

**POSTED DATE: July 3, 2025**  
**Council Members - please RSVP your absence to this meeting ASAP to 920-846-4505**  
**or to dclerk@ci.ocontoofalls.wi.us.**

**CITY OF OCONTO FALLS**  
**COMMON COUNCIL MEETING**  
Council Chambers – Municipal Building  
500 N. Chestnut Avenue - Oconto Falls, WI 54154  
**TUESDAY, JULY 08, 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 06.17.25**
- 5. Treasurer's Report-May**
- 6. Bills Payable – June**
- 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.**
  - A. Ambulance Annual Meeting on July 23,2025 at 6:30pm located at 831 S. Main St. Oconto Falls**

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

**9. Committee Reports**

Board of Review 6/10.25  
Emergency Management Committee Report-N/A  
Finance Committee N/A  
Joint Review Board N/A  
Library Board- N/A  
Main Street Committee Report N/A

Park & Recreation Committee Report-N/A  
Personnel Committee Report N/A  
Planning Commission Report 07.01.25  
Ordinance Commission N/A  
Utility Commission Report 06.16.25

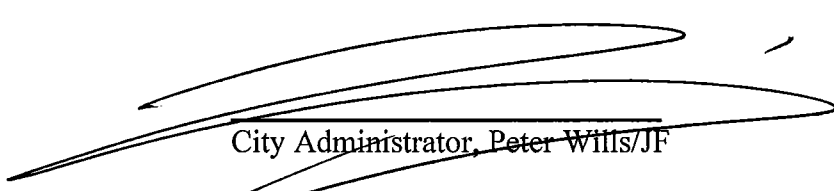
**Old Business:**

10. KerberRose 2024 Audit  
Re: Greg Pitel representative for KerberRose
11. Columbia Street Reconstruction Project Updates  
Re: Interim Utility Manager Valentine/Street Supt Remic
12. Former Mobil Station 710 County B-Investigation Slum & Blight Determination Removal of Slum & Blight Condition
  - a. Rescind the motion given on August 20,2024 **MOTION: McDermid/ Bahrke**  
*Motion to approve Resolution 24-008 Slum &Blight Determination Property 710 County B striking out anything from Resolution that references 782 N. Main (old Hardee's)*  
**Roll Call: McDermid-yes, Bahrke-yes, Wirtz-yes, McDonald-yes, Coopman-no, Holman-no -**  
**MOTION CARRIED**
  - b. Rescind the Resolution passed on August 20,2024 in regards to the determination of slum and blight on the property 710 County B. Resolution 24-008 Slum &Blight Determination Property 710 County B striking out anything from Resolution that references 782 N. Main (old Hardee's)
13. Status of Surplus Assets Sale  
Re: Fire Chief Magnin  
A. Fire Dept Surplus Items
14. **June 17, 2025 Common Council Motions Vetoed By Mayor-Requires 2/3 Vote to Override**
  - A. WI Dept of Revenue Innovation Grants- Library potential consolidation study  
(Motion: Decline the WI DOR Grant-Library Consolidation)  
Re: Mayor Braun/Library Director
  - B. Employee Evaluation  
(Motion: Develop questions and survey to send out after League of Municipalities Review)  
Re: Mayor Braun
15. Accurate Accessor's starting field work  
Re: Administrator Wills

**NEW BUSINESS**

16. Home Owned Business Zoning / Conditional Use  
Re: Marty Coopman

17. WPPI Presentation  
Re: Interim Utility Manager Rank/Valentine, WPPI Representative
18. Municipal Appointment Form  
Re: Marty Coopman
19. East Side Beach Roof Storm Damage  
Re: Street Superintendent Remic  
a. Justin School Contracting estimate
20. CSM for Collin Behnke to combine two lots tax parcel ID numbers are 266-0707715220 & 266-0707715238.  
Re: Shallow Surveying LLC/ City Administrator Wills
21. One-year Operators License for James Ryczkowski, Marcus Perrizo
22. Two-year Operators License for Seth Pfeiffer, Kristin Winegarden  
Re: Deputy Clerk Friedman
23. The Committee may go into closed session regarding legal consultation under Wis. Stat. § 19.85(g). Conferring with legal counsel who is giving written or oral advice about strategy to be adopted in litigation in which the governmental body is or is likely to be involved.  
Re: Legal Action
24. The Committee will return to open session and may take action on matters discussed in closed session  
Re: Legal Action
25. 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: [cityofocountofalls.com](http://cityofocountofalls.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 JUNE 17, 2025 – 6:00 pm**  
**MINUTES**

**1. Meeting called to order at 6:00pm by Mayor Clint Braun**

**2. Pledge of Allegiance**

**3. Roll Call Present:** Aldermen: Mathew McDermid, Ashley Bahrke, Tim Holman, Marty Coopman and Devin Wirtz

**Absent:** Jeff McDonald

Also Present: Mayor Clint Braun, Administrator Peter Wills, Deputy Clerk Jenny Friedman, Street Superintendent Wally Remic, Fire Chief Tim Magnin, Beth Rank, Jason Valintine, Michelle Tester, Library Director Rachel Pascoe, Joe Robles, Mary Beth Rice, Tracy Merges, Stephanie Holman, Joel Lavarda, Tim Perizzo, Amber Perizzo

**4. Approval of Minutes - Common Council 05.13.25**

**MOTION: Holman/ McDermid**

*Motion to approve the minutes for the Common Council 05.13.25 with amendment.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**5. Treasurer's Report-April**

**MOTION: McDermid/ Wirtz**

*Motion to approve the Treasures Report.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**6. Bills Payable –May**

**MOTION: Wirtz/ Holman**

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

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**7. Reports: Written reports submitted**

✓ Administrator Report

✓ Police Department Report

Officer Blaskowski is official done this month. There will be two new police officers coming on board in July. Both officers have four-years' experience.

✓ Municipal Court Report

✓ Fire Department Report

✓ Street Department Report



- ✓ Street Superintendent
- ✓ Building Inspector Report
- ✓ Library Report

**MOTION: McDermid/ Coopman**

*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.

**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 05.19.25,05.28.25

**MOTION: Bahrke/Holman**

*Motion to place reports on file.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**Old Business:**

**10. KerberRose 2024 Audit**

Greg Pitel representative for KerberRose was not able to make the rescheduled Common Council meeting. The audit will be reviewed at the July 8,2025 Common Council.

**NO ACTION TAKEN**

**11. 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**

**12. 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. Columbia Street project is on schedule at this time. Storm and sewer are done. Curb and gutter are going in on the week of June 23,2025. The sidewalks are expected to be going in after the curb and gutter.

**NO ACTION TAKEN**

**13. Status of Surplus Assets Sale**

**A. 2020 Ford Explorer Police Squad**

Police Chief Olson had placed 2020 Ford Explorer Police Squad up for surplus. The final sale price is fifteen thousand dollars.

**NO ACTION TAKEN**

**B. Fire Dept Surplus Items**

The Fire Department has multiple items that they are not using and have placed up for surplus. The sale ends on Thursday June 19,2025.

**NO ACTION TAKEN**

**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**

Town of Stiles presented a Petition to Annex portion of County I from City boundary south of South Main Street north to the northside of Columbia Street. The annexation would be the road itself and the fifteen feet of right away. This annexation would help with getting the speed limit down for the school zone.

**MOTION: Bahrke/ Wirtz**

*Motion to accept the 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 as presented refer to Planning Commission and have City Administrator get a certified survey map.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**NEW BUSINESS**

**15. Oconto County seeking seven acres for new Highway Shop**

The County did a study on the County Highway Shops to see if new shop is needed. The question of would the City of Oconto Falls be interested in having a County shop in the City. This is just starting to be looked into.

**NO ACTION TAKEN**

**16. 2024 Annual (CMAR) Compliance Maintenance Resolution for Wastewater Treatment Plant**

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

Interim Utility Manager Rank/Valentine presented the Annual (CMAR) Compliance Maintenance for Wastewater Treatment Plant. This CMAR Resolution is done annually for the Utility.

**MOTION: Bahrke/Holman**

*Motion to approve Resolution 25-005 Annual (CMAR) Compliance Maintenance*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

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

The Mobile Home Park is due for its annual renewal. The Fire Chief Magnin, Mayor Braun and Administrator Wills have done a walk through with the site manager. There were a few violations that needed fixing and they have been fixed.

**MOTION: Coopman/Holman**

*Motion to approve the Mobile Home Park Annual license renewal.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**18. Street Department Additional Seasonal Staff**

The Street Department has taken on extras this year. Would like to add another summer help to maintain the beaches and other small projects. The Oconto Falls Utility has agreed to pay for six hours a week to do their lawn maintenance.

