconsin, by President Kardoskee at 6:00 p.m.

ROLL CALL:

Schindel, Anastasopoulos, Pytleski, and Kardoskee, present. Coopman, excused.

Also Present: Interim Utility Manager/Utility Foreman Jason Valentine, Interim Utility Manager/Customer Service Representative Beth Rank, City Administrator Peter Wills and Mayor Clint Braun.

MINUTES:

President Kardoskee asked for any additions or corrections to the minute of the Utility regular meeting on Monday, April 21, 2025 and Utility meeting on Monday, May 5, 2025. President Kardoskee declared the minutes of the Utility regular meeting on Monday, April 21, 2025 and Utility meeting on Monday, May 5, 2025 accepted as corrected.

TREASURERS REPORTS: December 2024 – March 2025 (post-audit)

The Treasurer's Report for the month of December 2024 as prepared by Deputy Treasurer Eve Wallace was placed on file. The Treasurer's Reports for the months of January 2025 – March 2025 as prepared by Deputy Treasurer Eve Wallace were placed on file for future audit.

BILLS:

It was moved by Anastasopoulos, seconded by Schindel, that an order be drawn authorizing payment of payroll vouchers 104384-104399, accounts payable vouchers 027446-027500, and wire transfers 001907-001924. Roll call: Anastasopoulos, Schindel, Pytleski, and Kardoskee, voting aye. Motion carried.

PRESENTATIONS AND OPPORTUNITY TO ADDRESS THE COMMISSION: - None

CORRESPONDENCE/INFORMATION – Pytleski and Rank attended the Oconto Falls High School Scholarship Night and awarded Tanner Arndt and Conner Wilquet each with a \$1,000 scholarship from OFMU and WPPI.

MANAGERS REPORT:

Manager's Report – Valentine and Rank reviewed their written report. Valentine added that DeGroot will be in town on Tuesday, May 20, 2025 to replace a lead service and will also be fixing sewer on S Washington that created a sink hole in the road. The Commission was informed that a tensioning trailer and conduit trailer were purchased recently.

OLD BUSINESS

ELECTRIC

Update on Substation/Voltage Conversion – Rank informed the Commission that she had a meeting with the PSC and WPPI. The PSC review staff is done with the review of the rate case and will be sending the case onto the decision maker. The PSC staff is recommending a 6.3% rate of return for the Utility.

Future Transformer Inventory – Valentine and Rank are reviewing prices from Resco, Border States, and Irby.

NEW BUSINESS

SEWER

Sludge PFAS Levels – PFAS levels in the sludge have been very low. The level of quantification are between 1.5-3.98 mrl. The levels detected in our sludge were 0.2 mrl. The Utility will continue to monitor PFAS levels as required.

COMMON

Summer Employment – Street Superintendent Wally Remic reached out the Utility to ask if we would be interested in utilizing the City's summer help. Valentine and Rank suggested using the City's summer help for lawn mowing; mowing for the Utility takes roughly 6 hours per week. Returning summer help is paid \$18.00/hour, new summer help would start at \$17.00/hour. It was moved by Pytleski, seconded by Schindel, to share hours with the City Street Department for summer help for the purpose of lawn mowing. Roll call: Pytleski, Schindel, Anastasopoulos, and Kardoskee, voting aye. Motion carried.

The Commission may go into closed session to discuss matters of employment, promotion, compensation, or performance evaluation data of public employees pursuant to 19.85 (1c) Wis. Stats. (re: Utility Manager Position) – Motion by Anastasopoulos, second by Schindel, to enter closed session to discuss matters of employment, promotion, compensation, or performance evaluation data of public employees pursuant to 19.85 (1c) Wis. Stats. (re: Utility Manager

Position) to include Commission, Mayor, and City Administrator. Roll call: Schindel, Anastasopoulos, Pytleski, and Kardoskee, voting aye. Motion carried. Commission entered closed session at 6:40 p.m.

Motion by Pytleski, seconded by Schindel, to return to open session at 7:45 p.m. Motion carried on a voice vote.

There being no other business, the meeting was adjourned at 7:45 p.m.

Respectfully submitted,

Beth Rank, Customer Service Representative



OCONTO FALLS MUNICIPAL UTILITIES

WATER & LIGHT ● SEWAGE DISPOSAL MINUTES OF WEDNESDAY, MAY 28, 2025

CALL TO ORDER:

The meeting of the Oconto Falls Municipal Utilities Commission was called to order in Council Chambers of the Oconto Falls Municipal Building, 500 North Chestnut Avenue, Oconto Falls, Wisconsin, by President Kardoskee at 11:02 a.m.

ROLL CALL:

Schindel, Anastasopoulos, Pytleski, and Kardoskee, present. Coopman, excused.

Also Present: Utility Billing Clerk Abbi Remic, City Administrator Peter Wills, and Mayor Clint Braun.

OLD BUSINESS

COMMON

The Commission may go into closed session to discuss matters of employment, promotion, compensation, or performance evaluation data of public employees pursuant to 19.85 (1c) Wis. Stats. (re: Utility Manager Position) Motion by Pytleski, second by Anastasopoulos, to enter closed session to discuss matters of employment, promotion, compensation, or performance evaluation data of public employees pursuant to 19.85 (1c) Wis. Stats. (re: Utility Manager Position) to include Commission, Mayor, City Administrator, and Utility Billing Clerk. Roll call: Pytleski, Anastasopoulos, Schindel, and Kardoskee, voting aye. Motion carried. Commission entered closed session at 11:04 a.m. Mayor Clint Braun left the closed session at 12:41 p.m.

Motion by Pytleski, seconded by Schindel, to return to open session at 12:51 p.m. Motion carried on a voice vote.

It was moved by Anastasopoulos, seconded by Schindel, for Kardoskee to contact finalists to schedule interviews. Roll call: Anastasopoulos, Schindel, Pytleski, and Kardoskee, voting aye. Motion carried.

There being no other business, the meeting was adjourned at 12:55 p.m.

Respectfully submitted,

Abbi Remic, Billing Clerk

Annual Financial Report

December 31, 2024



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Independent Auditors' Report

To the City Council City of Oconto Falls Oconto Falls, 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 Oconto Falls, Wisconsin (City) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City of Oconto Falls, Wisconsin'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 of Oconto Falls, Wisconsin as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof 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 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 of Oconto Falls, Wisconsin 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.

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 of Oconto Falls, Wisconsin'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 generally accepted auditing standards 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 generally accepted auditing standards 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 of Oconto Falls, Wisconsin'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 of Oconto Falls, Wisconsin'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules of employer's proportionate share of the net pension liability (asset) and employer contributions – Wisconsin Retirement System, schedules of employer's proportionate share of the net OPEB liability and employer contributions – other postemployment benefits other than pensions – cost sharing plan, schedule of changes in total OPEB liability and related ratios – single-employer plan and schedule of budgetary comparison – general fund be presented to supplement the basic financial statements. Such information, 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 auditing standards generally accepted in the United States of America, 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.

To the City Council City of Oconto Falls, Wisconsin

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City of Oconto Falls, Wisconsin's basic financial statements. The combining balance sheet – nonmajor governmental funds, combining statement of revenues, expenditures and change in fund balances (deficit) – nonmajor governmental funds and the schedule of expenditures of federal awards 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 auditing standards generally accepted in the United States of America. In our opinion, the combining balance sheet – nonmajor governmental funds, combining statement of revenues, expenditures and change in fund balances (deficit) – nonmajor governmental funds and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in this annual financial report. The other information comprises the detailed budgetary comparison schedule – general fund but does not include the basic financial statements and our auditors' report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

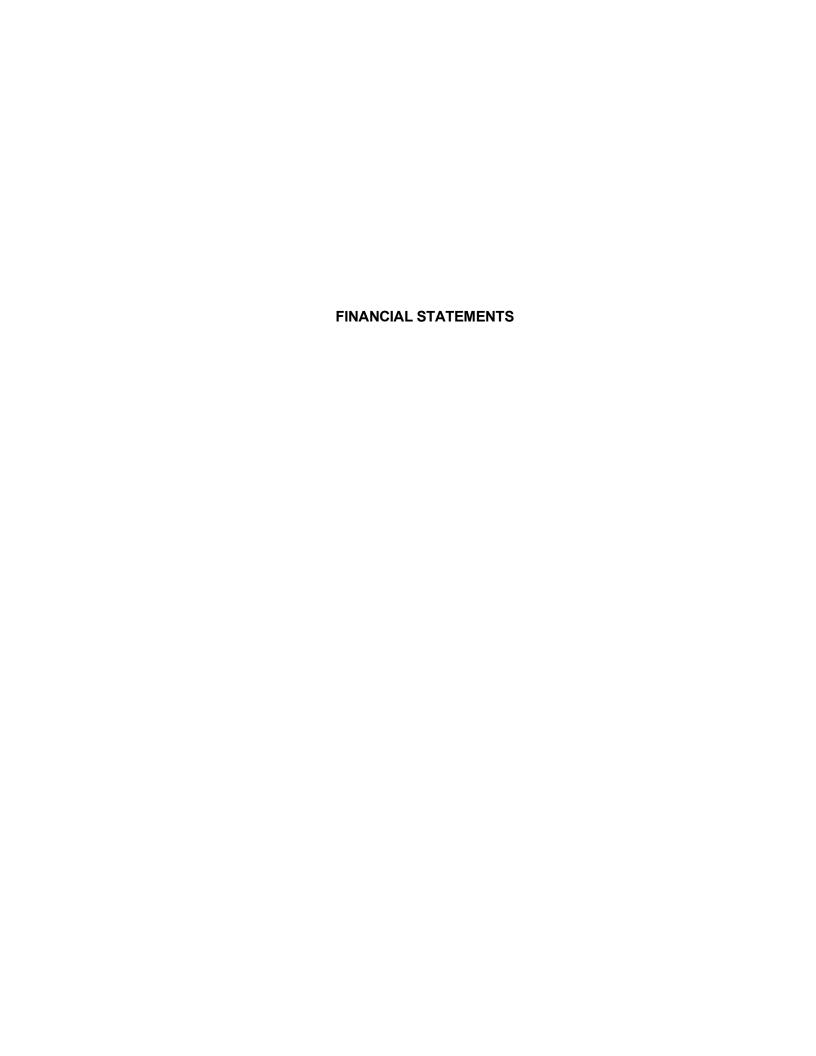
In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 22, 2025 on our consideration of City of Oconto Falls, Wisconsin'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 City of Oconto Falls, Wisconsin'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 City of Oconto Falls, Wisconsin's internal control over financial reporting and compliance.

KerberRose SC

KerberRose S.C. Certified Public Accountants Green Bay, Wisconsin May 22, 2025



Statement of Net Position As of December 31, 2024

	Governmental Activities	Business - Type Activities	Total
ASSETS			
Current Assets			
Cash and Investments	\$ 2,744,095	\$ 3,769,017	\$ 6,513,112
Receivables:			
Accounts	60,389	505,216	565,605
Taxes Receivable	1,323,935	-	1,323,935
Special Assessments	124,422	-	124,422
Delinquent Property Taxes	24,215	-	24,215
Current Portion of Leases	19,670	<u>-</u>	19,670
Interest Receivable	-	22,295	22,295
Other Receivables	-	20,855	20,855
Internal Balances	324,769	(324,769)	-
Inventories	45,774	191,024	236,798
Prepaid Items	66,391	- _	66,391
Total Current Assets	4,733,660	4,183,638	8,917,298
Noncurrent Assets Restricted Cash and Investments	_	5,992,647	5,992,647
Noncurrent Portion of Lease Receivable	667,317	5,552,047	5,992,647
Investment in American Transmission Company	007,317	1,071,910	1,071,910
Capital Assets - Nondepreciable	384,816	2,103,851	2,488,667
Capital Assets - Noticepreciable Capital Assets - Depreciable, Net of Accumulated Depreciation	15,857,751	15,814,839	31,672,590
Total Noncurrent Assets		24,983,247	
Total Noticulient Assets	16,909,884	24,963,247	41,893,131
TOTAL ASSETS	21,643,544	29,166,885	50,810,429
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows Related to Pension	1,205,294	380,619	1,585,913
Deferred Outflows Related to Other Post-Employment Benefits - Cost-Sharing Plan	34,178	9,085	43,263
Deferred Outflows Related to Other Post-Employment Benefits - Single Employer Plan	57,605	20,240	77,845
Total Deferred Outflows of Resources	1,297,077	409,944	1,707,021
LIABILITIES			
Current Liabilities	07.400	577.000	274 222
Accounts Payable	97,138	577,068	674,206
Customer Deposits	-	2,683	2,683
Public Benefits	-	11,374	11,374
Accrued Liabilities	23,800	43,478	67,278
Due to Other Governments	1,643	74.040	1,643
Accrued Interest Payable	12,484	71,010	83,494
Compensated Absences	109,796	129,596	239,392
Current Portion of Long-Term Obligations	428,453	939,882	1,368,335
Unearned Grant Revenue	50,000	 	50,000
Total Current Liabilities	723,314	1,775,091	2,498,405
Noncurrent Liabilities	405.757	40.070	470.007
Net Pension Liability	135,757	42,870	178,627
Net Other Post-Employment Benefits Liability - Cost-Sharing Plan	75,885	20,172	96,057
Total Other Post-Employment Benefits Liability - Single-Employer Plan	129,464	45,487	174,951
Noncurrent Portion of Compensated Absences	164,693	194,395	359,088
Noncurrent Portion of Long-Term Obligations Total NonCurrent Liabilities	3,715,732 4,221,531	10,937,477 11,240,401	14,653,209 15,461,932
TOTAL LIABILITIES	4,944,845	13,015,492	17,960,337
	, ,		,,,,,,,,,
DEFERRED INFLOWS OF RESOURCES Taxos Lovied for Subsequent Period	1 762 450		4 760 450
Taxes Levied for Subsequent Period	1,763,450	-	1,763,450
Deferred Inflows of Resources Related to Leases Deferred Inflows of Resources Related to Pension	686,987 730,113	220 562	686,987
Deferred inflows of Resources Related to Pension Deferred Inflows Related to Other Post-Employment Benefits - Cost-Sharing Plan	730,113 58,960	230,562 15,673	960,675 74,633
Deferred Inflows Related to Other Post-Employment Benefits - Cost-Sharing Plan Deferred Inflows Related to Other Post-Employment Benefits - Single-Employer Plan	38,320	13,464	51,784
Total Deferred Inflows of Resources	3,277,830	259,699	3,537,529
NET POSITION			
NET POSITION Net Investment in Conite! Accets	10.070.000	44 000 405	04.005.000
Net Investment in Capital Assets	13,873,098	11,092,105	24,965,203
Restricted	505,719	1,049,060	1,554,779
Unrestricted	339,129 \$ 14,717,946	4,160,473	4,499,602
TOTAL NET POSITION	\$ 14,717,946	\$ 16,301,638	\$ 31,019,584

Statement of Activities For the Year Ended December 31, 2024

			Program Revenues						•	xpense) Revenu nges in Net Posit			
	Expenses		harges for Services	G	Operating Grants and ontributions		Capital rants and ntributions	G	overnmental Activities	В	Business-Type Activities		Total
GOVERNMENTAL ACTIVITIES	Φ 050.074	•	07.000	•		•		•	(004 000)	•		•	(004.000)
General Government	\$ 652,671	\$	27,682	\$	40.770	\$	-	\$	(624,989)	\$	-	\$	(624,989)
Public Safety Public Works	1,874,817		224,407		42,773		0.500		(1,607,637)		-		(1,607,637)
Health and Human Services	1,058,350 6,547		249,598		274,678		9,588		(524,486)		-		(524,486)
Culture and Recreation	,		7.075		-		-		(6,547)		-		(6,547)
	334,449		7,075		202,352		-		(125,022)		-		(125,022)
Conservation and Development	105,219		-		1,693,926		-		1,588,707		-		1,588,707
Interest and Fiscal Charges	151,911								(151,911)				(151,911)
Total Governmental Activities	4,183,964		508,762		2,213,729		9,588		(1,451,885)		-	_	(1,451,885)
BUSINESS-TYPE ACTIVITIES													
Electric and Water Utility	3,995,897		4,147,333		-		-		-		151,436		151,436
Sewer Utility	973,433		1,215,646		-		-		-		242,213		242,213
Total Business-Type Activities	4,969,330		5,362,979		-		-		-		393,649		393,649
TOTAL CITY OF OCONTO FALLS	\$ 9,153,294	\$	5,871,741	\$	2,213,729	\$	9,588		(1,451,885)		393,649		(1,058,236)
	GENERAL REVE	NUES	:										
	Taxes:												
	General Prop	erty T	axes						1,539,325		-		1,539,325
	Other Taxes								23,356		-		23,356
	State and Fede	ral Aid	s not Restricte	ed to									
	Specific Funct	ions							633,953		-		633,953
	Interest and Inv	estme	nt Earnings						30,746		449,789		480,535
	Gain on Proper		_						21,850		-		21,850
	Miscellaneous	.y ouic							132,667		_		132,667
	Total General	Reve	nues						2,381,897		449,789		2,831,686
	TRANSFERS								213,159		(213,159)		-
	CHANGE IN NET	POSI	TION						1,143,171		630,279		1,773,450
	NET POSITION -	BEGI	NNING OF YE	AR					13,574,775		15,671,359		29,246,134
	NET POSITION -	END (OF YEAR					\$	14,717,946	\$	16,301,638	\$	31,019,584

Balance Sheet Governmental Funds As of December 31, 2024

		General		Capital Projects		Nonmajor vernmental Funds	Go	Total overnmental Funds
ASSETS	•	570.004	•	4 007 005	•	007.000	•	0.744.005
Cash and Investments	\$	578,864	\$	1,827,295	\$	337,936	\$	2,744,095
Receivables		00.000						00.000
Accounts Receivable		60,389		-		-		60,389
Taxes		930,287		23,663		369,985		1,323,935
Special Assessments		124,422		-		-		124,422
Delinquent Property Taxes		24,215		-		-		24,215
Leases		686,987		-		-		686,987
Due from Other Funds		368,790		-		-		368,790
Inventories		45,774		-		-		45,774
Prepaid Items		66,391		<u>-</u>				66,391
TOTAL ASSETS	\$	2,886,119	\$	1,850,958	\$	707,921	\$	5,444,998
LIABILITIES								
Accounts Payable	\$	53,635	\$	23,914	\$	19,589	\$	97,138
Accrued Liabilities		21,475		-		2,325		23,800
Due to Other Funds		20,109		-		23,912		44,021
Due to Other Governments		1,643		-		_		1,643
Unearned Grant Revenue		-		50,000		_		50,000
Total Liabilities		96,862		73,914		45,826		216,602
DEFERRED INFLOWS OF RESOURCES								
Taxes Levied for Subsequent Period		1,218,147		32,309		512,994		1,763,450
Special Assessments		113,697		-				113,697
Lease Revenue		686,987		_		_		686,987
Total Deferred Inflows of Resources		2,018,831	_	32,309				2,564,134
FUND BALANCES (DEFICIT)								
Nonspendable								
Prepaid Items		66,391		-		-		66,391
Delinquent Taxes		24,215		-		-		24,215
Inventories		45,774		-		-		45,774
Restricted								
Debt Service		-		-		6,718		6,718
Library Activities		-		-		166,295		166,295
Assigned		-		1,744,735		-		1,744,735
Unassigned (Deficit)		634,046		<u> </u>		(23,912)		610,134
Total Fund Balances (DEFICIT)		770,426		1,744,735		149,101		2,664,262
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	\$	2,886,119	\$	1,850,958	\$	707,921	\$	5,444,998

Reconciliation of the Balance Sheet Governmental Funds to the Statement of Net Position As of December 31, 2024

Total Fund Balances - Governmental Funds		\$ 2,664,262
Total net position reported for governmental activities in the statement of net position is different from the amount reported above as total governmental funds fund balance because:		
Capital assets used in government activities are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position: Governmental Capital Assets Governmental Accumulated Depreciation	\$ 22,068,042 (5,825,475)	16,242,567
Some receivables that are not currently available are reported as deferred inflows of resources in the fund financial statements but are recognized as revenue when earned in the government-wide statements.		440.007
Special Assessments		113,697
Net pension liability is not payable in the current period therefore not reported in the fund financial statements		(135,757)
The City's proportionate share of the Wisconsin Retirement System pension plan and Other Post-Employment Benefit Plans are not an available financial resource; therefore, they are not reported in the fund financial statements. Deferred Outflows Related to Pension Deferred Outflows Related to Other Post-Employment Benefits - Cost-Sharing Deferred Outflows Related to Other Post-Employment Benefits - Single-Employer Deferred Inflows Related to Pension		1,205,294 34,178 57,605 (730,113)
Deferred Inflows Related to Other Post-Employment Benefits - Cost-Sharing		(58,960)
Deferred Inflows Related to Other Post-Employment Benefits - Single-Employer		(38,320)
Noncurrent liabilities, including bonds and notes payable, are not due in the current period and therefore not reported in the fund statements. Noncurrent liabilities reported in the statement of net position that are not reported in the funds balance sheet		
General Obligation Debt Debt Premium Net OPEB Liability - Cost-Sharing Total OPEB Liability - Single-Employer Accrued Interest on General Obligation Debt Compensated Absences		(4,043,443) (100,742) (75,885) (129,464) (12,484) (274,489)
Total Net Position - Governmental Activities		\$ 14,717,946

Statement of Revenues, Expenditures and Change in Fund Balances Governmental Funds For the Year Ended December 31, 2024

	General		General		General		General			Economic velopment		Capital Projects		lonmajor vernmental Funds	G	Total overnmental Funds
REVENUES	A 4.000.00		•		•	70.475	•	100 110	•	4 500 004						
Taxes	\$ 1,003,06		\$	-	\$	70,475	\$	489,142	\$	1,562,681						
Special Assessments	9,58			4 000 000				-		9,588						
Intergovernmental	1,140,57			1,693,926		5,950		202,327		3,042,779						
Licenses and Permits	31,28			-		9,196		-		40,479						
Fines, Forfeitures and Penalties	23,62			-		-		- 105		23,626						
Charges for Services	244,10)()		-		-		5,435		249,535						
Interest on Investments		-		-		-		761		761						
Donations	101.00	-		-		-		21,848		21,848						
Miscellaneous	131,69	_		<u> </u>				3,532		135,222						
Total Revenues	2,583,92	27_		1,693,926		85,621		723,045		5,086,519						
EXPENDITURES Current:																
General Government	609,04									609,040						
				-		-		- - 400		,						
Public Safety	1,416,36			-		-		5,400		1,421,760						
Public Works	840,76			-		-		-		840,768						
Health and Human Services	6,54			-		-		-		6,547						
Culture and Recreation	98,25			-		10,199		208,789		317,245						
Conservation and Development	3,96	60		2,031,861		597,005		-		2,632,826						
Debt Service:																
Principal Retirement		-		-		-		440,074		440,074						
Interest and Fiscal Charges		-		-		-		143,092		143,092						
Capital Outlay	42,72			-				2,883		45,611						
Total Expenditures	3,017,66	0_		2,031,861		607,204		800,238		6,456,963						
DEFICIENCY OF REVENUES																
UNDER EXPENDITURES	(433,73	3)		(337,935)		(521,583)		(77,193)		(1,370,444)						
OTHER FINANCING SOURCES (USE)																
Proceeds of Long-Term Debt		_		-		2,520,000		-		2,520,000						
Debt Premium		_		_		· · ·		100,742		100,742						
Sale of Capital Assets	19,22	5		_		2,625				21,850						
Insurance Recoveries and Dividends	8,49			_		2,020		_		8,490						
Transfers In	263,62			372,451				-		636,079						
Transfers Out	(33,45			(36,747)		(339,000)		(13,722)		(422,920)						
						_ , ,										
Total Other Financing Sources (Use)	257,89		-	335,704		2,183,625		87,020		2,864,241						
NET CHANGE IN FUND BALANCES	(175,84	1)		(2,231)		1,662,042		9,827		1,493,797						
FUND BALANCES - BEGINNING - AS PREVIOUSLY PRESENTED	946,26	57		2,231		-		221,967		1,170,465						
Change within Financial Reporting Entity (Nonmajor to Major Fund)		_	-	<u>-</u>		82,693		(82,693)	_							
FUND BALANCES - BEGINNING - AS ADJUSTED	946,26	57_		2,231		82,693		139,274		1,170,465						
FUND BALANCES - ENDING	\$ 770,42	26	\$		\$	1,744,735	\$	149,101	\$	2,664,262						

Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Balances Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2024

Net Change in Fund Balances - Total Governmental Funds		\$ 1,493,797
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 outlay reported in governmental fund statements Depreciation expense reported in the statement of activities Amount by which capital outlays are greater than depreciation in the current period.	\$ 2,617,367 (570,548)	2,046,819
The City disposed of assets resulting in a reduction of capital assets and recapture of prior year depreciation expense reported on the statement of activities as a net loss and has no affect on the governmental funds balance sheet. The value of capital assets disposed of during the year The amount of depreciation recapture for the year Amount by which capital disposals are more than depreciation recapture in the current	(627,970) 492,593	
period		(135,377)
Amounts related to the pension plan that affect the statement of activities but do not affect the fund financial statements.		38,637
Amounts related to the other post-employment benefit plans that affect the statement of activities but do not affect the fund financial statements: Other Post-Employment Benefits - Cost-Sharing Plan Other Post-Employment Benefits - Single-Employer Plan		(45,851) (17,881)
Revenues in the statement of activities that are not currently available are not reported as revenue in the funds. Repayments on Special Assessments		(19,986)
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities. The amount of long-term debt principal payments in the current year is:		440,074
Debt incurred in governmental funds is reported as an other financing source, but is reported as an increase in outstanding long-term debt in the statement of net position, and does not affect the statement of activities. Debt Issued Debt Premium		(2,520,000) (100,742)
Vested employee benefits are reported in the government funds when amounts are paid. The statement of activities reports the value of benefits earned during the year. Amounts earned in current year are more than amounts paid by		(27,500)
In governmental funds interest payments on outstanding debt are reported as an expenditure when paid. In the statement of activities interest is reported as incurred. The amount of interest paid during the current period The amount of interest accrued during the current period Interest accrued is more than interest paid by	143,092 (151,911)	 (8,819)
Change in Net Position - Governmental Activities		\$ 1,143,171

Statement of Net Position Proprietary Funds As of December 31, 2024

	Electric and Water Utility	Sewer Utility	Total
ASSETS			
Current Assets:			
Cash and Investments	\$ 3,690,285	\$ 78,732	\$ 3,769,017
Receivables			
Accounts	392,049	113,167	505,216
Interest Receivable	22,295	-	22,295
Other	20,855	-	20,855
Due from Other Funds	-	20,109	20,109
Inventories	191,024	· -	191,024
Total Current Assets	4,316,508	212,008	4,528,516
Noncurrent Assets:			
Restricted Cash	5,050,774	941,873	5,992,647
Capital Assets, Nondepreciable	2,092,099	11,752	2,103,851
Capital Assets, Depreciable - Net of Accumulated Depreciation	7,288,157	8,526,682	15,814,839
Total Noncurrent Assets	15,502,940	9,480,307	24,983,247
TOTAL ASSETS	19,819,448	9,692,315	29,511,763
		· · · · · ·	
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows of Resources Related to Pension	269,605	111,014	380,619
Deferred Outflows of Resources Related to			
Post-Employment Benefits - Cost-Sharing Plan	5,624	3,461	9,085
Deferred Outflows Related to Other			
Post-Employment Benefits - Single-Employer Plan	16,348	3,892	20,240
Total Deferred Outflows of Resources	291,577	118,367	409,944
CURRENT LIABILITIES			
Accounts Payable	548,575	28,493	577,068
Customer Deposits	2,683	20,400	2,683
Public Benefits	11,374	_	11,374
Due to Other Fund	344,878	_	344,878
Accrued and Other Current Liabilities	35,738	7,740	43,478
Accrued Interest	53,982	17,028	71,010
Compensated Absences	106,529	23,067	129,596
Current Portion of Long-Term Obligations	342,676	597,206	939,882
Total Current Liabilities	1,446,435	673,534	2,119,969
NONCURRENT LIABILITIES		<u> </u>	
Net Pension Liability	30,366	12,504	42,870
Net Other Post-Employment Benefits Liability - Cost-Sharing Plan	12,487	7,685	20,172
Total Other Post-Employment Benefits Liability - Single-Employer Plan	36,739	8,748	45,487
Compensated Absences	159,794	34,601	194,395
Noncurrent Portion of Long-Term Obligations	7,080,822	3,856,655	10,937,477
Total Noncurrent Liabilities	7,320,208	3,920,193	11,240,401
TOTAL LIABILITIES			
TOTAL LIABILITIES	8,766,643	4,593,727	13,360,370
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources Related to Pension	163,315	67,247	230,562
Deferred Inflows Related to Other			
Post-Employment Benefits - Cost-Sharing Plan	9,702	5,971	15,673
Deferred Inflows Related to Other			
Post-Employment Benefits - Single-Employer Plan	10,875	2,589	13,464
Total Deferred Inflows of Resources	183,892	75,807	259,699
NET POSITION			
Net Investment in Capital Assets	7,007,533	4,084,572	11,092,105
Restricted	75,924	973,136	1,049,060
Unrestricted	4,077,033	83,440	4,160,473
TOTAL NET POSITION	\$ 11,160,490	\$ 5,141,148	\$ 16,301,638

Statement of Revenues, Expenses and Change in Net Position
Proprietary Funds
For the Year Ended December 31, 2024

	 lectric and			
	 later Utility	Se	ewer Utility	Total
OPERATING REVENUES				
Charges for Services	\$ 4,072,569	\$	1,193,137	\$ 5,265,706
Other Operating Revenues	 49,554		22,509	 72,063
Total Operating Revenues	 4,122,123		1,215,646	5,337,769
OPERATING EXPENSES				
Operation and Maintenance	3,114,526		470,296	3,584,822
Depreciation	550,145		393,007	943,152
Total Operating Expenses	3,664,671		863,303	4,527,974
OPERATING INCOME	457,452		352,343	 809,795
NONOPERATING REVENUES (EXPENSE)				
Investment Earnings	449,789		-	449,789
Interest Expense	(331,226)		(110,130)	(441,356)
Miscellaneous Income	 25,210			25,210
Total Nonoperating Revenues (Expense)	 143,773		(110,130)	 33,643
INCOME BEFORE TRANSFERS	601,225		242,213	843,438
TRANSFERS OUT	(210,101)		(3,058)	(213,159)
CHANGE IN NET POSITION	391,124		239,155	630,279
NET POSITION - BEGINNING	 10,769,366		4,901,993	15,671,359
NET POSITION - ENDING	\$ 11,160,490	\$	5,141,148	\$ 16,301,638

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024

	Electric and Water Utility	Sewer Utility	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from User Charges	\$ 4,109,899	\$ 1,213,952	\$ 5,323,851
Cash Paid to Municipality	(114,336)	(19,509)	(133,845)
Paid to Suppliers for Goods and Services	(2,262,341)	(280,320)	(2,542,661)
Paid to Employees for Operating Payroll	(494,160)	(200,082)	(694,242)
Other Receipts	9,878	-	9,878
Net Cash Flows From Operating Activities	1,248,940	714,041	1,962,981
Not dust 110th operating Activities			
CASH FLOWS FROM NON-CAPITAL			
FINANCING ACTIVITIES	(0.10, 10.1)	(0.050)	(040.450)
Transfer to Other Funds	(210,101)	(3,058)	(213,159)
CASH FLOWS FROM CAPITAL AND RELATED			
FINANCING ACTIVITIES			
Acquisition of Capital Assets	(1,179,114)	(24,326)	(1,203,440)
Capital Assets Salvaged	2,075	-	2,075
Principal Payments on Long-Term Debt	(291,444)	(583,989)	(875,433)
Interest and Fiscal Charges	(346,715)	(112,706)	(459,421)
Net Cash Flows From Capital and			
Related Financing Activities	(1,815,198)	(721,021)	(2,536,219)
CASH FLOWS FROM INVESTING ACTIVITIES			
Long-Term Investments Redeemed	3,393,488	-	3,393,488
Investment Income	446,788		446,788
Net Cash Flows From Investing Activities	3,840,276		3,840,276
CHANGE IN CASH AND INVESTMENTS	3,063,917	(10,038)	3,053,879
CASH AND INVESTMENTS - BEGINNING	4,571,123	1,030,643	5,601,766
CASH AND INVESTMENTS - ENDING	\$ 7,635,040	\$ 1,020,605	\$ 8,655,645
RECONCILIATION OF CASH ACCOUNTS			
Cash and Investments	\$ 3,690,285	\$ 78,732	\$ 3,769,017
Restricted Cash and Investments	5,050,774	941,873	5,992,647
Less: Long-term Investments	(1,106,019) \$ 7.635.040	<u>+</u>	(1,106,019)
Total Reconciliation of Cash Accounts	\$ 7,635,040	\$ 1,020,605	\$ 8,655,645
RECONCILIATION OF OPERATING INCOME			
TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Income	\$ 457,452	\$ 352,343	\$ 809,795
Adjustments to Reconcile Operating Income			
to Net Cash Flows from Operating Activities:			
Depreciation	550,145	393,007	943,152
Meter Depreciation Charged to Sewer	14,995	(14,995)	-
Changes in Assets and Liabilities:	(40,000)	(4.004)	(44.000)
Customer Accounts Receivable	(12,336)	(1,694)	(14,030)
Other Receivables Materials and Supplies	9,878 (14,897)	-	9,878 (14,897)
Deferred Outflows Related to Pension	207,702	32,178	239,880
Deferred Outflows Related to PEB - Cost-Sharing	8,788	9,957	18,745
Deferred Outflows Related to OPEB - Cost-Sharing Deferred Outflows Related to OPEB - Single-Employer	(4,869)	(897)	(5,766)
Accounts Payable	320,847	26,668	347,515
Customer Deposits	112	20,000	112
Public Benefits	4,767	_	4,767
Other Current Liabilities	29,570	4,304	33,874
Accrued Compensated Absences	15,568	4,587	20,155
Due from (to) Municipality	(114,336)	(19,508)	(133,844)
Net Pension Liability	(97,111)	(25,739)	(122,850)
Net OPEB Liability - Cost-Sharing	(14,128)	(17,094)	(31,222)
Net OPEB Liability - Single Employer	8,586	1,403	9,989
Deferred Inflows Related to Pension	(105,222)	(13,314)	(118,536)
Deferred Inflows Related to OPEB - Cost-Sharing	(14,223)	(16,304)	(30,527)
Deferred Inflows Related to OPEB - Single-Employer	(2,348)	(861)	(3,209)
Net Cash Flows From Operating Activities	\$ 1,248,940	\$ 714,041	\$ 1,962,981
Operating Addition	Ψ 1,270,340	Ψ / 17,071	Ψ 1,302,301

Statement of Fiduciary Net Position Fiduciary Fund As of December 31, 2024

	Custodial Tax Collection Fund
ASSETS	
Cash and Investments	\$ 790,602
Taxes Receivable	2,032,529_
Total Assets	2,823,131
LIABILITIES	
Due to Other Taxing Entities	2,823,131
NET POSITION	\$ -

Statement of Change in Fiduciary Net Position Fiduciary Fund For the Year Ended December 31, 2024

	Custodial Tax Collection Fund	
ADDITIONS Taxes Collected on Behalf of Other Taxing Entities	\$	1,514,709
DEDUCTIONS Taxes Remitted to Other Taxing Entities		1,514,709
CHANGE IN NET POSITION		-
NET POSITION - BEGINNING		
NET POSITION - ENDING	\$	

Notes to Financial Statements December 31, 2024

Note 1 - Summary of Significant Accounting Policies

This summary of significant accounting policies of the City of Oconto Falls, Wisconsin (City) is presented to assist in understanding the City's financial statements. The financial statements and notes are representations of the City's management who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform to generally accepted accounting principles (GAAP) and have been consistently applied in the preparation of the financial statements. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

The City is a municipal corporation governed by an elected six member council and an elected mayor. In accordance with generally accepted accounting principles (GAAP), the financial statements are required to include the City (the primary government) and any separate component units that have a significant operational or financial relationship with the City. All significant activities and organizations with which the City exercises oversight responsibility have been considered for inclusion in the basic financial statements. The City has no component units, and it is not included in any other governmental reporting entity.