**MOTION: McDermid/ Wirtz**

*Motion to allow Street Department to hire one additional seasonal staff.*

**Voice Vote:** McDermid -yes, Wirtz-yes, Coopman-yes, Holman-no, Bahrke-no

**Absent:** McDonald

**MOTION CARRIED**

**19. Fire Department 125<sup>th</sup> Anniversary Celebration**

The Fire Department will be celebrating the 125<sup>th</sup> year anniversary on September 6<sup>th</sup>, 2025. Friends of the Fire Department will be helping with this. As of right now it will go from 11:00am until 3:00pm with a car show, cook out excepting any donation.

**NO ACTION TAKEN**

**20. WI Dept of Administration Innovation Grants**

**A. Fire Dept Comprehensive study of services**

There was an error the agenda item twenty is supposed to read WI Dept. of Revenue Innovation Grant. The City has applied for two grants one for the library and one for the fire department. The City of Oconto Falls will contract with Innovative Public Advisors (IPA) to conduct the Comprehensive Study of Consolidated Fire Services. This will take about four months to complete.

**MOTION: Holman/Coopman**

*Motion to accept the Fire Department Comprehensive study of services with the Department of Revenue Innovation Grant.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**B. Library Potential Consolidation Study**

There was an error the agenda item twenty is supposed to read WI Dept. of Revenue Innovation Grant. The City has applied for two grants one for the library and one for the fire department. The City of Oconto Falls will contract with Innovative Public Advisors (IPA) to conduct the Consolidation Study of Establish the Oconto Falls Joint Library System. This will take about four months to complete. The Oconto Falls Library has been approved for Library Consolidation Grant. The Library Board has met on this and at this time are not interested participating in the grant requirements.

**MOTION: Bahrke/Coopman**

*Motion to decline the WI. Dept of Revenue Innovation Grant for the library.*

**Roll Call: Bahrke-yes, Coopman -yes, Holman-yes, McDermid-no, Wirtz-no**

**Absent:** McDonald

**MOTION CARRIED**

**21. Alcohol Beverage Renewal/Agent License Applications:**

***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

Merciars 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

**MOTION: McDermid/Wirtz**

*Motion to approve the Class A and Class B Fermented Malt Beverage and Class A and B Liquor license as presented.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**22. Cigarette – Tobacco License Applications:**

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

Merciars 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

**MOTION: Holman/Wirtz**

*Motion to approve the Cigarette – Tobacco License Applications.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

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

**MOTION: McDermid/Wirtz**

*Motion to approve the 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*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

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 Demmuth, Suzanne Verhagen, Morgan Blazek, Constance Blazek, Kelly Berkovitz

**MOTION: Holman/ Bahrke**

*Motion to approve 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 Demmuth, Suzanne Verhagen, Morgan Blazek, Constance Blazek, Kelly Berkovitz*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

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**

**MOTION: Holman/ Bahrke**

*Motion to enter into closed session at 7:04pm.*

**Voice Vote:** Holman-yes, Bahrke-yes, Wirtz-yes, Coopman-yes, McDermid -no

**Absent:** McDonald

**MOTION CARRIED**

Those remaining in closed session Alderman Holman, Bahrke, McDermid, Coopman, Wirtz and Mayor Braun.

26. The Committee will return to open session and may take action on matters discussed in closed session.

**B. Employee Evaluation**

**MOTION: Holman/McDermid**

*Motion to go into open session at 7:56pm.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**MOTION: Bahrke/Holman**

*Motion to develop final draft of approved questions and send out survey after League of Wisconsin Municipalities review.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**27. 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 7:58pm.

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City Administrator Peter Wills

# TREASURER'S REPORT

May-25

## General Fund

May 1, 2025	Cash Balance	\$ 855,915.20
	Add: Cash Receipts	39,111.62
	Add: Tax Receipts	-
	Add: Hwy/Connection Aids	-
	Add: Exempt Computer Aids	-
	Add: State Shared Revenue	-
	Add: Video Service Provider Aid	-
	Add: 2% Fire Dues	-
	Add: Personal Property Aid Pmt	39,679.47
	Add: Trailer Park Lottery Credit	-
	Add: Pmt for Municipal Svcs	-
	Add: Utility Reimbursement	463,430.58
	Add: Expenditure Restraint Payment	-
	Add: Debt Forgiveness 2.02 GO Bond	44,073.33
	Add: Interest	120.94
	Add: Bond Proceeds	-
		<u>\$ 1,442,331.14</u>
	Minus: CK Disbursements	746,578.58
	Minus: PR Disbursements	90,483.79
	Minus: PR Taxes	38,712.71
	Minus: Bond Principal	295,000.00
	Minus: Bond Interest	50,928.33
	Minus: NSF Check	-
	Minus: PNB Loan Pmts	4,279.00
	Minus: To Water & Sewer Bond Proceeds/SA pybk	-
	Minus: Bank Service Fees	-
	Minus: Utility Bond Princ/Int owed	92,953.75
May 31, 2025	Cash Balance	<u>\$ 123,394.98</u>
	General Fund LGIP Account	\$ 34.81
	Fire Dept Equipment Fund in LGIP	\$ 4,533.25

## General Fund CD's & Investments

Issued 4/21/2025	4.313% Matures 8/12/2025	\$ 260,000.00
Issued 5/16/2025	4.347% Matures 9/9/2025	\$ 101,000.00
Money Market	3.7700%	\$ 987.28
		<u>\$ 361,987.28</u>

## Bond CD's & Investments

Issued 12/9/2024	4.245% Matures 11/15/2025	\$ 14,000.00
Money Market	3.77%	\$ 1,080,225.15
		<u>\$ 1,094,225.15</u>

## JUNE 2025 PAYROLL

14084-14191	Payroll Direct Deposit	\$ 137,348.57
26753	Payroll Checks	\$ 589.43
		<u>\$ 137,938.00</u>

## LIBRARY

April 1, 2025	Cash Balance	\$ 190,699.25
	Receipts	\$ 48.85
	Void Check	\$ -
		<u>\$ 190,748.10</u>
	Disbursements	\$ 12,546.53
	Service Charge	\$ -
April 30, 2025	Cash Balance	<u>\$ 178,201.57</u>

Passbook Savings 4/30/2025	\$ 411.35
Money Market 4/30/2025	\$ 19,549.42
Certificate of Deposits	\$ 124,227.72

### 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	2832	06/06/2025	74-00	FED/FICA TAXES SOCIAL SECURITY	62100-21511-00-15	2,862.06
1	EFTPS	2832	06/06/2025	74-00	FED/FICA TAXES SOCIAL SECURITY	62100-21511-00-15	2,862.06
1	EFTPS	2832	06/06/2025	75-00	FED/FICA TAXES MEDICARE Pay Peri	62100-21511-00-15	669.36
1	EFTPS	2832	06/06/2025	75-00	FED/FICA TAXES MEDICARE Pay Peri	62100-21511-00-15	669.36
1	EFTPS	2832	06/06/2025	76-00	FED/FICA TAXES FEDERAL WITHHOL	62100-21512-00-00	4,407.45
1	EFTPS	2836	06/20/2025	74-00	FED/FICA TAXES SOCIAL SECURITY	62100-21511-00-15	6,115.21
1	EFTPS	2836	06/20/2025	74-00	FED/FICA TAXES SOCIAL SECURITY	62100-21511-00-15	6,115.21
1	EFTPS	2836	06/20/2025	75-00	FED/FICA TAXES MEDICARE Pay Peri	62100-21511-00-15	1,430.17
1	EFTPS	2836	06/20/2025	75-00	FED/FICA TAXES MEDICARE Pay Peri	62100-21511-00-15	1,430.17
1	EFTPS	2836	06/20/2025	76-00	FED/FICA TAXES FEDERAL WITHHOL	62100-21512-00-00	5,776.18
Total 1:							32,337.23
2							
2	WI DEPARTMENT OF RE	2835	06/06/2025	77-00	STATE W/H TAXES STATE WITHHOLD	62100-21513-00-00	1,921.77
2	WI DEPARTMENT OF RE	2839	06/20/2025	77-00	STATE W/H TAXES STATE WITHHOLD	62100-21513-00-00	2,455.49
Total 2:							4,377.26
4							
4	TASC	2833	06/06/2025	40-01	FLEX HEALTH/DEPENDENT SECTION	62100-21100-00-12	195.37
4	TASC	2833	06/06/2025	40-01	UTILITY PORTION FLEX HEALTH	62100-21100-00-12	317.18
4	TASC	2837	06/20/2025	40-01	FLEX HEALTH/DEPENDENT SECTION	62100-21100-00-12	195.37
4	TASC	2837	06/20/2025	40-01	UTILITY PORTION EFLEX	62100-21100-00-12	317.18
Total 4:							1,025.10
5							
5	WI DEFERRED COMP	2834	06/06/2025	41-01	DEFERRED COMP/ROTH DEFERRED	62100-21100-00-12	75.00
5	WI DEFERRED COMP	2834	06/06/2025	41-02	DEFERRED COMP/ROTH ROTH DEFE	62100-21100-00-12	1,116.04
5	WI DEFERRED COMP	2838	06/20/2025	41-01	DEFERRED COMP/ROTH DEFERRED	62100-21100-00-12	75.00
5	WI DEFERRED COMP	2838	06/20/2025	41-02	DEFERRED COMP/ROTH ROTH DEFE	62100-21100-00-12	1,025.00
Total 5:							2,291.04
Total Bi-Weekly - Online:							40,030.63
BI-Weekly - Paper							
7							
7	OCONTO FALLS PROFES	37700	06/06/2025	49-00	POLICE UNION DUES POLICE UNION	62100-21100-00-12	143.75
7	OCONTO FALLS PROFES	37736	06/20/2025	49-00	POLICE UNION DUES POLICE UNION	62100-21100-00-12	115.00
Total 7:							258.75
8							
8	OCONTO FALLS FIRE DE	37735	06/20/2025	69-01	FIRE DEPT DUES FIRE DEPT FINES &	62100-21100-00-12	766.40
Total 8:							766.40
Total Bi-Weekly - Paper:							1,025.15