Government-Wide and Fund Financial Statements

Government-Wide 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 activities of the City, except those that are fiduciary. Governmental activities, which normally are 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. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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, 2) grants and contributions that are restricted to meeting the operational requirements of a particular function, and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are reported instead as general revenues.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are other charges between the City's enterprise funds 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.

Notes to Financial Statements
December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Government-Wide and Fund Financial Statements (Continued)

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds and the fiduciary fund. Governmental funds include general, special revenue, capital projects and debt service funds. Proprietary funds include enterprise funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Fund financial statements of the reporting entity are organized into individual funds each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures/ expenses.

Funds are organized as major funds or non-major funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets plus deferred outflows of resources, liabilities plus deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or proprietary fund are at least 10 percent of the corresponding total for all funds of that category or type and
- b. The same element that met the 10 percent criterion in (a) is at least 5 percent of the corresponding element total for all governmental and proprietary funds combined.
- c. In addition, any other governmental fund that the City believes is particularly important to financial statement users may be reported as a major fund.

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 enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Governmental Funds

Governmental funds are identified as either general, debt service, special revenue or capital projects based upon the following guidelines:

General Fund

The general fund is the primary operating fund of the City and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are used to account for the specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

Notes to Financial Statements
December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Government-Wide and Fund Financial Statements (Continued)

Governmental Funds (Continued)

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term principal, interest, and related costs.

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

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 required to be accounted for in another fund.

Economic Development Fund

This fund accounts for the City's activities related to the American Rescue Plan Act and economic development grants received from the state of Wisconsin.

Capital Projects Fund

This fund is used to account for property taxes, bond proceeds, and other financial resources available to implement the City's capital improvements plan.

Proprietary Funds

The City reports the following major proprietary funds:

Electric and Water Utility

This is the City's fund to account for the operations of the City-owned electric and water facilities.

Sewer Utility

This is the City's fund to account for the operations of the City-owned sewage facilities.

Notes to Financial Statements December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Government-Wide and Fund Financial Statements (Continued)

Fiduciary Funds

Custodial Fund

Custodial Fund - Custodial funds are used to account for assets held by the City as a custodian for individuals, private organizations, and/or other governmental entities.

The City reports the following custodial fund:

Tax Collection Fund

This fund accounts for taxes and deposits collected by the City, acting in the capacity of a custodian, for distribution to other governmental units or designated beneficiaries.

Non-Major Funds

The City reports the following non-major funds:

Special Revenue Funds: Crime Prevention Library

TID No. 3

Debt Service Fund

Measurement Focus and Basis Accounting

The government-wide financial statements and fiduciary fund statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund 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 compensated absences and claims and judgments, are recorded only when payment is due.

Notes to Financial Statements December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

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

Cash and Investments

Cash and investments are combined. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. 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.

Restricted Cash

Enterprise Funds – Amounts have been set aside to provide for debt retirement, unspent bond proceeds, and replacement of certain plant equipment.

Accounts Receivable

Accounts receivable are recorded at their gross amount with uncollectible amounts being 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 financial statements.

No provision for uncollectible accounts receivable has been made in the Oconto Falls electric utility, water utility, or sewer utility financial statements because the utilities have the right by law to place delinquent bills on the tax roll.

Delinquent personal property taxes remain the collection responsibility of the City. The City is able to recover a portion of these delinquent personal property taxes from other taxing jurisdictions.

<u>Inventories</u>

Inventories are recorded at cost, which approximates market, using the first-in, first-out method of valuation. The cost is recorded as an expenditure/expense at the time individual inventory items are consumed rather than when purchased. Inventories of governmental fund types are offset by a nonspendable fund balance to indicate they do not represent spendable available financial resources.

Prepaid Items

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

Prepaid items of governmental fund types in the fund financial statements are offset by a nonspendable fund balance to indicate that they do not represent spendable available financial resources.

Notes to Financial Statements December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

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

Capital Assets

Capital 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 more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Prior to January 1, 2004, infrastructure assets were not capitalized. The City has elected to capitalize infrastructure assets after January 1, 2004 and has not retroactively reported infrastructure assets prior to January 1, 2004, as allowed by generally accepted accounting principles.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

Property, plant and equipment of the City is depreciated using the straight-line method over the following estimated useful lives:

	Years	
Assets	Governmental Activities	Business-Type Activities
Land Improvements	7 - 50	-
Buildings and Improvements	25 - 45	15 - 45
Machinery and Equipment	3 - 25	4 - 32
Infrastructure	20 - 50	20 - 108

Leases Receivable

The government as a lessor recognizes lease receivables and deferred inflows of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases; unless the lease is short term, or ownership is transferred of the underlying asset, in accordance with GASB 87, Leases. As the lessor, the government continues to recognize assets underlying leases to others. The lease receivables are measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources is measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.

<u>Subscription-Based Information Technology Agreements</u>

The City follows GASB Statement No. 96, which requires recognition in the financial statements of certain subscription-based information technology agreements (SBITAS). A SBITA is any contract conveying control of the right to use another party's information technology software. This statement requires the City to report a right-to-use subscription asset and corresponding subscription liability for any SBITAs.

Notes to Financial Statements December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

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

Compensated Absences

The City adopted GASB Statement No. 101 for the year ended December 31, 2024, which requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

It is the City's policy to permit employees to accumulate earned but unused vacation, sick leave, and other benefits at various rates depending on classification and length of service. Terminated employees are paid their unused balances based on their current salary rates. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. In the governmental funds, accrued vacation and sick pay are recognized as expenditures when liquidated with expendable available financial resources.

Pension and Other Post-Employment Benefits

Pension. 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

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 the WRS. For the 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.

Other Post-Employment Benefits – Cost Sharing (OPEB). 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 following:

- Net OPEB Liability
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB
- 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 the 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.

Other Post-Employment Benefits – Single-Employer (OPEB). For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the City's Other Post-Employment Benefit Plan have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with benefit terms. The Plan has no assets accumulated to pay this liability.

Notes to Financial Statements December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

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

Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

In addition to assets, the statements of net position report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The City reports three categories of deferred outflows of resources related to the pension plan, cost-sharing OPEB plan and single-employer OPEB plan on the statements of net position. The deferred outflows related to the pension plan, cost-sharing OPEB plan and single-employer OPEB plan are explained in more detail in Notes 10, 11 and 12, respectively.

In addition to liabilities, the statements of net position and balance sheet report a separate section for deferred inflows of resources. The separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government-wide financial statement has five items that qualify for reporting in this category. Accordingly, taxes levied for subsequent period, leases, pension plan, cost-sharing OPEB plan and single-employer OPEB plan are deferred inflows. The deferred inflows related to the pension plan, cost-sharing OPEB plan, single-employer OPEB plan, and leases are explained in more detail in Notes 10, 11, 12 and 13, respectively. The governmental funds report taxes levied for subsequent period, special assessments and lease revenue as deferred inflows of resources on the balance sheet.

Long-Term Obligations

In the government-wide financial statements and proprietary fund types 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 type 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.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources, and payments of principal and interest as expenditures. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Advances To and From Other Funds

Noncurrent portions of long-term interfund loans receivable (reported in "Advance To" asset accounts) are offset by a nonspendable fund balance. Current portions of long-term interfund loans receivable (reported in "Due From" asset accounts) are considered available spendable resources.

Unearned Revenue

Revenue received that has not been earned, is recorded as a liability until a period of time or expenditures occur. Once the funds are considered earned, they are recognized as revenue.

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" on the balance sheet.

Notes to Financial Statements December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Assets, Deferred Outflows/Inflows of Resources, Liabilities and Net Position or Equity (Continued)

Interfund Transactions

During the course of normal operations, the City has various transactions between funds, including expenditures and transfers of resources to provide services, construct assets and service debt. The governmental funds generally record such transactions as operating transfers within governmental funds. Transactions between governmental and proprietary funds are usually recorded as revenues and either expenditures or expenses of the respective funds.

Equity Classifications

Government-Wide 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, less
 outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the
 acquisition, construction, or improvements of those assets.
- Restricted net position Amount of net position that is subject to restrictions that are imposed by 1) external
 groups, such as creditors, 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.

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.

Fund Financial Statements

Fund balance is classified as either 1) nonspendable, 2) restricted, 3) committed, 4) assigned, or 5) unassigned.

Nonspendable fund balance represents amounts that cannot be spent due to form (such as inventories and prepaid amounts), or amounts that must be maintained intact legally or contractually (such as the principal of a permanent fund).

Restricted fund balance represents amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation.

Committed fund balance represents amounts constrained for a specific purpose by a government using its highest level of decision-making authority. It would require action by the same group to remove or change the constraints placed on the resources. The action to constrain resources must occur prior to year-end; however, the amount can be determined in the subsequent period. The City Council is the decision-making authority that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance.

Assigned fund balance, in the general fund, represents amounts constrained by the City Council for a specific intended purpose. The City has not delegated that authority to others. Assigned fund balance in all other governmental funds represents any positive remaining amount after classifying nonspendable, restricted or committed fund balance.

Unassigned fund balance, represents amounts not classified as nonspendable, restricted, committed or assigned.

Notes to Financial Statements December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Assets, Deferred Outflows/Inflows of Resources, Liabilities and Net Position or Equity (Continued)

Equity Classifications (Continued)

Fund Financial Statements (Continued)

The general fund is the only fund that would report a positive amount in the unassigned fund balance.

The City, unless otherwise required by law or agreements, spends funds in the following order: restricted first, then committed, then assigned, and lastly unassigned.

The City has not adopted a minimum fund balance policy.

Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments expected to be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not expected to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund financial statements. Claims and judgments in the government-wide financial statements and proprietary funds are recorded as expenses when the related liabilities are incurred. There were no significant claims or judgments at the end of the year.

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 reported amounts and disclosures. Actual results may differ from these estimates and such differences may be material.

Note 2 - Cash and Investments

The City is required to invest its funds in accordance with Wisconsin Statutes. Allowable investments are as follows:

- Time deposits in any credit union, bank, savings bank or trust company maturing in three year or less.
- Bonds or securities of any county, city, drainage district, technical college district, village, town, or school
 district of the state. Also, bonds issued by a local exposition district, local professional baseball park district,
 or the University of Wisconsin Hospitals and Clinics Authority.
- Bonds or securities issued or guaranteed by the federal government.
- The Wisconsin Local Government Investment Pool.
- Any security maturing in seven year or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open-end management investment company or investment trust subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.

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 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.

Notes to Financial Statements
December 31, 2024

Note 2 - Cash and Investments (Continued)

Custodial Credit Risk (Continued)

At December 31, 2024, the City's deposits had a bank balance of \$4,244,742. The City maintains its cash accounts at several financial institutions. Deposits in each bank are insured by the FDIC up to \$250,000 for the combined amounts of all time and savings accounts (including NOW accounts); and up to \$250,000 for the combined amount of all interest and noninterest bearing demand deposit accounts. Deposits in each credit union are insured by the NCUA in the amount of \$250,000 per credit union member.

The following represents a summary of deposits as of December 31, 2024:

Fully Insured Deposits	\$ 636,197
Collateralized	3,608,545
Total	\$ 4,244,742

The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit at December 31, 2024.

The Local Government Investment Pool (LGIP) is not registered with the U.S. Securities and Exchange Commission and does not publish credit quality ratings. An investment in the LGIP is not a deposit with any bank and is neither insured nor guaranteed by the Federal Deposit Insurance Corporation, the United States Government or any state governmental agency of the LGIP. Upon demand, cash can be withdrawn with interest from the Local Government Investment Pool. Investments in the Local Government Investment Pool are valued at amortized cost. The balance in the local government investment pool at December 31, 2024 was \$4,486. Investments in the local government investment pool are not insured against losses arising from principal defaults on securities acquired by the pool.

Interest Rate Risk – Interest rate risk is the risk that changes in 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.

Investments	Fair Value	Less than a Year	0	ne to Two Years	to Three ears	 to Five ears	than Years
Money Market Funds	\$ 5,680,875	\$ 5,680,875	\$	-	\$ -	\$ -	\$ -
Certificates of Deposit	1,328,681	1,033,372		295,309	-	-	-
U.S. Treasuries	1,610,529	1,610,529		-	-	-	-
Mutual Funds	713,454	713,454		-	-	-	-
	\$ 9,333,539	\$ 9,038,230	\$	295,309	\$ _	\$ -	\$

Credit Risk – State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The City's investment policy does not further limit its investment choices. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

Investments	Fair Value	AAA	AA+	AA	A+	BBB	Not Rated
Money Market Funds	\$ 5,680,875	\$ 5,680,875	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Deposit	1,328,681	-	-	-	-	-	1,328,681
U.S. Treasuries	1,610,529	1,610,529	-	-	-	-	-
Mutual Funds	713,454	713,454	-	-	-	-	-
	\$ 9,333,539	\$ 8,004,858	\$ -	\$ -	\$ -	\$ -	\$ 1,328,681

Notes to Financial Statements December 31, 2024

Note 2 - Cash and Investments (Continued)

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value. No investments are reported at amortized costs. Adjustments necessary to record investments at fair value are recorded as increases or decreases in investment income.

- Level 1 Valuation for assets are from quoted prices in active markets. These valuations are obtained from readily available pricing sources from market transactions involving identical assets.
- Level 2 Valuation for assets are from less active markets. These valuations are obtained from third party pricing services for identical or similar assets.
- Level 3 Measurements that are least observable are estimated from related market data, determined from sources with little or no market activity for comparable contracts, or are positions with longer durations. These valuations incorporate certain assumptions and projections in determining fair value assigned to such assets.

As of December 31, 2024 the City had the following investments at fair value:

Investment	 Level 1	Le	vel 2	Level 3	
Money Market Funds	\$ 5,680,875	\$	-	\$	-
Certificates of Deposit	-	1,3	28,681		-
U.S. Treasuries	-	1,6	10,529		-
Mutual Funds	713,454		-		-
	\$ 6,394,329	\$ 2,9	39,210	\$	-

Note 3 - Restricted Assets

Restricted assets on December 31, 2024 totaled \$5,992,647 and consisted of cash and investments held for the following purposes:

Enterprise Funds:

Electric and Water Utility	5,050,774
Sewer Utility	941,873
Total Enterprise Funds	\$ 5,992,647

Note 4 - Property Taxes

Property taxes consist of taxes on real estate and personal property. They are levied during December 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 two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are assumed by the County as part of the February 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 School District of Oconto Falls, Oconto County, and Northeast Wisconsin Technical College. Collections and remittances of taxes for other entities are accounted for in the property tax custodial fund.

Under 2011 Wisconsin Act 32, a municipality is allowed to increase its levy over the amount it levied in the prior year by the percentage increase in equalized value from net new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit.

Notes to Financial Statements December 31, 2024

Note 5 - American Transmission Company (ATC)

The Oconto Falls Utility is a member of the American Transmission Company (ATC). ATC is a company formed by electric utilities to own and construct electric transmission facilities in Wisconsin. Operations of ATC began January 1, 2001. The Oconto Falls Electric Utility owns less than .5% of ATC.

The investment earns dividends, 80% of which are paid quarterly and 20% of which are reinvested in ATC. From time to time, the Oconto Falls Electric Utility has the option to contribute additional funds to maintain their proportionate share of ownership. The investment in ATC is reported at original cost plus additional contributions and reinvested dividends.

Note 6 - Capital Assets

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

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental Activities		 	 	 -
Capital Assets not Being Depreciated				
Land	\$ 275,189	\$ -	\$ -	\$ 275,189
Construction in Progress	5,384,698	109,627	5,384,698	109,627
Total Capital Assets Not				
Being Depreciated	5,659,887	 109,627	 5,384,698	 384,816
Capital Assets Being Depreciated				
Land Improvements	560,990	106,825	-	667,815
Buildings and Improvements	4,433,657	7,425,888	540,645	11,318,900
Machinery and Equipment	3,139,559	359,725	87,325	3,411,959
Infrastructure	6,284,552	-	-	6,284,552
Total Capital Assets Being				
Depreciated	 14,418,758	 7,892,438	 627,970	 21,683,226
Less Accumulated Depreciation				
Land Improvements	(359,063)	(21,350)	-	(380,413)
Buildings and Improvements	(2,083,627)	(204,904)	(414,645)	(1,873,886)
Machinery and Equipment	(1,946,809)	(169,632)	(77,948)	(2,038,493)
Infrastructure	(1,358,021)	(174,662)	-	(1,532,683)
Total Accumulated				
Depreciation	 (5,747,520)	 (570,548)	 (492,593)	 (5,825,475)
Total Capital Assets Being				
Depreciated, Net of Depreciation	 8,671,238	 7,321,890	 135,377	 15,857,751
Governmental Activities Capital Assets, Net of Accumulated				
Depreciation	\$ 14,331,125	\$ 7,431,517	\$ 5,520,075	\$ 16,242,567

Notes to Financial Statements December 31, 2024

Note 6 - Capital Assets (Continued)

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

Governmental Activities:		
General Government	\$	44,180
Public Safety		149,094
Public Works		253,605
Culture and Recreation		34,457
Conservation and Development		89,212
Total Depreciation Expense - Governmental Activities	\$	570,548
sset activity for business-type activities for the year ended December 31, 202 Beginning	24 was a	s follows: Ending

Capital ass

	Beginning				Ending
	Balances	Increases		Decreases	Balances
Business-Type Activities					
Capital Assets not Being Depreciated					
Land and Land Rights	\$ 72,289	\$ -	\$	-	\$ 72,289
Construction in Progress	1,420,973	610,589		-	2,031,562
Total Capital Assets Not Being	1,493,262	610,589		-	2,103,851
Depreciated					
Capital Assets Being Depreciated					
Buildings	6,089,183	-		-	6,089,183
Machinery and Equipment	6,985,103	391,649		44,865	7,331,887
Infrastructure	17,182,843	201,202		5,342	17,378,703
Subtotal	 30,257,129	 592,851		50,207	 30,799,773
Less Accumulated Depreciation	(14,089,905)	(945,236)	_	(50,207)	 (14,984,934)
Total Capital Assets Being					
Depreciated, Net of Depreciation	 16,167,224	 (352,385)			 15,814,839
Business-Type Activities Capital Assets, Net of Accumulated					
Depreciation	\$ 17,660,486	\$ 258,204	\$		\$ 17,918,690

Depreciation expense was charged to functions of the Utilities as follows:

Business-Type Activities:	
Electric and Water Utility	\$ 567,224
Salvage Charged to Depreciation	(2,084)
Less: Share of Meter Depreciation	 (14,995)
Electric and Water Utility Depreciation Expense	550,145
Sewer Utility	378,012
Plus: Share of Meter Depreciation	14,995
Sewer Utility Depreciation Expense	393,007
Total Depreciation Expense - Business-Type Activities	\$ 943,152

Notes to Financial Statements December 31, 2024

Note 7 - Interfund Receivables, Payables and Transfers

The following is a schedule of interfund receivables and payables:

Receivable Fund	Payable Fund	 Amount	Purpose
General Fund	TID No. 3	\$ 23,912	Year End Cash Flow Timing
General Fund	Electric & Water Utility	344,878	Year End Cash Flow Timing
Sewer Utility	General Fund	 20,109	Year End Cash Flow Timing
		\$ 388,899	

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

	(General Fund	_	conomic velopment Fund	Purpose
Transfer From:					
General Fund	\$	-	\$	33,451	To assist in Closeout of Economic Development
Capital Project		-		339,000	Allocation of Debt Proceeds
Economic Development		36,747		-	Closeout of Economic Development
Crime Prevention		13,722		-	Future Capital Projects
Electric and Water Utility		210,101		-	Property Tax Equivalent
Sewer Utility		3,058		-	Property Tax Equivalent
Total Transfers	\$	263,628	\$	372,451	

Note 8 - Long-Term Obligations

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

		Beginning Balances	ı	ncreases	De	creases	Ending Balances	 ue Within One Year
Governmental Activities								
General Obligation Debt:								
G.O. Promissory Notes	\$	1,590,000	\$	2,020,000	\$	275,000	\$ 3,335,000	\$ 295,000
Direct Borrowings and Placeme	nts:							
State Trust Fund Loan		58,820		500,000		136,029	422,791	103,678
Bank Notes		314,697		-		29,045	285,652	29,775
Total General Obligation Debt	•	1,963,517		2,520,000		440,074	4,043,443	428,453
Premium on Debt Issued	•	-		100,742		-	100,742	-
Compensated Absences		246,989		27,500		-	274,489	109,796
Total Governmental Activity								
Long-Term Liabilities	\$	2,210,506	\$	2,648,242	\$	440,074	\$ 4,418,674	\$ 538,249

Total interest paid during the year for Governmental Activities was \$143,092. The compensated absences are denoted by a net change in the liability.

Notes to Financial Statements December 31, 2024

Note 8 - Long-Term Obligations (Continued)

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

		Beginning				Ending	Oue Within
		Balances	Increases	De	creases	Balances	One Year
Business-Type Activities							
G.O. Promissory Notes	\$	650,000	\$ -	\$	90,000	\$ 560,000	\$ 90,000
Revenue Bond		6,530,000	-		155,000	6,375,000	205,000
Direct Borrowings and Placeme	nts:						
Clean Water Fund Loans		4,737,851	-		543,989	4,193,862	557,206
Safe Drinking Water Loans		724,509	 		86,444	638,065	 87,676
Total General Obligation Debt		12,642,360	-		875,433	11,766,927	 939,882
Premium on Debt Issued		116,243	 -		5,811	 110,432	 -
Compensated Absences		303,835	 20,156		-	 323,991	 129,596
Total Business Activity						 	
Long-Term Liabilities	\$	13,062,438	\$ 20,156	\$	881,244	\$ 12,201,350	\$ 1,069,478

Total interest paid in 2024 on business type activities was \$459,421. The compensated absences are denoted by a net change in the liability.

Additional information on the above outstanding long-term debt obligation follows:

	Date of	Final	Interest		Original	Balances
	Issuance	Maturity	Rate	Inc	debtedness	12/31/24
Governmental Activities			_			
Long-Term Obligations						
Promissory Note	07/27/18	06/01/25	3.50%	\$	550,000	\$ 43,330
State Trust Fund Loan	07/20/20	03/15/25	2.50%		143,000	29,775
G.O. Promissory Notes	08/05/20	06/01/30	0.6-1.4%		1,420,000	1,315,000
Promissory Note	09/13/22	10/27/27	3.85%		170,000	97,714
Promissory Note	06/13/23	06/22/28	5.25%		60,968	44,350
G.O. Promissory Notes	05/06/24	05/06/44	5.00%		500,000	493,274
Promissory Note	12/05/24	06/01/44	4.00-5.00%		2,020,000	 2,020,000
Total Governmental Activities	s Long-Term Obligation	s				\$ 4,043,443
Total Governmental Activities	s Long-Term Obligation	-				
Total Governmental Addition	Date of	Final	Interest		Original	Balances
Total Governmental Addition			Interest Rate	Inc	Original debtedness	Balances 12/31/24
Business Type Activities	Date of	Final		Inc	ŭ	
	Date of	Final		lno	ŭ	
Business Type Activities	Date of	Final		Inc	ŭ	\$
Business Type Activities Long-Term Obligations	Date of Issuance	Final Maturity	Rate		debtedness	 12/31/24
Business Type Activities Long-Term Obligations Clean Water Fund Loan	Date of Issuance	Final Maturity 05/01/25	Rate 2.365%		787,821	 12/31/24 46,061
Business Type Activities Long-Term Obligations Clean Water Fund Loan Safe Drinking Water Loan	Date of Issuance 01/25/06 01/13/10	Final Maturity 05/01/25 05/01/29	2.365% 1.601%		787,821 543,619	 46,061 274,490
Business Type Activities Long-Term Obligations Clean Water Fund Loan Safe Drinking Water Loan Clean Water Fund Loan	Date of Issuance 01/25/06 01/13/10 02/22/12	Final Maturity 05/01/25 05/01/29 05/01/31	2.365% 1.601% 2.400%		787,821 543,619 7,340,219	 46,061 274,490 3,239,842
Business Type Activities Long-Term Obligations Clean Water Fund Loan Safe Drinking Water Loan Clean Water Fund Loan Clean Water Fund Loan	Date of Issuance 01/25/06 01/13/10 02/22/12 07/23/14	Final Maturity 05/01/25 05/01/29 05/01/31 05/01/34	2.365% 1.601% 2.400% 2.625%		787,821 543,619 7,340,219 1,608,597	 46,061 274,490 3,239,842 907,958
Business Type Activities Long-Term Obligations Clean Water Fund Loan Safe Drinking Water Loan Clean Water Fund Loan Clean Water Fund Loan Safe Drinking Water Loan	Date of Issuance 01/25/06 01/13/10 02/22/12 07/23/14 09/24/14	Final Maturity 05/01/25 05/01/29 05/01/31 05/01/34 05/01/34	2.365% 1.601% 2.400% 2.625% 1.155%		787,821 543,619 7,340,219 1,608,597 627,085	 46,061 274,490 3,239,842 907,958 363,576

Notes to Financial Statements December 31, 2024

Note 8 - Long-Term Obligations (Continued)

The annual principal and interest maturities are as follows:

	Governmental Activities		Business-Typ	ctivities	Totals					
		Principal	 Interest	 Principal		Interest		Principal	_	Interest
2025	\$	428,453	\$ 134,948	\$ 939,882	\$	390,497	\$	1,368,335	\$	525,445
2026		383,184	126,244	917,519		364,895		1,300,703		491,139
2027		392,070	116,419	951,540		338,728		1,343,610		455,147
2028		268,682	108,158	975,889		311,462		1,244,571		419,620
2029		272,895	102,533	1,000,576		283,236		1,273,471		385,769
2030-2034		796,265	418,765	3,221,521		1,037,328		4,017,786		1,456,093
2035-2039		725,954	251,946	1,880,000		625,178		2,605,954		877,124
2040-2044		775,940	 84,281	1,880,000		174,103	_	2,655,940		258,384
	\$	4,043,443	\$ 1,343,294	\$ 11,766,927	\$	3,525,427	\$	15,810,370	\$	4,868,721

Legal Margin For Debt

The 2024 equalized valuation of the City as certified by the Wisconsin Department of Revenue is \$263,112,700. The legal debt limit and margin of indebtedness as of December 31, 2024, in accordance with Section 67.03 of the Wisconsin Statutes follows:

Equalized valuation of the City	\$ 2	263,112,700
Statutory limitation percentage		5%
General obligation debt limitation, per Section 67.03 of the		
Wisconsin Statutes		13,155,635
Total outstanding general obligation debt applicable to debt limitation		4,603,443
Legal margin for new general obligation debt	\$	8,552,192

Other Debt Information

The City's outstanding debt from direct borrowings and direct placements related to governmental and business-type activities contain event of default and/or termination provisions with possible finance-related consequences. City management has evaluated the event of default and/or termination provisions with possible finance-related consequences and in the opinion of City management, the likelihood is remote that these provisions will have a significant effect on the City's financial position or results of operations.

Notes to Financial Statements December 31, 2024

Note 8 - Long-Term Obligations (Continued)

Utility Revenues Pledged

The City has pledged future revenue derived from the Water and Sewer Utilities, net of specified operating expenses, to repay the Clean Water Fund and Safe Drinking Water Loans. Proceeds from the debt provided financing for the construction or acquisition of capital assets used within the utilities.

The Clean Water Fund Loans are payable from Sewerage System net revenues and payable through 2025, 2031 and 2034. The total principal and interest remaining to be paid on the loans is \$4,598,183. Principal and interest paid for the current year and total Sewerage System net revenues were \$654,119 and \$745,350, respectively. The Sewerage System did meet the Clean Water Fund Loan revenue requirements in 2024.

The Safe Drinking Water Loans are payable from Water System net revenues and are payable through 2029 and 2034. The total principal and interest remaining to be paid on the loans is \$670,586. Principal and interest paid for the current year and total water system net revenues were \$98,650 and \$527,546, respectively. The Water System did meet the Safe Drinking Water Loan revenue requirements in 2024.

The Electric Revenue Bonds are payable from Electric System net revenues and are payable through 2043. The total principle and interest remaining to be paid on the loans is \$9,443,431. Principle and interest paid for the current year and total electric system net revenues were \$474,019 and \$480,474, respectively. The Electric System did meet the Electric Revenue Bond revenue requirements in 2024.

Note 9 - Net Position

Government-Wide Statements

Net position of the government-wide statement of net position at December 31, 2024 includes the following:

	Governmental Activities		В	usiness-Type Activities	Total
Net Investment in Capital Assets					
Net Capital Assets	\$	16,242,567	\$	17,918,690	\$ 34,161,257
Less: Related Long-Term Debt		(4,043,443)		(11,766,927)	(15,810,370)
Less: Related Premium on Debt Issued		(100,742)		(110,432)	(211,174)
Add: Unspent Bond Proceeds		1,774,716		5,050,774	 6,825,490
Total Net Investment in Capital Assets		13,873,098		11,092,105	24,965,203
Restricted					
Library		166,295		-	166,295
Plant Replacement		-		941,873	941,873
Pension Benefits		339,424		107,187	 446,611
Total Restricted		505,719		1,049,060	1,554,779
Unrestricted		339,129		4,160,473	 4,499,602
Total Government-Wide Activities Net Position	\$	14,717,946	\$	16,301,638	\$ 31,019,584

Notes to Financial Statements December 31, 2024

Note 10 - Defined Benefit Pension Plan

General Information About the Pension Plan

Plan Description. The 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 issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

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

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

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

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

The WRS also provides death and disability benefits for employees.

Notes to Financial Statements December 31, 2024

Note 10 - Defined Benefit Pension Plan (Continued)

Post-Retirement 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:

Year	Core Fund Adjustment	Variable Fund Adjustment
2014	4.7%	25.0%
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)

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, the WRS recognized \$164,412 in contributions from the City.

Contribution rates as of December 31, 2024 are:

Employee Category	Employee	Employer
General (including executives and		
elected officials)	6.90%	6.90%
Protective with Social Security	6.90%	14.30%
Protective without Social Security	6.90%	19.10%

Notes to Financial Statements December 31, 2024

Note 10 - Defined Benefit Pension Plan (Continued)

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

At December 31, 2024, the City reported a liability of \$178,627 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the City's proportion was 0.01201420%, which was a decrease of 0.00001716% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the City recognized pension expense of \$122,035.

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

	0	Deferred utflows of Resources	In	eferred flows of esources
Differences between expected and actual experiences	\$	720,225	\$	953,943
Changes in actuarial assumptions		77,858		-
Net differences between projected and actual earnings on plan investments		622,489		-
Changes in proportion and differences between employer contributions and proportionate share of contributions		929		6,732
Employer contributions subsequent to the measurement date Total	\$	164,412 1,585,913	\$	960,675

The \$164,412 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as an adjustment of the net pension liability (asset) in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Notes to Financial Statements December 31, 2024

Note 10 - Defined Benefit Pension Plan (Continued)

Year Ending December 31,	Out	Net Deferred tflows (Inflows) of Resources
2025	\$	93,600
2026		97,688
2027		389,492
2028		(119,954)
	\$	460,826

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

Actuarial Valuation Date: December 31, 2022

Measurement Date of Net Pension Liability (Asset): December 31, 2023

Experience Study: January 1, 2018 – December 31, 2020

Published November 19, 2021

Actuarial Cost Method: Entry Age Normal

Asset Valuation Method: Fair Value
Long-Term Expected Rate of Return: 6.8%

Discount Rate: 6.8%

Salary Increases:

Inflation 3.0%

Seniority/Merit 0.1% - 5.6%

Mortality: 2020 WRS Experience Mortality Table

Post-retirement Adjustments* 1.7%

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

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

^{*}No post-retirement 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.

Notes to Financial Statements December 31, 2024

Note 10 - Defined Benefit Pension Plan (Continued)

Asset Allocation Targets and Expected Returns¹ As of December 31, 2023

		Long-Term	Long-Term
		Expected	Expected
	Asset	Nominal Rate	Real Rate of
Core Fund Asset Class	Allocation %	of Return %	Return % ²
Public Equity	40%	7.3%	4.5%
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage ³	(12)	3.7	1.0
Total Core Fund	112% *	7.4%	4.6%
Variable Fund Asset Class			
U.S. Equities	70%	6.8%	4.0%
International Equities	30	7.6	4.8
Total Variable Fund	100%	7.3%	4.5%

¹Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

Single Discount Rate. A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this 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. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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 percent, 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 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1%	6 Decrease	(Current	1% I	ncrease to
	to Discount Rate (5.80%)		Discount Rate (6.80%)		Discount Rate (7.80%)	
City's proportionate share of the net pension liability						
(asset)	\$	1,726,524	\$	178,627	\$	(904,500)

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%.

³The 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 12% policy leverage is used, subject to an allowable range of up to 20%.

Notes to Financial Statements December 31, 2024

Note 10 - Defined Benefit Pension Plan (Continued)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at https://etf.wi.gov/about-etf/reports-and-statements.

Payables to the Pension Plan. The City is required to remit the monthly required contribution for both the employee and City portions by the last day of the following month. The amount due to WRS as of December 31, 2024 is \$21,792 for December payroll.

Note 11 - Post-Employment Benefits Other Than Pension Benefits - Cost-Sharing Plan

General Information About the Other Post-Employment Benefits Plan

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 post-employment life insurance benefits for all eligible members.

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 post-retirement benefit.

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

Contribution rates as of December 31, 2024 are:

Coverage Type	Employee
50% Post Retirement Coverage	40% of Member Contribution
25% Post Retirement Coverage	20% of Member Contribution

Notes to Financial Statements December 31, 2024

Note 11 - Post-Employment Benefits Other Than Pension Benefits - Cost-Sharing Plan (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 member contribution rates in effect for the year ended December 31, 2022 are as listed below:

Life Insurance Member Contribution Rates * For the Year Ended December 31, 2023

Attained Age	Basic/Supplemental
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

^{*} Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, the LRLIF recognized \$427 in contributions from the employer.

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

At December 31, 2024, the City reported a liability of \$96,057 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2023, the City's proportion was 0.02087900%, which was a decrease of 0.00321000% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the City recognized OPEB expense of \$3,274.

Notes to Financial Statements December 31, 2024

Note 11 - Post-Employment Benefits Other Than Pension Benefits - Cost-Sharing Plan (Continued)

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

	Out	eferred flows of sources	In	eferred flows of sources
Differences between expected and actual experiences	\$	-	\$	8,501
Changes in actuarial assumptions		30,048		37,826
Net differences between projected and actual earnings on plan investments		1,298		-
Changes in proportion and differences between employer contributions and proportionate share of contributions		11,490		28,306
Employer contributions subsequent to the measurement date Total	\$	427 43,263	\$	- 74,633

The \$427 reported as deferred outflows related to OPEB resulting from the City's contributions subsequent to the measurement date will be recognized as an adjustment of the net OPEB liability in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	_	Net Deferred
Year Ending	O	utflows (Inflows)
December 31,		of Resources
2025	\$	(4,651)
2026		(1,810)
2027		(5,100)
2028		(8,850)
2029		(10,481)
Thereafter		(905)
	\$	(31,797)

Notes to Financial Statements
December 31, 2024

Note 11 - Post-Employment Benefits Other Than Pension Benefits - Cost-Sharing Plan (Continued)

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

Actuarial Valuation Date: January 1, 2023

Measurement Date of Net OPEB Liability: December 31, 2023

Experience Study: January 1, 2018 - December 31, 2020, Published

November 19, 2021

Actuarial Cost Method: Entry Age Normal

20 Year Tax-Exempt Municipal Bond Yield*: 3.26%
Long-Term Expected Rate of Return: 4.25%
Discount Rate: 3.32%

Salary Increases:

Wage Inflation 3.00% Seniority/Merit 0.1% - 5.6%

Mortality: 2020 WRS Experience Mortality Table

*Based on the Bond Buyers GO index.

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

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 quarantees the principal amounts of the reserves, including all interest previously credited thereto.

Local OPEB Life Insurance Asset Allocation Targets and Expected Returns As of December 31, 2023

			Long-Term Expected Geometric
		Target	Real Rate of
Asset Class	Index	Allocation	Return %
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interm Credit	40%	2.32%
U.S. Mortgages	Blookberg U.S. MBS	60	2.52
Inflation			2.30
Long-Term Expected Rate of Return			4.25

Notes to Financial Statements December 31, 2024

Note 11 - Post-Employment Benefits Other Than Pension Benefits - Cost-Sharing Plan (Continued)

Single Discount Rate. A single discount rate of 3.32% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The change in the discount rate was primarily caused by the decrease in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position 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 the Net OPEB Liability to Changes in the Discount Rate. The following presents the City's proportionate share of the net OPEB liability calculated using the discount rate of 3.32 percent, 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-percentage-point lower (2.32 percent) or 1-percentage-point higher (4.32 percent) than the current rate:

	 Decrease (2.32%)	 ount Rate 3.32%)	 Increase 4.32%)
City's proportionate share of net OPEB liability	\$ 129,066	\$ 96,057	\$ 70,861

Payables to the OPEB Plan. As of December 31, 2024, the City had no outstanding payables to the OPEB plan.

Notes to Financial Statements December 31, 2024

Note 12 - Post-Employment Benefits Other Than Pension Benefits – Single-Employer Plan

General Information About the Plan

Plan Description. The City of Oconto Falls allows eligible employees and their spouses to remain on the health insurance plan through the State Health Trust (EFT) until Medicare eligibility provided they pay the full monthly premium. However, they are receiving a benefit from being in the City's pool which includes active employees. This benefit is the implicit rate subsidy that results in the City's liability. Benefits and eligibility for City employees and Police Chief and Supervisory, and Professional Police Association are established and amended through collective bargaining with the recognized bargaining agent for each group; and include post-employment health coverage. Benefits and eligibility for administrators, secretaries and general support staff are established and amended by the governing body.

Eligible Employees. The City allows employees who are WRS eligible or disabled to stay on the health insurance plan through the State Health Trust (ETF) provided they pay the full premium.

Benefits Provided. The Plan provides post-employment health benefits to eligible employees as described in the *Plan Description* section. There are no assets accumulated to pay this liability.

Employees Covered by the Benefit Terms. At December 31, 2023, the City's membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefit payments	3
Active Employees	96
	99

OPEB Liability. The City's OPEB liability was measured as of December 31, 2023, and the total OPEB liability used to calculate the OPEB liability was determined by an actuarial valuation as of December 31, 2023.

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

Actuarial Assumptions	
Inflation	2.50%
Discount Rate	4.00%
Health Care Cost Trend Rates	6.50% decreasing to 4.50%
Mortality	Wisconsin 2020 Mortality Table

Actuarial assumptions are based on an experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018-2020.

Notes to Financial Statements December 31, 2024

Note 12 - Post-Employment Benefits Other Than Pension Benefits - Single-Employer Plan (Continued)

Changes in the Total OPEB Liability

	e (Decrease) PEB Liability
Balances at 12/31/2022	\$ 122,411
Changes for the year:	
Service cost	9,463
Interest	5,404
Changes of benefit terms	-
Differences between expected and actual experience	34,447
Changes of assumptions or other input	3,226
Benefit payments	-
Net Changes	 52,540
Balances at 12/31/2023	\$ 174,951

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the City's total OPEB liability calculated using the discount rate of 4.00 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.00 percent) or 1-percentage-point higher (5.00 percent) than the current rate:

			(Current		
	1% [Decrease	Disc	ount Rate	1%	Increase
	(3.00%)		(4.00%)		(5.00%)	
Total OPER Liability	\$	192 821	\$	174 951	\$	158 682

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the City's total OPEB liability calculated using the current healthcare cost trend rate of 6.5 percent decreasing to 4.5 percent, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.5 percent decreasing to 3.5 percent) or 1-percentage-point higher (7.5 percent decreasing to 5.5 percent) than the current rate:

			He	alth Care		
	1% [Decrease	Co	st Trend	1%	Increase
	(Actu	ıal - 1.0%,	Rate	es (Actual,	(Act	ual + 1.0%,
	the	en 5.5%	th	en 6.5%	th	nen 7.5%
	decr	easing to	dec	reasing to	dec	reasing to
	;	3.5%)		4.5%)		5.5%)
Total OPEB Liability	\$	152,970	\$	174,951	\$	201,544

Notes to Financial Statements December 31, 2024

Note 12 - Post-Employment Benefits Other Than Pension Benefits - Single-Employer Plan (Continued)

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended December 31, 2024, the City recognized OPEB expense of \$18,895 related to the single-employer plan.

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

	Deferred Outflows of Resources		Inf	Deferred Inflows of Resources	
Differences between expected and					
actual experiences	\$	65,638	\$	244	
Changes of assumptions or other input		12,207		51,540	
Total	\$	77,845	\$	51,784	

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

	D	eferred
Year Ending	In	flows of
December 31,	Re	sources
2025	\$	4,028
2026		4,028
2027		4,028
2028		4,029
2029		4,433
Thereafter		5,515
	\$	26,061

Note 13 - Leases

The City leases a portion of the library to Oconto Falls Public Schools. The lease has a term of 5 years with annual payments of \$1,800. The City leases a plot of land and the premises on a tower for the purpose of transmission and reception of communication signals. The lease has a term of 20 years with monthly payments of \$2,647. The City recognized \$19,290 in lease revenue and \$14,278 in interest revenue related to these agreements. At December 31, 2024, the City recorded \$686,987 in lease receivables and deferred inflows of resources for these agreements.

	Balances					Balances
Lease Agreement	1/2/2024	Increases	De	ecreases	1	2/31/2024
Cellcom	\$ 702,731	\$ -	\$	17,526	\$	685,205
Cook Library	3,546	-		1,764		1,782
	\$ 706,277	\$ -	\$	19,290	\$	686,987

Notes to Financial Statements December 31, 2024

Note 13 - Leases (Continued)

Remaining amounts to be received associated with these leases at December 31, 2024 are as follows:

Year Ending	
December 31,	
2025	\$ 19,670
2026	19,587
2027	21,871
2028	22,323
2029	22785
2030-2034	133,553
2035-2039	167,574
2040-2044	207,225
2045-2046	72,399
	\$ 686,987

Note 14 - Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employee health claims; unemployment compensation claims; and environmental damage for which the City purchases commercial insurance. There has been no reduction in insurance coverage from the prior year. Insurance settlements for claims resulting from the risks covered by commercial insurance have not exceeded the insurance coverage in past three years.

Note 15 - Commitments

Long-Term Contracts - WPPI

The Oconto Falls Electric Utility purchases its electric requirements from WPPI Energy. WPPI Energy 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 Energy's purposes include providing an adequate, economical and reliable supply of electric energy to its members.

The Oconto Falls Electric Utility is one of 51 members of WPPI Energy located throughout the States of Wisconsin, lowa, and Michigan. On December 1, 1989, each initial WPPI Energy member commenced purchasing electric service from WPPI Energy under a new Long-term Power Supply Contract for Participating Members (long-term contract) under which WPPI Energy 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 thirty-five (35) year term. The contract has been amended to extend the term of the contract through 2037.

Under the long-term contract, the Oconto Falls Electric Utility and other members of WPPI Energy are required to pay for all power and energy requirements supplied or made available by WPPI Energy at rates sufficient to cover all of WPPI Energy's revenue requirement which includes power supply costs, administrative expenses and debt service on outstanding bonds. WPPI Energy's subsequent year's rates and operating budget are approved annually by its Board of Directors, consisting of representatives from each member municipality. The members have agreed to charge rates to retail ratepayers of their electric system sufficient to meet their WPPI Energy obligations. The Long-term Contract provides that all payments to WPPI Energy under the Contract constitute operating expenses of the Oconto Falls electric system payable from any operating and maintenance fund established by the Oconto Falls Electric Utility.

Notes to Financial Statements December 31, 2024

Note 15 - Commitments (Continued)

Long-Term Contracts - WPPI (Continued)

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

Electric power purchases by the Oconto Falls Electric Utility from the WPPI Energy for distribution to its customers under the above arrangement amounted to approximately \$2.2 million.

Other

The City has a five year contract for joint ambulance services with Oconto Falls Area Ambulance beginning in 2022 and ending in 2026. The annual cost for 2024 was \$79,501 and increases by 2% annually.

The City has entered into a contract with Forster Electrical Engineering to purchase transformers and breakers in the amount of \$2,527,748 and \$274,891 respectively.

Note 16 - Basis For Utility Existing Rates

Electric and Water

The Public Service Commission of Wisconsin approved the electric rates on January 13, 2017, and are designed to provide 5% return on rate base. The Public Service Commission of Wisconsin approved the water rates on February 1, 2023, and are designed to provide a 4.9% return on rate base.

Sewer

Current sewer rates were approved by the Utility commission on May 17, 2018.

Note 17 - Environmental Matters

The City was contacted by the Department of Natural Resources (DNR) concerning its closed two non-combustible landfill sites that were used by the City where underground water contamination was detected. In 1992, as part of an Administrative Order issued by the DNR, the City has installed and is currently monitoring two groundwater wells in the area. The City will continue the long-term groundwater monitoring plan.

The estimated annual monitoring cost for natural attenuation is \$30,000. This estimate is subject to changes from deflation, inflation, technology, or changes in laws and regulations.

Note 18 - Deficit Fund Balance

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

TID No. 3 \$ 23,912

The deficit balance will be corrected with subsequent years revenues.



Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset)
Wisconsin Retirement System (WRS)
Last 10 Fiscal Years

WRS Fiscal Year End Date (Measurement Date)	City's Proportion of the Net Pension (Asset)/Liability	Sł Ne	City's oportionate nare of the et Pension set)/Liability	City's Covered Payroll	City's Proportionate Share of the Net Pension (Asset)/Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2023	0.01201420%	\$	178,627	\$ 1,762,432	10.14%	98.85%
12/31/2022	0.01203136%		637,385	1,707,550	37.33%	95.72%
12/31/2021	0.01170353%		(943, 326)	1,640,194	57.51%	106.02%
12/31/2020	0.01140464%		(712,007)	1,640,973	43.39%	105.26%
12/31/2019	0.01113908%		(359, 174)	1,527,192	23.52%	102.96%
12/31/2018	0.01106869%		393,789	1,451,761	27.12%	96.45%
12/31/2017	0.01102181%		(327,250)	1,483,133	22.06%	102.93%
12/31/2016	0.01091326%		89,951	1,449,115	6.21%	99.12%
12/31/2015	0.01098691%		178,535	1,394,905	12.80%	98.20%
12/31/2014	0.01110918%		(272,872)	1,387,526	19.67%	102.74%

Schedule of Employer Contributions Wisconsin Retirement System (WRS) Last 10 Fiscal Years

City Year End Date	R	ntractually lequired ntributions	Rela Co R	tributions in ation to the ntractually equired ntributions	Defic	bution iency ess)	 Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2024	\$	164,412	\$	164,412	\$	-	\$ 1,792,626	9.17%
12/31/2023		160,746		160,746		-	1,762,432	9.12%
12/31/2022		124,690		124,690		-	1,707,550	7.30%
12/31/2021		125,516		125,516		-	1,640,194	7.65%
12/31/2020		115,167		115,167		-	1,640,973	7.02%
12/31/2019		120,648		120,648		-	1,527,192	7.90%
12/31/2018		113,098		113,098		-	1,451,761	7.79%
12/31/2017		114,606		114,606		-	1,483,133	7.73%
12/31/2016		105,070		105,070		-	1,449,115	7.25%
12/31/2015		103,949		103,949		-	1,394,905	7.45%

Schedule of Employer's Proportionate Share of the Net OPEB Liability
Other Post-Employment Benefits Other Than Pensions - Cost-Sharing Plan
Last 10 Fiscal Years*

WRS Fiscal Year End Date (Measurement Date)	City's Proportion of the Net OPEB Liability	Sh N	City's oportionate nare of the let OPEB Liability	City's Covered Payroll	City's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/2023	0.02087900%	\$	96,057	\$ 1,579,000	6.08%	33.90%
12/31/2022	0.02408900%		91,775	1,647,000	5.57%	38.81%
12/31/2021	0.02770600%		163,753	1,622,000	10.10%	29.57%
12/31/2020	0.02364300%		130,054	1,608,000	8.09%	31.36%
12/31/2019	0.02192500%		93,361	1,466,000	6.37%	37.58%
12/31/2018	0.02277200%		58,759	1,463,000	4.02%	48.69%
12/31/2017	0.02669600%		80,317	1,122,643	7.15%	44.81%

Schedule of Employer Contributions
Other Post-Employment Benefits Other Than Pensions - Cost-Sharing Plan
Last 10 Fiscal Years*

City Year End Date	Re	ractually quired ributions	Relati Contr Red	butions in on to the ractually quired ributions	Defi	ribution ciency cess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2024	\$	427	\$	427	\$	-	\$ 1,484,144	0.03%
12/31/2023		426		426		-	1,579,000	0.03%
12/31/2022		476		476		-	1,647,000	0.03%
12/31/2021		605		605		-	1,622,000	0.04%
12/31/2020		486		486		-	1,608,000	0.03%
12/31/2019		438		438		-	1,466,000	0.03%
12/31/2018		506		506		-	1,463,000	0.03%

^{*} The amounts presented for each year were determined as of the calendar year-end from the prior calendar year. Ten years of data will be accumulated beginning with 2018.

Schedule of Changes in Total OPEB Liability and Related Ratios Other Post-Employment Benefits - Single-Employer Plan Last 10 Fiscal Years*

	 2023	 2022	 2021	 2020	 2019	 2018	 2017
Total OPEB Liability	 						
Service Cost	\$ 9,463	\$ 12,752	\$ 12,237	\$ 11,042	\$ 8,017	\$ 8,265	\$ 8,265
Interest	5,404	3,196	3,259	3,573	3,147	2,885	3,145
Changes in Benefit Terms	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	34,447	(294)	20,363	-	34,926	-	-
Changes in Assumptions	3,226	(28,910)	(34,439)	6,950	8,892	(4,049)	-
Benefit Payments	 	 -	(8,959)	(5,552)	(4,897)	 (16,576)	 (21,108)
Net Change in Total OPEB Liability	52,540	(13,256)	(7,539)	16,013	50,085	(9,475)	(9,698)
Total OPEB Liability - Beginning	122,411	135,667	143,206	127,193	77,108	86,583	96,281
Total OPEB Liablity - Ending	\$ 174,951	\$ 122,411	\$ 135,667	\$ 143,206	\$ 127,193	\$ 77,108	\$ 86,583
Covered Employee Payroll	\$ 1,727,743	\$ 1,605,416	\$ 1,605,416	\$ 1,430,714	\$ 1,430,714	\$ 1,416,080	\$ 1,416,080
City's Total OPEB Liability as a Percentage of the Total Covered Employee Payroll	10.13%	7.62%	8.45%	10.01%	8.89%	5.45%	6.11%

Notes to Schedule:

^{*}Ten years of data will be accumulated beginning with 2017.

Schedule of Budgetary Comparison
Budget and Actual
General Fund
For the Year Ended December 31, 2024

		Budgeted Amounts Original and Final	_	Actual Amounts	Fir	riance with nal Budget Positive Negative)
REVENUES	Φ.	4 000 000	•	4 000 004	Φ.	(0.4.4)
Taxes	\$	1,003,308	\$	1,003,064	\$	(244)
Special Assessments Intergovernmental		7,500 1,131,005		9,588 1,140,576		2,088 9,571
Licenses and Permits		32,250		31,283		(967)
Fines, Forfeitures and Penalties		22,200		23,626		1,426
Public Charges for Services		238,995		244,100		5,105
Miscellaneous		112,325		131,690		19,365
Total Revenues	_	2,547,583		2,583,927		36,344
Total Nevellues		2,547,505	_	2,303,321		30,344
EXPENDITURES Current:						
General Government		529,625		609,040		(79,415)
Public Safety		1,315,776		1,416,360		(100,584)
Public Works		822,720		840,768		(18,048)
Health and Human Services		24,433		6,547		17,886
Culture and Recreation		87,429		98,257		(10,828)
Conservation and Development		3,300		3,960		(660)
Capital Outlay				42,728		(42,728)
Total Expenditures		2,783,283		3,017,660		(234,377)
DEFICIENCY OF REVENUES		(225 =22)		(400 700)		(400.000)
UNDER EXPENDITURES		(235,700)		(433,733)		(198,033)
OTHER FINANCING SOURCES (USE)						
Sale of Capital Assets		-		19,225		19,225
Insurance Recoveries and Dividends		1,700		8,490		6,790
Transfers In		248,000		263,628		15,628
Transfers Out		(14,000)		(33,451)		(19,451)
Total Other Financing Sources (Use)		235,700		257,892		22,192
NET CHANGE IN FUND BALANCE		-		(175,841)		(175,841)
FUND BALANCE - BEGINNING		946,267	_	946,267		
FUND BALANCE - ENDING	\$	946,267	\$	770,426	\$	(175,841)

Notes to Required Supplementary Information For the Year Ended December 31, 2024

Defined Benefit Pension Plan

Changes of benefit terms. There were no changes of benefit terms for any participating employer in 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.

Other Post-Employment Benefits Other Than Pension Benefits – Multi-Employer Plan

Changes of benefit terms. There were no recent changes in benefit terms.

Changes of assumptions. In addition to the rate changes detailed in the tables above, 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.

Post-Employment Benefits Other Than Pension Benefits - Single-Employer Plan

Changes of benefit terms. There were no changes of benefit terms during the current year.

Changes of assumptions. Inflation rate increased from 2.00% to 2.50%. Discount rate decreased from 4.25% to 4.00%. Healthcare cost trend rates decreased from 7.00% to 6.50%. Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Notes to Required Supplementary Information For the Year Ended December 31, 2024

Budgetary Process

The City follows these procedures in establishing the budgetary data reflected in the budgetary comparison schedule:

- During October, 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.
- Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States
 of America for the general fund. Budget is defined as the originally approved budget plus or minus approved
 amendments. 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.
- The City does not adopt a budget for the Economic Development Fund; therefore, no schedule is presented.
- During the year, formal budgetary integration is employed as a management control device for the general fund and debt service funds. Management control for the capital projects funds is achieved through project authorizations included in debt issue resolutions.
- Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each department of the City. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Common Council. The City's Department heads can approve transfers within their departments while transfers between departments and changes in the overall budget require approval by two-thirds of the Common Council.

Excess of Actual Expenditures Over Budget

The following fund had an excess of actual expenditures over budget for the year ended December 31, 2024:

General Fund	E>	Excess penditures
General Government	\$	79,415
Public Safety	•	100,584
Public Works		18,048
Culture and Recreation		10,828
Conservation and Development		660
Capital Outlay		42,728



Combining Balance Sheet As of December 31, 2024

	Special	Special Revenue Funds							Total
	Crime Prevention				TID No. 3 Capital Projects	De	ebt Service	N	lonmajor funds
ASSETS									
Cash and Investments	\$	- \$	188,209	\$	1,423	\$	148,304	\$	337,936
Receivables:									
Taxes			_		3,682		366,303		369,985
TOTAL ASSETS	\$	- \$	188,209		5,105	\$	514,607	\$	707,921
LIABILITIES									
Accounts Payable	\$	- \$	19,589		-	\$	-	\$	19,589
Accrued Liabilities		-	2,325		-		-		2,325
Due to Other Funds		<u> </u>			23,912				23,912
Total Liabilities			21,914		23,912		-		45,826
DEFERRED INFLOWS OF RESOURCES									
Taxes Levied for Subsequent Period		<u>-</u> _			5,105		507,889		512,994
FUND BALANCES (DEFICIT)									
Restricted		-	166,295		-		6,718		173,013
Unassigned (Deficit)		-	-		(23,912)		-		(23,912)
Total Fund Balances (Deficit)		= =	166,295		(23,912)		6,718		149,101
TOTAL LIABILITIES, DEFERRED INFLOWS									
OF RESOURCES AND FUND									
BALANCES (DEFICIT)	\$	<u>- \$</u>	188,209		5,105	\$	514,607	\$	707,921

Combining Statement of Revenues, Expenditures and Change in Fund Balances (Deficit) Nonmajor Governmental Funds

For the Year Ended December 31, 2024

	Special Re	venue Funds		TID No. 3			
	Crime			Capital			Total Nonmajor
REVENUES	Prevention	Library		Projects	Capital Projects	Debt Service	funds
Taxes	\$ -	\$	_	\$ -	\$ -	\$ 489,142	\$ 489,142
Intergovernmental	Ψ -	Ψ 202,		Ψ - -	Ψ -	Ψ +00,1+2	202,327
Charges for Services	_	,	435	_	_	_	5,435
Interest on Investments	_		761	_	_	_	761
Donations	19,410	2,	438	-	_	_	21,848
Miscellaneous	-	3,	532	-	-	-	3,532
Total Revenues	19,410	214,	493	-		489,142	723,045
EXPENDITURES							
Current:							
Public Safety	5,400		-	-	-	-	5,400
Culture and Education	-	208,	789	-	-	-	208,789
Debt Service							
Principal	-		-	-	-	440,074	440,074
Interest	-		-	-	-	143,092	143,092
Capital Outlay				2,883			2,883
Total Expenditures	5,400	208,	789	2,883		583,166	800,238
EXCESS (DEFICIENCY) OF REVENUES							
OVER (UNDER) EXPENDITURES	14,010	5,	704	(2,883)		(94,024)	(77,193)
OTHER FINANCING SOURCE (USE)							
Debt Premium	-		-	-	-	100,742	100,742
Transfer Out	(13,722)		<u> </u>	-		-	(13,722)
Total Other Financing Source (Use)	(13,722)		<u> </u>			100,742	87,020
NET CHANGE IN FUND BALANCES (DEFICIT)	288	5,	704	(2,883)	-	6,718	9,827
FUND BALANCES (DEFICIT) - BEGINNING - AS PREVIOUSLY STATED	(288)	160,	591	(21,029)	82,693	-	221,967
Change within Financial Reporting Entity (Nonmajor to Major Fund)					(82,693)		(82,693)
FUND BALANCES (DEFICIT) - BEGINNING - AS ADJUSTED	(288)	160,	591	(21,029)			139,274
FUND BALANCES (DEFICIT) - ENDING	\$ -	\$ 166,	295	(23,912)	\$ -	\$ 6,718	\$ 149,101



Detailed Budgetary Comparison Schedule General Fund For the Year Ended December 31, 2024

	Rudgeted				
	Budgeted			Varia	noo
	Amounts		Actual	Varia Favor	
	Original and Final		Actual	(Unfavo	
REVENUES	 and i mui	_	Amounts	_(Omave	orabic,
TAXES					
General Property Taxes	\$ 979,708	\$	979,708	\$	-
Mobile Home Taxes	2,600		1,909		(691)
Payment in Lieu of Taxes	21,000		21,447		447
Total Taxes	1,003,308		1,003,064		(244)
SPECIAL ASSESSMENTS	 7,500	_	9,588		2,088
INTERGOVERNMENTAL					
Federal Aids					
Fire Department	3,037		6,186		3,149
State Aids					
Shared Taxes	604,835		604,835		-
Fire Insurance Tax	21,329		25,930		4,601
Law Enforcement Grants	2,016		4,272		2,256
Public Safety	-		435		435
General Transportation Aids	265,196		269,678		4,482
Transportation Grants	5,000		5,000		-
Municipal Services	1,100		1,418		318
Payment in Lieu of Taxes on State Conservation Lands	27		26		(1)
Exempt Computers	27,674		27,674		-
Charges for Services					
Law Enforcement	65,133		65,664		531
Fire Protection	135,658		129,458		(6,200)
Total Intergovernmental	 1,131,005		1,140,576		9,571
LICENSES AND PERMITS					
Liquor and Malt Beverage Licenses	8,300		10,840		2,540
Cigarette Licenses	900		1,000		100
Operator Licenses	450		125		(325)
Cable Franchise Fees	11,000		5,753		(5,247)
Other Business Licenses	, <u>-</u>		460		460
Bicycle Licenses	_		7		7
Dog Licenses	600		469		(131)
Other Nonbusiness Licences	_		68		` 68 [´]
Building Permits	10,000		12,211		2,211
Zoning Permits	1,000		350		(650)
Total Licenses and Permits	 32,250		31,283		(967)
FINES, FORFEITURES AND PENALTIES					
Court Penalties and Fees	20,000		21,860		1,860
Ordinance Violations	200		80		(120)
Parking Violations	2,000		1,686		(314)
Total Fines, Forfeitures and Penalties	 22,200		23,626		1,426

Detailed Budgetary Comparison Schedule (Continued)
General Fund
For the Year Ended December 31, 2024

	Budgeted Amounts Original and Final	Actual Amounts	Variance Favorable (Unfavorable)
PUBLIC CHARGES FOR SERVICES	Φ 050	Ф 040	Φ (40)
General Government	\$ 250	\$ 240	\$ (10)
Law Enforcement	250	307	57
Fire Department	7,000 30,000	4,526 11,700	(2,474)
Highway Maintenance and Construction	•	·	(18,300)
Solid Waste Disposal	178,795	203,783	24,988
Recycling	20,000	21,904	1,904
Weed and Nuisance Control	1,200	4 040	(1,200)
Other Culture and Recreation Total Public Charges for Services	1,500 238,995	1,640 244,100	5,105
MISCELLANEOUS			
Investment Income	2,000	24,623	22,623
Interest on Special Assessments	1,500	5,362	3.862
Rent	87,725	86,687	(1,038)
Donations	8,500	25	(8,475)
Miscellaneous	12,600	14,993	2,393
Total Miscellaneous	112,325	131,690	19,365
TOTAL REVENUES	2,547,583	2,583,927	36,344
EXPENDITURES			
GENERAL GOVERNMENT			
Council	31,700	36,617	(4,917)
Municipal Judge	25,268	26,821	(1,553)
Attorney	4,500	20,160	(15,660)
Mayor Human Resources	8,436 76,800	8,232 77,443	204 (643)
Elections	15,250	11,799	3,451
General Administration	92,627	105,695	(13,068)
Accounting	79,776	81,442	(1,666)
Treasury	74,368	75,371	(1,003)
Assessment of Property	27,000	27,828	(828)
Buildings	40,300	79,082	(38,782)
Property and Liability Insurance	52,600	57,633	(5,033)
Other General Government	1,000	917	83
Total General Government	529,625	609,040	(79,415)
PUBLIC SAFETY Police Department	894,774	976,367	(81,593)
Fire Department	327,727	344,398	(16,671)
Ambulance	80,296	81,091	(795)
Building Inspection	12,979	14,504	(1,525)
Total Public Safety	1,315,776	1,416,360	(100,584)
PUBLIC WORKS	440.040	440.045	(00.700)
Highway and Street Maintenance	416,643 76,749	449,345 58,965	(32,702) 17,784
Machinery Operations Street Lighting	28,000	28,293	(293)
Sireet Lighting Sidewalks	199	20,293	199
Storm Sewer Maintenance	9,066	35,833	(26,767)
Garage and Shed	22,766	15,131	7,635
Garbage and Refuse Collection	107,386	103,857	3,529
Solid Waste Disposal	57,758	54,605	3,153
Recycling	87,963	84,144	3,819
Weed and Nuisance Control	16,190	10,595	5,595
Total Public Works	822,720	840,768	(18,048)

Detailed Budgetary Comparison Schedule (Continued)
General Fund
For the Year Ended December 31, 2024

	Budgeted Amounts Original and Final	Actual Amounts	Variance Favorable (Unfavorable)
HEALTH AND HUMAN SERVICES			
Senior Center	\$ 898	\$ 578	\$ 320
Cemetery	у 696 23,185	5,969	پ 320 17,216
Other Health and Human Services	350	-	350
Total Health	24,433	6,547	17,886
CULTURE AND RECREATION			
Parks	48,583	66,544	(17,961)
Holiday Decorations	4,445	1,714	2,731
Athletic Field	500	165	335
Beach	14,177	19,120	(4,943)
Skating Rink	18,780	7,625	11,155
Other Culture and Recreation	944	3,089	(2,145)
Total Culture, Recreation and Education	87,429	98,257	(10,828)
CONSERVATION AND DEVELOPMENT			
Urban Development	-	562	(562)
Economic Development	3,300	3,398	(98)
Total Conservation and Development	3,300	3,960	(660)
CAPITAL OUTLAY			
Fire Protection		42,728	(42,728)
TOTAL EXPENDITURES	2,783,283	3,017,660	(234,377)
DEFICIENCY OF REVENUES			
UNDER EXPENDITURES	(235,700)	(433,733)	(198,033)
OTHER FINANCING SOURCES (USE)			
Sale of Capital Assets	-	19,225	19,225
Insurance Recoveries and Dividends	1,700	8,490	6,790
Transfers In	248,000	263,628	15,628
Transfers Out	(14,000)	(33,451)	(19,451)
Total Other Financing Sources (Use)	235,700	257,892	22,192
NET CHANGE IN FUND BALANCE	-	(175,841)	(175,841)
FUND BALANCE - BEGINNING	946,267	946,267	
FUND BALANCE - ENDING	\$ 946,267	\$ 770,426	\$ (175,841)





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

To the City Council City of Oconto Falls Oconto Falls, 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 Oconto Falls, Wisconsin (City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise City of Oconto Falls, Wisconsin's basic financial statements, and have issued our report thereon dated May 22, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Oconto Falls, Wisconsin'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 City of Oconto Falls, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Oconto Falls, Wisconsin's internal control.

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

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2024-003 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-002 and 2024-004 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Oconto Falls, Wisconsin'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 Oconto Falls, Wisconsin's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Oconto Falls, Wisconsin's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. City of Oconto Falls, Wisconsin'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KerberRose SC

KerberRose SC Certified Public Accountants Green Bay, Wisconsin May 22, 2025



Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the City Council City of Oconto Falls Oconto Falls, Wisconsin

Report on Compliance for Each Major Federal Program

Opinion on the Major Federal Program

We have audited City of Oconto Falls, Wisconsin's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the City of Oconto Falls, Wisconsin's major federal program for the year ended December 31, 2024. City of Oconto Falls, Wisconsin's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Oconto Falls, Wisconsin complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Oconto Falls, Wisconsin and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of City of Oconto Falls, Wisconsin's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City of Oconto Falls, Wisconsin's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Oconto Falls, Wisconsin's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and Uniform Guidance always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Oconto Falls, Wisconsin's compliance with the requirements of the major federal programs as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City of Oconto Falls, Wisconsin's compliance with the compliance requirements
 referred to above and performing such other procedures as we considered necessary in the
 circumstances.
- Obtain an understanding of City of Oconto Falls, Wisconsin's internal control over compliance relevant to
 the audit in order to design audit procedures that are appropriate in the circumstances and to test and
 report on internal control over compliance in accordance with the Uniform Guidance, but not for the
 purpose of expressing an opinion on the effectiveness of City of Oconto Falls, Wisconsin's internal control
 over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

To the City Council City of Oconto Falls, Wisconsin

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

KerberRose SC

KerberRose SC Certified Public Accountants Green Bay, Wisconsin May 22, 2025



CITY OF OCONTO FALLS, WISCONSIN Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2024

Grantor Agency/Federal Program Title	ALN	Pass- Through Agency	Pass- Through Number	(Accrued) Deferred Revenue 1/1/2024	Value or Cash Received Refunded)	 Accrued (Deferred) Revenue 12/31/2024	<u></u>	Total expenditures	ubrecipien Payments	
U.S. DEPARTMENT OF ADMINISTRATION Neighborhood Investment Fund Program - ARPA American Rescue Plan Act	21.027 21.027	Wisconsin Department of Administration Wisconsin Department of Revenue	10000-14200 10000-12100	\$ 944,814 69,412	\$ 679,700	\$ -	\$	1,624,514 69,412	\$	-
TOTAL FEDERAL AWARDS				\$ 1,014,226	\$ 679,700	\$ 	\$	1,693,926	\$	

Notes to the Schedules of Expenditures of Federal Awards December 31, 2024

Note 1 - Basis Of Presentation

The accompanying schedule of expenditures of federal awards include the federal grant activity of the City of Oconto Falls under programs of the federal government for the year ended December 31, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a select portion of operations of the City, it is not intended to, and do not, present the financial position and change in net position of the City.

Note 2 - Significant Accounting Policies

Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with the revenues and expenditures reported in the fund financial statements. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited for reimbursement.

The City has not elected to charge a de minimis rate of 10% of modified total costs.

Note 3 - Oversight Agencies

The City's federal oversight agency is the Department of Administration.

Schedule of Findings and Questioned Costs
December 31, 2024

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued Unmodified

Internal control over financial reporting:

Material weaknesses identified? Yes Significant deficiencies identified? Yes

Noncompliance material to the financial statements?

Federal Awards

Internal control over major programs:

Material weaknesses identified?

No
Significant deficiencies identified?

None Reported

Type of auditors' report issued on compliance for the major program:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?

No

Identification of major federal program:

ALN Name of Federal Program

21.027 Neighborhood Investment Fund Program - ARPA

Dollar threshold used to distinguish between Type A and Type B Programs

Federal Awards \$750,000

Auditee qualified as a low-risk auditee?

Schedule of Findings and Questioned Costs - Continued December 31, 2024

Section II - Financial Statement Findings

2024-001 Lack of Segregation of Duties

Prior Year Finding No. 2023-001

Condition: During our audit, we noted that the City has limited staff which does not allow for the

proper segregation of duties.

Criteria: Management is responsible for establishing and maintaining internal controls and

for the fair presentation of the financial information of the City in conformity with

GAAP.

Cause: Due to limited staff, management is unable to properly segregate duties.

Effect: Because of the lack of segregation of duties, unauthorized transactions could occur

in the City's operations.

Recommendation: We recommend the duties should be separated as much as possible and

compensating controls should be used to compensate for the lack of segregation of

duties. This includes the Council having an active role in the City's operations.

Management's Response:

Due to small staff, duties are segregated as much as possible. The Council does review and approve transactions. Management agrees that the Council should have access to review or question any transaction which flows through the City office, and reports detailing cash receipts and disbursements are provided to the Council

and reports detailing cash receipts and disbursements are provided to the Council monthly to assist in that capacity. By employing individuals who are capable of maintaining the integrity of the books and safeguarding City assets, the Council can

be confident that the financial affairs of the City are being handled properly.

Responsible Officials: Peter Wills, Administrator

Eve Wallace, Deputy Treasurer

Anticipated Completion

Date:

This finding will not completely resolve itself given the cost/benefit basis the City

continues to make.

Schedule of Findings and Questioned Costs - Continued December 31, 2024

Section II - Financial Statement Findings (Continued)

2024-002 Financial Reporting

Prior Year Finding No. 2023-002

Condition: During our audit, we noted that the internal control system does not include a

process for preparing the annual audited financial statements and the related

disclosures in accordance with GAAP.

Criteria: Management is responsible for establishing and maintaining internal controls and

for the fair presentation of the financial position, change in net position, and disclosures in the financial statements in conformity with U.S. Generally Accepted

Accounting Principles (GAAP).

Cause: Management does not have the required experience and expertise to prepare

financial statements. Therefore, management requested that KerberRose SC assist in preparing a draft of the audited financial statements, including the related footnote disclosures. The outsourcing is a result of management's cost/benefit decision to use our accounting expertise rather than incurring this internal resource

cost.

Effect: Although the auditors are assisting with the preparation of the financial statements

and related footnotes, management of the City thoroughly reviews them and

accepts responsibility for their completeness and accuracy.

Recommendation: We recommend that management continues to make this decision on a cost/benefit

basis.

Management's

Response:

The City will continue to contract with an outside audit firm to complete the statements and related notes to comply with GAAP. Management does review and

approve the financial statements and management accepts responsibility for the

financial statements.

Responsible Officials: Peter Wills, Administrator

Eve Wallace, Deputy Treasurer

Anticipated

Completion Date:

This finding will not completely resolve itself given the cost/benefit basis the City

ite: continues to make.

Schedule of Findings and Questioned Costs - Continued December 31, 2024

Section II - Financial Statement Findings (Continued)

2024-003 **Material Account Adjustments**

Prior Year Finding No. 2023-003

Condition: Throughout the course of performing the audit, certain adjustments were identified

and proposed. Management has approved and posted these material

adjustments to present fair and accurate financial statements.

Criteria: Management is responsible for maintaining internal controls and maintaining its

accounting records in accordance with U.S. Generally Accepted Accounting

Principles (GAAP).

Internal controls did not detect certain adjustments necessary to properly record Cause:

year-end balances.

Effect: The initial trial balances were misstated.

Recommendation: We recommend that management take steps to ensure that all year-end

adjustments are identified and posted for financial reporting purposes.