Transmittal Number	Name	Check Number	Pay Per Date	Pay Code	Description	GL Account	Amount
Grand Totals:							41,055.78

Report Criteria:  
Paid transmittals included

## Report Criteria:

Report type: GL detail

Check.Type = {&lt;&gt;} "Adjustment"

Check Number	Check Issue Date	Payee	Invoice Number	Check Amount	Description	Invoice GL Account
2840						
2840	06/26/2025	SECURIAN FINANCIAL GROUP IN	JULY 2025 LI	314.15	M JULY 2025 UTILITY LIFE INSURANCE	62100-21530-00-152-000
2840	06/26/2025	SECURIAN FINANCIAL GROUP IN	JULY 2025 LI	161.01	M JULY 2025 PD LIFE INSURANCE	62100-21530-00-152-000
2840	06/26/2025	SECURIAN FINANCIAL GROUP IN	JULY 2025 LI	122.30	M JULY 2025 FD LIFE INSURANCE	62100-21530-00-152-000
2840	06/26/2025	SECURIAN FINANCIAL GROUP IN	JULY 2025 LI	148.60	M JULY 2025 STREET LIFE INSURANCE	62100-21530-00-152-000
2840	06/26/2025	SECURIAN FINANCIAL GROUP IN	JULY 2025 LI	85.91	M JULY 2025 ADMIN LIFE INSURANCE	62100-21530-00-152-000
2840	06/26/2025	SECURIAN FINANCIAL GROUP IN	JULY 2025 LI	3.53	M JULY 2025 LIBRARY LIFE INSURANCE	62100-21530-00-152-000
Total 2840:				835.50		
2841						
2841	06/26/2025	WISCONSIN RETIREMENT SYSTE	MAY 2025 R	2,370.79	M WRS MAY25 ADMIN RETIREMENT	62100-21520-00-154-000
2841	06/26/2025	WISCONSIN RETIREMENT SYSTE	MAY 2025 R	11,536.46	M WRS MAY25 UTILITY RETIREMENT	62100-21520-00-154-000
2841	06/26/2025	WISCONSIN RETIREMENT SYSTE	MAY 2025 R	909.23	M WRS MAY25 UTILITY CITY PORTION RETIREMENT	62100-21520-00-154-000
2841	06/26/2025	WISCONSIN RETIREMENT SYSTE	MAY 2025 R	2,016.48	M WRS MAY25 FD RETIREMENT	62100-21520-00-154-000
2841	06/26/2025	WISCONSIN RETIREMENT SYSTE	MAY 2025 R	4,692.18	M WRS MAY25 STREET RETIREMENT	62100-21520-00-154-000
2841	06/26/2025	WISCONSIN RETIREMENT SYSTE	MAY 2025 R	858.84	M WRS MAY25 LIBRARY RETIREMENT	62100-21520-00-154-000
2841	06/26/2025	WISCONSIN RETIREMENT SYSTE	MAY 2025 R	13,782.87	M WRS MAY25 PD RETIREMENT	62100-21520-00-154-000
Total 2841:				36,166.85		
2842						
2842	06/26/2025	DELTA DENTAL	926282	133.17	M DEDEN UTIL JUNEVISION	62100-21530-00-153-000
2842	06/26/2025	DELTA DENTAL	926282	96.02	M DEDEN PD JUNEVISION	62100-21530-00-153-000
2842	06/26/2025	DELTA DENTAL	926282	73.18	M DEDEN STREET JUNEVISION	62100-21530-00-153-000
2842	06/26/2025	DELTA DENTAL	926282	40.93	M DEDEN ADMIN JUNEVISION	62100-21530-00-153-000
2842	06/26/2025	DELTA DENTAL	926282	11.42	M DEDEN FD JUNEVISION	62100-21530-00-153-000
2842	06/26/2025	DELTA DENTAL	926282	5.72	M DEDEN LIB JUNEVISION	62100-21530-00-153-000
2842	06/26/2025	DELTA DENTAL	926282	105.96	M DEDEN CITY JUNE DENTAL	62100-21530-00-158-000
2842	06/26/2025	DELTA DENTAL	926282	40.12	M DEDEN UTIL JUNE DENTAL	62100-21530-00-158-000
Total 2842:				506.52		
2843						
2843	06/26/2025	US BANK EQUIPMENT FINANCE	556911824	133.25	M CITY HALL MAIN COPIER LEASE PMT	62100-51400-10-303-478

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2843	06/26/2025	US BANK EQUIPMENT FINANCE	556911824	71.75	M UTILITY CITY HALL MAIN COPIER LEASE PMT	62100-51400-10-303-478
Total 2843:				205.00		
<b>2844</b>						
2844	06/26/2025	DEPT OF EMPLOYEE TRUST FUN	JULY 2025 H	15,255.37	M JULY2025 UTIL HEALTH INS	62100-21530-00-151-000
2844	06/26/2025	DEPT OF EMPLOYEE TRUST FUN	JULY 2025 H	11,695.38	M JULY2025 PD HEALTH INS	62100-21530-00-151-000
2844	06/26/2025	DEPT OF EMPLOYEE TRUST FUN	JULY 2025 H	9,276.80	M JULY2025 STREET HEALTH INS	62100-21530-00-151-000
2844	06/26/2025	DEPT OF EMPLOYEE TRUST FUN	JULY 2025 H	3,156.31	M JULY2025 ADMIN HEALTH INS	62100-21530-00-151-000
2844	06/26/2025	DEPT OF EMPLOYEE TRUST FUN	JULY 2025 H	2,691.38	M JULY2025 FD HEALTH INS	62100-21530-00-151-000
2844	06/26/2025	DEPT OF EMPLOYEE TRUST FUN	JULY 2025 H	1,148.02	M JULY2025 LIBRARY HEALTH INS	62100-21530-00-151-000
Total 2844:				43,223.26		
<b>2845</b>						
2845	06/26/2025	EFLEXGROUP, INC	IN3481473	13.28	M EFLEX MONTHLY FEE	62100-51900-15-157-000
2845	06/26/2025	EFLEXGROUP, INC	IN3481473	6.64	M EFLEX MONTHLY FEE	62100-51900-25-157-000
2845	06/26/2025	EFLEXGROUP, INC	IN3481473	13.28	M EFLEX MONTHLY FEE	62100-15600-00-000-630
2845	06/26/2025	EFLEXGROUP, INC	IN3481473	6.64	M EFLEX MONTHLY FEE	62100-51400-10-157-000
Total 2845:				39.84		
<b>2847</b>						
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	110.13	M CITY OFFICE SUPPLIES	62100-51400-10-300-000
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	40.51	M CITY CLEANING SUPPLIES	62100-51400-10-300-476
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	79.46	M CITY BUILDING MAINT	62100-51400-10-240-000
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	110.11	M UTILITY OFFICE SUPPLIES	62100-15600-00-000-630
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	40.50	M UTILITY CLEANING SUPPLIES	62100-15600-00-000-630
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	79.45	M UTILITY BUILDING MAINT	62100-15600-00-000-630
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	161.48	M COURT OFFICE SUPPLIES	62100-51200-10-300-000
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	38.56	M FD OFFICE SUPPLIES	62100-52200-20-300-000
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	538.02	M FD UTV OIL CHANGE KIT & DIRECTIONAL LIGHTS	62100-52200-20-242-000
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	243.14	M PD RANGE MATERIALS & SUPPLIES	62100-52100-15-000-454
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	40.50	M PD CLEANING SUPPLIES	62100-52100-15-300-476
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	2,528.01	M PD K9 TREATMENT	62100-52100-15-000-228
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	355.30	M PD COMPUTER REPAIR	62100-52100-15-304-000
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	40.00	M PD GAS	62100-52100-15-451-000
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	18.00	M PD TRAINING PARKING	62100-52100-15-000-450
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	67.80	M ST DEPT SS CARTRIDGE/REGULATOR	62100-55200-25-000-000