Management's

The City is aware of the reasons for the material account adjustments and has Response: continued to take action to implement procedures for the preparation of year-

end adjustments.

Responsible Officials: Peters Wills, Administrator

Eve Wallace, Deputy Treasurer

Anticipated

Completion Date: The City intends to work towards resolving this finding for the following year.

Schedule of Findings and Questioned Costs - Continued December 31, 2024

Section II - Financial Statement Findings (Continued)

2024-004 Schedule of Expenditures of Federal Awards

Prior Year Finding No. 2023-004.

Condition: The Uniform Guidance requires the City to prepare appropriate financial

statements, including the schedules of expenditures of federal awards. While the current staff of the City maintain records supporting amounts reported in the schedule of federal awards, the City contracts with KerberRose SC to compile the data from these records and assist in the preparation of the single audit

report for the City.

Criteria: Having staff with expertise in federal financial reporting prepare the City's single

audit report is an internal control intended to prevent, detect and correct a potential misstatement in the schedule of expenditures of federal awards, or

accompanying notes to the schedule.

Cause: The additional costs associated with hiring staff sufficiently experienced to

prepare the City's single audit report, including the additional training time,

outweigh the derived benefits.

Effect: Although the auditors are assisting with the preparation of the schedules of

federal awards, management of the City thoroughly reviews the schedule and

accepts responsibility for the schedule's completeness and accuracy.

Recommendation: We recommend management and the Common Council continue to monitor the

transactions and the financial records of the City, including those related to federal awards. We also recommend continuing to review the schedule of

federal awards upon their completion.

Management's The City is aware of the requirements and will attempt to compile the

Response: information necessary in the future.

Responsible Officials: Peters Wills, Administrator

Eve Wallace, Deputy Treasurer

Anticipated This finding will not completely resolve itself given the cost/benefit basis the City

Completion Date: continues to make.

Section III - Federal Award Findings and Questioned Costs

There are no findings related to the federal awards for the year ended December 31, 2024.

Schedule of Findings and Questioned Costs - Continued December 31, 2024

Section IV - Other Issues

1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern?

No

2. Was a Management Letter or other document conveying audit comments issued as a result of this audit?

Yes

Schedule of Prior Year Audit Findings For the Year Ended December 31, 2024

Financial Statement Findings

2023-001 - Lack of Segregation of Duties - See current year finding 2024-001

2023-002 – Financial Reporting – See current year finding 2024-002

2023-003 – Material Account Adjustments – See current year finding 2024-003

2023-004 – Schedule of Expenditures of Federal Awards – See current year finding 2024-004

Corrective Action Plan

Financial Statement Findings:

2024-001 - Lack of Segregation of Duties - Due to small staff, duties are segregated as much as possible. The Council does review and approve transactions. Management agrees that the Council should have access to review or question any transaction which flows through the City office, and reports detailing cash receipts and disbursements are provided to the Council monthly to assist in that capacity. By employing individuals who are capable of maintaining the integrity of the books and safeguarding City assets, the Council can be confident that the financial affairs of the City are being handled properly.

Responsible Officials – Peter Wills, Administrator Eve Wallace, Deputy Treasurer

Anticipated Completion Date - This finding will not completely resolve itself given the cost/benefit basis the City continues to make.

2024-002 - Financial Reporting - The City is aware that their staff does not have training to prepare financial statements and related notes in accordance with GAAP. The City will rely on the assistance of the auditors for preparation of the financial statements and related notes.

Responsible Officials – Peter Wills, Administrator Eve Wallace, Deputy Treasurer

Anticipated Completion Date - This finding will not completely resolve itself given the cost/benefits basis the City continues to base this decision on.

2024-003 - Material Account Adjustments - Management will review the adjustments so corrective procedures can be implemented before the 2025 audit. If any new issues arise during the year, we will contact our auditors for guidance.

Responsible Officials – Peter Wills, Administrator Eve Wallace, Deputy Treasurer

Anticipated Completion Date - The City intends to work towards resolving this finding for the following year.

2024-004 - Preparation of the Schedule of Expenditures of Federal Awards - The City will continue to ensure that all grant applications, requests and awards are maintained in a central location and available for the auditors. However, assistance from a consultant will be requested to prepare the schedule of federal expenditures.

Responsible Officials – Peter Wills, Administrator Eve Wallace, Deputy Treasurer

Anticipated Completion Date - This finding will not completely resolve itself given the cost/benefits basis the City continues to base this decision on.





To the Mayor and Common Council City of Oconto Falls Oconto Falls. 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 Oconto Falls (City) as of and for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated information in our engagement letter to you as well as verbally during our initial planning meetings. Professional standards also require that we communicate to you the following information related to our audit.

<u>Our Responsibility Under Auditing Standards Generally Accepted in the United States of America, Government Auditing Standards, and the Uniform Guidance,</u>

As stated in our engagement letter dated December 23, 2024, our responsibility as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. We are responsible for planning and performing the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the schedules of employer's proportionate share of the net pension liability (asset) and employer contributions – Wisconsin Retirement System, schedules of employer's proportionate share of the net OPEB liability and employer contributions – other post-employment benefits other than pensions – cost-sharing plan, schedule of changes in total OPEB liability and related ratios – single-employer plan and schedule of budgetary comparison – general fund as indicated in the financial statement's table of contents, which supplement the basic financial statements, was to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures did not provide us with sufficient evidence to express an opinion or provide any assurance, we did not express an opinion or provide any assurance on the RSI.

We have been engaged to report on combining financial statements of the nonmajor governmental funds, and schedule of expenditures of federal awards as indicated in the financial statement's table of contents, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information as described by professional standards, was to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information was fairly stated, in all material respects, in relation to the financial statements as a whole.

We did not audit the detailed budgetary comparison schedule – general fund and accordingly, we express no opinion on it.

Audit Scope, Significant Risks and Other

Our audit included examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures.

Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Any internal control related matters that are required to be communicated under professional standards are included later in this letter.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Oconto Falls are described in Note 1 to the financial statements. As discussed in Note 1, the City adopted the provisions of *Governmental Accounting Standards Board Statement No. 101 – Compensated Absences* and Governmental Accounting Standards Board Statement No. 100 – Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62 as of and for the year ended December 31, 2024. We noted no transactions entered into by the governmental unit 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 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 City's financial statements were:

Management's estimate of the useful lives of the capital assets is based on industry standards. We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred outflows/inflows based on an actuarially determined amount. We evaluated the key factors and assumptions used to develop the pension liability and related deferred outflows/inflows in determining that they are reasonable in relation to the financial statements as a whole.

Management's estimate of the other post-employment liabilities and related deferred outflows/inflows are based on an actuarially determined amount. We evaluated the key factors and assumptions used to develop the OPEB liabilities and related deferred outflows/inflows in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of accrued compensated absences liability is based upon the number of vested employee hours available and is calculated based on the current wages rates. We evaluated the key factors and assumptions used to calculate the liability in determining that they are in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of deposits and investments and the related risks with them in Note 2 to the financial statements. The footnote was prepared based on the requirements of the Governmental Accounting Standards Board and is intended to inform readers as to the risks associated with the City's cash and investments.

The disclosure of the net pension liability and related deferred outflows/inflows and the related risk associated with it is disclosed in Note 10 of notes to the financial statements. The footnote was prepared based on the requirements of the Governmental Accounting Standards Board and is intended to inform readers as to the risk associated with the City's participation in the Wisconsin Retirement System.

The disclosure of the other post-employment benefits liabilities and related deferred outflows/inflows and the related risk associated with them in Notes 11 and 12 to the financial statements. The footnotes were prepared based on the requirements of the Governmental Accounting Standards Board and is intended to inform readers as to the risk associated with the City's OPEB liabilities and related deferred outflows/inflows.

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.

Corrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial and communicate them to the appropriate level of management. We proposed adjustments to the City's general ledger some of which were material to the financial statements taken as a whole. These misstatements were detected as a result of audit procedures and were corrected by management. A list of corrected misstatements is attached to this management letter.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management dated May 22, 2025 that are included in the management representation letter.

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 governmental unit'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.

Other Audit Findings or Issues

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

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Oconto Falls as of and for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we considered the City of Oconto Falls' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be a material weakness and others we consider to be significant deficiencies.

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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency in the City of Oconto Falls' internal control to be a material weakness:

<u>Material Account Adjustments</u> – During our audit, we proposed and management accepted material adjustments to the City's general ledger. Material misstatement occurred due to management not complying with generally accepted accounting principles. They include adjusting pension and postemployment benefit plan balances, recording depreciation expense and recording capital asset disposals.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the City of Oconto Falls' internal control to be significant deficiencies:

<u>Segregation of Duties</u> – The City has a limited number of people who are responsible for and perform substantially all of the bookkeeping and accounting functions. Good internal control requires a complete separation of duties with respect to the handling and recording of transactions. In order to provide for an adequate segregation of duties, additional personnel may have to be involved in the performance of the accounting and bookkeeping functions. We recognize that this may not be practicable based on the size of the City and limited resources. This is not unusual for entities your size, but we are required to inform you that this condition exists. Because some procedural controls do not exist, the board has compensating controls such as approval of invoices and review of receipts and revenues which allow it to rely heavily on its knowledge of the City's operations in order to safeguard assets.

<u>Financial Reporting</u> - One of the components of internal control over financial reporting is that staff of the City be sufficiently knowledgeable to record the entity's financial transactions in accordance with generally accepted accounting principles (GAAP) and to prepare the entity's financial statements including the footnotes in accordance with those principles. The City's staff do not have the training in GAAP to prepare financial statements including the related notes in accordance with GAAP. KerberRose prepares the annual financial report for the City. The City's management does review the financial statements and footnotes and accepts responsibility for them. This matter is common in most small organizations since they do not have the resources to devote to this area of internal control.

<u>Preparation of Schedule of Expenditures of Federal Awards</u> – The Uniform Guidance requires the City to prepare the schedules of federal expenditures. We have assisted in drafting the preparation of the schedules of federal expenditures of federal awards as part of our services related to preparation of the single audit report in accordance with the Title 2 U.S. Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Other Matters

In addition, we felt the other matters described in the following paragraphs were important to the operation of the City of Oconto Falls. These matters may involve internal controls, general operations, recommendations for the adoption of policies and other such items that we feel will enhance the City of Oconto Falls.

Additional Information

Governmental Fund Balance Comparison

Fund balance for City's governmental funds are categorized as non-spendable, restricted, committed, assigned or unassigned. The General Fund is the only fund that can have unassigned fund balance unless the fund balance of another fund type is negative. The General fund has \$136,380 of non-spendable fund balance which is due to certain assets that are not in spendable form (Inventories/prepaid items and delinquent personal property taxes) and \$634,046 of unassigned fund balance that is available for cash flow needs and unanticipated or emergency expenditures. The unassigned general fund balance of \$634,046 is 21.01 percent of general fund expenditures. Moody's bond rating service considers general fund unassigned fund balance over 30 percent of general fund expenditures to be very strong.

2024	2023
\$ 136,380	\$ 147,212
634,046	799,055
166,295	160,591
6,718	-
1,744,735	82,693
(23,912)	(21,029)
-	2,231
	(288)
\$2,664,262	\$1,170,465
	\$ 136,380 634,046 166,295 6,718 1,744,735 (23,912)

Closing

We thank you for allowing us to be of service to the City of Oconto Falls. We received complete cooperation and appreciate your consideration of our comments and your implementation of suggestions.

This information in intended solely for the use by the Mayor and City Council, management, and others within the City and is not intended to be and should not be used by anyone other than these specified parties.

KerberRose SC KerberRose SC

Certified Public Accountants Green Bay, Wisconsin

May 22, 2025

City of Oconto Falls

Year End: December 31, 2024 Adjusting journal entries Date: 1/1/2024 To 12/31/2024

Credit	Debit	Account No	Name	Date	Number
-173,104.00		6350-111-000-000 WATER	Acc Dp of Util Plt in Svc	12/31/2024	AJE01
		6350-111-000-000 WATER	Acc Dp of Util Plt in Svc	12/31/2024	AJE01
	401.00	6350-111-000-000 WATER	Acc Dp of Util Plt in Svc	12/31/2024	AJE01
	44,865.00	6350-111-000-000 WATER	Acc Dp of Util Plt in Svc	12/31/2024	AJE01
-28,137.00		6350-111-000-001 WATER	Acc Dp of Util Plt in Svc /1-1	12/31/2024	AJE01
		6350-111-000-001 WATER	Acc Dp of Util Plt in Svc /1-1	12/31/2024	AJE01
	99.00	6350-111-000-001 WATER	Acc Dp of Util Plt in Svc /1-1	12/31/2024	AJE01
-99.00		6350-345-050-000 WATER	Accessory Elect-Services CIAC	12/31/2024	AJE01
-44,865.00		6350-346-000-000 WATER	Misc Pwr Plt-Meters	12/31/2024	AJE01
-401.00		6350-369-000-000 WATER	Services-	12/31/2024	AJE01
	173,104.00	6350-403-000-000 WATER	Depr Exp	12/31/2024	AJE01
	28,137.00	6350-403-050-000 WATER	Depr Exp CIAC	12/31/2024	AJE01
		6350-930-000-000 WATER	Misc General Exp	12/31/2024	AJE01
			To record CY water utility		
			depreciation and disposals		
-378,012.00		6360-111-000-000 SEWER	Acc Dp of Util Plt in Svc	12/31/2024	AJE02
		6360-111-000-000 SEWER	Acc Dp of Util Plt in Svc	12/31/2024	AJE02
		6360-323-000-000 SEWER	/Elec Pmp Eqp/Oth Pwr Eqp	12/31/2024	AJE02
		6360-341-000-000 SEWER	Struct/Oth Trtmt/Struct	12/31/2024	AJE02
	378,012.00	6360-403-000-000 SEWER	Depr Exp	12/31/2024	AJE02
			To record CY sewer depreciation		
			and disposals		
	9,376.00	6330-237-000-000 ELECTRIC	Interest Accrued	12/31/2024	AJE03
-9,376.00		6330-427-000-000 ELECTRIC	Interest on Long-Term Debt	12/31/2024	AJE03
	303.00	6350-237-000-000 WATER	Interest Accrued	12/31/2024	AJE03
-303.00		6350-427-000-000 WATER	Interest on Long-Term Debt	12/31/2024	AJE03
		6360-237-000-000 SEWER	Interest Accrued, default/default	12/31/2024	AJE03
	2,576.00	6360-237-000-112 SEWER	Interest Accrued Clean Water	12/31/2024	AJE03
-2,576.00		6360-427-000-000 SEWER	Interest on Long-Term Debt	12/31/2024	AJE03
			To adjust accrued interest expense		
-159,665.00		6330-186-000-003 ELECTRIC	Misc Deferred Debits Def Outfl	12/31/2024	AJE04
	69,585.00	6330-242-154-300 ELECTRIC	Misc Cur and Accrued Liabil re	12/31/2024	AJE04
	82,302.00	6330-253-000-009 ELECTRIC	Oth Deferred Credits Def Inflo	12/31/2024	AJE04
	7,778.00	6330-926-154-000 ELECTRIC	Employee Pensions and Benefits	12/31/2024	AJE04
			To record CY Electric fund WRS		

-48,037.00 -2,409.00	27,526.00 22,920.00	6350-186-000-003 WATER 6350-242-154-300 WATER 6350-253-000-009 WATER 6350-926-154-000 WATER	Misc Deferred Debits Def Outfl Misc Cur and Accrued Liabil re Oth Deferred Credits Def Inflo Employee Pensions and Benefits	12/31/2024 12/31/2024 12/31/2024 12/31/2024	AJE05 AJE05 AJE05 AJE05
			To record CY water fund WRS activity.		
-32,178.00		6360-186-000-003 SEWER	Misc Deferred Debits Def Outfl	12/31/2024	AJE06
	25,739.00	6360-242-154-300 SEWER	Misc Cur and Accrued Liabil re	12/31/2024	AJE06
	13,314.00	6360-253-000-009 SEWER	Oth Deferred Credits Def Inflo	12/31/2024	AJE06
-6,875.00		6360-854-154-000 SEWER	Employees Pensions & Benefits	12/31/2024	AJE06
			To record CY Sewer WRS activity		
-1,059.00		6330-186-000-013 ELECTRIC	Misc Deferred Debits Def Out-L	12/31/2024	AJE07
	1,793.00	6330-242-152-301 ELECTRIC	Misc Cur and Accrued Liabil li	12/31/2024	AJE07
	1,729.00	6330-253-000-014 ELECTRIC	Oth Deferred Credits Def In-Li	12/31/2024	AJE07
-2,463.00		6330-926-152-000 ELECTRIC	Employee Pensions and Benefits	12/31/2024	AJE07
			To record CY Electric OPEB activity		
-7,729.00		6350-186-000-013 WATER	Misc Deferred Debits Def Out-L	12/31/2024	AJE08
,	12,335.00	6350-242-152-301 WATER	Misc Cur and Accrued Liabil li	12/31/2024	AJE08
	12,494.00	6350-253-000-014 WATER	Oth Deferred Credits Def In-Li	12/31/2024	AJE08
-17,100.00		6350-926-152-000 WATER	Employee Pensions and Benefits	12/31/2024	AJE08
			To record CY OPEB water activity		
-9,957.00		6360-186-000-013 SEWER	Misc Deferred Debits Def Out-L	12/31/2024	AJE09
	17,094.00	6360-242-152-301 SEWER	Misc Cur and Accrued Liabil li	12/31/2024	AJE09
	16,304.00	6360-253-000-014 SEWER	Oth Deferred Credits Def In-Li	12/31/2024	AJE09
-23,441.00		6360-854-152-000 SEWER	Employees Pensions & Benefits	12/31/2024	AJE09
			To record CY Sewer OPEB cost		
			sharing activity.		
000.00	939.00	62100-33000-00-000-000 GEN	Retained Earnings	12/31/2024	AJE10
-939.00		62100-51980-10-000-000 GEN	Misc Expense gen govt/	12/31/2024	AJE10
-1.00	4.00	62401-33000-00-000-000 CAPITAL 62401-55420-00-000-249 CAPITAL	Retained Earnings	12/31/2024 12/31/2024	AJE10
	1.00	62401-55420-00-000-249 CAPITAL	Beach-beach admission	12/31/2024	AJE10
			to adjust fund balance to PY FS		
	5,812.00	6330-253-000-027 ELECTRIC	Oth Deferred Credits /Premium	12/31/2024	AJE11
-5,812.00		6330-421-000-000 ELECTRIC	Misc NonOper Income	12/31/2024	AJE11
			To record utility amortization of		

		62100-48900-15-120-000 GEN	Other Misc Revenue police/wages	12/31/2024	AJE12
			To reclassify OFSD crossing guard invoice to appropriate account		
3.00	12,833.00	62100-13100-10-000-000 GEN	Customer Accounts Rec-misc	12/31/2024	AJE13
-12,833		62100-46200-20-000-470 GEN	Public Safety Charges fire-Town of Stiles	12/31/2024	AJE13
			To record AR for Town of Stiles Fire Contracted amount owed yet at year-end		
-29		6330-216-000-000 ELECTRIC	Unappropriated Earned Surplus	12/31/2024	AJE14
5.00	295.00	6330-930-000-000 ELECTRIC	Misc General Exp	12/31/2024	AJE14
3.00	3.00	6360-216-000-000 SEWER	Unappropriated Earned Surplus	12/31/2024	AJE14
-4		6360-856-000-450 SEWER	Misc General Exp /training & e	12/31/2024	AJE14
			To adjust fund balance to PY FS		
22.00	2 622 00	6220 496 000 042 ELECTRIC	Mica Deferred Debits Def Out I	10/21/2024	A IE16
	3,632.00	6330-186-000-012 ELECTRIC	Misc Deferred Debits Def Out-L	12/31/2024	AJE16
-6,83	740.00	6330-242-151-301 ELECTRIC	Misc Cur and Accrued Liabil he	12/31/2024	AJE16
	742.00	6330-253-000-015 ELECTRIC	Oth Deferred Credits Def In-Li	12/31/2024	AJE16
	2,457.00	6330-926-151-000 ELECTRIC	Employee Pensions and Benefits	12/31/2024	AJE16
	1,237.00	6350-186-000-012 WATER	Misc Deferred Debits Def Out-L	12/31/2024	AJE16
-1,75	4 000 00	6350-242-151-301 WATER	Misc Cur and Accrued Liabil he	12/31/2024	AJE16
	1,606.00	6350-253-000-015 WATER	Oth Deferred Credits Def In-Li	12/31/2024	AJE16
-1,088		6350-926-151-000 WATER	Employee Pensions and Benefits	12/31/2024	AJE16
	897.00	6360-186-000-012 SEWER	Misc Deferred Debits Def Out-L	12/31/2024	AJE16
-1,400		6360-242-151-301 SEWER	Misc Cur and Accrued Liabil he	12/31/2024	AJE16
	861.00	6360-253-000-015 SEWER	Oth Deferred Credits Def In-Li	12/31/2024	AJE16
-35		6360-854-151-000 SEWER	Employees Pensions & Benefits	12/31/2024	AJE16
			To record utility OPEB SE activity		
-2.73		6330-242-123-000 ELECTRIC	Misc Cur and Accrued Liabil va	12/31/2024	AJE17
, -	2,737.00	6330-930-000-000 ELECTRIC	Misc General Exp	12/31/2024	AJE17
-1,29	2,707.00	6350-242-123-000 WATER	Misc Cur and Accrued Liabil va	12/31/2024	AJE17
•	1,295.00	6350-930-000-000 WATER	Misc General Exp	12/31/2024	AJE17
-873	1,200.00	6360-242-123-000 SEWER	Misc Cur and Accrued Liabil va	12/31/2024	AJE17
	873.00	6360-856-000-000 SEWER	Misc General Exp	12/31/2024	AJE17
			To record BT Comp Absences after GASB 101 and current portion of Comp Abs		
			C. 10. 4.14 04.16.16 pointer C. Comp. 20		
	29,318.00	6350-131-000-000 WATER	Cash	12/31/2024	AJE20
-14,995		6350-403-000-000 WATER	Depr Exp	12/31/2024	AJE20
-3,058		6350-408-000-000 WATER	Taxes	12/31/2024	AJE20
-11,26		6350-474-000-000 WATER	Oth Wtr Rev	12/31/2024	AJE20
-29,318	44.00= 00	6360-131-000-000 SEWER	Cash	12/31/2024	AJE20
	14,995.00	6360-403-000-000 SEWER	Depr Exp	12/31/2024	AJE20
	3,058.00 11,265.00	6360-408.000-000 SEWER 6360-856-000-000 SEWER	Taxes Misc General Exp	12/31/2024 12/31/2024	AJE20 AJE20
	,		·		
			to record meter allocation		

-108,461.00		6330-233-000-600 ELECTRIC	Payables to Muni /due to/from	12/31/2024	AJE21
	108,461.00	6330-408-000-000 ELECTRIC	Taxes	12/31/2024	AJE21
-101,640.00		6350-233-000-600 WATER	Payables to Muni /due to/from	12/31/2024	AJE21
-3,058.00		6350-233-000-600 WATER	Payables to Muni /due to/from	12/31/2024	AJE21
	101,640.00	6350-408-000-000 WATER	Taxes	12/31/2024	AJE21
	3,058.00	6350-408-000-000 WATER	Taxes	12/31/2024	AJE21
	3,317.00	62100-15600-00-000-630 GEN	Due from Enterprise Fund -due to/from Electric	12/31/2024	AJE21
	3,058.00	62100-15600-00-000-630 GEN	Due from Enterprise Fund -due to/from Electric	12/31/2024	AJE21
	144.00	62100-15600-00-000-650 GEN	Due from Enterprise Fund -due to/from Water	12/31/2024	AJE21
-3,461.00		62100-41310-00-000-000 GEN	Taxes from Reg Muni-Owned Util	12/31/2024	AJE21
-3,058.00		62100-41310-00-000-000 GEN	Taxes from Reg Muni-Owned Util	12/31/2024	AJE21
			To adjust PTE		
222 051 00		6220 111 000 000 ELECTRIC	Ago Da of Litil Dit in Sug	12/31/2024	AJE23
-333,951.00 -29,948.00		6330-111-000-000 ELECTRIC 6330-111-000-001 ELECTRIC	Acc Dp of Util Plt in Svc Acc Dp of Util Plt in Svc /1-1	12/31/2024	AJE23
-29,946.00	333,951.00	6330-403-000-000 ELECTRIC	Depr Exp	12/31/2024	AJE23
	29,948.00	6330-403-050-000 ELECTRIC	Depr Exp CIAC	12/31/2024	AJE23
	29,946.00	0330-403-030-000 ELECTRIC	Берг Ехф СГАС	12/31/2024	AJEZJ
			To record electric depreciation		
-12,047.00		62401-14200-00-000-000 CAPITAL	Due from State of Wisconsin	12/31/2024	AJE24
	12,047.00	62401-57220-20-000-000 CAPITAL	Fire Protection fire/Outlay	12/31/2024	AJE24
			To adjust due from state		
-17,862.00		6330-131-100-000 ELECTRIC	Fund Cash	12/31/2024	AJE25
,002.00	17,862.00	6330-233-000-600 ELECTRIC	Payables to Muni /due to/from	12/31/2024	AJE25
-4.00	,002.00	6330-233-000-600 ELECTRIC	Payables to Muni /due to/from	12/31/2024	AJE25
	1,508.00	6330-233-000-600 ELECTRIC	Payables to Muni /due to/from	12/31/2024	AJE25
-1,508.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	6330-926-151-000 ELECTRIC	Employee Pensions and Benefits	12/31/2024	AJE25
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4.00	6330-930-000-000 ELECTRIC	Misc General Exp	12/31/2024	AJE25
	17,862.00	6350-131-100-000 WATER	Fund Cash	12/31/2024	AJE25
-17,862.00	,	6350-233-000-600 WATER	Payables to Muni /due to/from	12/31/2024	AJE25
ŕ	20,109.00	6360-145-000-600 SEWER	Receivables from Muni /due to/	12/31/2024	AJE25
	2.00	6360-233-000-600 SEWER	Payables to Muni /due to/from	12/31/2024	AJE25
-20,109.00			Misc Oper Rev	12/31/2024	AJE25
-20,109.00		6360-735-000-000 SEWER			
-2.00		6360-856-000-000 SEWER	Misc General Exp	12/31/2024	AJE25

OCONTO FALLS MUNICIPAL UTILITIES

Enterprise Funds of the City of Oconto Falls, Wisconsin

Financial Statements

December 31, 2024



OCONTO FALLS MUNICIPAL UTILITIES

Enterprise Funds of the City of Oconto Falls, Wisconsin

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December 31, 2024

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Independent Auditors' Report

To the Utilities Commission Oconto Falls Municipal Utilities City of Oconto Falls, Wisconsin

Opinions

We have audited the accompanying financial statements of the Oconto Falls Municipal Utilities (Utilities), enterprise funds of the City of Oconto Falls, Wisconsin, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Oconto Falls Municipal Utilities, enterprise funds of the City of Oconto Falls, Wisconsin'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 financial position of the Oconto Falls Municipal Utilities, enterprise funds of the City of Oconto Falls, Wisconsin, as of December 31, 2024, the changes in their financial position and cash flows 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. 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 Oconto Falls Municipal Utilities, enterprise funds of the City of Oconto Falls, Wisconsin 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.

Emphasis of Matter - Enterprise Funds of the City of Oconto Falls, Wisconsin

As discussed in Note 1, the financial statements present only the enterprise funds and do not purport to, and do not, present fairly the financial position of the City of Oconto Falls, Wisconsin, as of December 31, 2024, and the changes in its financial position and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

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.

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 generally accepted 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.

To the Utilities Commission City of Oconto Falls Municipal Utilities

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 generally accepted 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 Oconto Falls Municipal Utilities, enterprise funds of the City of Oconto Falls, Wisconsin 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.

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.

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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. Our opinions on the basic financial statements are not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the schedules of employer's proportionate share of the net pension liability (asset) and employer contributions – Wisconsin Retirement System, schedules of employer's proportionate share of the net OPEB liability and employer contributions – other postemployment benefits other than pensions – cost sharing plan, and schedule of changes in total OPEB liability and related ratios – single-employer plan be presented to supplement the basic financial statements. Such information, 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 auditing standards generally accepted in the United States of America, 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.

Other Information

Management is responsible for the other information included in this annual financial report. The other information comprises the schedule of electric utility plant, schedule of water utility plant, schedule of sewer utility plant, schedule of electric utility operating revenues and expenses, schedule of water utility operating revenues and expenses, schedule of rates of return but does not include the financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

To the Utilities Commission City of Oconto Falls Municipal Utilities

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Change in Accounting Principle

For the year ended December 31, 2024, the Utilities adopted new accounting guidance, GASB Statement No. 101, Compensated Absences. Our opinions are not modified with respect to this matter.

KerberRose S.C.

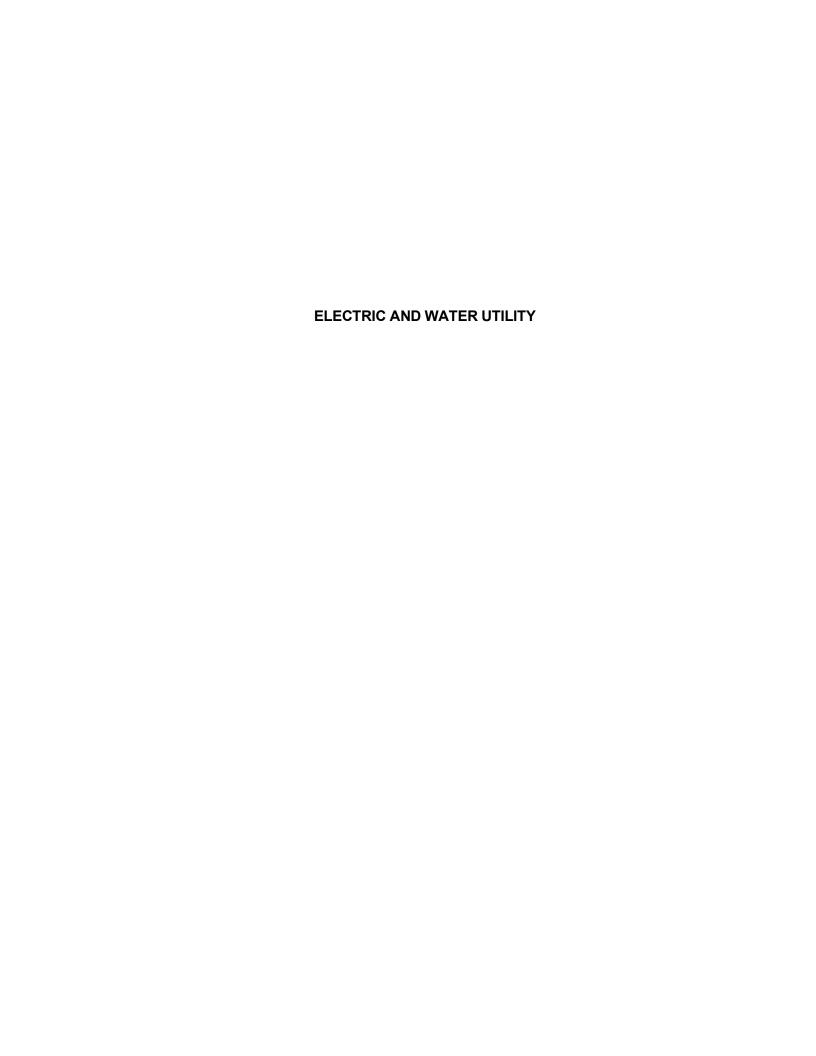
KerberRose SC

Certified Public Accountants

Green Bay, Wisconsin

May 22, 2025





CITY OF OCONTO FALLS ELECTRIC AND WATER UTILITY CITY OF OCONTO FALLS, WISCONSIN

Statement of Net Position As of December 31, 2024

ASSETS	
Current Assets:	
Cash and Investments	\$ 3,690,285
Receivables:	Ψ 0,030,203
Accounts	392.049
Interest	22,295
Other	20,855
Inventories	191,024
Restricted Cash - Bond Proceeds	5,050,774
Total Current Assets	9,367,282
Total Current Assets	9,307,282
Noncurrent Assets:	
Investment in American Transmission Company	1,071,910
Capital Assets, Nondepreciable	2,092,099
Capital Assets, Depreciable - Net of Accumulated Depreciation	7,288,157
Total Noncurrent Assets	10,452,166
101011011011111111111111111111111111111	
TOTAL ASSETS	19,819,448
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows of Resources Related to Pension	269,605
Deferred Outflows of Resources Related to	
Post-Employment Benefits - Cost-Sharing Plan	5,624
Deferred Outflows Related to Other	-,
Post-Employment Benefits - Single-Employer Plan	16,348
Total Deferred Outflows of Resources	291,577
CURRENT LIABILITIES	
Accounts Payable	548,575
Customer Deposits	2,683
Public Benefits	11,374
Due to Other Fund	344,878
Accrued and Other Current Liabilities	35,738
Accrued Interest	53,982
Compensated Absences	106,529
Current Portion of Long-Term Obligations	342,676_
Total Current Liabilities	1,446,435
NONOURRENT LIABILITIES	
NONCURRENT LIABILITIES	20,200
Net Pension Liability	30,366
Net Other Post-Employment Benefits Liability - Cost-Sharing Plan	12,487
Total Other Post-Employment Benefits Liability - Single-Employer Plan	36,739
Noncurrent Portion of Compensated Absences	159,794
Noncurrent Portion of Long-Term Obligations	7,080,822
Total Noncurrent Liabilities	7,320,208
TOTAL LIABILITIES	8,766,643
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows of Resources Related to Pension	162 215
Deferred Inflows Related to Other	163,315
	0.702
Post-Employment Benefits - Cost-Sharing Plan	9,702
Deferred Inflows Related to Other	40.075
Post-Employment Benefits - Single-Employer Plan	10,875
Total Deferred Inflows of Resources	183,892
NET POSITION	
Net Investment in Capital Assets	7,007,533
Restricted	75,924
Unrestricted	4,077,033
TOTAL NET POSITION	\$ 11,160,490
See Notes to the Basic Financial Statements	. , , , , , , , , , , , , , , , , , , ,

CITY OF OCONTO FALLS ELECTRIC AND WATER UTILITY CITY OF OCONTO FALLS, WISCONSIN

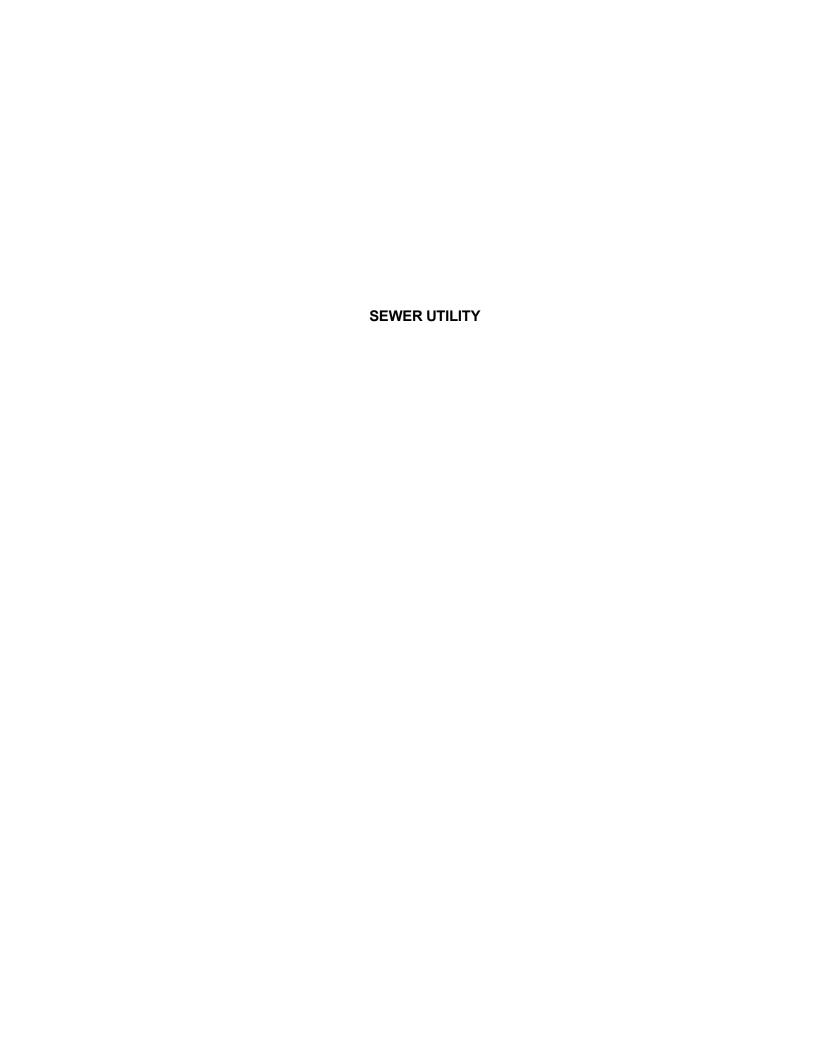
Statement of Revenues, Expenses and Change in Net Position For the Year Ended December 31, 2024