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2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	105.73	M ST DEPT FOOD	62100-53311-25-000-460
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	21.60	M FD GOOGLE MONTHLY CHARGE	62100-52200-20-304-000
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	696.67	M LIBRARY CC CHARGES	62100-13100-10-000-468
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	6.15	M PD POSTAGE	62100-52100-15-302-000
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	162.68	M PUBLIC EMPLOYEES WEEK LUNCH	62100-51100-10-000-000
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	33.70	M EMPLOYEE LUNCH	62100-51100-10-000-000
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	27.00	M ADMIN LEAGUE PARKING	62100-51520-10-000-000
2847	06/26/2025	CHASE CARD SERVICES	1994 5/28/20	123.35	M PD RENTAL DEPOSIT RETURN	62100-52100-15-000-454
Total 2847:				5,667.85		
<b>37656</b>						
37656	06/11/2025	FERGUSON ENTERPRISES, INC	0024373	598.91-	V ST DEPT 0.5 GPM METERING VLV*CLASSIC	62100-55200-25-000-000
Total 37656:				598.91-		
<b>37690</b>						
37690	06/05/2025	S&L FORD	235485 1	107.85-	V C38 MOULDING	62100-53240-25-000-000
Total 37690:				107.85-		
<b>37694</b>						
37694	06/16/2025	TORBORG'S LUMBER - SHAWANO	2505-881245	243.14-	V PD TREATED LUMBER	62100-52100-15-000-454
Total 37694:				243.14-		
<b>37701</b>						
37701	06/17/2025	AMUNDSEN DAVIS LLC	815535	1,464.00	AHLGRIM ADVERSE POSSESSION	62100-51300-10-211-000
37701	06/17/2025	AMUNDSEN DAVIS LLC	815536	1,037.00	ZONING/ORDINANCE MATTERS	62100-51300-10-211-000
Total 37701:				2,501.00		
<b>37702</b>						
37702	06/17/2025	AT&T MOBILITY	2872869131	237.14	PD CELLPHONE & MOBILE BROADBAND	62100-52100-15-221-473
Total 37702:				237.14		
<b>37703</b>						
37703	06/17/2025	BCS-BENS CONSTRUCTION SERV	1151	2,230.00	GB AVE EXCAVATING	62100-53311-25-000-124

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Total 37703:				2,230.00		
<b>37704</b>						
37704	06/17/2025	BELLINHEALTH OCCUPATIONAL	14061206	238.00	ST DEPT DOT DRUG TEST	62100-51900-25-306-000
Total 37704:				238.00		
<b>37705</b>						
37705	06/17/2025	CATALIS TAX & CAMA	308350222	766.86	TAX COLLECTION & PET LICENSING PROGRAM	62100-51400-10-304-000
Total 37705:				766.86		
<b>37706</b>						
37706	06/17/2025	CUSTOM METAL SPECIALISTS, IN	250327	8,045.00	TRUCK BED LINER & DUMP BOX SALT SHIELDS	62100-53240-25-000-000
Total 37706:				8,045.00		
<b>37707</b>						
37707	06/17/2025	FAITH TECHNOLOGIES INC	837384	2,212.50	PD LPR CAMERA - HALF COVERED BY CRIME PREV GRANT FROM CTY	62100-52100-15-304-000
Total 37707:				2,212.50		
<b>37708</b>						
37708	06/17/2025	FERGUSON ENTERPRISES INC	0024373	598.91	ST DEPT 0.5 GPM METERING VLV*CLASSIC	62100-55200-25-000-000
Total 37708:				598.91		
<b>37709</b>						
37709	06/17/2025	GENERAL CODE PUBLISHERS CO	GC00130659	695.00	CITY CODE ANNUAL MAINTENANCE	62100-51100-10-000-000
Total 37709:				695.00		
<b>37710</b>						
37710	06/17/2025	GRAINGER	ACCT 82440	203.64	ST DEPT SPORTSDRINK AND FREEZER POPS	62100-53100-25-000-481
Total 37710:				203.64		

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<b>37711</b>						
37711	06/17/2025	HANAWAY ROSS LAW FIRM	36777.2202	1,163.02	MUNICIPAL COURT TRIALS	62100-51300-10-211-000
Total 37711:				1,163.02		
<b>37712</b>						
37712	06/17/2025	JANE E MEISSNER	JUNE 2025	1,005.00	2025 MONTHLY BUILDING INSPECTOR FEES	62100-52400-21-120-000
37712	06/17/2025	JANE E MEISSNER	MAY 2025	1,005.00	2025 MONTHLY BUILDING INSPECTOR FEES	62100-52400-21-120-000
Total 37712:				2,010.00		
<b>37713</b>						
37713	06/17/2025	JEFF MCDONALD	MEMORIAL	1,050.00	MEMORIAL FLD BACKFLOW REBUILD KIT	62100-55200-25-000-000
Total 37713:				1,050.00		
<b>37714</b>						
37714	06/17/2025	KERBER ROSE S.C.	1264975439	2,282.50	FINAL 2024 AUDIT INVOICE	62100-51510-10-213-000
37714	06/17/2025	KERBER ROSE S.C.	1264975439	1,141.25	UTIL FIN'L STATEMENT PREP	62100-15600-00-000-630
37714	06/17/2025	KERBER ROSE S.C.	1264975439	1,141.25	UTIL PSC REPORT	62100-15600-00-000-630
Total 37714:				4,565.00		
<b>37715</b>						
37715	06/17/2025	LEAGUE OF WISCONSIN MUNICIP	2025 LOCAL	95.00	2025 LOCAL GOVT BASICS TRAINING - NEENAH	62100-51400-10-000-450
Total 37715:				95.00		
<b>37716</b>						
37716	06/17/2025	MSA PROFESSIONAL SERVICES I	017171	375.00	LABOR STANDARDS MONITORING-STREET	62201-57331-25-000-284
37716	06/17/2025	MSA PROFESSIONAL SERVICES I	017171	375.00	LABOR STANDARDS MONITORING-STORM	62201-57331-25-000-284
37716	06/17/2025	MSA PROFESSIONAL SERVICES I	017171	375.00	LABOR STANDARDS MONITORING-SANITARY	62100-15600-00-000-630
37716	06/17/2025	MSA PROFESSIONAL SERVICES I	017171	375.00	LABOR STANDARDS MONITORING-WATER	62100-15600-00-000-630
Total 37716:				1,500.00		
<b>37717</b>						
37717	06/17/2025	MSI METRO SALES INC	INV2798436	50.00	CITY COPIES	62100-51400-10-303-478
37717	06/17/2025	MSI METRO SALES INC	INV2798436	22.47	UTILITY COPIES	62100-15600-00-000-630

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Total 37717:				72.47		
<b>37718</b>						
37718	06/17/2025	NEW MEDIA	92E348D8-0	39.97	CITY PUBLICATIONS	62100-51400-10-301-000
Total 37718:				39.97		
<b>37719</b>						
37719	06/17/2025	NSIGHT TELSERVICES	920-846-450	32.65	UTIL TELEPHONE	62100-15600-00-000-630
37719	06/17/2025	NSIGHT TELSERVICES	920-846-450	75.04	PD TELEPHONE	62100-52100-15-221-472
37719	06/17/2025	NSIGHT TELSERVICES	920-846-450	32.65	BLD INSP TELEPHONE	62100-52400-21-221-472
37719	06/17/2025	NSIGHT TELSERVICES	920-846-450	32.65	JUDGE TELEPHONE	62100-51200-10-221-472
37719	06/17/2025	NSIGHT TELSERVICES	920-846-450	208.43	CITY TELEPHONE	62100-51400-10-221-472
Total 37719:				381.42		
<b>37720</b>						
37720	06/17/2025	OCONTO COUNTY LUMBER	2505-123572	47.01	SOFFIT & TRIM NAIL	62100-53630-25-000-463
Total 37720:				47.01		
<b>37721</b>						
37721	06/17/2025	OCONTO COUNTY TREASURER	MAY 2025	441.50	MAY 2025 COURT FINES & FEES	62100-24200-00-000-000
Total 37721:				441.50		
<b>37722</b>						
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	16.32	101000-20 238 N MAPLE ELEC	62100-53100-25-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	57.13	110200-20 212 GB AVE EWS	62100-53100-25-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	80.71	110300-20 213 GB AVE EWS	62100-53100-25-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	101.22	118700-20 PINE GROVE EWS	62100-55200-40-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	18.60	137100-20 WELCOME SIGN ELEC	62100-51400-10-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	59.77	141400-20 W SIDE BEACH ELE	62100-55420-40-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	26.42	220300-20 TUBING HILL ELEC	62100-55200-40-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	48.37	266550-20 ATHL FIELD ELEC	62100-55200-40-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	16.32	266600-20 ATHL FIELD FLOOD ELEC	62100-55200-40-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	8.31	2792600-20 SNR CTR YARD LIGHT ELEC	62100-54200-30-000-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	16.32	347600-22 MONROE ST AVE SHED	62100-55300-40-220-000