OPERATING REVENUES	
Electric:	
Charges for Services	\$ 3,160,716
Other Operating Revenues	31,943
Total	3,192,659
Water:	
Charges for Services	911,853
Other Operating Revenues	17,611
Total	929,464
Total Operating Revenues	4,122,123
OPERATING EXPENSES	
Electric:	
Operation and Maintenance	2,712,185
Depreciation	363,899
Total	3,076,084
Water:	
Operation and Maintenance	402,341
Depreciation	186,246
Total	588,587
Total Operating Expenses	3,664,671
OPERATING INCOME	457,452
NONOPERATING REVENUES (EXPENSES)	
Investment Earnings	449,789
Interest Expense	(331,226)
Miscellaneous Income	25,210
Total Nonoperating Revenues (Expenses)	143,773
INCOME BEFORE TRANSFERS	601,225
TRANSFERS OUT	(210,101)
CHANGE IN NET POSITION	391,124
NET POSITION - BEGINNING	10,769,366
NET POSITION - ENDING	\$ 11,160,490

CITY OF OCONTO FALLS ELECTRIC AND WATER UTILITY CITY OF OCONTO FALLS, WISCONSIN

Statement of Cash Flows
For the Year Ended December 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from User Charges	\$	4,109,899
Cash Payments to Municipality		(114,336)
Paid to Suppliers for Goods and Services		(2,262,341)
Paid to Employees for Operating Payroll		(494,160)
Other Receipts		9,878
Net Cash Flows From Operating Activities		1,248,940
CASH FLOWS FROM NON-CAPITAL		
FINANCING ACTIVITIES		
Transfer to Other Funds		(210,101)
CASH FLOWS FROM CAPITAL AND RELATED		
FINANCING ACTIVITIES		
Acquisition of Capital Assets		(1,179,115)
Capital Assets Salvaged		2,076
Principal Payments on Long-Term Debt		(291,444)
Interest and Fiscal Charges		(346,715)
Net Cash Flows From Capital and		
Related Financing Activities		(1,815,198)
CASH FLOWS FROM INVESTING ACTIVITIES		
Long-Term Investments Redeemed		3,393,488
Investment Income		446,788
Net Cash Flows From Investing Activities		3,840,276
CHANGE IN CASH AND INVESTMENTS		3,063,917
CASH AND INVESTMENTS. DECIMINE		4 574 400
CASH AND INVESTMENTS - BEGINNING		4,571,123
CASH AND INVESTMENTS. ENDING	æ	7 625 040
CASH AND INVESTMENTS - ENDING	\$	7,635,040
DESCRIPTION OF CASH ACCOUNTS		
RECONCILIATION OF CASH ACCOUNTS	•	0.000.005
Cash and Investments	\$	3,690,285
	Ψ	
Restricted Cash and Investments	Ψ	5,050,774
Less: Long-term Investments		5,050,774 (1,106,019)
	\$	5,050,774
Less: Long-term Investments Total Reconciliation of Cash Accounts		5,050,774 (1,106,019)
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME		5,050,774 (1,106,019)
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM	\$	5,050,774 (1,106,019) 7,635,040
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income		5,050,774 (1,106,019)
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income	\$	5,050,774 (1,106,019) 7,635,040
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:	\$	5,050,774 (1,106,019) 7,635,040 457,452
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer	\$	5,050,774 (1,106,019) 7,635,040 457,452
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities:	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336)
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable Other Receivables	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336) 9,878
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable Other Receivables Inventories	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336) 9,878 (14,897)
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable Other Receivables Inventories Deferred Outflows Related to Pension	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336) 9,878 (14,897) 207,702
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable Other Receivables Inventories Deferred Outflows Related to Pension Deferred Outflows Related to OPEB - Cost-Sharing	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336) 9,878 (14,897) 207,702 8,788
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable Other Receivables Inventories Deferred Outflows Related to Pension Deferred Outflows Related to OPEB - Cost-Sharing Deferred Outflows Related to OPEB - Single-Employer	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336) 9,878 (14,897) 207,702 8,788 (4,869)
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable Other Receivables Inventories Deferred Outflows Related to Pension Deferred Outflows Related to OPEB - Cost-Sharing Deferred Outflows Related to OPEB - Single-Employer Accounts Payable Customer Deposits	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336) 9,878 (14,897) 207,702 8,788 (4,869) 320,847 112
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable Other Receivables Inventories Deferred Outflows Related to Pension Deferred Outflows Related to OPEB - Cost-Sharing Deferred Outflows Related to OPEB - Single-Employer Accounts Payable	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336) 9,878 (14,897) 207,702 8,788 (4,869) 320,847 112 4,767
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable Other Receivables Inventories Deferred Outflows Related to Pension Deferred Outflows Related to OPEB - Cost-Sharing Deferred Outflows Related to OPEB - Single-Employer Accounts Payable Customer Deposits Public Benefits Other Current Liabilities	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336) 9,878 (14,897) 207,702 8,788 (4,869) 320,847 112 4,767 29,570
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable Other Receivables Inventories Deferred Outflows Related to Pension Deferred Outflows Related to OPEB - Cost-Sharing Deferred Outflows Related to OPEB - Single-Employer Accounts Payable Customer Deposits Public Benefits Other Current Liabilities Accrued Compensated Absences	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336) 9,878 (14,897) 207,702 8,788 (4,869) 320,847 112 4,767 29,570 15,568
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable Other Receivables Inventories Deferred Outflows Related to Pension Deferred Outflows Related to OPEB - Cost-Sharing Deferred Outflows Related to OPEB - Single-Employer Accounts Payable Customer Deposits Public Benefits Other Current Liabilities Accrued Compensated Absences Due to Municipality	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336) 9,878 (14,897) 207,702 8,788 (4,869) 320,847 112 4,767 29,570 15,568 (114,336)
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable Other Receivables Inventories Deferred Outflows Related to Pension Deferred Outflows Related to OPEB - Cost-Sharing Deferred Outflows Related to OPEB - Single-Employer Accounts Payable Customer Deposits Public Benefits Other Current Liabilities Accrued Compensated Absences Due to Municipality Net Pension Liability	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336) 9,878 (14,897) 207,702 8,788 (4,869) 320,847 112 4,767 29,570 15,568 (114,336) (97,111)
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable Other Receivables Inventories Deferred Outflows Related to Pension Deferred Outflows Related to OPEB - Cost-Sharing Deferred Outflows Related to OPEB - Single-Employer Accounts Payable Customer Deposits Public Benefits Other Current Liabilities Accrued Compensated Absences Due to Municipality Net OPEB Liability - Cost-Sharing	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336) 9,878 (14,897) 207,702 8,788 (4,869) 320,847 112 4,767 29,570 15,568 (114,336) (97,111) (14,128)
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable Other Receivables Inventories Deferred Outflows Related to Pension Deferred Outflows Related to OPEB - Cost-Sharing Deferred Outflows Related to OPEB - Single-Employer Accounts Payable Customer Deposits Public Benefits Other Current Liabilities Accrued Compensated Absences Due to Municipality Net Pension Liability Net OPEB Liability - Cost-Sharing Total OPEB Liability - Single Employer	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336) 9,878 (14,897) 207,702 8,788 (4,869) 320,847 112 4,767 29,570 15,568 (114,336) (97,111) (14,128) 8,586
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable Other Receivables Inventories Deferred Outflows Related to Pension Deferred Outflows Related to OPEB - Cost-Sharing Deferred Outflows Related to OPEB - Single-Employer Accounts Payable Customer Deposits Public Benefits Other Current Liabilities Accrued Compensated Absences Due to Municipality Net Pension Liability - Cost-Sharing Total OPEB Liability - Single Employer Deferred Inflows Related to Pension	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336) 9,878 (14,897) 207,702 8,788 (4,869) 320,847 112 4,767 29,570 15,568 (114,336) (97,111) (14,128) 8,586 (105,222)
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable Other Receivables Inventories Deferred Outflows Related to Pension Deferred Outflows Related to OPEB - Cost-Sharing Deferred Outflows Related to OPEB - Single-Employer Accounts Payable Customer Deposits Public Benefits Other Current Liabilities Accrued Compensated Absences Due to Municipality Net Pension Liability Net OPEB Liability - Cost-Sharing Total OPEB Liability - Cost-Sharing Total OPEB Liability - Single Employer Deferred Inflows Related to OPEB - Cost-Sharing	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336) 9,878 (14,897) 207,702 8,788 (4,869) 320,847 112 4,767 29,570 15,568 (114,336) (97,111) (14,128) 8,586 (105,222) (14,223)
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable Other Receivables Inventories Deferred Outflows Related to Pension Deferred Outflows Related to OPEB - Cost-Sharing Deferred Outflows Related to OPEB - Single-Employer Accounts Payable Customer Deposits Public Benefits Other Current Liabilities Accrued Compensated Absences Due to Municipality Net Pension Liability Net OPEB Liability - Cost-Sharing Total OPEB Liability - Single Employer Deferred Inflows Related to OPEB - Cost-Sharing Deferred Inflows Related to OPEB - Cost-Sharing Deferred Inflows Related to OPEB - Cost-Sharing	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336) 9,878 (14,897) 207,702 8,788 (4,869) 320,847 112 4,767 29,570 15,568 (114,336) (97,111) (14,128) 8,586 (105,222)
Less: Long-term Investments Total Reconciliation of Cash Accounts RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM Operating Income Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: Depreciation Meter Depreciation Charged to Sewer Changes in Assets and Liabilities: Customer Accounts Receivable Other Receivables Inventories Deferred Outflows Related to Pension Deferred Outflows Related to OPEB - Cost-Sharing Deferred Outflows Related to OPEB - Single-Employer Accounts Payable Customer Deposits Public Benefits Other Current Liabilities Accrued Compensated Absences Due to Municipality Net Pension Liability Net OPEB Liability - Cost-Sharing Total OPEB Liability - Cost-Sharing Total OPEB Liability - Single Employer Deferred Inflows Related to OPEB - Cost-Sharing	\$	5,050,774 (1,106,019) 7,635,040 457,452 550,145 14,995 (12,336) 9,878 (14,897) 207,702 8,788 (4,869) 320,847 112 4,767 29,570 15,568 (114,336) (97,111) (14,128) 8,586 (105,222) (14,223)



CITY OF OCONTO FALLS SEWER UTILITY CITY OF OCONTO FALLS, WISCONSIN

Statement of Net Position As of December 31, 2024

ASSETS	
Current Assets:	
Cash and Investments	\$ 78,732
Receivables	
Accounts	113,167
Due from Other Fund	20,109
Total Current Assets	212,008
Noncurrent Assets:	
Restricted Cash	941,873
Capital Assets, Nondepreciable	11,752
Capital Assets, Depreciable - Net of Accumulated Depreciation	8,526,682
Total Noncurrent Assets	9,480,307
TOTAL ASSETS	9,692,315
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows of Resources Related to Pension	111,014
Deferred Outflows of Resources Related to	
Post-Employment Benefits - Cost-Sharing Plan	3,461
Deferred Outflows Related to Other	0.000
Post-Employment Benefits - Single-Employer Plan	3,892
Total Deferred Outflows of Resources	118,367
CURRENT LIABILITIES	
Accounts Payable	28,493
Accrued and Other Current Liabilities	7,740
Accrued Interest	17,028
Compensated Absences	23,067
Current Portion of Long-Term Obligations Total Current Liabilities	597,206 673,534
Total Current Liabilities	
NONCURRENT LIABILITIES	
Net Pension Liability	12,504
Net Other Post-Employment Benefits Liability - Cost-Sharing Plan	7,685
Total Other Post-Employment Benefits Liability - Single-Employer Plan	8,748
Compensated Absences Noncurrent Portion of Long-Term Obligations	34,601 3,856,655
Total Noncurrent Liabilities	3,920,193
Total Notion Elabilities	0,320,130
TOTAL LIABILITIES	4,593,727
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows of Resources Related to Pension	67,247
Deferred Inflows Related to Other	
Post-Employment Benefits - Cost-Sharing Plan	5,971
Deferred Inflows Related to Other	
Post-Employment Benefits - Single-Employer Plan	2,589
Total Deferred Inflows of Resources	75,807
NET POSITION	
Net Investment in Capital Assets	4,084,572
Restricted	973,136
Unrestricted (Deficit)	83,440 \$ 5,141,148
TOTAL NET POSITION	\$ 5,141,148

CITY OF OCONTO FALLS SEWER UTILITY CITY OF OCONTO FALLS, WISCONSIN

Statement of Revenues, Expenses and Change in Net Position For the Year Ended December 31, 2024

OPERATING REVENUES Charges for Services	\$ 1,193,137
Other Operating Revenues Total Operating Revenues	22,509 1,215,646
OPERATING EXPENSES Operation and Maintenance Depreciation Total Operating Expenses	470,296 393,007 863,303
OPERATING INCOME	352,343
NONOPERATING EXPENSE Interest Expense	(110,130)
INCOME BEFORE TRANSFERS	242,213
TRANSFERS OUT	(3,058)
CHANGE IN NET POSITION	239,155
NET POSITION - BEGINNING	4,901,993
NET POSITION - ENDING	\$ 5,141,148

CITY OF OCONTO FALLS SEWER UTILITY CITY OF OCONTO FALLS, WISCONSIN

Statement of Cash Flows
For the Year Ended December 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES Cash Received from User Charges Cash Payments from Municipality Paid to Suppliers for Goods and Services Paid to Employees for Operating Payroll Net Cash Flows From Operating Activities	\$ 1,213,952 (19,509) (279,059) (201,343) 714,041
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Transfer to Other Funds	(3,058)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES Acquisition of Capital Assets	(24,326)
Principal Payments on Long-Term Debt Interest and Fiscal Charges Net Cash Flows From Capital and	(583,989) (112,706)
Related Financing Activities	(721,021)
CHANGE IN CASH AND INVESTMENTS	(10,038)
CASH AND INVESTMENTS - BEGINNING	1,030,643
CASH AND INVESTMENTS - ENDING	\$ 1,020,605
RECONCILIATION OF CASH ACCOUNTS	
Cash and Investments	\$ 78,732
Restricted Cash and Investments	941,873
Total Reconciliation of Cash Accounts	\$ 1,020,605
RECONCILIATION OF OPERATING INCOME	
TO NET CASH FLOWS FROM	
Operating Income	\$ 352,343
Adjustments to Reconcile Operating Income	
to Net Cash Flows from Operating Activities:	
Depreciation	393,007
Allocation of Water Meter Depreciation	(14,995)
Changes in Assets and Liabilities:	,
Customer Accounts Receivable	(1,694)
Deferred Outflows Related to Pension	32,178

Net OPEB Liability - Single Employer	1,403
Deferred Inflows Related to Pension	(13,314)
Deferred Inflows Related to OPEB - Cost-Sharing	(16,304)
Deferred Inflows Related to OPEB - Single-Employer	(861)
Net Cash Flows From	
Operating Activities	\$ 714,041

9,957

26,668

(19,508)

4,304

4,587

(25,739)

(17,094)

(897)

Deferred Outflows Related to OPEB - Cost-Sharing

Accounts Payable

Receivable from Municipality

Accrued Compensated Absences

Net OPEB Liability - Cost-Sharing

Other Current Liabilities

Net Pension Liability

Deferred Outflows Related to OPEB - Single-Employer

Notes to Financial Statements December 31, 2024

Note 1 - Summary of Significant Accounting Policies

Introduction

This summary of significant accounting policies of the Oconto Falls Municipal Utilities (Utilities) is presented to assist in understanding the Utilities' financial statements. The financial statements and notes are representations of the Utilities' management who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform to generally accepted accounting principles (GAAP) and have been consistently applied in the preparation of the financial statements. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles.

Nature of Business

The Oconto Falls Municipal Utilities are separate enterprise funds of the City of Oconto Falls. The Utilities are managed by the Utilities commission. The Utilities provide electric, water and sewer services to properties within the city.

The Electric and Water Utilities operate under service rules and rates established by the Public Service Commission of Wisconsin (PSCW). The Sewer Utility operates under rules and rates established by the utilities commission.

Measurement Focus and Basis Accounting

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Investments

For purposes of the statements of cash flows, cash deposits and highly liquid investments having original maturities of three months or less at the time of purchase are considered to be cash equivalents.

Accounts Receivable

Accounts receivable are recorded at their gross amount with uncollectible amounts being recognized under the direct write-off method. The Utilities have the right under Wisconsin statutes to place delinquent electric, water and sewer bills on the tax roll for collection. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the financial statements.

Inventories

Inventories are recorded at lower of cost or market utilizing the average cost method and charged to construction or expense when used.

Notes to Financial Statements December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Capital Assets

Capital assets are defined by the Utilities as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year.

Capital assets of the Utilities are recorded at cost or estimated acquisition value at the time of contribution to the Utilities. Major outlays for Utility plants are capitalized as projects are constructed. Capital assets in service are depreciated using the straight-line method over the following useful lives:

	Years
Electric Plant:	
Transmission	33
Distribution	18 – 40
General	4 – 40
Water Plant:	
Sources of Supply	34 – 56
Pumping	23 – 41
Water Treatment	17
Transmission and Distribution	20 – 108
General	4 – 44
Sewer Plant:	
Collecting System	100
Collecting System Pumping	20 – 40
Treatment and Disposal	15 – 40
General	4 – 20

Compensated Absences

The Utilities adopted GASB Statement No. 101 for the year ended December 31, 2024, which requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

Under terms of employment, employees are grant sick leave and vacation in varying amounts. Only benefits considered to be vested are disclosed in these statements. All vested vacation and sick leave is accrued when incurred in the proprietary fund financial statements.

Pension and Other Post-Employment Benefits

Pension. 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

Notes to Financial Statements December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

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

- Net OPEB Liability (Asset)
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Post-Employment Benefits
- OPEB Expense (Revenue)

Other Post-Employment Benefits - Single-Employer (OPEB). For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the City's Other Postemployment Benefit Plan have been determined on the same basis as they are reported by the Plan. For this purposes, the Plan recognizes benefit payments when due and payable in accordance with benefit terms. The Plan has no assets accumulated to pay this liability.

Deferred Outflows/Inflows of Resources

In addition to assets, the statements of net position report a separate section for *deferred outflows of resources*. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense) until then. The Utilities reports three categories of deferred outflows of resources related to the pension plan, cost-sharing OPEB plan and single-employer OPEB plan. The deferred outflows related the pension plan, cost-sharing OPEB plan and single-employer OPEB plan are explained in more detail in Notes 9, 10 and 11, respectively.

In addition to liabilities, the statements of net position report a separate section for *deferred inflows of resources*. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Utilities report three categories of deferred inflows of resources related to the pension plan, cost-sharing OPEB plan and single-employer OPEB plan. The deferred inflows related to the pension plan, cost-sharing OPEB plan and single-employer OPEB plan are explained in more detail in Notes 9, 10 and 11, respectively.

Public Benefits

The Electric Utility charges public benefit fees to all customers as required by the 1999 Energy Reliability Act. Revenues generated from the fees are used to fund energy conservation and low-income energy assistance programs. The Utility is acting as an agent administering the program so receipts and disbursements associated with the program are recorded as a current liability on the statement of net position.

Long-Term Obligations

Long-term debt and other long-term obligations are reported as liabilities. 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.

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" on the statement of net position.

Interfund Transactions

Interfund transactions include transfers to the municipality for payment in lieu of taxes.

Notes to Financial Statements December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Revenues and Expenses

The Utilities 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 the Utilities' principal ongoing operations. The principal operating revenues of the Utilities' funds are charges to customers for services. The principal operating expenses are operation and maintenance expense, depreciation on capital assets and purchase of electricity. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Leases

The Utilities follow GASB Statement No. 87 which requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The Utilities did not have any material leases to record.

Subscription-Based Information Technology Agreements

The Utilities follow GASB Statement No. 96, which requires recognition in the financial statements of certain subscription-based information technology agreements (SBITAS). A SBITA is any contract conveying control of the right to use another party's information technology software. This statement requires the Utilities to report a right-to-use subscription asset and corresponding subscription liability for any SBITAs. There were no material SBITAs that were required to be recorded for the year ended December 31, 2024.

Note 2 - Cash and Investments

The Utilities are authorized to invest their funds in accordance with Wisconsin Statutes. Allowable investments are as follows:

- Time deposits in any credit union, bank, savings bank or trust company maturing in three years or less.
- Bonds or securities of any county, city, drainage district, technical college district, village, town, or school
 district of the state. Also, bonds issued by a local exposition district, local professional baseball park district,
 local professional football stadium district, local cultural arts district or by the University of Wisconsin Hospitals
 and Clinics.
- Bonds or securities issued or guaranteed by the federal government.
- The local government investment pool.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open end management investment company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.

At December 31, 2024, the Utilities' deposits had a bank balance of \$2,356,155. The Utilities' maintain their cash accounts at one institution.

Deposits in each bank are insured by the FDIC up to \$250,000 for the combined amounts of all time and savings accounts (including NOW accounts); and up to \$250,000 for the combined amount of all interest and noninterest bearing demand deposit accounts.

Notes to Financial Statements December 31, 2024

Note 2 - Cash and Investments (Continued)

The following represents a summary of deposits as of December 31, 2024:

 Fully Insured Deposits
 \$ 250,000

 Collateralized
 2,106,155

 \$ 2,356,155

The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit at December 31, 2024.

Investments

Interest Rate Risk – The Utilities do 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. At December 31, 2024, the Utilities investments in the table below as follows:

		Less than	C	ne to Two		to Three		to Five		than
Investments	Fair Value	a Year		Years	Y	ears	Ye	ears	Five	Years
Money Market Funds	\$ 5,420,399	\$ 5,420,399	\$		\$	-	\$	-	\$	-
Mutual Funds	713,454	713,454		-		-		-		-
Certificates of Deposit	1,106,019	860,262		245,757		-		-		-
	\$ 7,239,872	\$ 6,994,115	\$	245,757	\$	-	\$	-	\$	-

Credit Risk – State law limits investments in commercial paper, corporate bonds, and mutual funds to the top two ratings issued by nationally recognized statistical rating organizations. The Utilities investment policy does not further limit its investment choices.

Investments	Fair Value	AAA	AA+	AA	١	A+	BBB	Not Rated
Money Market Funds	\$ 5,420,399	\$ 5,420,399	\$ -		-	\$ -	\$ -	\$ -
Mutual Funds	713,454	-	-		-	-	-	713,454
Certificates of Deposit	1,106,019	-	-		-	-	-	1,106,019
	\$ 7,239,872	\$ 5,420,399	\$ 	\$		\$ 	\$ 	\$ 1,819,473

Concentration of Credit Risk – The Utility does not have an additional custodial credit policy.

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value. No investments are reported at amortized costs. Adjustments necessary to record investments at fair value are recorded as increases or decreases in investment income.

Level 1 – Valuation for assets are from quoted prices in active markets. These valuations are obtained from readily available pricing sources from market transactions involving identical assets.

Level 2 – Valuation for assets are from less active markets. These valuations are obtained from third party pricing services for identical or similar assets.

Level 3 – Measurements that are least observable are estimated from related market data, determined from sources with little or no market activity for comparable contracts, or are positions with longer durations. These valuations incorporate certain assumptions and projections in determining fair value assigned to such assets.

Notes to Financial Statements December 31, 2024

Note 2 - Cash and Investments (Continued)

As of December 31, 2024, the Utilities had the following investments:

Investments	Level 1	Level 2	Level 3
Money Market Funds	\$ 5,420,399	\$ -	\$ -
Mutual Funds	713,454	-	-
Certificates of Deposit	-	1,106,019	-
	\$ 6,133,853	\$ 1,106,019	\$ -

Note 3 - Restricted Assets

Replacement Account

The replacement accounts are to be used to provide funds for equipment to maintain the plant at intended capacity.

The balances as of December 31, 2024 are as follows:

Electric and Water Utility Enterprise Fund Unspent Bond Proceeds	_\$	5,050,774
Sewer Utility Enterprise Fund Plant Replacement	\$	941,873

Note 4 - American Transmission Company (ATC)

The electric utility is a member of ATC. ATC is a company formed by electric utilities to own and construct electric transmission facilities in Wisconsin. Operations of ATC began January 1, 2001. The electric utility owns less than .5% of ATC.

The investment earns dividends, 80% of which are paid to the electric utility quarterly and 20% of which are reinvested in ATC. From time to time, the electric utility has the option to contribute additional funds to maintain their proportionate share of ownership. The investment in ATC is reported at original cost plus additional contributions and reinvested dividends.

Notes to Financial Statements December 31, 2024

Note 5 - Changes in Capital Assets

Electric Utility

A summary of changes in electric capital assets for 2024 follows:

		Balances					Balances
	1/1/24		 ncreases	Decreases		12/31/24	
Capital Assets not being Depreciated:							
Land and Land Rights	\$	40,307	\$ -	\$	-	\$	40,307
Construction in Progress		1,420,972	532,639		-		1,953,611
Total Capital Assets Not Being		1,461,279	 532,639		-		1,993,918
Depreciated							
Capital Assets Being Depreciated:							
Transmission		10,580	-		-		10,580
Distribution		6,183,421	204,510		4,842		6,383,089
General		1,067,529	219,902		-		1,287,431
Total Capital Assets Being			 				
Depreciated		7,261,530	 424,412		4,842		7,681,100
Total Capital Assets		8,722,809	957,051		4,842		9,675,018
Less Accumulated Depreciation		(6,377,875)	(365,983)		(4,842)		(6,739,016)
NET CAPITAL ASSETS	\$	2,344,934	\$ 591,068	\$		\$	2,936,002

Water Utility

A summary of changes in water capital assets for 2024 follows:

	Balances 1/1/24		ncreases	De	creases	Balances 12/31/24
Capital Assets not being Depreciated:						
Land and Land Rights	\$ 25,982	\$	-	\$	-	\$ 25,982
Construction in Progress	_		72,199			 72,199
Total Capital Assets Not Being	25,982		72,199			 98,181
Depreciated						
Capital Assets Being Depreciated:						
Sources of Supply	188,748		-		-	188,748
Pumping	910,292		-		-	910,292
Water Treatment	165,860		-		-	165,860
Transmission and Distribution	7,030,089		139,687		45,365	7,124,411
General	228,631		10,178		-	238,809
Total Capital Assets Being						
Depreciated	8,523,620		149,865		45,365	8,628,120
Total Capital Assets	 8,549,602		222,064		45,365	8,726,301
Less Accumulated Depreciation	(2,126,171)	_	(201,241)		(45,365)	(2,282,047)
NET CAPITAL ASSETS	\$ 6,423,431	\$	20,823	\$	_	\$ 6,444,254

Notes to Financial Statements December 31, 2024

Note 5 - Changes in Capital Assets (Continued)

Sewer Utility

A summary of changes in sewer capita	l asset	s for 2024 follov	VS:				
		Balances 1/1/24		ncreases	_De	ecreases	Balances 12/31/24
Capital Assets not being Depreciated: Land Construction in Progress Total Capital Assets Not Being Depreciated	\$	6,000	\$	5,752 5,752	\$	- - -	\$ 6,000 5,752 11,752
Capital Assets Being Depreciated: Collection System Collection System Pumping Treatment and Disposal General Total Capital Assets Being Depreciated		4,200,089 432,916 9,377,734 461,240 14,471,979		2,638 - 8,369 7,567 18,574	_	- - - -	4,202,727 432,916 9,386,103 468,807
Total Capital Assets Less Accumulated Depreciation		14,477,979 (5,585,859)		24,326 (378,012)		<u>-</u>	 14,502,305 (5,963,871)
NET CAPITAL ASSETS	\$	8,892,120	\$	(353,686)	\$		\$ 8,538,434
Depreciation expense was charged to	functio	ns of the Utilitie	s as	follows:			
<u> </u>	•	o Accumulated Depreciation Exp	•		\$	365,983 (2,084) 363,899	

Salvage Charged to Accumulated Depreciation	(2,084)
Electric Utility Depreciation Expense	363,899
Water Utility	201,241
Less: Share of Meter Depreciation	(14,995)
Water Utility Depreciation Expense	186,246

Sewer Utility 378,012 Plus: Share of Meter Depreciation 14,995 Sewer Utility Depreciation Expense 393,007

Total Depreciation Expense 943,152

Note 6 - Interfund Receivables, Payables and Transfers

The following is a schedule of interfund receivables and payables:

Receivable Fund	Payable Fund	 Amount	Purpose
Municipality	Electric and Water	\$ 344,878	Year End Cash Flow Timing
Sewer Utility	Municipality	20,109	Year End Cash Flow Timing
		\$ 364,987	

Notes to Financial Statements December 31, 2024

Note 6 - Interfund Receivables, Payables and Transfers (Continued)

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

	<u> Mu</u>	nicipality	Purpose
Transfer From:			
Electric and Water Utility	\$	210,101	Property Tax Equivalent
Sewer Utility		3,058	Property Tax Equivalent
	\$	213,159	

Note 7 - Long-Term Debt

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

		Balances 1/1/24	ı	ncreases		Decreases		Balances 12/31/24	Due Within One Year
Water and Electric Utilities	-		_		_				
District Borrowings:									
Safe Drinking Water Loan	\$	326,821	\$	-	\$	52,332	\$	274,489	\$ 53,168
Safe Drinking Water Loan		397,688		-		34,112		363,576	34,508
G.O. Promissory Notes		350,000		-		50,000		300,000	50,000
Revenue Bond		6,530,000		-		155,000		6,375,000	205,000
Premium on Debt Issued		116,243		-		5,811		110,432	-
Compensated Absences		250,755		15,569		-		266,324	106,529
Total	\$	7,971,507	\$	15,569	\$	297,255	\$	7,689,821	\$ 449,205
Sewer Utility									
District Borrowings:									
Clean Water Fund Loan	\$	91,059	\$	-	\$	44,998	\$	46,061	\$ 46,061
Clean Water Fund Loan		3,660,318		-		420,476		3,239,842	430,569
Clean Water Fund Loan		986,474		-		78,515		907,959	80,576
G.O. Promissory Notes		300,000		-		40,000		260,000	40,000
Compensated Absences		53,080		4,587		-		57,667	 23,067
Total	\$	5,090,931	\$	4,587	\$	583,989	\$	4,511,529	\$ 620,273
		Date of		Final		Interest		Original	Balances
	!	ssuance		Maturity		Rate	In	debtedness	 12/31/24
Water and Electric Utilities									
Safe Drinking Water Loan		01/13/10		05/01/29		1.601%	\$	921,255	\$ 274,489
Safe Drinking Water Loan		09/24/14		05/01/34		1.155%		627,085	363,576
G.O. Promissory Notes		08/05/20		06/01/30		.6 - 1.4%		490,000	300,000
Revenue Bond		09/14/23		05/01/43		4.00-5.00%		6,530,000	6,375,000
									\$ 7,313,065
Sewer Utility									
Clean Water Fund Loan		12/23/09		05/01/25		2.668%	\$	11,107,582	\$ 46,061
Clean Water Fund Loan		02/13/03		05/01/31		2.75%		4,226,755	3,239,842
Clean Water Fund Loan		07/23/14		05/01/34		2.63%		1,608,597	907,959
G.O. Promissory Notes		08/05/20		06/01/30		.6 - 1.4%		2,830,000	260,000
•								•	\$ 4,453,862

The interest paid during the year was \$459,422. The compensated absences are denoted by a net change in the liability.

Notes to Financial Statements December 31, 2024

Note 7 - Long-Term Debt (Continued)

The annual principal and interest maturities are as follows:

Electric and Water Utilities

	 Principal		Interest	Total		
2025	\$ 342,676	\$	291,969	\$	634,645	
2026	353,925		279,823	·	633,748	
2027	370,194		266,958		637,152	
2028	381,480		253,387		634,867	
2029	392,785		239,235		632,020	
2030-2034	1,712,005		980,949		2,692,954	
2035-2039	1,880,000		625,178		2,505,178	
2040-2043	 1,880,000		174,103		2,054,103	
	\$ 7,313,065	\$	3,111,602	\$	10,424,667	

Sewer Utility

	 Principal		Interest	Total		
2025	\$ 597,206	\$	98,528	\$	695,734	
2026	563,594		85,073		648,667	
2027	581,346		71,770		653,116	
2028	594,409		58,075		652,484	
2029	607,791		44,001		651,792	
2030-2034	 1,509,516		56,378		1,565,894	
	\$ 4,453,862	\$	413,825	\$	4,867,687	

Utility Revenues Pledged

The City has pledged future revenue derived from the Water and Sewer Utilities, net of specified operating expenses, to repay the Clean Water Fund and Safe Drinking Water Loans. Proceeds from the debt provided financing for the construction or acquisition of capital assets used within the Utilities.

The Clean Water Fund Loans are payable from Sewerage System net revenues and payable through 2025, 2031 and 2034. The total principal and interest remaining to be paid on the loans is \$4,598,183. Principal and interest paid for the current year and total Sewerage System net revenues were \$654,119 and \$744,927, respectively. The Sewerage System did meet the Clean Water Fund Loan revenue requirements in 2024.

The Safe Drinking Water Loans are payable from Water System net revenues and are payable through 2029 and 2034. The total principal and interest remaining to be paid on the loans is \$670,586. Principal and interest paid for the current year and total water system net revenues were \$98,650 and \$527,546, respectively. The Water System did meet the Safe Drinking Water Loan revenue requirements in 2024.

The Electric Revenue Bonds are payable from Electric System net revenues and are payable through 2043. The total principal and interest remaining to be paid on the loans is \$9,443,431. Principal and interest paid for the current year and total electric system net revenues were \$474,019 and \$480,474, respectively. The Electric System did meet the Electric Revenue Bond revenue requirements in 2024.

Notes to Financial Statements December 31, 2024

Note 7 - Long-Term Debt (Continued)

Other Debt Information

The Utilities outstanding debt from direct borrowings and direct placements related to governmental and business-type activities contain event of default and/or termination provisions with possible finance-related consequences. City management has evaluated the event of default and/or termination provisions with possible finance-related consequences and in the opinion of City management, the likelihood is remote that these provisions will have a significant effect on the Utilities financial position or results of operations.

Note 8 - Net Position

Net position is classified into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted - This component of net position consists of constraints placed on assets use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provision or enabling legislation.

Unrestricted net position - This component of net position consists of net position that does not meet the definition of "restricted", or "net investment in capital assets".

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

Net position of the Utilities at December 31, 2024 include the following:

	Electric and		Sewer		
	Water Utilities		Utility		Total
Net Investment in Capital Assets	•		 _		
Net Capital Assets	\$	9,380,256	\$ 8,538,434	\$	17,918,690
Less: Related Long-Term Debt Outstanding		(7,313,065)	(4,453,862)		(11,766,927)
Less: Related Premium on Debt Issued		(110,432)	-		(110,432)
Add: Unspent Bond Proceeds		5,050,774	-		5,050,774
Net Investment in Capital Assets		7,007,533	4,084,572		11,092,105
Restricted					
Plant Replacement		-	941,873		941,873
Pension Benefits		75,924	31,263		107,187
Total Restricted		75,924	973,136	_	1,049,060
Unrestricted (Deficit)		4,077,033	83,440		4,160,473
Total Net Position	\$	11,160,490	\$ 5,141,148	\$	16,301,638

Notes to Financial Statements December 31, 2024

Note 9 - Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description. The 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 issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

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

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

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

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

The WRS also provides death and disability benefits for employees.

Post-Retirement 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:

Notes to Financial Statements December 31, 2024

Note 9 - Defined Benefit Pension Plan (Continued)

Year	Core Fund Adjustment	Variable Fund Adjustment
2014	4.7%	25.0%
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)

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, the WRS recognized \$39,459 in contributions from the Utilities.

Contribution rates as of December 31, 2024 are:

Employee Category	Employee	Employer
General (including executives, and elected officials)	6.90%	6.90%
Protective with social security	6.90%	14.30%

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

At December 31, 2024, the Utilities reported a liability of \$42,870 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Utilities proportion of the net pension liability was based on the Utilities' share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the Utilities' proportion was 0.00288753% which was a decrease of 0.00024062% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the Utilities recognized pension expense of \$29,288.

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

Notes to Financial Statements December 31, 2024

Note 9 - Defined Benefit Pension Plan (Continued)

FI	ectri	c a	nd	Wa	ter	l Iti l	ities

ctric and Water Utilities		
	 red Outflows Resources	red Inflows Resources
Differences between expected and actual experiences	\$ 122,438	\$ 162,171
Changes in assumptions	13,236	-
Net differences between projected and actual earnings on pension plan investments	105,823	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	158	1,144
Employer contributions subsequent to the measurement date	27,950	
Total	\$ 269,605	\$ 163,315
ewer Utility		
	 ed Outflows Resources	 d Inflows sources

Se

 	Deferred Inflows of Resources		
\$ 50,416	\$	66,776	
5,450		-	
43,574		-	
65		471	
\$ 11,509 111,014	\$	67,247	
of	5,450 43,574 65 11,509	of Resources of I \$ 50,416 \$ 5,450 43,574 65 11,509	

Notes to Financial Statements December 31, 2024

Note 9 - Defined Benefit Pension Plan (Continued)

The \$39,459 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as an adjustment of the net pension liability (asset) in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Electric and Water Utilities

	Net Deferred			
Year Ending	Outflo	ow (Inflows)		
December 31,	of Resources			
2025	\$	15,912		
2026		16,607		
2027		66,214		
2028		(20,393)		
	\$	78,340		

Sewer Utility

Year Ending	Net Deferred Outflow (Inflows)			
December 31,	of F	Resources		
2025	\$	6,552		
2026		6,838		
2027		27,264		
2028		(8,396)		
	\$	32,258		

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

Actuarial Valuation Date: December 31, 2022

Measurement Date of Net Pension Liability (Asset): December 31, 2023

Experience Study: January 1, 2018 – December 31, 2020

Published November 19, 2021

Actuarial Cost Method: Entry Age Normal

Asset Valuation Method: Fair Value
Long-Term Expected Rate of Return: 6.8%
Discount Rate: 6.8%

Salary Increases:

Inflation 3.0% Seniority/Merit 0.1% - 5.6%

Mortality: 2020 WRS Experience Mortality Table

Post-retirement Adjustments* 1.7%

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

^{*}No post-retirement 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.

Notes to Financial Statements December 31, 2024

Note 9 - Defined Benefit Pension Plan (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:

Asset Allocation Targets and Expected Returns¹ As of December 31, 2023

		Long-Term Expected	Long-Term Expected
	Asset	Nominal Rate	Real Rate of
Core Fund Asset Class	Allocation %	of Return %	Return % ²
Global Equities	40%	7.3%	4.5%
Fixed Income	27	5.8	3.0
Inflation Sensitive Assets	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage ³	(12)	3.7	1.0
Total Core Fund	112% *	7.4%	4.6%
Variable Fund Asset Class			
U.S. Equities	70%	6.8%	4.0%
International Equities	30	7.6	4.8
Total Variable Fund	100%	7.3%	4.5%

¹Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

Single Discount Rate. A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this 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. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Utilities' Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the Utilities' proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the Utilities' 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 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%.

³The 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 12% policy leverage is used, subject to an allowable range of up to 20%.

Notes to Financial Statements December 31, 2024

Note 9 - Defined Benefit Pension Plan (Continued)

	1%	1% Decrease (5.80%)		Discount Rate (6.80%)		1% Increase (7.80%)	
Utilites' proportionate share of the net pension liability (asset)	\$	414,366	\$	42,870	\$	(217,080)	

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at https://etf.wi.gov/about-etf/reports-and-statements.

Payables to the Pension Plan. The Utilities are required to remit the monthly required contribution for both the employee and Utilities portions by the last day of the following month.

Note 10 - Post-Employment Benefits Other Than Pension Benefits

General Information about the Other Post-Employment Benefits

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 post-employment life insurance benefits for all eligible members.

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 post-retirement benefit.

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

Contribution rates as of December 31, 2024 are:

Coverage Type	Employee
50% Post Retirement Coverage	40% of Member Contribution
25% Post Retirement Coverage	20% of Member Contribution

Notes to Financial Statements December 31, 2024

Note 10 - Post-Employment Benefits Other Than Pension Benefits (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 member contribution rates in effect for the year ended December 31, 2023 are as listed below:

Life Insurance Member Contribution Rates * For the Year Ended December 31, 2023

Attained Age	Basic/Supplemental
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

^{*} Disabled members under age 70 receive a waiver-of-premium benefit

During the reporting period, the LRLIF recognized \$89 in contributions from the Utilities.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2024, the Utilities reported a liability of \$20,172 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Utilities' proportion of the net OPEB liability was based on the Utilities' share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2023, the Utilities' proportion was 0.00505869%, which was a decrease of 0.00840392% from its proportion measured as of December 31, 2022.

Notes to Financial Statements December 31, 2024

Note 10 - Post-Employment Benefits Other Than Pension Benefits (Continued)

For the year ended December 31, 2024, the Utilities recognized OPEB expense of \$688.

At December 31, 2024, the Utilities' reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

Fle	ctric	and	Water	r Utilities
	CHIC	anu	vvale	Uunues

	Deferred Outflows of Resources		Deferred Inflows of Resources	
Differences between expected and actual experiences	\$	-	\$	1,105
Changes in assumptions		3,906		4,917
Net differences between projected and actual earnings on OPEB plan investments		169		-
Changes in proportion and differences between employer contributions and proportionate share of contributions		1,494		3,680
Employer contributions subsequent to the measurement date	•	55	Φ.	
Total	Ф	5,624	\$	9,702

Sewer Utility

er Utility				
		d Outflows sources		ed Inflows esources
Differences between expected and actual experiences	\$	_	\$	680
Changes in assumptions	·	2,404	·	3,026
		2,404		0,020
Net differences between projected and actual earnings on OPEB plan investments		104		-
Changes in proportion and differences between employer contributions and proportionate share of contributions		919		2,265
Employer contributions subsequent to the measurement date		34		
Total	\$	3,461	\$	5,971

Notes to Financial Statements December 31, 2024

Note 10 - Post-Employment Benefits Other Than Pension Benefits (Continued)

The \$89 reported as deferred outflows related to OPEB resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as an adjustment of the net OPEB liability in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Electric and Water Utilities

	I	Net Deferred
Year Ending	Outf	lows (Inflows) of
December 31,		Resources
2025	\$	(605)
2026		(235)
2027		(663)
2028		(1,151)
2029		(1,363)
Thereafter		(116)
	\$	(4,133)

Sewer Utility

Year Ending December 31,	Ou	Net Deferred atflows (Inflows) of Resources
2025	\$	(372)
2026		(145)
2027		(408)
2028		(708)
2029		(838)
Thereafter		(73)
	\$	(2,544)

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

Actuarial Valuation Date: January 1, 2023

Measurement Date of Net OPEB Liability: December 31, 2023

Experience Study: January 1, 2018 - December 31, 2020,

Published November 19, 2021

Actuarial Cost Method: Entry Age Normal

20 Year Tax-Exempt Municipal Bond Yield*:3.26%Long-Term Expected Rate of Return:4.25%Discount Rate:3.32%

Salary Increases:

Wage Inflation 3.00% Seniority/Merit 0.1% - 5.6%

Mortality: 2020 WRS Experience Mortality Table

*Based on the Bond Buyers GO index.

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

Notes to Financial Statements December 31, 2024

Note 10 - Post-Employment Benefits Other Than Pension Benefits (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.

Local OPEB Life Insurance Asset Allocation Targets and Expected Returns As of December 31, 2023

	,	Target	Long-Term Expected Geometric Real Rate of
Asset Class	Index	Allocation	Return %
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interm Credit	40%	2.32%
U.S. Mortgages	Blookberg U.S. MBS	60	2.53
Inflation			2.30
Long-Term Expected Rate of Return			4.25

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

Notes to Financial Statements December 31, 2024

Note 10 - Post-Employment Benefits Other Than Pension Benefits (Continued)

Sensitivity of the Utilities' Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate. The following presents the Utilities' proportionate share of the net OPEB liability calculated using the discount rate of 3.32 percent, as well as what the Utilities' proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.32 percent) or 1-percentage-point higher (4.32 percent) than the current rate:

	- ,	Decrease 2.32%)	Discount Rate (3.32%)		 1% Increase (4.32%)	
Net OPEB Liability	\$	27,104	\$	20,172	\$ 14,881	

Payables to the OPEB Plan. As of December 31, 2024, the Utilities had no outstanding payables to the OPEB plan.

Note 11 - Post-Employment Benefits Other Than Pension Benefits - Single-Employer Plan

General Information About the Plan

Plan Description. The Utilities allow eligible employees and their spouses to remain on the health insurance plan through the State Health Trust (EFT) until Medicare eligibility provided they pay the full monthly premium. However, they are receiving a benefit from being in the Utilities' pool which includes active employees. This benefit is the implicit rate subsidy that results in the Utilities' liability. Benefits and eligibility for Utilities employees are established and amended through collective bargaining with the recognized bargaining agent for each group; and include post-employment health coverage. Benefits and eligibility for administrators, secretaries and general support staff are established and amended by the governing body.

Eligible Employees. The City allows employees who are WRS eligible or disabled to stay on the health insurance plan through the State Health Trust (ETF) provided they pay the full premium.

Benefits Provided. The Plan provides post-employment health benefits to eligible employees as described in the Plan Description section.

Employees Covered by the Benefit Terms. At December 31, 2023, the Utilities' membership consisted of the following:

Active Employees _____5

OPEB Liability. The Utilities' OPEB liability was measured as of December 31, 2023, and the total OPEB liability used to calculate the OPEB liability was determined by an actuarial valuation as of December 31, 2023.

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

Actuarial Assumptions	
Inflation	2.50%
Discount Rate	4.00%
Health Care Cost Trend Rates	6.5% decreasing to 4.5%
Mortality	Wisconsin 2020 Mortality Table

Actuarial assumptions are based on an experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018-2020.

Notes to Financial Statements December 31, 2024

Note 11 - Post-Employment Benefits Other Than Pension Benefits - Single-Employer Plan (Continued)

Changes in the Total OPEB Liability

	Increase (Decrea	
	Total OPEB Liabilit	
Balances at 12/31/2022	\$	31,827
Changes for the year:		
Service cost		2,460
Interest		1,405
Changes of benefit terms		-
Differences between expected and actual experience		8,956
Changes of assumptions or other input		839
Benefit payments		-
Net Changes		13,660
Balances at 12/31/2023	\$	45,487

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the Utilities' total OPEB liability calculated using the discount rate of 4.00 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.00 percent) or 1-percentage-point higher (5.00 percent) than the current rate:

	Current						
	1% I	Decrease	Disc	ount Rate	1%	Increase	
	(3.00%)	(4	4.00%)	(5.00%)	
Total OPEB Liability	\$	50,133	\$	45,487	\$	41,255	

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the Utilities total OPEB liability calculated using the current healthcare cost trend rate of 6.5 percent decreasing to 4.5 percent, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.5 percent decreasing to 3.5 percent) or 1-percentage-point higher (7.5 percent decreasing to 5.5 percent) than the current rate:

		Healthcare Cost					
	1% [Decrease	Trend Rates		1% Increase		
		(5.5%		(6.5%		(7.5%	
	decr	decreasing to 3.5%)		decreasing to		decreasing to	
	;			4.5%)	5.5%)		
Total OPEB Liability	\$	39,772	\$	45,487	\$	52,401	

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended December 31, 2023, the Utilities' recognized OPEB expense of \$4,913 related to the single-employer plan.

Notes to Financial Statements December 31, 2024

Note 11 - Post-Employment Benefits Other Than Pension Benefits - Single-Employer Plan (Continued)

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

Electric and Water Utilities

	Deferred Outflows of	Deferred Inflows of	
	Resources	Resources	
Differences between expected and actual experience	\$ 13,785	\$ 51	
Changes of assumptions or other input	2,563	10,824	
Total	\$ 16,348	\$ 10,875	
Sewer Utility			
	Deferred	Deferred	
	Outflows of	Inflows of	
	Resources	Resources	
Differences between expected and actual experience	\$ 3,282	\$ 12	
Changes of assumptions or other input	610	2,577	
Total			

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

Electric and Water Utilities

		Deferred
Year Ending	Outflow	vs (Inflows)
December 31,	of Re	esources
2025	\$	846
2026		846
2027		846
2028		846
2029		931
Thereafter		1,158
Total	\$	5,473

Sewer Utility

	Net	Deferred	
Year Ending	Outflo	ws (Inflows)	
December 31,	of Resources		
2025	\$	201	
2026		201	
2027		201	
2028		201	
2029		222	
Thereafter		277	
Total	\$	1,303	

Notes to Financial Statements December 31, 2024

Note 12 - Risk Management

The Utilities are exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employee health claims; unemployment compensation claims; and environmental damage for which the Utilities purchase commercial insurance. There has been no reduction in insurance coverage from the prior year. Insurance settlements for claims resulting from the risks covered by commercial insurance have not exceeded the insurance coverage in the past three years.

Note 13 - Commitments and Contingencies

Long-Term Contracts - WPPI

The Oconto Falls Electric Utility purchases its electric requirements from WPPI Energy. WPPI Energy 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 Energy's purposes include providing an adequate, economical and reliable supply of electric energy to its members.

The Oconto Falls Electric Utility is one of 51 members of WPPI Energy located throughout the States of Wisconsin, lowa, and Michigan. On December 1, 1989, each initial WPPI Energy member commenced purchasing electric service from WPPI Energy under a new Long-term Power Supply Contract for Participating Members (long-term contract) under which WPPI Energy 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 thirty-five (35) year term. The contract has been amended to extend the term of the contract through 2037.

Under the long-term contract, the Oconto Falls Electric Utility and other members of WPPI Energy are required to pay for all power and energy requirements supplied or made available by WPPI Energy at rates sufficient to cover all of WPPI Energy's revenue requirement which includes power supply costs, administrative expenses and debt service on outstanding bonds. WPPI Energy's subsequent year's rates and operating budget are approved annually by its Board of Directors, consisting of representatives from each member municipality. The members have agreed to charge rates to retail ratepayers of their electric system sufficient to meet their WPPI Energy obligations. The Long-term Contract provides that all payments to WPPI Energy under the Contract constitute operating expenses of the Oconto Falls electric system payable from any operating and maintenance fund established by the Oconto Falls 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 thirty-five year term, or at any other time thereafter, provided that no WPPI Energy bonds are outstanding at the time of the proposed termination and certain other contract provisions are met.

Electric power purchases by the Oconto Falls Electric Utility from the WPPI Energy for distribution to its customers under the above arrangement amounted to approximately \$2.2 million.

Other

From time to time, the Utilities are party to 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 Utilities financial position or results of operations.

Note 14 - Basis for Utility Existing Rates

Electric and Water

Current electric and water rates were approved by the PSCW on January 13, 2017 and February 1, 2023, respectively.

<u>Sewer</u>

Current sewer rates were approved by the Utilities commission effective date of May 17, 2018.



CITY OF OCONTO FALLS MUNICIPAL UTILITIES

Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset)
Wisconsin Retirement System
Last 10 Fiscal Years*

WRS Fiscal Year End Date (Measurement Date)	Utilities' Proportion of the Net Pension Asset/Liability	Utilities' Proportionate Share of the Net Pension (Asset)/Liability	Utilities' Covered Payroll	Utilities' Proportionate Share of the Net Pension Asset/Liability as a percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Electric and Water L	<u> Itilities</u>				
12/31/2023 12/31/2022 12/31/2021 12/31/2020 12/31/2019 12/31/2018 12/31/2017 12/31/2016 12/31/2015 12/31/2014	0.00204533% 0.00240627% 0.00257478% 0.00248770% 0.00243877% 0.00253250% 0.01102181% 0.01091326% 0.01098691% 0.01110918%	\$ 30,366 127,477 (207,532) (155,311) (78,637) 90,099 (118,497) 32,571 64,648 (85,655)	\$ 472,779 375,661 360,843 357,777 577,957 525,679 537,039 524,720 505,095 435,460	6.42% 33.93% 57.51% 43.41% 13.61% 17.14% 22.06% -6.21% 12.80% 19.67%	98.85% 95.72% 106.02% 105.26% 102.96% 96.45% 102.93% 99.12% 98.20% 102.74%
Sewer Utility					
12/31/2023 12/31/2022 12/31/2021 12/31/2020 12/31/2019 12/31/2018 12/31/2017 12/31/2016 12/31/2015 12/31/2014	0.00084220% 0.00072188% 0.00070221% 0.00072582% 0.00080128% 0.00083790% 0.01102181% 0.01091326% 0.01098691% 0.01110918%	12,504 38,243 (56,600) (45,314) (25,837) 29,810 (25,755) 7,078 14,051 (21,721)	141,838 102,453 98,412 104,386 102,620 114,235 116,704 114,027 109,779 110,427	8.82% 37.33% 57.51% 43.41% 25.18% 26.10% 22.07% 6.21% 12.80% 19.67%	98.85% 95.72% 106.02% 105.26% 102.96% 96.45% 102.93% 99.12% 98.20% 102.74%
		Wisconsin Reti	oyer Contributions rement System scal Years*		
Utilities' Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
Electric and Water L					
12/31/2024 12/31/2023 12/31/2022 12/31/2021 12/31/2020 12/31/2019 12/31/2018 12/31/2017 12/31/2016 12/31/2015	\$ 27,950 32,149 27,432 27,379 30,133 27,604 35,283 39,009 38,046 37,640	\$ 27,950 32,149 27,432 27,379 30,133 27,604 35,283 39,009 38,046 37,640	\$ - - - - - - - -	\$ 405,072 472,779 375,661 360,843 357,777 577,957 525,679 537,039 524,720 505,095	6.90% 6.80% 7.30% 7.59% 8.42% 4.78% 6.71% 7.26% 7.25% 7.45%
Sewer Utility					
12/31/2024 12/31/2023 12/31/2022 12/31/2021 12/31/2020 12/31/2019 12/31/2018 12/31/2017 12/31/2016 12/31/2016	11,509 9,645 7,481 7,988 9,900 9,133 7,669 8,477 8,268 8,181	11,509 9,645 7,481 7,988 9,900 9,133 7,669 8,477 8,268 8,181	- - - - - - -	166,797 141,838 102,453 98,412 104,386 102,620 114,235 116,704 114,027 109,779	6.90% 6.80% 7.30% 8.12% 9.48% 8.90% 6.71% 7.26% 7.25% 7.45%

^{*}The amounts presented for each year were determined as of the calendar year-end from the prior calendar year. Ten years of data will

CITY OF OCONTO FALLS MUNICIPAL UTILITIES

Schedule of Employer's Proportionate Share of the Net OPEB Liability Other Post-Employment Benefits Other Than Pensions - Cost-Sharing Plan

WRS Fiscal Year End Date (Measurement Date)	Utilities' Proportion of the Net OPEB Liability	Utilities' Proportionate Share of the Net OPEB Liability	Utilities' Covered Payroll	Utilities' Proportionate Share of the Net OPEB Liability as a percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
Electric and Water U	<u>Itilities</u>				
12/31/2023 12/31/2022 12/31/2021 12/31/2020 12/31/2019 12/31/2018 12/31/2017	0.00313157% 0.00695858% 0.00216480% 0.00222836% 0.00237354% 0.00521017% 0.02669600%	\$ 12,487 26,615 13,101 12,257 10,107 13,444 29,082	\$ 457,910 131,760 129,760 151,554 577,957 529,752 491,156	2.73% 20.20% 10.10% 8.09% 1.75% 2.54% 5.92%	33.90% 38.81% 29.57% 31.36% 37.58% 48.69% 44.81%
Sewer Utility					
12/31/2023 12/31/2022 12/31/2021 12/31/2020 12/31/2019 12/31/2018 12/31/2017	0.00192712% 0.00650403% 0.00221648% 0.00116323% 0.00083439% 0.00172381% 0.02669600%	7,685 24,779 13,100 6,399 3,553 4,448 6,321	410,540 131,760 129,760 79,113 102,620 110,749 106,651	1.87% 18.81% 10.10% 8.09% 3.46% 4.02% 5.93%	33.90% 38.81% 29.57% 31.36% 37.58% 48.69% 44.81%
		Schedule of Emp	loyer Contributions		
	Other Post-En	nployment Benefits Oth	ner Than Pensions - Co	st-Sharing Plan	
Utilities' Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
Electric and Water U	<u>Itilities</u>				
12/31/2024 12/31/2023 12/31/2022 12/31/2021 12/31/2020 12/31/2019 12/31/2018	\$ 55 124 38 57 185 308 222	\$ 55 124 38 57 185 308 222	\$ - - - - - -	\$ 192,939 457,910 131,760 129,760 151,554 577,957 529,752	0.03% 0.03% 0.03% 0.04% 0.12% 0.05% 0.04%
Sewer Utility					
12/31/2024 12/31/2023 12/31/2022 12/31/2021 12/31/2020 12/31/2019 12/31/2018	34 115 38 30 65 64 48	34 115 38 30 65 64 48	- - - - -	126,320 410,540 131,760 129,760 79,113 102,620 110,749	0.03% 0.03% 0.03% 0.02% 0.08% 0.06% 0.04%

^{*}Ten years of data will be accumulated beginning with 2018.

CITY OF OCONTO FALLS MUNICIPAL UTILITIES

Schedule of Changes in Total OPEB Liability and Related Ratios Other Post-Employment Benefits - Single-Employer Plan Last 10 Fiscal Years*

	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability		 				 	
Service Cost	\$ 1,799	\$ 2,341	\$ 3,671	\$ 3,214	\$ 2,262	\$ 2,683	\$ 2,683
Interest	1,028	927	978	2,168	888	936	1,021
Changes in Benefit Terms	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	6,549	(85)	6,109	-	6,588	-	-
Changes in Assumptions	613	(8,385)	(10,332)	3,301	2,509	(1,313)	-
Benefit Payments		-	(2,688)	(1,616)	(1,382)	(5,381)	(6,852)
Net Change in Total OPEB Liability	9,989	(5,202)	(2,262)	7,067	10,865	(3,075)	(3,148)
Total OPEB Liability - Beginning	 35,498	 40,700	42,962	35,895	25,030	28,105	31,253
Total OPEB Liablity - Ending	\$ 45,487	\$ 35,498	\$ 40,700	\$ 42,962	\$ 35,895	\$ 25,030	\$ 28,105
Covered Employee Payroll	\$ 449,213	\$ 465,571	\$ 465,571	\$ 465,571	\$ 464,410	\$ 459,660	\$ 399,618
Utilities' Total OPEB Liability as a Percentage of the Covered Employee Payroll	10.13%	7.62%	8.74%	9.23%	7.73%	5.45%	7.03%

Notes to Schedule:

^{*}Ten years of data will be accumulated beginning with 2017.

OCONTO FALLS MUNICIPAL UTILITIES

Notes to Required Supplementary Information For the Year Ended December 31, 2024

Defined Benefit Pension Plan

Changes of benefit terms. There were no changes of benefit terms for any participating employer in 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.

Post-Employment Benefits Other Than Pension Benefits - Cost-Sharing Plan

Changes of benefit terms. There were no recent changes in benefit terms.

Changes of assumptions. In addition to the rate changes detailed in the tables above, 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.

Post-Employment Benefits Other Than Pension Benefits - Single-Employer Plan

Changes of benefit terms. There were no changes of benefit terms during the current year.

Changes of assumptions. There were the following changes of assumptions during the current year:

- Increasing the discount rate from 2.25% to 4.00%
- Increasing the price inflation rate from 2.00% to 2.50%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.



CITY OF OCONTO FALLS ELECTRIC AND WATER UTILITY CITY OF OCONTO FALLS, WISCONSIN

Schedule of Electric Utility Plant December 31, 2024

	Balance 1/1/2024	Additions	Retirements	Balance 12/31/2024
TRANSMISSION Poles and Fixtures	\$ 2,051	\$ -	\$ -	\$ 2,051
Overhead Conductors and Devices	\$ 2,031 8,529	Φ -	Φ -	\$ 2,031 8,529
Total Transmission	10,580			10,580
Total Transmission		<u> </u>	<u>-</u>	10,300
DISTRIBUTION				
Land and Land Rights	15,802	-	-	15,802
Station Equipment	883,087	-	-	883,087
Poles, Towers, and Fixtures	679,510	60,971	1,438	739,043
Overhead Conductors and Devices	744,829	32,928	1,409	776,348
Underground Conduit	442,534	23,936	120	466,350
Underground Conductors and Devices	1,106,340	37,426	1,505	1,142,261
Line Transformers	1,032,558	24,934	-	1,057,492
Services	431,038	6,834	191	437,681
Meters	578,146	11,637	-	589,783
Installation on Customers' Premises	6,871	-	-	6,871
Street Lighting and Signal Systems	278,508	5,844	179	284,173
Total Distribution	6,199,223	204,510	4,842	6,398,891
GENERAL				
Land and Land Rights	24,505	_	_	24,505
Structures and Improvements	7,296	-	-	7,296
Office Furniture and Equipment	44,479	7,567	-	52,046
Computer Equipment	12,184	-	-	12,184
Transportation Equipment	733,150	209,365	-	942,515
Stores Equipment	1,315	-	-	1,315
Tools, Shop and Garage Equipment	164,125	2,970	-	167,095
Laboratory Equipment	6,065	-	-	6,065
Power-Operated Equipment	77,189	-	-	77,189
Communication Equipment	21,726			21,726
Total General	1,092,034	219,902		1,311,936
CONSTRUCTION IN PROGRESS	1,420,972	532,639		1,953,611
TOTAL ELECTRIC UTILITY PLANT	\$ 8,722,809	\$ 957,051	\$ 4,842	\$ 9,675,018

CITY OF OCONTO FALLS ELECTRIC AND WATER UTILITY CITY OF OCONTO FALLS, WISCONSIN

Schedule of Water Utility Plant December 31, 2024

	Balance 1/1/2024	Additions	Retirements	Balance 12/31/2024
SOURCES OF SUPPLY				
Land and Land Rights	\$ 500	\$ -	\$ -	\$ 500
Wells and Springs	91,748	-	-	91,748
Supply Mains	97,000			97,000
Total Sources of Supply	189,248			189,248
PUMPING				
Land and Land Rights	24,982	-	-	24,982
Structures and Improvements	564,393	-	-	564,393
Other Power Production Equipment	61,118	-	-	61,118
Electric Pumping Equipment	284,781	-	-	284,781
Total Pumping	935,274	<u> </u>	<u> </u>	935,274
WATER TREATMENT				
Water Treatment Equipment	33,500	-	-	33,500
Other Water Treatment Equipment	132,360	-	-	132,360
Total Water Treatment	165,860	-	_	165,860
TRANSMISSION AND DISTRIBUTION				
Land and Land Rights	500	-	-	500
Distribution Reservoirs and Standpipes	192,346	_	_	192,346
Transmission and Distribution Mains	4,892,784	_	_	4,892,784
Services	689,239	5,693	500	694,432
Meters	500,705	133,994	44,865	589,834
Hydrants	751,924	, -	-	751,924
Other Transmission and Distribution Plant	3,091	_	_	3,091
Total Transmission and Distribution	7,030,589	139,687	45,365	7,124,911
GENERAL				
Structures and Improvements	1,810	-	-	1,810
Office Furniture and Equipment	15,462	7,567	_	23,029
Computer Equipment	8,400	, -	_	8,400
Transportation Equipment	75,990	_	_	75,990
Stores Equipment	339	-	-	339
Tools, Shop and Garage Equipment	42,490	2,611	-	45,101
Laboratory Equipment	2,827	, -	_	2,827
Communication Equipment	81,313	-	-	81,313
Total General	228,631	10,178		238,809
CONSTRUCTION IN PROGRESS		72,199		72,199
TOTAL WATER UTILITY PLANT	\$ 8,549,602	\$ 222,064	\$ 45,365	\$ 8,726,301

CITY OF OCONTO FALLS SEWER UTILITY CITY OF OCONTO FALLS, WISCONSIN

Schedule of Sewer Utility Plant December 31, 2024

	Balance 1/1/2024	 Additions	Retirements		Balance 12/31/2024
COLLECTING SYSTEM					
Collecting Mains	\$ 4,068,427	\$ 2,638	\$ -	\$	4,071,065
Force Mains	 131,662				131,662
Total Collecting System	 4,200,089	 2,638			4,202,727
COLLECTING SYSTEM PUMPING					
Structures and Improvements	96,226	-	-		96,226
Electric Pumping Equipment	336,690	-	-		336,690
Total Collecting System Pumping	432,916				432,916
TREATMENT AND DISPOSAL					
Land/Outfall Sewer Pipes	6,000	-	-		6,000
Structures and Improvements	5,357,697	-	-		5,357,697
Preliminary Treatment Equipment	560,131	-	-		560,131
Primary Treatment Equipment	247,630	-	-		247,630
Secondary Treatment Equipment	889,866	8,369	-		898,235
Chlorination Equipment	202,999	-	-		202,999
Sludge Treatment and Disposal Equipment	412,223	-	-		412,223
Plant Site Piping	1,531,857	-	-		1,531,857
Flow Metering and Monitoring Equipment	113,569	-	-		113,569
Other Treatment and Disposal Structures	61,762	-	-		61,762
Total Treatment and Disposal	9,383,734	8,369		_	9,392,103
GENERAL					
Office Furniture and Equipment	62,919	_	-		62,919
Computer Equipment	7,800	7,567	_		15,367
Transportation Equipment	50,620	-	-		50,620
Other General Equipment	64,671	-	-		64,671
Communication Equipment/SCADA	217,829	-	-		217,829
Communication Equipment/SCADA	57,401	-	-		57,401
Total General	461,240	7,567	-		468,807
CONSTRUCTION IN PROGRESS	 	 5,752			5,752
TOTAL SEWER UTILITY PLANT	\$ 14,477,979	\$ 24,326	\$ -	\$	14,502,305

CITY OF OCONTO FALLS ELECTRIC UTILITY CITY OF OCONTO FALLS, WISCONSIN

Schedule of Electric Utility Operating Revenues and Expenses For the Year Ended December 31, 2024

OPERATING REVENUES	
Charges for Services:	Ф 4 040 77 0
Residential Rural	\$ 1,318,778 7,289
Small Commercial and Industrial	1,166,193
Large Commercial and Industrial	640,170
Public Street and Highway Lighting	28,286
Total Charges for Services	3,160,716
Other Operating Revenues:	
Forfeited Discounts	6,305
Miscellaneous service revenues	2,162
Rent from Electric Property	20,903
Other Total Other Operating Revenues	2,573 31,943
Total Operating Revenues	3,192,659
OPERATING EXPENSES	
Operation and Maintenance:	
Other Power Supply Purchased Power	0 120 510
Distribution:	2,138,512
Line and Station Labor	3,127
Overhead Line	67,019
Street Lighting and Signal System	1,101
Meter	4,339
Customer Installation Line Transformers	32,599 6,465
Total Distribution	114,650
Customer Accounts:	2 002
Meter Reading Accounting and Collecting	3,983 27,816
Total Customer Accounts	31,799
Administrative and General:	
Salaries	48,017
Office Supplies	52,094
Outside Services Employed	64,308
Property Insurance	6,606
Injuries and Damages	6,589
Employee Pensions and Benefits Transportation	115,100 7,517
Miscellaneous	78,219
Maintenance of general plant	23,419
Total Administrative and General	401,869
Other Operation and Maintenance:	
Taxes	25,355
Total Operation and Maintenance	2,712,185
Other Operating Expenses:	
Depreciation	363,899
Total Operating Expenses	3,076,084
OPERATING INCOME	\$ 116,575

CITY OF OCONTO FALLS WATER UTILITY CITY OF OCONTO FALLS, WISCONSIN

Schedule of Water Utility Operating Revenues and Expenses For the Year Ended December 31, 2024

OPERATING REVENUES	
Charges for Services:	
Metered:	
Residential	\$ 284,610
Commercial	90,218
Industrial Public authorities	130,151
Multifamily	25,995 56,274
Total Metered Sales	587,248
Total motorou bulbo	
Private Fire Protection	22,712
Public Fire Protection	301,893
Total Charges for Services	324,605
Other Operating Revenues:	
Forfeited Discounts	1,301
Other	16,310
Total Other Operating Revenues	17,611
Total Operating Revenues	929,464
OPERATING EXPENSES	
Pumping:	
Labor	11,110
Maintenance	16,313_
Total Pumping	27,423
Water Treatment:	
Chemicals	10,531
Transmission and Distribution:	40.000
Operation Labor	13,903
Maintenance: Mains	33,928
Services	5,019
Meters	5,105
Hydrants	2,661
Total Transmission and Distribution	60,616
Customer Accounts: Meter Reading Labor	884
Uncollectible Accounts	2,553
Accounting and Collecting Labor	27,682
Total Customer Accounts	31,119
Administrative and General:	
Salaries	62,606
Office Supplies	72,543
Outside Services Employed Property Insurance	10,847 6,606
Injuries and Damages	6,589
Employee Pensions and Benefits	66,981
Transportation	4,390
Miscellaneous	30,156
Total Administrative and General	260,718
Other Operation and Maintenance:	
Taxes	11,934
	11,004
Total Operation and Maintenance	402,341
Other Operating Expenses	
Depreciation	186,246
	<u> </u>
Total Operating Expenses	588,587
OPERATING INCOME	\$ 340,877
	Ψ 040,011

CITY OF OCONTO FALLS SEWER UTILITY CITY OF OCONTO FALLS, WISCONSIN

Schedule of Sewer Utility Operating Revenues and Expenses For the Year Ended December 31, 2024

OPERATING REVENUES Sewer Revenues:	
Metered Service	\$ 1,193,137
Other Operating Revenues: Forfeited Discounts Miscellaneous Total Other Operating Revenues	2,233 20,276 22,509
Total Operating Revenues	1,215,646
OPERATING EXPENSES Operation and Maintenance: Operation:	
Supervision and Labor	35,393
Phosphorous Removal Chemicals	40,107
Other Operating Supplies	10,916
Transportation	3,941_
Total Operation	90,357
Maintenance:	
Collection System	33,687
Pumping Equipment	•
	12,815
Treatment and Disposal Plant Equipment	56,218
General Plant Structures and Equipment	8,158
Total Maintenance	110,878
Customer Accounts:	
Uncollectible Accounts	3,819
Accounting and Collecting	27,921
Total Customer Accounts	31,740
Administrative and General:	
Salaries	43,460
Office Supplies	75,725
Outside Services Employed	42,855
Insurance	18,255
Employees Pensions and Benefits	33,511
Miscellaneous	23,515
Total Administrative and General	237,321
Total Operation and Maintenance	470,296
Other Operating Expenses:	
Depreciation	393,007
·	
Total Operating Expenses	863,303_
OPERATING INCOME	\$ 352,343

CITY OF OCONTO FALLS MUNICIPAL UTILITIES

Schedule of Rates of Return December 31, 2024

	Electric	Water		Sewer
UTILITY PLANT Beginning	\$ 6,437,678	\$ 6,699,506	\$	14,477,979
Ending Average	 6,857,248 6,647,463	6,804,105 6,751,806	_	14,502,305 14,490,142
ACCUMULATED DEPRECIATION				
Beginning	(5,641,272)	(1,624,495)		(5,585,859)
Ending	 (5,972,464)	 (1,752,333)		(5,963,871)
Average	 (5,806,868)	 (1,688,414)		(5,774,865)
MATERIALS AND SUPPLIES INVENTORY				
Beginning	155,458	20,669		-
Ending	 165,941	 20,578		
Average	 160,700	20,624		<u>-</u>
AVERAGE NET RATE BASE	\$ 1,001,295	\$ 5,084,016	\$	8,715,277
OPERATING INCOME	\$ 43,672	\$ 246,777	\$	352,343
RATES OF RETURN	4.36%	 4.85%		4.04%

The Electric and Water Rate of Return is computed based on the Public Service Commission of Wisconsin regulatory accounting which differs from accounting principles generally accepted in the United States as described in Note 1. The authorized rate of return for the Electric and Water Utilities is 5.5%.