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37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	298.97	348900-20 STREET DEPT NEW SHOP	62100-53100-25-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	7.47	354200-20 SKATING RINK ELEC	62100-55440-40-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	202.03	374800-20 MECH SHOP EWS	62100-53100-25-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	17.40	374960-20 SALT SHED ELEC	62100-53100-25-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	51.70	376100-20 WELCOME SIGN ELEC	62100-51400-10-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	175.50	390100-20 E SIDE BEACH EWS	62100-55420-40-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	24.63	390150-20 FISHING DOCK ELEC	62100-55420-40-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	32.64	390300-20 SOFTBALL LIGHTS ELEC	62100-55200-40-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	896.77	390400-20 ENCLOSED EWS	62100-55200-40-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	565.18	400100-20 CITY HALL EWS	62100-52100-15-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	565.16	400100-20 CITY HALL EWS	62100-51400-10-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	565.16	400100-20 CITY HALL EWS	62100-15600-00-000-630
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	111.91	406000-20 PVE PAVILLION EWS	62100-55200-40-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	2,199.30	407000-00 ST LIGHTS ELEC	62100-53420-25-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	82.63	407500-20 RECYC CTR ELEC	62100-53100-25-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	1,021.78	267350-21 FIRE DEPT ELEC	62100-52200-20-220-000
37722	06/17/2025	OCONTO FALLS WATER & LIGHT	6/6/2025 BIL	19.26	348700-20 FIRE DEPT ELEC	62100-52200-20-220-000
Total 37722:				7,286.98		
<b>37723</b>						
37723	06/17/2025	PACE ANALYTICAL SERVICES LLC	2540160432	300.00	W SIDE BEACH WATER TEST	62100-55420-25-000-000
Total 37723:				300.00		
<b>37724</b>						
37724	06/17/2025	PIGGLY WIGGLY	ACCT 00010	11.07	DOG BONES	62100-51400-10-300-000
37724	06/17/2025	PIGGLY WIGGLY	ACCT 00010	338.07	EMPLOYEE LUNCH	62100-51520-10-000-000
Total 37724:				349.14		
<b>37725</b>						
37725	06/17/2025	PITNEY BOWES	3320806934	134.75	PIBOW UTILITY POSTAGE METER RENT	62100-15600-00-000-630
37725	06/17/2025	PITNEY BOWES	3320806934	24.27	PIBOW CITY POSTAGE METER RENT	62100-51400-10-302-000
37725	06/17/2025	PITNEY BOWES	3320806934	3.21	PIBOW CITY POSTAGE METER RENT	62100-51100-10-302-000
37725	06/17/2025	PITNEY BOWES	3320806934	8.31	PIBOW CITY POSTAGE METER RENT	62100-51440-10-302-000
37725	06/17/2025	PITNEY BOWES	3320806934	5.03	PIBOW CITY POSTAGE METER RENT	62100-51200-10-302-000
37725	06/17/2025	PITNEY BOWES	3320806934	4.01	PIBOW CITY POSTAGE METER RENT	62100-52200-20-302-000
37725	06/17/2025	PITNEY BOWES	3320806934	4.96	PIBOW CITY POSTAGE METER RENT	62100-53100-25-302-000



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37725	06/17/2025	PITNEY BOWES	3320806934	1.32	PIBOW CITY POSTAGE METER RENT	62100-55200-40-302-000
37725	06/17/2025	PITNEY BOWES	3320806934	6.82	PIBOW CITY POSTAGE METER RENT	62100-52100-15-302-000
37725	06/17/2025	PITNEY BOWES	3320806934	1.09	PIBOW LIB POSTAGE METER RENT	62100-13100-10-000-468
Total 37725:				193.77		
<b>37726</b>						
37726	06/17/2025	QUILL	44322905	39.99	FD OFFICE SUPPLIES	62100-52200-20-300-000
37726	06/17/2025	QUILL	44322905	13.33	UTILITY OFFICE SUPPLIES	62100-15600-00-000-630
37726	06/17/2025	QUILL	44322905	13.33	CITY OFFICE SUPPLIES	62100-51400-10-300-000
37726	06/17/2025	QUILL	44322905	13.33	PD OFFICE SUPPLIES	62100-52100-15-300-000
Total 37726:				79.98		
<b>37727</b>						
37727	06/17/2025	STAYDL OIL LLC	374041	2,073.18	629.00 GALLONS GAS	62100-16110-00-451-000
37727	06/17/2025	STAYDL OIL LLC	374041	1,295.21	416.6 GALLONS DIESEL	62100-16110-00-452-000
37727	06/17/2025	STAYDL OIL LLC	374219	2,193.00	668.8 GALLONS GAS	62100-16110-00-451-000
37727	06/17/2025	STAYDL OIL LLC	374219	419.09	134.8 GALLONS DIESEL	62100-16110-00-452-000
37727	06/17/2025	STAYDL OIL LLC	374360	2,773.61	895.00 GALLONS GAS	62100-16110-00-451-000
37727	06/17/2025	STAYDL OIL LLC	374360	528.39	173.3 GALLONS DIESEL	62100-16110-00-452-000
Total 37727:				9,282.48		
<b>37728</b>						
37728	06/17/2025	UNITED STATES POSTAL SERVIC	PO BOX 70 6	94.00	PO BOX 70 RENEWAL	62100-51400-10-302-000
37728	06/17/2025	UNITED STATES POSTAL SERVIC	PO BOX 70 6	94.00	PO BOX 70 RENEWAL	62100-15600-00-000-630
Total 37728:				188.00		
<b>37729</b>						
37729	06/17/2025	VESTIS	616005210	58.13-	ST DEPT RUGS & TOWELS	62100-53230-25-000-000
37729	06/17/2025	VESTIS	616005210	3.00	ST DEPT RUGS & TOWELS	62100-53230-25-000-000
37729	06/17/2025	VESTIS	616005211	58.13-	ST DEPT RUGS & TOWELS	62100-53230-25-000-000
37729	06/17/2025	VESTIS	6160353986	59.14	ST DEPT RUGS & TOWELS	62100-53230-25-000-000
37729	06/17/2025	VESTIS	6160353988	45.35	CITY HALL RUGS	62100-51400-10-303-000
37729	06/17/2025	VESTIS	6160353988	45.35	CITY HALL RUGS	62100-15600-00-000-630
37729	06/17/2025	VESTIS	6160353988	45.35	CITY HALL RUGS	62100-52100-15-300-000
37729	06/17/2025	VESTIS	6160356140	61.13	ST DEPT RUGS & TOWELS	62100-53230-25-000-000

Check Number	Check Issue Date	Payee	Invoice Number	Check Amount	Description	Invoice GL Account
Total 37729:				143.06		
<b>37730</b>						
37730	06/17/2025	WHITETAILS PLUS TAXIDERMY	05/14/2025 S	256.00	K9 FOOD	62100-52100-15-000-228
Total 37730:				256.00		
<b>37731</b>						
37731	06/17/2025	WI COURT FINES & ASSESSMENT	MAY 2025	1,060.61	MAY COURT FINES & FEES	62100-24200-00-000-000
Total 37731:				1,060.61		
<b>37732</b>						
37732	06/17/2025	WI STATE FIREFIGHTER'S ASSOC	2025-2026 M	1,020.00	2025-2026 FIREFIGHTERS ASSOC MEMBERSHIP	62100-52200-20-320-000
Total 37732:				1,020.00		
<b>37734</b>						
37734	06/25/2025	THE MAIN COURSE	BLASKOWS	344.99	N BLASKOWSKI RETIREMENT LUNCH	62100-52100-15-000-000
Total 37734:				344.99		
Grand Totals:				135,293.37		

→ 37733 - Voided - check stock printed on accidentally

## Report Criteria:

Report type: GL detail

Check.Type = {&lt;&gt;} "Adjustment"

# 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:** July 2025  
**Re:** Administrator's Report

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**City Hall Boiler Replacement:** (ACC) Automated Comfort Controls has begun the installation of two replacement boilers at City hall, waiting on electrical component to finalize the install. 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 July 8<sup>th</sup> Council Meeting.

## **Projects/Grants:**

### **Wis Dept of Revenue: Innovation Planning Grant**

Approved for two Innovation Planning Grants

1. Fire Dept-held kickoff meeting with consultant to analyze how the City of Oconto Falls Fire Dept serves the rural communities and do interviews and provide recommendations.
2. Library-approved for funding. Library board has voted to decline the grant . was voted down at June Council, vetoed by Mayor. If grant is approved, would hire consultant to analyze forming a joint Library with unrepresented communities in Oconto County.