The Sewer Rate of Return is based on operating results reflected in the basic financial statements.



2600 Hwy 78 South -- PO Box 113 Mount Horeb, WI 53572 608-437-2001 FEIN: 39-1982769 Sellers Permit/ Tax ID: 456-

051425-105602-765032 Invoice# May 14,2025 Invoice Date

Balance Due

17407.50

Invoice To

105602 - Dawn Whyte

PO Box 246.

Waunakee, Wisconsin- 53597

Ship To

6010 Woodland Drive. Waunakee, WI 53597, (C): 608-852-6949

(W): 608-852-6949 (H): 608-852-6949

(E): dawnwhyte25@gmail.com

Qty

1

Amount

15000.00

#25-715 - Oconto Falls, Wisconsin - Police Dept.

PAYMENT DEADLINE: May 19, 2025

REMOVAL DEADLINE: May 21, 2025

Wisconsin Surplus Business Hours: Monday - Friday 8am - 4:30pm and Saturday 9am - 12pm

Item

44048 - 2020 Ford Explorer Police Interceptor 4Door AWD SUV

 Details: VIN: 1FM5K8AB9LGC35065 -- Miles: 81,067 -- Hours: 9930 -- Transmission: Automatic, All Wheel Drive -- Engine: 3.3L V6 TI-VCT -- Title Brand: Prior Police Vehicle -- Includes spotlight and center console -- Vehicle has been a School Resource Officer's car since October of 2023

- Provided Condition: OK/Good overall condition See photos for service records, had repairs performed in 2021 and 2022 under warranty, and rear brake service in 2022. Exterior has minor scratches, dings, minor dents. Small gouges in center of rear bumper. Tire pressure sensors are not working, shows Tire Pressure Sensor fault. Interior wear, driver seat ripped, holes from equipment mounting -- Personal Inspection Recommended
- Seller: 77604 Oconto Falls Police Department 500 N. Chestnut Ave., Oconto Falls, WI 54154 -Chief Brad Olsen at 920 846-4500 or brado@ci.ocontofalls.wi.us - Inspection and pick up by appointment only, M-F 7am to 6pm - Please contact with questions and to schedule inspections or pickups -Appointments are required - no walk-ins.
- Click on lot number for more details & bigger pictures

Items:

Bid Total:

15000.00 1500.00

Premium: Sub Total:

16500.00

Tax: Total Invoice:

907.50 17407.50

Balance Due:

17407.50

Thank You for Bidding & Buying at www.WisconsinSurplus.com

Eve Cleak Should be Coming
Wis Cousin Souphis and while
Putin on mind

200 point le serve Account

Wisconsin Surplus - Simple Multi Item Listing Worksheet

		Consigning Agency Information	Location of Surplus Asset		
		Agency: Oconto Falls Fire Department	Address: 431 Union Ave.		
		Payment Address: 431 Union Ave.	Inspection Time: 10-3		
		Check Payable to: Oconto Falls Fire Department	Inspection Dates: Monday-Friday		
		Contact Person: Joel Lavarda	Contact Person: Tim Magnin		
		Phone: 920-373-4986	Phone: 920-373-4607		
		Email: offd1302@yahoo.com	Email: offd@offd.com		
Pic#	Item#	Main Description	Additional Description	Condition	Minimum
9726-9730	3	John Deere Snowblower w/blower cab	32" cut, 10hp, 1982, 6 forward 2 reverse Inspection su	ıggı fair	
9731-9733	4	Wildland Back cans (8)	Wildland Indian fire pump 5 gallon inspection suggest	<mark>ed</mark> good	
9734-9735	5	SCBA brackets (4)	Brackets to secure SCBA air bottles inspection suggest	ed good	
9736-9740	6	Red Hard Hats (6)	Non compliant inspection suggested	good	
9741-9743	7	Electric Heater	Small electric heater inspection suggested	good	
9744-9746	8	SCUBA tank	Not hydrotested inspection suggested	good	
9747-9749	9	Lanyards (2) & Harnesses (2)	Non compliant inspection suggested	fair	
9753-9755	10	Vari-X Foam maker	Foam generator inspection suggested	good	
9756-9760	11	Fire extinguishers (2) & Extinguisher brackets (5)	Fire extinguishers & brackets not tested inspection su	gge good	
9761-9764	12	Structural Firefighting helmets (10)	Non compliant inspection suggested	good	
9765-9768	13	Structural Firefighting helmets (8) helmet shields (2)	Non compliant inspection suggested	good	
9769-9771	14	Storz Couplers (10)	5" storz couplers inspection suggested	good	
9772-9774	15	Storz Couplers (8)	5" storz couplers inspection suggested	good	
9785-9787	16	E-Z Hose roller	Bumper mount hose roller inspection suggested	good	
9788-9790	17	Sachs-Dolmar Circular Vent saw	K12 Vent saw inspection suggested	good	
9791-9795	18	Pressure Washer	Pressure washer mounted on cart inspection suggeste	d good	
9796-9799	19	Dewalt Drill (2) w/chargers & batteries (3)	18v Dewalt drills, chargers, batteries unknown charge	s in good	
9800-9803	20	Milwaukee Sawzall w/chargers & batteries	18v Milwaukee sawzall unknown if charges inspection	sugood	
9804-9806	21	Chainsaw case	Chainsaw case inspection suggested	good	
9808-9811	22	Smoke Ejectors (2)	Electric smoke ejectors inspection suggested	good	
9812-9814	23	Battery Box	Plastic battery box inspection suggested	good	
9815-9816	24	Pry Bars (3)	Different size pry bars inspection suggested	good	
9817-9819	25	Pike Poles (4)	Wooden handels, different lengths inspection suggest	ed good	

9820-9822	26	Hand tools (6)	Brooms, shovel, & xtra handles inspection suggested good
9823-9825	27	Light bar	Unknown if works inspection suggested good
9826-9829	28	Portable lights (5)	Adjustable, different sizes unknown if they work inspectigood
9830-9834	29	Gate Valve 5"	Used 5" gate valve with storz leaks inspection suggested good
9835-9836	30	Camera tripods (2)	compact camera tripods inspection suggested good
9925-9926	31	Wildland gear (7) sets	Wildland coats & pants used noncompliant inspection suigood
9927-9929	32	Motorola portable radios (13)	Different models, some with chargers, work inspection sugood
9930-9934	33	Motorola speaker mics (17)	Different models inspection suggested good
9935-9939	34	MSA mics (11)	Communication mics for MSA SCBA's inspection suggeste good
9940-9943	35	Motorola pagers (18)	Minitor 4's & 5's with chargers inspection suggested good
9944-9946	36	Gloves Structure (16 pair) & Extrication (4 pair)	Used gloves noncompliant inspection suggested good
9947-9950	37	Turnout gear Structural (6) sets	Fire Dex, Lion, Janesville Noncompliant inspection sugge good
9951-9955	38	Motorola Portable radios (27) w/chargers	EX600 XLS, PR400, EX 560 XLS, HT 1250 inspection sugges good
9956-9957	39	Turnout gear Structural (4) sets	Fire Dex noncompliant inspection suggested good
9958-9960	40	Turnout gear Structural (6) sets	Fire Dex noncompliant inspection suggested good
9961-9964	41	Turnout gear Structural (6) pants & (3) jackets	Janesville inspection suggested good
0025-0028	42	Motorola Toughbooks (5) & Lenovo (2) not pictured	no cables included, hard drives included inspection suggegood
0029-0031	43	Wildland Gear (8) coats & (5) pants	Non compliant inspection suggested good
0032-0037	44	Unimac Extractor w/stand	30# Unimac extractor inspection suggested good

\$2,500.00

PETITION FOR ANNEXATION OF LANDS TO THE CITY OF OCONTO FALLS BY DIRECT ANNEXATION BY UNANIMOUS CONSENT OF THE LANDS OWNED BY THE TOWN OF STILES

PETITION FOR DIRECT ANNEXATION BY UNANIMOUS CONSENT

Petition the Honorable Mayor and Common Council of said City of Oconto Falls to annex the territory described below and shown upon the attached maps, as permitted by Chapter 66 of the Wisconsin Statutes, to the City of Oconto Falls, Oconto County, Wisconsin.

- 1. Pursuant to Section 66.0217 (2) of the Wisconsin State Statues, the undersigned officers of the Town of Stiles, Oconto County, Wisconsin, hereby petition for Direct Annexation by Unanimous Consent of the land described in attached map from the Town of Stiles, Oconto County, Wisconsin to the City of Oconto Falls, Oconto County, Wisconsin.
- 2. The Town of Stiles, Oconto County, Wisconsin is the sole owner of the land described in the map hereto known as a portion of County I approximately 3,837 linear feet from the Stiles Town border east of South Main north to the north end of Columbia Street, including County I road and right of way. The total linear feet of road to be annexed is approximately 3,837 feet.
- 3. The population of the said land is zero (0). The number of electors that reside on the lands to be annexed is zero (0).
- 4. Said land is contiguous to the City of Oconto Falls and is presently part of the Town of Stiles, in Oconto County, Wisconsin.
- 5. The undersigned request upon annexation, that the land described in the maps will be Zoned as Street and Right-of-Way.
- 6. Attached is map highlighting the portion of County I property to be annexed into the City of Oconto Falls.

Dated this 31 day of Ma

éason Flynn-Chair

Town of Stiles

Terrah Patton-Clerk

Town of Stiles

Green Proposed Annexation of City Borndand
DWN Fitness O Small Town Fitness တ် Columbia St Columbia St Cedar Ave Oconto Falls High School Wisconsin St Oconto Falls Elementary School nurch Marie Volk Dr Woodlawn Cemetery HSHS St Clare Memorial Hospital Recently vie red Course 📧 Oconto Falls C Area Bike Trails Garbrecht Rd Google

City Boundary

Oconto Falls Wastewater Treatment Facility

Last Updated: Reporting For:

2024 5/23/2025

Influent Flow and Loading

- 1. Monthly Average Flows and BOD Loadings
- 1.1 Verify the following monthly flows and BOD loadings to your facility.

Influent No. 701	Influent Monthly Average Flow, MGD	х	Influent Monthly Average BOD Concentration mg/L	х	8.34	=	Influent Monthly Average BOD Loading, lbs/day
January	0.3039	Х	252	Х	8.34	=	638
February	0.3317	Х	225	Х	8.34	=	622
March	0.3034	Х	214	Х	8.34	=	542
April	0.4255	Χ	178	Х	8.34	=	632
May	0.4545	Х	162	Х	8.34	=	614
June	0.3822	Χ	171	Х	8.34	=	545
July	0.3448	Х	179	Х	8.34	=	515
August	0.3026	Х	216	Х	8.34	=	546
September	0.2819	Χ	242	Х	8.34	=	570
October	0.2713	Х	256	Х	8.34	=	579
November	0.3443	Х	209	Х	8.34	=	599
December	0.3208	Х	241	Х	8.34	=	645

- 2. Maximum Monthly Design Flow and Design BOD Loading
- 2.1 Verify the design flow and loading for your facility.

Design	Design Factor	х	%	=	% of Design
Max Month Design Flow, MGD .805		х	90	=	0.7245
		Х	100	=	.805
Design BOD, lbs/day	940	х	90	=	846
		Х	100	=	940

2.2 Verify the number of times the flow and BOD exceeded 90% or 100% of design, points earned, and score:

	Months of Influent	flow was greater	Number of times flow was greater than 100% of	BOD was greater	Number of times BOD was greater than 100% of design
January	1	0	0	0	0
February	1	0	0	0	0
March	1	0	0	0	0
April	1	0	0	0	0
May	1	0	0	0	0
June	1	0	0	0	0
July	1	0	0	0	0
August	1	0	0	0	0
September	1	0	0	0	0
October	1	0	0	0	0
November	1	0	0	0	0
December	1	0	0	0	0
Points per ea	ach	2	1	3	2
Exceedances		0	0	0	0
Points		0	0	0	0
Total Number of Points 0					

0

Oconto Falls Wastewater Treatment Facility

3. Flow Meter 3.1 Was the influent flow meter calibrated in the last year? ● Yes Enter last calibration date (MM/DD/YYYY) 2024-11-13	
○ No	
If No, please explain:	\neg
 4. Sewer Use Ordinance 4.1 Did your community have a sewer use ordinance that limited or prohibited the discharge of excessive conventional pollutants ((C)BOD, SS, or pH) or toxic substances to the sewer from industries, commercial users, hauled waste, or residences? Yes No If No, please explain: 	
4.2 Was it necessary to enforce the ordinance? O Yes	
● No	
If Yes, please explain:	_
5. Septage Receiving5.1 Did you have requests to receive septage at your facility?Septic Tanks Holding Tanks Grease Traps	
o Yes o Yes o Yes	
● No	
5.2 Did you receive septage at your facility? If yes, indicate volume in gallons.	
Septic Tanks O Yes gallons	
● No	
Holding Tanks	
o Yes gallons	
● No Grease Traps	
○ Yes gallons	
● No	
5.2.1 If yes to any of the above, please explain if plant performance is affected when receiving	
any of these wastes.	\neg
	_
 6. Pretreatment 6.1 Did your facility experience operational problems, permit violations, biosolids quality concerns or hazardous situations in the sewer system or treatment plant that were attributable to commercial or industrial discharges in the last year? Yes No 	,
If yes, describe the situation and your community's response.	
6.2 Did your facility accept hauled industrial wastes, landfill leachate, etc.?	-

Last Updated: Reporting For:

2024

5/23/2025

Oconto Falls Wastewater Treatment Facility

Last Updated: Reporting For: 5/23/2025 **2024**

o Yes

No

If yes, describe the types of wastes received and any procedures or other restrictions that were in place to protect the facility from the discharge of hauled industrial wastes.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	Α

Oconto Falls Wastewater Treatment Facility

Last Updated: Reporting For:

2024 5/23/2025

Effluent Quality and Plant Performance (BOD/CBOD)

- 1. Effluent (C)BOD Results
- 1.1 Verify the following monthly average effluent values, exceedances, and points for BOD or **CBOD**

			i i		i	i
Outfall No.	Monthly	90% of	Effluent Monthly	Months of	Permit Limit	90% Permit
001	Average	Permit Limit	Average (mg/L)	Discharge	Exceedance	Limit
	Limit (mg/L)			with a Limit		Exceedance
January	30	27	6	1	0	0
February	30	27	6	1	0	0
March	30	27	5	1	0	0
April	30	27	5	1	0	0
May	30	27	6	1	0	0
June	30	27	4	1	0	0
July	30	27	5	1	0	0
August	30	27	5	1	0	0
September	30	27	5	1	0	0
October	30	27	5	1	0	0
November	30	27	9	1	0	0
December	30	27	8	1	0	0
		* Eq	uals limit if limit is	<= 10		
Months of discharge/yr 12						
Points per each exceedance with 12 months of discharge					7	3
Exceedances					0	0
Points	Points					0
Total numb	Total number of points					

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge. Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is 12/6 = 2.0

1.2 If any violations occurred, what action was taken to regain compliance?

2	Flow	Matar	Cal	ibration	า
∠.	I IUW	merei	Cai	iibi atibi	1

2.1 Was the effluent flow meter calibrated in the last year?

o Yes

Enter last calibration date (MM/DD/YYYY)

No

If No, please explain:

There is only an influent flow meter at the Oconto Falls WWTP.

The influent flow meter was calibrated on 11-13-2024 by Mulchay Shaw Water.

- 3. Treatment Problems
- 3.1 What problems, if any, were experienced over the last year that threatened treatment?

I/I issues in the spring during spring warm up (Snow Melt), combined with prolonged rain events. the increase in flow causes periods of shorter detention and contact times within the treatment facility.

4. Other Monitoring and Limits

Oconto Falls Wastewater Treatment Facility

4.1 At any time in the past year was there an exceedance of a permit limit for any other pollutants such as chlorides, pH, residual chlorine, fecal coliform, or metals?

O Yes

Last Updated: Reporting For:

2024

5/23/2025

• No If Yes, please explain:

4.2 At any time in the past year was there a failure of an effluent acute or chronic whole effluent toxicity (WET) test?

Yes

No

If Yes, please explain:

4.3 If the biomonitoring (WET) test did not pass, were steps taken to identify and/or reduce source(s) of toxicity?

Yes

o No

N/A

Please explain unless not applicable:

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	Α

Oconto Falls Wastewater Treatment Facility

Last Updated: Reporting For: 5/23/2025

2024

Effluent Quality and Plant Performance (Total Suspended Solids)

1. Effluent Total Suspended Solids Results

1.1 Verify the following monthly average effluent values, exceedances, and points for TSS:

Outfall No.	Monthly	90% of	Effluent Monthly	Months of	Permit Limit	90% Permit
001	Average	Permit Limit	Average (mg/L)	Discharge	Exceedance	Limit
	Limit (mg/L)	>10 (mg/L)		with a Limit		Exceedance
January	30	27	2	1	0	0
February	30	27	2	1	0	0
March	30	27	2	1	0	0
April	30	27	2	1	0	0
May	30	27	4	1	0	0
June	30	27	3	1	0	0
July	30	27	2	1	0	0
August	30	27	2	1	0	0
September	30	27	2	1	0	0
October	30	27	3	1	0	0
November	30	27	3	1	0	0
December	30	27	4	1	0	0
		* Eq	uals limit if limit is	<= 10		
Months of D	ischarge/yr			12		
Points per each exceedance with 12 months of discharge:					7	3
Exceedances					0	0
Points					0	0
Total Num	ber of Points					0

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is 12/6 = 2.0

1.2 If any violations occurred, what action was taken to regain compliance?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	Α

Oconto Falls Wastewater Treatment Facility

Last Updated: Reporting For:

5/23/2025 2024

Effluent Quality and Plant Performance (Phosphorus)

1. Effluent Phosphorus Results

1.1 Verify the following monthly average effluent values, exceedances, and points for Phosphorus

Outfall No. 001	Monthly Average	Effluent Monthly	Months of	Permit Limit
	phosphorus Limit (mg/L)	Average phosphorus (mg/L)	Discharge with a Limit	Exceedance
January	1	0.120	1	0
February	1	0.142	1	0
March	1	0.098	1	0
April	1	0.062	1	0
May	1	0.171	1	0
June	1	0.068	1	0
July	1	0.054	1	0
August	1	0.025	1	0
September	1	0.030	1	0
October	1	0.060	1	0
November	1	0.069	1	0
December	1	0.109	1	0
Months of Discharg	12			
Points per each e	10			
Exceedances	0			
Total Number of	0			

NOTE: For systems that discharge intermittently to waters of the state, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is 12/6 = 2.0

1.2 If any violations occurred, what action was taken to regain compliance?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	Α

0

Oconto Falls Wastewater Treatment Facility

Last Updated: Reporting For:

5/23/2025 2024

Biosolids Quality and Management

1. Biosolids Use/Disposal 1.1 How did you use or dispose of your biosolids? (Check all that apply) ☑ Land applied under your permit ☐ Publicly Distributed Exceptional Quality Biosolids ☐ Hauled to another permitted facility ☐ Landfilled ☐ Incinerated ☐ Other NOTE: If you did not remove biosolids from your system, please describe your system type such as lagoons, reed beds, recirculating sand filters, etc. 1.1.1 If you checked Other, please describe:						
2. Land Application Site 2.1 Last Year's Approved and Active Land Application Sites 2.1.1 How many acres did you have? 556.6 acres 2.1.2 How many acres did you use? 30 acres 2.2 If you did not have enough acres for your land application needs, what action was taken? 2.3 Did you overapply nitrogen on any of your approved land application sites you used last year? Yes (30 points) No 2.4 Have all the sites you used last year for land application been soil tested in the previous 4 years? Yes No (10 points) NA	0					
3. Biosolids Metals Number of biosolids outfalls in your WPDES permit: 3.1 For each outfall tested, verify the biosolids metal quality values for your facility during the last calendar year. Outfall No. 002 - Liquid Sludge Parameter 80% H.Q. Ceiling Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec 80% High Ceiling Value Quality Value Quality						

Outrail No.	002	- Liq	uia Sit	ıage														
Parameter	80% of Limit	H.Q. Limit	Ceiling Limit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	80% Value	High Quality	Ceiling
Arsenic		41	75			<9.46											0	0
Cadmium		39	85			.815											0	0
Copper		1500	4300			842											0	0
Lead		300	840			18											0	0
Mercury		17	57			<1.7											0	0
Molybdenum	60		75			180										1		1
Nickel	336		420			27										0		0
Selenium	80		100			<4.19										0		0
Zinc	•	2800	7500			734											0	0

3.1.1 Number of times any of the metals exceeded the high quality limits OR 80% of the limit for molybdenum, nickel, or selenium = 1

Exceedence Points

0 0 (0 Points)

Oconto Falls Wastewater Treatment Facility

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- 1-2 (10 Points)
- \circ > 2 (15 Points)
- 3.1.2 If you exceeded the high quality limits, did you cumulatively track the metals loading at each land application site? (check applicable box)
- Yes
- O No (10 points)
- N/A Did not exceed limits or no HQ limit applies (0 points)
- N/A Did not land apply biosolids until limit was met (0 points)
- 3.1.3 Number of times any of the metals exceeded the ceiling limits = 1 Exceedence Points
- 0 (0 Points)
- 1 (10 Points)
- 0 > 1 (15 Points)
- 3.1.4 Were biosolids land applied which exceeded the ceiling limit?
- Yes (20 Points)
- No (0 Points)
- 3.1.5 If any metal limit (high quality or ceiling) was exceeded at any time, what action was taken? Has the source of the metals been identified?

Molybdenum was high for the 2024 sludge test, but was in normal ranges in prior tests and the 2025 sludge test it was normal levels.

- 4. Pathogen Control (per outfall):
- 4.1 Verify the following information. If any information is incorrect, use the Report Issue button under the Options header in the left-side menu.

Outfall Number:	002
Biosolids Class:	В
Bacteria Type and Limit:	Fecal Coliform
Sample Dates:	08/01/2024 - 12/31/2024
Density:	7,800,000
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	Anaerobic Digestion
Process Description:	Our Primary treatment unit is a clarigester; which is a primary on top of an anaerobic digester. In the clarigester, waste sludge and primary solids co-settle into the anaerobic digeseter portion of the tank.

- 4.2 If exceeded Class B limit or did not meet the process criteria at the time of land application.
- 4.2.1 Was the limit exceeded or the process criteria not met at the time of land application?Yes (40 Points)
- No

If yes, what action was taken?

- 5. Vector Attraction Reduction (per outfall):
- 5.1 Verify the following information. If any of the information is incorrect, use the Report Issue button under the Options header in the left-side menu.

0

0

Oconto Falls Wastewater Treatment Facility

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Outfall Number	002
Outfall Number:	002
Method Date:	12/31/2024
Option Used To Satisfy Requirement:	Injection when land apply
Requirement Met:	Yes
Land Applied:	Yes
Limit (if applicable):	
Results (if applicable):	

5.2 Was the limit exceeded or the process criteria not met at the time of land application? o Yes (40 Points)

No

If yes, what action was taken?

- 6. Biosolids Storage
- 6.1 How many days of actual, current biosolids storage capacity did your wastewater treatment facility have either on-site or off-site?
- >= 180 days (0 Points)
- o 150 179 days (10 Points)
- 0 120 149 days (20 Points)
- 90 119 days (30 Points)
- 0 < 90 days (40 Points)</p>
- O N/A (0 Points)
- 6.2 If you checked N/A above, explain why.
- 7. Issues
- 7.1 Describe any outstanding biosolids issues with treatment, use or overall management:

Decanting of the sludge storage tank can lead to higher levels of phosphorus and solids in the return flow to the primary clarifier.

Total Points Generated	20
Score (100 - Total Points Generated)	80
Section Grade	С

6

0

Oconto Falls Wastewater Treatment Facility

Last Updated: Reporting For: 5/23/2025

2024

Staffing and Preventative Maintenance (All Treatment Plants)

 Plant Staffing Was your wastewater treatment plant adequately staffed last year? 	
• Yes	
o No	
If No, please explain:	
Could use more help/staff for:	
Could use more help/stail for:	
 1.2 Did your wastewater staff have adequate time to properly operate and maintain the plant and fulfill all wastewater management tasks including recordkeeping? ◆ Yes 	
o No	
If No, please explain:	
	1
 2. Preventative Maintenance 2.1 Did your plant have a documented AND implemented plan for preventative maintenance on major equipment items? ◆ Yes (Continue with question 2) □□ ○ No (40 points)□□ 	
If No, please explain, then go to question 3:	
Trivo, please explain, then go to question 3.	
2.2 Did this preventative maintenance program depict frequency of intervals, types of lubrication, and other tasks necessary for each piece of equipment? ● Yes ○ No (10 points)	0
2.3 Were these preventative maintenance tasks, as well as major equipment repairs, recorded and filed so future maintenance problems can be assessed properly?◆ Yes	
 Paper file system Computer system Both paper and computer system No (10 points) 	
 3. O&M Manual 3.1 Does your plant have a detailed O&M and Manufacturer Equipment Manuals that can be used as a reference when needed? ◆ Yes ○ No 	
4. Overall Maintenance /Repairs 4.1 Rate the overall maintenance of your wastewater plant. • Excellent • Vary good	
Very goodGood	
O Good	
o Poor	
Describe your rating:	
All Maintenance activities are done according to the O&M Recommendations	

Oconto Falls Wastewater Treatment Facility	Last Updated:	Reporting For:
	5/23/2025	2024

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	Α

Oconto Falls Wastewater Treatment Facility

Last Updated: Reporting For: 5/23/2025

2024

Operator Certification and Education

- 1. Operator-In-Charge
- 1.1 Did you have a designated operator-in-charge during the report year?
- Yes (0 points)
- O No (20 points)

Name:

RYAN N WALTERS

Certification No:

35760

0

2. Certification Requirements

2.1 In accordance with Chapter NR 114.56 and 114.57, Wisconsin Administrative Code, what level and subclass(es) were required for the operator-in-charge (OIC) to operate the wastewater treatment plant and what level and subclass(es) were held by the operator-in-charge?

Sub	SubClass Description	WWTP		OIC	
Class		Basic	OIT	Basic	Advanced
A1	Suspended Growth Processes			Х	
A2	Attached Growth Processes	Χ		Х	
А3	Recirculating Media Filters				
A4	Ponds, Lagoons and Natural				
A5	Anaerobic Treatment Of Liquid				
В	Solids Separation	Χ		Х	
С	Biological Solids/Sludges	Х		Х	
Р	Total Phosphorus	Х		Х	
N	Total Nitrogen				
D	Disinfection	Х		Х	
L	Laboratory	Х		Х	
U	Unique Treatment Systems				
SS	Sanitary Sewage Collection	X	NA	Х	NA

2.2 Was the operator-in-charge certified at the appropriate level and subclass(es) to operate this plant? (Note: Certification in subclass SS is required 5 years after permit reissuance.)

- Yes (0 points)
- No (20 points)
- 2.3 For wastewater treatment facilities with a registered or certified laboratory, is at least one operator that works in the laboratory certified at the basic level in the laboratory (L) subclass?
- Yes
- O N/A Wastewater treatment facility does not have a registered or certified laboratory
- 2.4 For wastewater treatment facilities that own and operate a sanitary sewage collection system, has at least one operator been designated the OIC for sanitary sewage collection system and certified at the basic level in the sanitary sewage collection system (SS) subclass?
- Yes
- O No
- o N/A Owner of the Wastewater treatment facility does not own and operate a sanitary sewage collection system
- 3. Succession Planning
- 3.1 In the event of the loss of your designated operator-in-charge, did you have a contingency plan to ensure the continued proper operation and maintenance of the plant that includes one or more of the following options (check all that apply)?
- ☑ One or more additional certified operators on staff

0

Oconto Falls Wastewater Treatment Facility Last Updated: Reporting For: 5/23/2025 2024 ☐ An arrangement with another certified operator \square An arrangement with another community with a certified operator ☐ An operator on staff who has an operator-in-training certificate for your plant and is expected to be certified within one year ☐ A consultant to serve as your certified operator 0 ☐ None of the above (20 points) If "None of the above" is selected, please explain: 4. Continuing Education Credits 4.1 If you had a designated operator-in-charge, was the operator-in-charge earning Continuing Education Credits at the following rates? OIT and Basic Certification: • Averaging 6 or more CECs per year. • Averaging less than 6 CECs per year. Advanced Certification: O Averaging 8 or more CECs per year. o Averaging less than 8 CECs per year.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	Α

Oconto Falls Wastewater Treatment Facility

Last Updated: Reporting For: 5/23/2025

2024

Financial Management

	•		
Provider of Financial Inf Name:	ormation		
	Ryan Walters		
Telephone:	920-846-4514	(XXX) XXX-XXXX	
E-Mail Address			
(optional):	rwalters@ofmu.org		
	i waiters@offita.org		
2. Treatment Works Opera 2.1 Are User Charges or of treatment plant AND/OR of the Yes (0 points) □□ ○ No (40 points) If No, please explain:	other revenues sufficient to cover (O&M expenses for your wastewater	
			_
2.2 When was the User C Year:	harge System or other revenue so	urce(s) last reviewed and/or revised?	
2024	7		o
• 0-2 years ago (0 points	·) 🗆 🗆		
o 3 or more years ago (2	0 points)□□		
 N/A (private facility) 			
	le for repairing or replacing equipr	gregated Replacement Fund, etc.) or ment for your wastewater treatment	
O No (40 points)			
	UBLIC MUNICIPAL FACILITIES SHA	ALL COMPLETE QUESTION 3]	
	t Funds nent Replacement Fund last review	ved and/or revised?	
Year: 2024	\neg		
• 1-2 years ago (0 points	;)□□		
o 3 or more years ago (2			
0 N/A			
If N/A, please explain:			٦
]
3.2 Equipment Replacement	•		
3.2.1 Ending Balance R	eported on Last Year's CMAR	\$ 895,085.31	
	cessary (e.g. earned interest, al of excess funds, increase all, etc.)	\$ 0.00	
3.2.3 Adjusted January 1s		\$ 895,085.31	
3.2.4 Additions to Fund (e			
earned interest, etc.)		+ \$ 73,400.00	

Oconto Falls Wastewater Treatment Facility	Last Update 5/23/2025	ed: Reporting 2024	For:
3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*)	26,612	.05	
3.2.6 Ending Balance as of December 31st for CMAR Reporting Year \$	941,873	.26	
All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.			
3.2.6.1 Indicate adjustments, equipment purchases, and/or major repair	rs from 3.2.5	above.	
UV LAMPS REPLACEMENT, BOILER REPLACEMENT, VFD Replacement, A	ND MOTOR R	EPAIR	
3.3 What amount should be in your Replacement Fund? \$ 941,	873.26		0
Please note: If you had a CWFP loan, this amount was originally based of Assistance Agreement (FAA) and should be regularly updated as needed instructions and an example can be found by clicking the SectionInstructions header in the left-side menu. 3.3.1 Is the December 31 Ending Balance in your Replacement Fund abordered than the amount that should be in it (#3.3)? • Yes • No If No, please explain.	. Further calc tions link und	ulation er Info	
 4. Future Planning 4.1 During the next ten years, will you be involved in formal planning for or new construction of your treatment facility or collection system? Yes - If Yes, please provide major project information, if not already li No 			
Project Project Description #	Estimated Cost	Approximate Construction Year	
None reported		1 22.	
5. Financial Management General Comments		<u>'</u>	
7 Financial Flanagement Central Comments			
ENERGY EFFICIENCY AND USE			
6. Collection System			
6.1 Energy Usage 6.1.1 Enter the monthly energy usage from the different energy sources:			
COLLECTION SYSTEM PUMPAGE: Total Power Consumed			
Number of Municipally Owned Pump/Lift Stations: 5			

Oconto Falls Wastewater Treatment Facility

Last Updated: Reporting For: 5/23/2025 **2024**

November 3,727 December 4,486 Total 39,165 0 Average 3,264 0 3.1.2 Comments: 2 Energy Related Processes and Equipment 5.2.1 Indicate equipment and practices utilized at your pump/lift Comminution or Screening Extended Shaft Pumps Flow Metering and Recording Pneumatic Pumping SCADA System Self-Priming Pumps Submersible Pumps Variable Speed Drives Other: 3 Has an Energy Study been performed for your pump/lift static No Yes Year:		Electricity Consumed	Natural Gas Consumed
March 4,353 April 3,451 May 2,706 June 2,427 July 2,356 August 2,146 September 2,225 October 1,973 November 3,727 December 4,486 Total 39,165 0 Average 3,264 0 6.1.2 Comments: 2 Energy Related Processes and Equipment 5.2.1 Indicate equipment and practices utilized at your pump/lift Comminution or Screening Extended Shaft Pumps Flow Metering and Recording Pneumatic Pumping SCADA System Self-Priming Pumps Submersible Pumps Variable Speed Drives Other: 3 Has an Energy Study been performed for your pump/lift statio or Yes Year:			(therms)
March 4,353 April 3,451 May 2,706 June 2,427 July 2,356 August 2,146 September 2,225 October 1,973 November 3,727 December 4,486 Total 39,165 0 Average 3,264 0 6.1.2 Comments: 2 Energy Related Processes and Equipment 5.2.1 Indicate equipment and practices utilized at your pump/lift Comminution or Screening Extended Shaft Pumps Flow Metering and Recording Pneumatic Pumping SCADA System Self-Priming Pumps Submersible Pumps Variable Speed Drives Other: 3 Has an Energy Study been performed for your pump/lift statio or Yes Year:			
April 3,451 May 2,706 June 2,427 July 2,356 August 2,146 September 2,225 October 1,973 November 3,727 December 4,486 Total 39,165 0 Average 3,264 0 S.1.2 Comments: 2 Energy Related Processes and Equipment 5.2.1 Indicate equipment and practices utilized at your pump/lift Comminution or Screening Extended Shaft Pumps Flow Metering and Recording Pneumatic Pumping ScADA System Self-Priming Pumps Self-Priming Pumps Submersible Pumps Variable Speed Drives Other: 3 Has an Energy Study been performed for your pump/lift station of No		<u> </u>	
May 2,706 June 2,427 July 2,356 August 2,146 September 2,225 October 1,973 November 3,727 December 4,486 Total 39,165 0 Average 3,264 0 3.1.2 Comments: 2 Energy Related Processes and Equipment 5.2.1 Indicate equipment and practices utilized at your pump/lift Comminution or Screening Extended Shaft Pumps Flow Metering and Recording Pneumatic Pumping SCADA System Self-Priming Pumps Submersible Pumps Variable Speed Drives Other: 3.2.2 Comments:			
July 2,356 August 2,146 September 2,225 October 1,973 November 3,727 December 4,486 Total 39,165 0 Average 3,264 0 3.1.2 Comments: 2 Energy Related Processes and Equipment 5.2.1 Indicate equipment and practices utilized at your pump/lift station or Screening Extended Shaft Pumps Flow Metering and Recording Pneumatic Pumping ScADA System Self-Priming Pumps Submersible Pumps Variable Speed Drives Other: 3 Has an Energy Study been performed for your pump/lift station of Yes Year:	-		
July 2,356 August 2,146 September 2,225 October 1,973 November 3,727 December 4,486 Total 39,165 0 Average 3,264 0 3.1.2 Comments: 2 Energy Related Processes and Equipment 5.2.1 Indicate equipment and practices utilized at your pump/lift scanned Shaft Pumps □ Extended Shaft Pumps □ Flow Metering and Recording □ Pneumatic Pumping □ SCADA System □ Self-Priming Pumps □ Variable Speed Drives □ Other: 3 Has an Energy Study been performed for your pump/lift station of No 0 Yes Year:		<u> </u>	
August 2,146 September 2,225 October 1,973 November 3,727 December 4,486 Total 39,165 0 Average 3,264 0 S.1.2 Comments: 2 Energy Related Processes and Equipment 5.2.1 Indicate equipment and practices utilized at your pump/lift station or Screening Extended Shaft Pumps Flow Metering and Recording Pneumatic Pumping SCADA System Self-Priming Pumps Submersible Pumps Variable Speed Drives Other: 3.2.2 Comments:			
October 1,973 November 3,727 December 4,486 Total 39,165 0 Average 3,264 0 3.1.2 Comments: 2 Energy Related Processes and Equipment 5.2.1 Indicate equipment and practices utilized at your pump/lift scomminution or Screening Extended Shaft Pumps Flow Metering and Recording Pneumatic Pumping ScADA System Self-Priming Pumps Submersible Pumps Variable Speed Drives Other: 3 Has an Energy Study been performed for your pump/lift station No Yes Year:			
November 3,727 December 4,486 Total 39,165 0 Average 3,264 0 3.1.2 Comments: 2 Energy Related Processes and Equipment 5.2.1 Indicate equipment and practices utilized at your pump/lift scale of the comminution or Screening Extended Shaft Pumps Flow Metering and Recording Pneumatic Pumping SCADA System Self-Priming Pumps Submersible Pumps Variable Speed Drives Other: 3 Has an Energy Study been performed for your pump/lift station No Yes Year:	August	2,146	
November 3,727 December 4,486 Total 39,165 0 Average 3,264 0 3.1.2 Comments: 2 Energy Related Processes and Equipment 5.2.1 Indicate equipment and practices utilized at your pump/lift scomminution or Screening Extended Shaft Pumps Flow Metering and Recording Pneumatic Pumping SCADA System Self-Priming Pumps Submersible Pumps Variable Speed Drives Other: 3 Has an Energy Study been performed for your pump/lift station on No Yes Year:	September	2,225	
Total 39,165 0 Average 3,264 0 3.1.2 Comments: 2 Energy Related Processes and Equipment 5.2.1 Indicate equipment and practices utilized at your pump/lift scomminution or Screening Extended Shaft Pumps Flow Metering and Recording Pneumatic Pumping SCADA System Self-Priming Pumps Submersible Pumps Variable Speed Drives Other: 3 Has an Energy Study been performed for your pump/lift station No Yes Year:	October	1,973	
Total 39,165 0 Average 3,264 0 5.1.2 Comments: 2 Energy Related Processes and Equipment 5.2.1 Indicate equipment and practices utilized at your pump/lift scomminution or Screening Extended Shaft Pumps Flow Metering and Recording Pneumatic Pumping SCADA System Self-Priming Pumps Submersible Pumps Variable Speed Drives Other: 3 Has an Energy Study been performed for your pump/lift station of No or Yes Year:	November	3,727	
Average 3,264 0 5.1.2 Comments: 2 Energy Related Processes and Equipment 5.2.1 Indicate equipment and practices utilized at your pump/lift st Comminution or Screening Extended Shaft Pumps Flow Metering and Recording Pneumatic Pumping SCADA System Self-Priming Pumps Submersible Pumps Variable Speed Drives Other: 3 Has an Energy Study been performed for your pump/lift stations on No Syes	December	4,486	
5.1.2 Comments: 2 Energy Related Processes and Equipment 5.2.1 Indicate equipment and practices utilized at your pump/lift st Comminution or Screening Extended Shaft Pumps Flow Metering and Recording Pneumatic Pumping SCADA System Self-Priming Pumps Submersible Pumps Variable Speed Drives Other: 5.2.2 Comments: 3 Has an Energy Study been performed for your pump/lift stations No Yes Year:	Total	39,165	0
5.1.2 Comments: 2 Energy Related Processes and Equipment 5.2.1 Indicate equipment and practices utilized at your pump/lift st Comminution or Screening Extended Shaft Pumps Flow Metering and Recording Pneumatic Pumping SCADA System Self-Priming Pumps Submersible Pumps Variable Speed Drives Other: 5.2.2 Comments: 3 Has an Energy Study been performed for your pump/lift stations No Yes Year:	Average	3,264	0
3 Has an Energy Study been performed for your pump/lift stations? No Yes Year:	☐ Comminu ☐ Extended ☐ Flow Mete ☐ Pneumati ☒ SCADA S ☒ Self-Prim ☒ Submersi	tion or Screening Shaft Pumps ering and Recording c Pumping ystem ing Pumps ble Pumps	Jacinzea de your pump/ille
Yes Year:	6.2.2 Comme	ents:	
Yes Year:			
Yes Year:		ergy Study been performe	ed for your pump/lift station
Year:			
	0 V00		
By Whom:	o Yes Year:		
	o Yes Year:		
	Year:		
Describe and Comment:			

Oconto Falls Wastewater Treatment Facility

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6.4 Future Ene	rgy Related	Equipment
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6.4.1 What energy efficient equipment or practices do you have planned for the future for your pump/lift stations?