**Columbia St Reconstruction Project** -Dorner Construction is making progress on the Columbia Street Project. The curb and gutter is complete for 90% of the project. Sidewalks are also 90% installed, areas not complete are waiting on the testing and switch over to the new lift station that will be completed in the next two weeks.

**New Middle School**-Mayor, Police Chief, School Resource Officer and Myself met with the outgoing Superintendent, new Superintendent and Nexus, the Middle School Project team to discuss school safety training for the new school and safety measures.

**Oconto County Farmer's Market-** The Farmers market is doing well at the new location at Memorial Field. There is more room for vendors, multiple areas to park, and more visible on Hwy 22 for those driving by to see the market.

**Commercial Development-**Discussions continue with developer seeking 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.** 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. Public hearing on the annexation is set for August 12<sup>th</sup> 5pm prior to the August Council meeting.



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

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## *Monthly Report* *June 2025*

### Community Networking

The June call volume was slightly higher than normal. Right now our call volume is on pace to be higher than the previous year. At the end of June we are at 2,010 calls for service. In all of 2015 we had 2038 calls for service. We are on pace to be double that by the end of the year.

Our newest Officer, Sam Lemens, started on 06/24 and will be training with Sgt. Russ for the next few weeks. Officer Lemens worked most recently at Oconto County Sheriff's Office and has over 3 1/2 years of law enforcement experience.

Crossing guards Alane Roberts and Jayne Radke advised that they are both retiring from the crossing guard detail. Jayne Radke has been a crossing guard since 2003. Alane Roberts has been a crossing guard since 2004.

### Activities/Enforcement

*In the last month the Oconto Falls Police Department handled 342 calls for service. OFPD officers conducted 43 business/building checks after hours and found 3 unsecured door(s). OFPD also had 13 adult arrests, 3 juvenile arrest(s), and 39 citations.*

*OFPD had the following patrol/investigative miles:*

<i>2023-Main Marked</i>	<i>End of Month Mileage</i>	<i>55,877</i>	<i>Monthly Total:</i>	<i>2,450</i>
<i>2022-K9 Marked</i>	<i>End of Month Mileage</i>	<i>42,888</i>	<i>Monthly Total:</i>	<i>1,595</i>
<i>2023-Charger SRO</i>	<i>End of Month Mileage</i>	<i>3,201</i>	<i>Monthly Total:</i>	<i>395</i>
<i>2015-Un-Marked</i>	<i>End of Month Mileage</i>	<i>74,275</i>	<i>Monthly Total:</i>	<i>73</i>

*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, 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 Department

<u>Number</u>	<u>Time and Date</u>	<u>Nature</u>	<u>Address</u>	<u>Location</u>	<u>Dsp</u>
F25-01786	12:50:36 06/09/25	911 Hangup	450 S Milwaukee Av; # 2, Oconto Falls, WI	COF	ACT
F25-01675	22:00:13 06/01/25	911 Open Line	100 E Highland Dr; Meadowbrook, Oconto Falls, WI	COF	CLO
F25-01719	12:27:40 06/04/25	911 Open Line	200 N Farm Rd; Elementary School, Oconto Falls, WI	COF	ACT
F25-01760	18:50:14 06/06/25	911 Open Line	143 Paul St, Oconto Falls, WI	COF	ACT
F25-01826	16:08:10 06/13/25	911 Open Line	650 Jackson St, Oconto Falls, WI	COF	CLO
F25-01862	21:10:00 06/17/25	911 Open Line	100 E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01889	13:23:01 06/20/25	911 Open Line	12 Jackson St; Tower, Oconto Falls, WI	COF	ACT
F25-01993	08:11:56 06/29/25	911 Open Line	604 N Main St; Back Apartment Building, Oconto Falls, WI	COF	ACT
F25-01995	12:22:55 06/29/25	911 Open Line	210 S Maple Av, Oconto Falls, WI	COF	CLO
F25-01732	22:16:00 06/04/25	Agency Assist	111 Pine St, Oconto Falls, WI	COF	UTL
F25-01784	10:45:42 06/09/25	Agency Assist	343 E Highland Dr; Burger King, Oconto Falls, WI	COF	CLO
F25-01831	11:33:28 06/14/25	Agency Assist	217 N Main St; Apt 1 and Apt 3, Oconto Falls, WI	COF	ACT
F25-01954	03:31:04 06/26/25	Agency Assist	103 N Farm Rd; apt 213, Oconto Falls, WI		CLO
F25-01663	00:47:29 06/01/25	Alarm	100 E Highland Dr, Oconto Falls, WI	COF	CLO
F25-01665	04:34:05 06/01/25	Alarm	405 Pecor St; NEW Credit Union, Oconto, WI	COC	ACT
F25-01761	21:20:08 06/06/25	Alarm	409 E Highland Dr; Iverson's Piggly Wiggly, Oconto Falls, WI	COF	ACT
F25-01804	17:45:59 06/11/25	Alarm	301 Jackson St; NEW Credit Union, Oconto Falls, WI	COF	ACT
F25-01936	08:00:04 06/24/25	Alarm	200 River Island Dr; Golf Course, Oconto Falls, WI	COF	ACT
F25-01956	09:41:00 06/26/25	Alarm	855 S Main St, Oconto Falls, WI	COF	ACT
F25-01710	03:49:13 06/04/25	Ambulance	227 Cherry Av; upper, Oconto Falls, WI	COF	ACT
F25-01722	14:12:13 06/04/25	Ambulance	111 Pine St, Oconto Falls, WI	COF	ACT
F25-01744	15:33:26 06/05/25	Ambulance	627 N Main St; East Side Beach, Oconto Falls, WI	COF	ACT
F25-01861	20:22:19 06/17/25	Ambulance	209 N Farm Rd; 35, Oconto Falls, WI	COF	ACT
F25-01866	01:01:16 06/18/25	Ambulance	129 E Main St, Gillett, WI	CGT	ACT
F25-01916	17:32:43 06/22/25	Ambulance	100 E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01805	18:46:36 06/11/25	Animal Found	160 Birch Av, Oconto Falls, WI	COF	CBC
F25-01829	21:12:01 06/13/25	Animal Found	138 Jackson St, Oconto Falls, WI	COF	CLO
F25-01857	15:22:06 06/17/25	Animal Lost	Ridge Rd, Oconto Falls, WI	COF	CLO
F25-01873	16:42:18 06/18/25	Animal Lost	220 N Washington St, Oconto Falls, WI	COF	CLO