None Currently planned

- 7. Treatment Facility
- 7.1 Energy Usage
- 7.1.1 Enter the monthly energy usage from the different energy sources:

TREATMENT PLANT: Total Power Consumed/Month

	Electricity Consumed (kWh)	Total Influent Flow (MG)	Electricity Consumed/ Flow (kWh/MG)	Total Influent BOD (1000 lbs)	Electricity Consumed/ Total Influent BOD (kWh/1000lbs)	Natural Gas Consumed (therms)
January	29,047	9.42	3,084	19.78	1,469	578
February	25,619	9.62	2,663	18.04	1,420	630
March	28,367	9.41	3,015	16.80	1,689	633
April	25,302	12.77	1,981	18.96	1,334	484
May	23,685	14.09	1,681	19.03	1,245	318
June	23,697	11.47	2,066	16.35	1,449	177
July	24,062	10.69	2,251	15.97	1,507	95
August	22,975	9.38	2,449	16.93	1,357	70
September	27,226	8.46	3,218	17.10	1,592	84
October	22,013	8.41	2,617	17.95	1,226	138
November	19,866	10.33	1,923	17.97	1,106	247
December	27,780	9.94	2,795	20.00	1,389	560
Total	299,639	123.99		214.88		4,014
Average	24,970	10.33	2,479	17.91	1,399	335

7.1.2 Comments:

☑ UV Disinfection

☐ Other:

✓ Variable Speed Drives

Oconto Falls Wastewater Treatment Facility

5/23/2025 20)24
	\neg
7.2.2 Comments:	
7.2.2 Comments.	
7.3 Future Energy Related Equipment	
7.3.1 What energy efficient equipment or practices do you have planned for the future for your treatment facility?	
There are currently no energy efficiency studies planned	
8. Biogas Generation	
8.1 Do you generate/produce biogas at your facility? ● No	
o Yes	
If Yes, how is the biogas used (Check all that apply):	
☐ Flared Off	
☐ Building Heat	
☐ Process Heat	
☐ Generate Electricity ☐ Other:	
9. Energy Efficiency Study	
9.1 Has an Energy Study been performed for your treatment facility?No	
o Yes	
☐ Entire facility	
Year:	
By Whom:	
Describe and Comment:	
☐ Part of the facility	_
Year:	
By Whom:	
Describe and Comment:	_

Last Updated: Reporting For:

Oconto Falls Wastewater Treatment Facility	Last Updated:	Reporting For:
	5/23/2025	2024

Total Points Generated	
Score (100 - Total Points Generated)	100
Section Grade	Α

Oconto Falls Wastewater Treatment Facility

Last Updated: Reporting For:

5/23/2025 2024

Sanitary Sewer Collection Systems

 Capacity, Management, Operation, and Maintenance (CMOM) Program 1.1 Do you have a CMOM program that is being implemented?
• Yes
o No
If No, explain:
1.2 Do you have a CMOM program that contains all the applicable components and items
according to Wisc. Adm Code NR 210.23 (4)?
• Yes
o No (30 points)
o N/A
If No or N/A, explain:
1.3 Does your CMOM program contain the following components and items? (check the components and items that apply) ☑ Goals [NR 210.23 (4)(a)]
Describe the major goals you had for your collection system last year:
- Maintain an up-to-date sewer map - Educate the sewer users on "FOG" (Fats, oils, and greases), and their impact on the sewer collection system and plant operations.
- Identify areas of I/I, and develop plans for repair or replacement options - Clean/ Root Cut 50 % of the sewer main lines - Televise 5-10% of the sewer main
- Have zero sanitary sewer overflow events
- Have lift station wet wells cleaned out twice annually - Identify any illegal clear water sources that are hooked up to the sanitary sewer collection
system Educate the public sewer users on the impacts of "Flushable" Wipes/ rags and their impact on pumps and sewer lines
Did you accomplish them?
• Yes
○ No
If No, explain:
☑ Organization [NR 210.23 (4) (b)]□□
Does this chapter of your CMOM include:
☐ Organizational structure and positions (eg. organizational chart and position descriptions)
☑ Internal and external lines of communication responsibilities
☑ Person(s) responsible for reporting overflow events to the department and the public
□ Legal Authority [NR 210.23 (4) (c)]
What is the legally binding document that regulates the use of your sewer system?
Sewer Use Ordinance
If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY) 2024-12-07
Does your sewer use ordinance or other legally binding document address the following: $\ \ \ \ \ \ \ \ \ \ \ \ \ $
 ☑ New sewer and building sewer design, construction, installation, testing and inspection ☑ Rehabilitated sewer and lift station installation, testing and inspection

Oconto Falls Wastewater Treatment Facility

☐ Sewage flows satellite system and large private users are monitored and controlled, as necessary □ Fat, oil and grease control ☑ Enforcement procedures for sewer use non-compliance ☑ Operation and Maintenance [NR 210.23 (4) (d)] Does your operation and maintenance program and equipment include the following: ☑ Equipment and replacement part inventories ☐ Up-to-date sewer system map A management system (computer database and/or file system) for collection system information for O&M activities, investigation and rehabilitation A description of routine operation and maintenance activities (see question 2 below) ☐ Capacity assessment program ☑ Basement back assessment and correction ☒ Regular O&M training \square Design and Performance Provisions [NR 210.23 (4) (e)] \square What standards and procedures are established for the design, construction, and inspection of the sewer collection system, including building sewers and interceptor sewers on private property? ☑ State Plumbing Code, DNR NR 110 Standards and/or local Municipal Code Requirements □ Construction, Inspection, and Testing 0 ☐ Others: \boxtimes Overflow Emergency Response Plan [NR 210.23 (4) (f)] \square Does your emergency response capability include: ☑ Responsible personnel communication procedures Response order, timing and clean-up ☑ Public notification protocols ☑ Annual Self-Auditing of your CMOM Program [NR 210.23 (5)]
☐ ☐ ☐ Special Studies Last Year (check only those that apply): ☐ Infiltration/Inflow (I/I) Analysis ☐ Sewer System Evaluation Survey (SSES) ☐ Sewer Evaluation and Capacity Managment Plan (SECAP) ☐ Lift Station Evaluation Report ☐ Others: 2. Operation and Maintenance 2.1 Did your sanitary sewer collection system maintenance program include the following maintenance activities? Complete all that apply and indicate the amount maintained. % of system/year Cleaning 16 32 % of system/year Root removal Flow monitoring % of system/year % of system/year Smoke testing Sewer line televising % of system/year Manhole 25 % of system/year inspections

Last Updated: Reporting For:

2024

5/23/2025

Oconto Falls Wastewate	er Treatment Facility		Last Updated: 5/23/2025	Reporting 2024	For
Lift station O&M	52	# per L.S./year			
Manhole rehabilitation	0	% of manholes reha	abbed		
Mainline rehabilitation	0	% of sewer lines rel	nabbed		
Private sewer inspections	5	% of system/year			
Private sewer I/I removal	0	% of private service	es		
River or water crossings	100	% of pipe crossings	evaluated or maintai	ned	
Please include addition	nal comments about your	sanitary sewer colle	ction system below:		
3. Performance Indicators 3.1 Provide the following collection system and flow information for the past year. 31.6 Total actual amount of precipitation last year in inches 31.7 Annual average precipitation (for your location) 20.25 Miles of sanitary sewer Sumber of lift stations Number of lift stations Number of sewer pipe failures Number of complaints 339 Average daily flow in MGD (if available) Peak monthly flow in MGD (if available) Peak hourly flow in MGD (if available) 3.2 Performance ratios for the past year: 0.00 Lift station failures (failures/year) Sewer pipe failures (pipe failures/sewer mile/yr) 0.00 Sanitary sewer overflows (number/sewer mile/yr) 0.00 Basement backups (number/sewer mile) 0.01 Peaking factor ratio (Peak Monthly:Annual Daily Avg) Peaking factor ratio (Peak Hourly:Annual Daily Avg)					
LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OVERFLOWS REPORTED **					
Date	Locatio	<u>`</u>	Cause E	stimated Volume	
	None	reported			
	** If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.				
5. Infiltration / Inflow (I,	/I)				

Oconto Falls Wastewater Treatment Facility

Last Updated: Reporting For: 5/23/2025 **2024**

- 5.1 Was infiltration/inflow (I/I) significant in your community last year?
- o Yes
- No

If Yes, please describe:

- 5.2 Has infiltration/inflow and resultant high flows affected performance or created problems in your collection system, lift stations, or treatment plant at any time in the past year?
- Yes
- O No

If Yes, please describe:

Short term heavy rains have caused high water alarms at both the plant and in lift stations. Heavy flow can also cause shortened detention times within the WWTP leading to less treatment efficency.

5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:

I/I levels were much lower than past years in 2024. Little to no snow melt during spring and several periods of prolonged dry weather led to less I/I than previously seen.

5.4 What is being done to address infiltration/inflow in your collection system?

When areas of I/I are identified and determined to be a major problem they are fixed.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	Α

Oconto Falls Wastewater Treatment Facility

Last Updated: Reporting For:

5/23/2025 2024

Grading Summary

WPDES No: 0022870

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS	
Influent	A	4	3	12	
BOD/CBOD	A	4	10	40	
TSS	A	4	5	20	
Phosphorus	A	4	3	12	
Biosolids	С	2	5	10	
Staffing/PM	A	4	1	4	
OpCert	A	4	1	4	
Financial	Α	4	1	4	
Collection	A	4	3	12	
TOTALS	TOTALS 32 118				
GRADE POINT AVERAGE (GPA) = 3.69					

Notes:

A = Voluntary Range (Response Optional)

B = Voluntary Range (Response Optional)

C = Recommendation Range (Response Required)

D = Action Range (Response Required)

F = Action Range (Response Required)

Oconto Falls Wastewater Treatment FacilityLast Updated:Reporting For:5/23/20252024

Resolution or Owner's Statement

Name of Governing	
Body or Owner:	
·	City of Oconto Falls
Date of Resolution or	
Action Taken:	
	2025-05-22
Resolution Number:	
	25-005
Date of Submittal:	
Bate of Submittan	
ACTIONS SET FORTH BY TH	IE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR
	ade A or B. Required for grade C, D, or F):
Influent Flow and Loadings: (
Effluent Quality: BOD: Grade	= A
Effluent Quality: TSS: Grade	= A
Zindent Quality: 1991 Grade	
Effluent Quality: Phosphorus	Grade = A
Dissolids Quality and Manage	manty Crade — C
Biosolids Quality and Manage	
	for Molybdenum in 2024 is unknown. Molybdenum result for 2025
	g in 2025 compared to the 180 mg/kg result in 2024. We will
Molybdenum.	esults in the future and try and locate potential sources of
<u> </u>	
Staffing: Grade = A	
Operator Certification: Grade	_ A
Operator Certification. Grade	A
Financial Management: Grade	e = A
Collection Systems: Grade =	
(Regardless of grade, respon	se required for Collection Systems if SSOs were reported)
ACTIONS SET FORTH BY TH	IE GOVERNING BODY OR OWNER RELATING TO THE OVERALL
	ID ANY GENERAL COMMENTS
	an or equal to 3.00, required for G.P.A. less than 3.00)
G.P.A. = 3.69	



April 29, 2025 Innovation Planning Grant Project Summary

Comprehensive Study of Consolidated Fire Services for the City of Oconto Falls

This Innovation Planning Grant proposal describes the scope of work needed to develop a comprehensive study of current and future fire protection services for the City of Oconto Falls (population 2,989), with a focus on exploring the potential enhanced service and financial efficiencies by consolidating, partnering, or creating a formalized fire division with Town of Oconto Falls, Town of Stiles, Town of Spruce, Town of Suring, Town of Lena, Town of Abrams, and other neighboring municipalities.

The City of Oconto Falls will contract with **Innovative Public Advisors (IPA)** to conduct the Comprehensive Study of Consolidated Fire Services. The expertise of IPA ensures a thorough analysis, comprehensive plan, and actionable recommendations for implementation. The IPA team will guide a collaborative planning process inclusive of the following key components:

- **Needs Assessment:** Analyze current fire service capabilities and identify service gaps. Survey/interview neighboring municipalities.
- **Stakeholder Engagement:** Solicit input from residents, elected officials, key staff, and fire personnel to ensure a community-driven approach.
- **Partnership Exploration:** Evaluate potential collaborations, specifically with the Town of Oconto Falls, Town of Stiles, Town of Spruce, Town of Suring, Town of Lena, Town of Abrams, and other neighboring municipalities.
- **Financial Feasibility:** Examine the operational and financial considerations of sharing or consolidating fire services with goals to enhance services <u>and</u> reduce costs.

The completed plan will articulate identified needs, cost-saving opportunities, actionable recommendations, implementation timelines, and performance metrics. The City of Oconto Falls aims to ensure sustainable and effective fire services that meet the community's current and future needs while fostering regional collaboration and long-term resilience.



Project Timeline

The Comprehensive Study of Consolidated Fire Services process will take approximately four (4) months to complete for the City of Oconto Falls.

Upon successful grant award, below is the approximate project schedule:

- Project Commencement: Summer 2025
- Weeks 1-2: Finalize Scope of Work and Contract, Kick-off Meeting
- Weeks 2-5: Discovery Meetings, Stakeholder Interviews
- Weeks 6-10: Research and Data Synthesis
- Weeks 11-13: Draft Plan and Initial Review
- Weeks 14-15: Plan Development
- Week 16: Final Presentation and Delivery of Plan to City of Oconto Falls Council *Timeline is subject to change based on grant award and City of Oconto Falls preferences.*

Fee Schedule (Budget)

IPA's planning services are collaborative and comprehensive. The total project cost below includes all components of the services outlined in this proposal, including meetings, focus groups, surveys, research, plan development, and presentations. IPA will be onsite three times to facilitate engaging discussions, take inventory of equipment, and provide presentations.

Total Project Cost: \$37,500.00

Includes travel and expenses for up to three (3) trips to the City of Oconto Falls. Additional expenses for increased visits or scope changes to be discussed and agreed upon in advance. Contract and payment schedule to follow upon approval.

- **Initial Payment:** Upon grant award and execution of the contract, City of Oconto Falls will pay 50% (\$18,750.00) of the total project cost.
- **2nd Payment:** Halfway through the project, IPA will invoice for one-half of the remaining costs in the amount of \$9,375.00. IPA will provide a detailed progress report.
- **Final Payment:** Upon delivery of completed plan, IPA will invoice for the final payment of \$9,375.00.

Thank you for your consideration!

Jay Shambeau, ICMA-CM, MPA

Partner, Innovative Public Advisors jay@public-advisors.com | 262-355-6102

Jess Wildes, MPA, MS

Partner, Innovative Public Advisors jess@public-advisors.com | 262-339-5658



Advancing local government a different way—the IPA way.

Innovative Public Advisors (IPA) is a premier public sector executive recruitment and strategy firm dedicated to empowering municipalities with tailored solutions that enhance leadership, optimize operations, and drive positive community impact.

Founded by experienced municipal professionals Jay Shambeau, ICMA-CM, MPA, and Jess Wildes, MPA, IPA offers a wide range of services. With a focus on delivering innovative, sustainable solutions, IPA is committed to helping local governments navigate complex challenges and strengthen their capacity to serve their communities effectively.

Services



Executive Recruitment



Professional Coaching & Mentorship



Economic Development & Grant Writing



Communications & Marketing Strategies



Strategic & Specialty Plan Development



Governance Training & Facilitated Workshops

IPA Team

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West Bend Area Chamber of Commerce, Board Member

West Bend Tourism Commission, Chairman

Kettle Moraine Lutheran High School, Board Member and President

JAY SHAMBEAU ICMA-CM, MPA

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INNOVATIVE PUBLIC ADVISORS, PARTNER

Jay is a highly experienced public sector professional with 32 years of expertise in city and county government management, strategic planning, and public policy, Jay has worked with municipalities of all sizes to drive organizational efficiency, enhance governance, and secure critical funding. His background includes leading complex projects, facilitating collaborative planning efforts, and providing executive coaching to local government leaders. Jay is known for his relationship skills and practical approach, blending deep knowledge of governmental processes with a commitment to delivering impactful results. His leadership and insight have helped numerous local governments achieve their goals and navigate the challenges of an ever-evolving public sector landscape.

CITY ADMINISTRATOR

City of West Bend, West Bend, Wisconsin, 2016–2025

- Responsible for the administration of daily city operations and implementing policies established by the City Council.
- Oversee \$30M budget, lead economic development activities, manage department head team, foster community engagement, ensure efficient delivery of services, and promote the city's growth and development.

ASSOCIATE

Public Administration Associates, LLC, Wisconsin, 2024

PLANNING AND PARKS ADMINISTRATOR

Washington County, Wisconsin, 2014-2016

COUNTY ADMINISTRATOR

Calumet County, Wisconsin, 2008-2014

- Responsible for the daily operations of county government, ensuring efficient delivery of services and adherence to budgetary guidelines.
- Collaborated with elected officials, managed staff, and facilitated communication between departments to promote effective governance and community engagement.

VILLAGE ADMINISTRATOR

Village of Kewaskum, Wisconsin, 2006-2008

- Responsible for the management of municipal operations, including implementing policies set by the Village Board and managing all departments.
- This position involved budgeting, community planning, economic development, and fostering relationships to ensure effective service delivery and enhance community development.

PLANNING DIRECTOR

Clark County, Wisconsin, 1993-2006



EDUCATION

MASTER OF PUBLIC ADMINISTRATION

University of Wisconsin Oshkosh

MASTER OF SCIENCE

Integrated Marketing Communications Eastern Michigan University

BACHELOR OF ARTS

College of Saint Benedict & Saint John's University

SERVICE

Rotary International West Bend Sunrise Rotary Club

International City/County
Management Association
(ICMA) Assistant Chief
Administrative Officer (ACAO)
Committee Member

Wisconsin Economic
Development Association
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Mid-Moraine Municipal Court Board Member

Downtown West Bend Business Improvement District (BID) Board Executive Director

Visit Washington County Board Member and Vice President

Honored as one of ELGL's "Top 100 Influencers in Local Government"

JESS WILDES MPA, MS

jess@public-advisors.com | 262-339-5658

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- Performed economic development activities to promote business development, retention, and job creation.
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- Acquired alternative revenue sources through grants (\$6.5+ million), fundraising and partnerships.
- Set strategy and manage a talented team of professionals responsible for community television programming, social media, public relations, internal and external communications, brand management, and tourism promotion.
- Built meaningful relationships with constituents, community leaders, business owners, state-level officals, and economic developers.
- Managed five city departments: Asssessors, Communications, City Clerk, Human Resources, and Information Technology.

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Museum of Wisconsin Art, West Bend, Wisconsin, 2017–2020

SENIOR ACCOUNT EXECUTIVE

Trefoil Group, Milwaukee, Wisconsin, 2016–2017

DIRECTOR OF RECRUITMENT MARKETING

Mount Mary University, Milwaukee, Wisconsin, 2013–2016 Northland College, Ashland, WI, 2009–2013

InnovativePublic Advisors



April 29, 2025

Re: Innovation Planning Grant Consulting Services Quote Acknowledgement

To whom it may concern:

This letter serves as acknowledgement of the quote included in the Innovation Planning Grant application for Innovative Public Advisors to conduct a *Comprehensive Study of Consolidated EMS/Fire Services for the City of Oconto Falls*.

Upon grant award, IPA anticipates the planning process will take approximately four (4) months to complete. The total project consulting costs will be \$37,500.00.

The IPA team looks forward to working with the City of Oconto Falls on this innovative initiative. Thank you for your careful consideration of the project.

Please do not hesitate to reach out with any questions or additional information.

Sincerely,

Jess Wildes, Partner

Sept Dildes

Innovative Public Advisors LLC

262-339-5658 | jess@public-advisors.com



State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • BUREAU OF LOCAL GOVERNMENT SERVICES • 2135 RIMROCK RD MADISON, WI 53713

Mailing Address:

PO Box 8971 #6-97 Madison WI 53708-8971 Fax: (608) 264-6887 Igs@wisconsin.gov

June 2, 2025

PETER WILLS
CITY OF OCONTO FALLS
PO BOX 70
OCONTO FALLS WI 54154-0070

Notice of Determination – Innovation Planning Grant Approval

Notice Information

The Wisconsin Department of Revenue (DOR) appreciates your interest in the Innovation Planning Grant and is pleased to inform you that we approved your application for funding under sec. <u>79.038(2)</u>, Wis. Stats.

District CITY OF OCONTO FALLS	County OCONTO	District code 42266
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Grant Information

Project name	Comprehensive Study of Consolidated Fire Services for the City of Oconto Falls	
Service category	Fire protection	
Approved amount	\$37,500.00	

Details:

- DOR will distribute the approved amount listed above within 30 days of this notice
- The distributed funds must be used for staffing and/or consultant expenses to develop an innovation plan under sec. <u>79.038(1)</u>, Wis. Stats., that will transfer a service or duty to another governmental unit, non-profit organization, or private entity
- DOR expects the application for the Innovation Grant under sec. <u>79.038(1)</u>, Wis. Stats., to be available in July 2025. We recommend you work to complete the development of your innovation plan by July 2025 to timely apply.
- If your district no longer wants to receive the approved grant amount listed above contact lgs@wisconsin.gov immediately

Questions?

If you have questions, contact us at lgs@wisconsin.gov, (608) 266-5815 or (608) 266-1932.



Comprehensive Study to Establish the Oconto Falls Joint Library System

This Innovation Planning Grant proposal describes the scope of work needed to conduct a comprehensive study to establish the Oconto Falls Joint Library System. Led by the City of Oconto Falls (population 2,989), this study will identify the potential for significant cost savings if municipalities form a shared services/joint system model. The study will include the City of Oconto Falls, City of Oconto, City of Lena, City of Gillett, City of Suring, Town of Lakewood, Town of Abrams, Town of Chase, Town of Little Suamico, Town of Morgan, Town of Oconto Falls, and Town of Stiles.

Currently, the Oconto Falls Community Library is funded by the City of Oconto Falls and Oconto County. The County collects a fee from unrepresented libraries, and the unrepresented libraries also pay into neighboring Brown County for circulation. The fee to Brown County is rising and could be greatly reduced or eliminated if Oconto County municipalities consolidate to form a joint library system.

The City of Oconto Falls will contract with **Innovative Public Advisors (IPA)** to conduct the Comprehensive Study to Establish the Oconto Falls Joint Library System. The expertise of IPA ensures a thorough analysis, comprehensive plan, and actionable recommendations for implementation. The IPA team will guide a collaborative planning process inclusive of the following key components:

- **Needs Assessment:** Analyze current circulation, demand, staffing capabilities and identify service gaps. Survey/interview library representatives from cities and towns.
- **Stakeholder Engagement:** Solicit input from residents, elected officials, key staff, and library personnel to ensure a community-driven approach.
- **Partnership Exploration:** Evaluate potential consolidation between the City of Oconto Falls, City of Oconto, City of Lena, City of Gillett, City of Suring, Town of Lakewood, Town of Abrams, Town of Chase, Town of Little Suamico, Town of Morgan, Town of Oconto Falls, and Town of Stiles.
- **Financial Feasibility:** Examine the operational and financial considerations of sharing or consolidating library services with goals to enhance services and reduce costs/fees to Brown County.

The completed plan will articulate identified needs, cost-saving opportunities, actionable recommendations, implementation timelines, and performance metrics. The City of Oconto Falls aims to ensure a sustainable and effective library system that meets the community's current and future needs while fostering regional collaboration and long-term resilience.



Project Timeline

The Comprehensive Study to Establish the Oconto Falls Joint Library System will take approximately four (4) months to complete for the City of Oconto Falls.

Upon successful grant award, below is the approximate project schedule:

- Project Commencement: Summer 2025
- Weeks 1-2: Finalize Scope of Work and Contract, Kick-off Meeting
- Weeks 2-5: Discovery Meetings, Stakeholder Interviews
- Weeks 6-10: Research and Data Synthesis
- Weeks 11-13: Draft Plan and Initial Review
- Weeks 14-15: Plan Development
- Week 16: Final Presentation and Delivery of Plan to City of Oconto Falls
 Timeline is subject to change based on grant award and City of Oconto Falls preferences.

Fee Schedule (Budget)

IPA's planning services are collaborative and comprehensive. The total project cost below includes all components of the services outlined in this proposal, including meetings, focus groups, surveys, research, plan development, and presentations. IPA will be onsite three times to facilitate engaging discussions, take inventory of equipment, and provide presentations.

Total Project Cost: \$35,500.00

Includes travel and expenses for up to three (3) trips to the City of Oconto Falls. Additional expenses for increased visits or scope changes to be discussed and agreed upon in advance. Contract and payment schedule to follow upon approval.

- **Initial Payment:** Upon grant award and execution of the contract, City of Oconto Falls will pay 50% (\$17,750.00) of the total project cost.
- **2nd Payment:** Halfway through the project, IPA will invoice for one-half of the remaining costs in the amount of \$8,875.00. IPA will provide a detailed progress report.
- **Final Payment:** Upon delivery of completed plan, IPA will invoice for the final payment of \$8,875.00.

Thank you for your consideration!

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- Oversee \$30M budget, lead economic development activities, manage department head team, foster community engagement, ensure efficient delivery of services, and promote the city's growth and development.

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Public Administration Associates, LLC, Wisconsin, 2024

PLANNING AND PARKS ADMINISTRATOR

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Museum of Wisconsin Art, West Bend, Wisconsin, 2017–2020

SENIOR ACCOUNT EXECUTIVE

Trefoil Group, Milwaukee, Wisconsin, 2016–2017

DIRECTOR OF RECRUITMENT MARKETING

Mount Mary University, Milwaukee, Wisconsin, 2013–2016 Northland College, Ashland, WI, 2009–2013

InnovativePublic Advisors

Form SL-400

2024 Innovation Planning Grant

WI Dept of Revenue

District Information					
District code	strict code District County Due Date Report type				
42266	CITY OF OCONTO FALLS	OCONTO April 30, 2025 ORIGINAL			
Section A:	Grant Application Information				
	a population less than 5,000 may apply for the d consultant expenses required for planning th				
To apply, provi	ide the required information below:				
1a. Enter staffing the service	ng costs and consultant expenses to plan transfer			\$35,500.00	
1b. Attach supp	porting cost documentation (ex: invoice copy, cost e	estimate summary)			
• City-of-C	oconto-Falls-Joint-Library-System Proposal IPA.pdf				
2. Enter the pro	pject name	Comprehensive Study to System	o Establish the Oconto	o Falls Joint Library	
3. Select the se (b), Wis. Sta	ervice type you plan to transfer (sec. 79.038(1) its.)	Communications			
4. Select the er	ntity type where you plan to transfer the service	Municipality (ex: city, town, village)			
	ailed description of the proposed service transfer				
Oconto Falls Joi significant cost s City of Oconto, O	Planning Grant proposal describes the scope of wo nt Library System. Led by the City of Oconto Falls (savings if municipalities form a shared services/joint City of Lena, City of Gillett, City of Suring, Town of Lof Morgan, Town of Oconto Falls, and Town of Stile	(population 2,989), this s t system model. The stud _akewood, Town of Abra	tudy will identify the p dy will include the City	otential for of Oconto Falls,	
5b. Attach supp	orting documentation (ex: draft plan or project sum	mary)			
Cover-Le	etter-Oconto-Falls-Joint-Library IPA.pdf				

Form SL-400

2024 Innovation Planning Grant

WI Dept of Revenue

Section B: Preparer Information/Signature Statement				
Name	Title	Phone	Email	
Peter Wills	Clerk/Treasurer	(920) 846-4505	admin@ci.ocontofalls.wi.us	
Comments				
Signature Statement				
Under penalties of law, I declare this knowledge and belief.	form and all attach	nments are true, correc	t and complete to the best of my	
Do you agree with the statement abo	ove?	X Yes	No	
Submission				
You succes	ssfully submitted yo	our report. Print a copy	for your records.	
5				
District Code: 42266				
Submission date: 04-30-2025 1	2:51 PM			
Confirmation: IPG2024115	4O1746035470719			
Submission type: ORIGINAL				



State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • BUREAU OF LOCAL GOVERNMENT SERVICES • 2135 RIMROCK RD MADISON, WI 53713

Mailing Address:

PO Box 8971 #6-97 Madison WI 53708-8971 Fax: (608) 264-6887 Igs@wisconsin.gov

June 2, 2025

PETER WILLS
CITY OF OCONTO FALLS
PO BOX 70
OCONTO FALLS WI 54154-0070

Notice of Determination – Innovation Planning Grant Approval

Notice Information

The Wisconsin Department of Revenue (DOR) appreciates your interest in the Innovation Planning Grant and is pleased to inform you that we approved your application for funding under sec. <u>79.038(2)</u>, Wis. Stats.

District	CITY OF OCONTO FALLS	County	OCONTO	District code	42266
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Grant Information

Project name	Comprehensive Study to Establish the Oconto Falls Joint Library System	
Service category	Communications	
Approved amount	\$35,500.00	

Details:

- DOR will distribute the approved amount listed above within 30 days of this notice
- The distributed funds must be used for staffing and/or consultant expenses to develop an innovation plan under sec. <u>79.038(1)</u>, Wis. Stats., that will transfer a service or duty to another governmental unit, non-profit organization, or private entity
- DOR expects the application for the Innovation Grant under sec. <u>79.038(1)</u>, Wis. Stats., to be available in July 2025. We recommend you work to complete the development of your innovation plan by July 2025 to timely apply.
- If your district no longer wants to receive the approved grant amount listed above contact lgs@wisconsin.gov immediately

Questions?

If you have questions, contact us at lgs@wisconsin.gov, (608) 266-5815 or (608) 266-1932.

From: Rachel Pascoe
To: Peter Wills

Subject: Re: Library Planning Grant approved: Innovation Planning Grant Determination

Date: Thursday, June 5, 2025 4:15:59 PM

Hi Peter,

I just wanted to let you know that our board met yesterday. At this time, the library board has decided to decline the grant funds.

Rachel Pascoe

Library Director (she/her)

Oconto Falls Community Library 251 N. Main Street Oconto Falls, WI 54154 (920)846-2673

From: Peter Wills <pwills@cityofocontofalls.wi.gov>

Sent: Monday, June 2, 2025 8:45 AM

To: Rachel Pascoe <rpascoe@ocontofallslibrary.org>; Ashley Bahrke
<abahrke@cityofocontofalls.wi.gov>; Jay Shambeau IPA (jay@public-advisors.com) <jay@public-advisors.com); Jesse Wildes -IPA(jess@public-advisors.com) <jess@public-advisors.com> **Cc:** Clint Braun <cbraun@cityofocontofalls.wi.gov>; clint@procarwi.com <clint@procarwi.com>

Subject: Library Planning Grant approved: Innovation Planning Grant Determination

Rachel, Ashley

Jay, Jess,

We just received notice we have been approved for Library Consolidation Grant. Jess, Jay, please contact us to coordinate next steps.

Peter

Peter Wills
City Administrator
City of Oconto Falls
500 N. Chestnut/PO Box 70
Oconto Falls, WI 54154
920-846-4505
pwills@cityofocontofalls.wi.gov

Please note my email has changed

From: DOR_SLF_LGS_do_not_reply@wisconsin.gov < DOR_SLF_LGS_do_not_reply@wisconsin.gov >

Sent: Monday, June 2, 2025 8:23 AM

To: Peter Wills <pwills@cityofocontofalls.wi.gov> **Subject:** Innovation Planning Grant Determination

Date: June 2, 2025

To: CITY OF OCONTO FALLS - 42266

PETER WILLS - <u>ADMIN@CI.OCONTOFALLS.WI.US</u>

The Wisconsin Department of Revenue is sending you the attached Innovation Planning Grant Determination Notice. Thank you for your interest.

If you have questions, contact us at lgs@wisconsin.gov.

Thank you