<u>Number</u>	<u>Time and Date</u>	<u>Nature</u>	<u>Address</u>	<u>Location</u>	<u>Dsp</u>
F25-01772	01:32:17 06/08/25	Animal Noise	118 S Milwaukee Av, Oconto Falls, WI	COF	ACT
F25-01970	19:43:06 06/27/25	Animal Noise	Locust Av & Van Buren St, Oconto Falls, WI	COF	ACT
F25-01765	09:14:18 06/07/25	Animal Problem	Green Bay Av, Oconto Falls, WI	COF	CLO
F25-01767	13:09:52 06/07/25	Atv Accidents	Hy 32 & Loon Rapids Rd, Mountain, WI	TRV	CLO
F25-01913	16:29:59 06/22/25	Atv Complaint	N Maple Av & Sherman St, Oconto Falls, WI	COF	ACT
F25-01898	17:44:44 06/21/25	Boat Citation	400 N Flatley Av; W Side Beach, Oconto Falls, WI	COF	ACT
F25-01897	15:42:39 06/21/25	Boat/Water Cpl	627 N Main St; East Side Beach, Oconto Falls, WI	COF	ACT
F25-01909	14:09:11 06/22/25	Boat/Water Cpl	400 N Flatley Av; West Side Beach, Oconto Falls, WI	COF	ACT
F25-01664	04:16:23 06/01/25	Building Check	607 E Highland Dr, Oconto Falls, WI	COF	CLO
F25-01677	03:10:49 06/02/25	Building Check	825 S Main St, Oconto Falls, WI	COF	CLO
F25-01688	00:05:32 06/03/25	Building Check	107 E Highland Dr, Oconto Falls, WI	COF	CLO
F25-01690	01:31:13 06/03/25	Building Check	125 N Main St, Oconto Falls, WI	COF	CLO
F25-01749	22:58:58 06/05/25	Building Check	502 N Locust Av, Oconto Falls, WI	COF	CLO
F25-01750	23:01:19 06/05/25	Building Check	506 Locust Av, Oconto Falls, WI	COF	CLO
F25-01762	21:33:27 06/06/25	Building Check	300 Hank Marks Dr, Oconto Falls, WI	COF	CLO
F25-01769	00:39:35 06/08/25	Building Check	237 N Main St, Oconto Falls, WI	COF	CLO
F25-01770	00:40:58 06/08/25	Building Check	233 N Main St, Oconto Falls, WI	COF	CLO
F25-01771	00:42:34 06/08/25	Building Check	219 N Main St, Oconto Falls, WI	COF	CLO
F25-01775	09:53:11 06/08/25	Building Check	Locust Av, Oconto Falls, WI	COF	ACT
F25-01778	20:48:36 06/08/25	Building Check	325 Van Buren St, Oconto Falls, WI	COF	CLO
F25-01779	00:27:37 06/09/25	Building Check	210 N Farm Rd, Oconto Falls, WI	COF	ACT
F25-01793	03:15:06 06/10/25	Building Check	145 N Franklin St, Oconto Falls, WI	COF	CLO
F25-01802	00:40:47 06/11/25	Building Check	400 N Main St, Oconto Falls, WI	COF	CLO
F25-01807	21:09:16 06/11/25	Building Check	502 N Locust Av, Oconto Falls, WI	COF	CLO
F25-01808	21:11:14 06/11/25	Building Check	506 Locust Av, Oconto Falls, WI	COF	CLO
F25-01809	21:13:12 06/11/25	Building Check	300 Hank Marks Dr, Oconto Falls, WI	COF	CLO
F25-01812	04:03:11 06/12/25	Building Check	206 E Highland Dr, Oconto Falls, WI	COF	CLO
F25-01815	20:50:59 06/12/25	Building Check	325 Van Buren St, Oconto Falls, WI	COF	CLO
F25-01816	21:01:39 06/12/25	Building Check	502 N Locust Av, Oconto Falls, WI	COF	CLO
F25-01817	21:03:33 06/12/25	Building Check	506 Locust Av, Oconto Falls, WI	COF	CLO
F25-01818	21:05:38 06/12/25	Building Check	300 Hank Marks Dr, Oconto Falls, WI	COF	CLO
F25-01830	01:46:46 06/14/25	Building Check	418 N Main St, Oconto Falls, WI	COF	CLO
F25-01837	00:07:34 06/15/25	Building Check	750 N Main St, Oconto Falls, WI	COF	CLO
F25-01845	04:41:49 06/16/25	Building Check	213 Green Bay Av, Oconto Falls, WI	COF	CLO
F25-01865	00:38:44 06/18/25	Building Check	325 Van Buren St, Oconto Falls, WI	COF	CLO
F25-01876	23:30:13 06/18/25	Building Check	323 E Highland Dr, Oconto Falls, WI	COF	CLO
F25-01886	23:01:26 06/19/25	Building Check	508 N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01887	02:40:53 06/20/25	Building Check	126 N Main St, Oconto Falls, WI	COF	CLO
F25-01892	21:16:09 06/20/25	Building Check	325 Van Buren St, Oconto Falls, WI	COF	CLO
F25-01919	22:32:22 06/22/25	Building Check	136 N Main St, Oconto Falls, WI	COF	CLO
F25-01920	22:33:35 06/22/25	Building Check	142 N Main St, Oconto Falls, WI	COF	CLO
F25-01921	22:35:38 06/22/25	Building Check	158 N Main St, Oconto Falls, WI	COF	CLO
F25-01922	22:37:37 06/22/25	Building Check	164 N Main St, Oconto Falls, WI	COF	CLO
F25-01923	22:39:05 06/22/25	Building Check	214 N Main St, Oconto Falls, WI	COF	CLO
F25-01924	22:40:27 06/22/25	Building Check	224 N Main St, Oconto Falls, WI	COF	CLO
F25-01925	22:42:05 06/22/25	Building Check	237 N Main St, Oconto Falls, WI	COF	CLO
F25-01926	22:43:07 06/22/25	Building Check	233 N Main St, Oconto Falls, WI	COF	CLO

<u>Number</u>	<u>Time and Date</u>	<u>Nature</u>	<u>Address</u>	<u>Location</u>	<u>Dsp</u>
F25-01927	22:44:09 06/22/25	Building Check	219 N Main St, Oconto Falls, WI	COF	CLO
F25-01928	22:45:13 06/22/25	Building Check	211 N Main St, Oconto Falls, WI	COF	CLO
F25-01946	04:26:31 06/25/25	Building Check	531 N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01953	23:49:28 06/25/25	Building Check	113 N Main St, Oconto Falls, WI	COF	CLO
F25-01692	10:40:52 06/03/25	Citizen Assist	100 E Highland Dr, Oconto Falls, WI	COF	CLO
F25-01715	08:20:01 06/04/25	Citizen Assist	500 N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01729	19:51:07 06/04/25	Citizen Assist	337 Monroe St, Oconto Falls, WI	COF	ACT
F25-01739	10:38:17 06/05/25	Citizen Assist	500 N Chestnut Av; OFPD, Oconto Falls, WI	COF	CLO
F25-01753	10:35:46 06/06/25	Citizen Assist	500 N Chestnut Av, Oconto Falls, WI	COF	ACT
F25-01754	11:50:15 06/06/25	Citizen Assist	500 N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01759	18:38:29 06/06/25	Citizen Assist	CTH I & S Main St, Oconto Falls, WI	TST	ACT
F25-01763	08:14:06 06/07/25	Citizen Assist	410 N Main St, Oconto Falls, WI	COF	ACT
F25-01766	15:16:23 06/07/25	Citizen Assist	N Main St, Oconto Falls, WI	TOF	ACT
F25-01882	19:39:32 06/19/25	Citizen Assist	204 N Main St; Apt 4, Oconto Falls, WI	COF	CLO
F25-01907	12:32:46 06/22/25	Citizen Assist	500 N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01933	17:11:18 06/23/25	Citizen Assist	501 S Main St; @6pm, Oconto Falls, WI	COF	ACT
F25-01948	12:04:11 06/25/25	Citizen Assist	Douglas St & N Maple Av, Oconto Falls, WI	COF	ACT
F25-01721	13:56:34 06/04/25	Coroner Call	855 S Main St; St Clares, Oconto Falls, WI	COF	ACT
F25-01929	01:19:48 06/23/25	Coroner Call	747 E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01992	05:51:13 06/29/25	Coroner Call	100 E Highland Dr, Oconto Falls, WI	COF	CLO
F25-01917	19:59:38 06/22/25	Custodial Int	296 S Oakland Av, Oconto Falls, WI	COF	ACT
F25-01932	06:47:14 06/23/25	Custodial Int	296 S Oakland Av; @ 7am, Oconto Falls, WI	COF	ACT
F25-01984	16:29:00 06/28/25	Custodial Int	209 N Farm Rd; Apt 28, Oconto Falls, WI	COF	CLO
F25-01683	14:56:36 06/02/25	Direct Traffic	102 S Washington St, Oconto Falls, WI	COF	CLO
F25-01964	10:32:37 06/27/25	Direct Traffic	E Highland Dr & Cherry Av, Oconto Falls, WI	COF	CLO
F25-01709	00:52:06 06/04/25	Disturbance	398 S Washington St, Oconto Falls, WI	COF	CBW
F25-01712	07:10:43 06/04/25	Disturbance	450 S Milwaukee Av; REM House, Oconto Falls, WI	COF	CLO
F25-01723	15:19:48 06/04/25	Disturbance	855 S Main St; ER, Oconto Falls, WI	COF	CLO
F25-01751	22:14:17 06/05/25	Disturbance	235 Gale St; #41, Oconto, WI	COC	CLO
F25-01790	19:14:17 06/09/25	Disturbance	106 S Maple Av, Oconto Falls, WI	COF	CLO
F25-01820	01:28:41 06/13/25	Disturbance	140 Jackson St, Oconto Falls, WI	COF	CAA
F25-01825	10:48:15 06/13/25	Disturbance	138 Jackson St, Oconto Falls, WI	COF	CLO
F25-01848	18:56:10 06/16/25	Disturbance	398 S Washington St, Oconto Falls, WI	COF	CBW
F25-01978	01:53:04 06/28/25	Disturbance	558 Dove La, Oconto Falls, WI	COF	ACT
F25-02000	17:09:39 06/29/25	Disturbance	7792 CTH I; lot 19, Oconto Falls, WI	TST	CAA
F25-01673	20:54:46 06/01/25	Domestic	7792 CTH I; lot 2, Oconto Falls, WI	TST	ACT
F25-01918	21:41:39 06/22/25	Extra Patrol	126 Jefferson St; Memorial Park, Oconto Falls, WI	COF	CLO
F25-01977	00:42:20 06/28/25	Fire Alarm	106 King St; REM, Oconto Falls, WI	COF	ACT
F25-01737	10:14:53 06/05/25	Found Property	251 N Main St; Library, Oconto Falls, WI	COF	CLO
F25-01841	20:08:31 06/15/25	Found Property	500 N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01940	15:35:28 06/24/25	Found Property	526 Willow Creek Rd, Oconto Falls, WI	COF	CLO
F25-01679	07:54:45 06/02/25	Fraud	100 E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01858	16:06:44 06/17/25	Fraud Internet	249 Birch Av; lot 19; Phone Call, Oconto Falls, WI	COF	ACT
F25-01791	23:09:29 06/09/25	Fraud-Attempt	N Main St, Oconto Falls, WI	COF	CLO
F25-01859	16:12:49 06/17/25	Fraud-Attempt	249 Birch Av, Oconto Falls, WI	COF	CLO
F25-01687	21:12:15 06/02/25	Harassment	582 King St, Oconto Falls, WI	COF	CLO



<u>Number</u>	<u>Time and Date</u>	<u>Nature</u>	<u>Address</u>	<u>Location</u>	<u>Dsp</u>
F25-01903	20:23:58 06/21/25	Harassment	296 S Oakland Av, Oconto Falls, WI	COF	CLO
F25-01942	16:43:21 06/24/25	Illegal Burning	632 E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01738	10:33:11 06/05/25	Information	531 Central Av, Oconto Falls, WI	COF	CLO
F25-01794	05:27:59 06/10/25	Information	249 Birch Av; Lot 18, Oconto Falls, WI	COF	ACT
F25-01860	17:49:20 06/17/25	Information	185 Grove St, Oconto Falls, WI	COF	ACT
F25-01864	21:29:54 06/17/25	Information	248 N Main St, Oconto Falls, WI	COF	ACT
F25-01931	02:15:17 06/23/25	Information	204 N Main St; Apt 3, Oconto Falls, WI	COF	ACT
F25-01951	15:02:35 06/25/25	Information	, Abrams, WI	TAB	ACT
F25-01670	16:07:48 06/01/25	Juvenile Prob	217 N Mill St, Suring, WI	VSG	ACT
F25-01685	18:50:38 06/02/25	Juvenile Prob	136 Elm Av; # 102, Oconto Falls, WI	COF	CLO
F25-01731	21:37:35 06/04/25	Juvenile Prob	121 N Adams St, Oconto Falls, WI	COF	ACT
F25-01801	23:19:41 06/10/25	Juvenile Prob	300 N Main St, Oconto Falls, WI	COF	CBW
F25-01836	21:44:30 06/14/25	Juvenile Prob	253 N Franklin St, Oconto Falls, WI	COF	CBW
F25-01810	21:15:18 06/11/25	K9 Deployment	Pine Av & Gale St, Oconto, WI	COC	CLO
F25-01910	14:34:01 06/22/25	Line Down	N Farm Rd & Wisconsin St, Oconto Falls, WI	WICOF	ACT
F25-01757	15:15:53 06/06/25	Lockout	432 S Milwaukee Av, Oconto Falls, WI	COF	ACT
F25-01789	16:11:34 06/09/25	Lockout	212 S Milwaukee Av, Oconto Falls, WI	COF	ACT
F25-01881	16:51:29 06/19/25	Lockout	409 E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01961	22:01:26 06/26/25	Lockout	855 S Main St, Oconto Falls, WI	COF	ACT
F25-01973	21:49:24 06/27/25	Lockout	204 N Main St, Oconto Falls, WI	COF	ACT
F25-01855	13:23:08 06/17/25	Lost Property	409 E Highland Dr, Oconto Falls, WI	COF	CLO
F25-01674	21:09:55 06/01/25	Motorist Assist	531 N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01711	05:27:08 06/04/25	Motorist Assist	220 Columbia St, Oconto Falls, WI	COF	ACT
F25-01730	20:57:37 06/04/25	Noisedisturbanc	248 N Main St; Coachlight Inn room 108, Oconto Falls, WI	COF	CAA
F25-01934	21:24:36 06/23/25	Noisedisturbanc	7792 CTH I; Lot 19, Oconto Falls, WI	TST	ACT
F25-01796	08:56:07 06/10/25	Open Door/Windo	206 E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01872	14:56:02 06/18/25	Open Door/Windo	249 Birch Av; Lot 18, Oconto Falls, WI	COF	CLO
F25-02002	22:46:06 06/29/25	Open Door/Windo	300 Hank Marks Dr, Oconto Falls, WI	COF	ACT
F25-01676	22:32:40 06/01/25	Ord Violation	N Flatley Av, Oconto Falls, WI	COF	CBW
F25-01681	14:28:40 06/02/25	Ord Violation	302 N Oakland Av, Oconto Falls, WI	COF	CLO
F25-01693	11:52:45 06/03/25	Ord Violation	119 Mead Av, Oconto Falls, WI	COF	CLO
F25-01694	11:53:51 06/03/25	Ord Violation	104 S Main St, Oconto Falls, WI	COF	CLO
F25-01695	11:54:51 06/03/25	Ord Violation	184 N Flatley Av, Oconto Falls, WI	COF	CLO
F25-01696	11:55:42 06/03/25	Ord Violation	447 Green Bay Av, Oconto Falls, WI	COF	CLO
F25-01697	11:56:38 06/03/25	Ord Violation	420 Green Bay Av, Oconto Falls, WI	COF	CLO
F25-01698	11:57:29 06/03/25	Ord Violation	307 Quincy St, Oconto Falls, WI	COF	CLO
F25-01699	11:58:57 06/03/25	Ord Violation	311 Cherry Av, Oconto Falls, WI	COF	CLO
F25-01700	12:00:24 06/03/25	Ord Violation	563 Green Bay Av, Oconto Falls, WI	COF	CLO
F25-01701	12:01:24 06/03/25	Ord Violation	538 S Main St, Oconto Falls, WI	COF	ACT
F25-01702	12:01:55 06/03/25	Ord Violation	302 N Oakland Av, Oconto Falls, WI	COF	CLO
F25-01703	12:03:25 06/03/25	Ord Violation	290 N Franklin St, Oconto Falls, WI	COF	CLO
F25-01800	22:19:27 06/10/25	Ord Violation	257 Sherman St, Oconto Falls, WI	COF	CBW
F25-01949	12:33:23 06/25/25	Ord Violation	135 N Franklin St, Oconto Falls, WI	COF	CLO
F25-01957	12:26:27 06/26/25	Ord Violation	276 N Franklin St, Oconto Falls, WI	COF	CLO
F25-01958	12:30:42 06/26/25	Ord Violation	237 Cherry Av, Oconto Falls, WI	COF	CBW
F25-01959	12:39:17 06/26/25	Ord Violation	584 Green Bay Av, Oconto Falls, WI	COF	CBW
F25-01678	03:37:19 06/02/25	Parking Problem	N Main St, Oconto Falls, WI	TOF	CLO
F25-01680	14:17:56 06/02/25	Parking Problem	533 Willow Creek Rd, Oconto Falls, WI	COF	CLO
F25-01740	12:13:58 06/05/25	Parking Problem	500 N Chestnut Av, Oconto Falls, WI	COF	CLO

<u>Number</u>	<u>Time and Date</u>	<u>Nature</u>	<u>Address</u>	<u>Location</u>	<u>Dsp</u>
F25-01912	16:00:32 06/22/25	Parking Problem	400 N Flatley Av, Oconto Falls, WI	COF	ACT
F25-02004	04:04:33 06/30/25	Parking Problem	N Main St, Oconto Falls, WI	TOF	CLO
F25-01849	20:14:12 06/16/25	Pd Accident	Jefferson St; 151 N Adams St, Oconto Falls, WI	COF	ROF
F25-01851	22:17:32 06/16/25	Pd Accident	Hy 22 & Chestnut Rd, Oconto Falls, WI	COF	CLO
F25-01962	00:18:19 06/27/25	Pd Accident	203 Green Bay Av, Oconto Falls, WI	COF	CBC
F25-02001	19:51:27 06/29/25	Pd Accident	CTH S & Cross Rd, Sobieski, WI	TLS	ACT
F25-01844	23:47:27 06/15/25	Pi Accident	415 E Highland Dr, Oconto Falls, WI	COF	CBC
F25-01930	01:40:10 06/23/25	Pi Accident	CTH I & Busy Nook Rd, Lena, WI	TST	ACT
F25-01720	13:08:17 06/04/25	Property Damage	N Chestnut Av, Oconto Falls, WI	COF	CLO
F25-01704	12:40:11 06/03/25	Public Relation	415 E Maria Volk Dr; Oconto Falls Elementary Sch, Oconto Falls, WI	COF	CLO
F25-01716	09:59:00 06/04/25	Public Relation	3000 Elm St; Abrams School, Abrams, WI	TAB	ACT
F25-01726	16:43:39 06/04/25	Public Relation	N Chestnut Av, Oconto Falls, WI	COF	ACT
F25-01728	19:07:24 06/04/25	Public Relation	126 Jefferson St; Memorial Park, Oconto Falls, WI	COF	CLO
F25-01746	18:17:10 06/05/25	Public Relation	126 Jefferson St; Memorial Park, Oconto Falls, WI	COF	CLO
F25-01798	16:19:50 06/10/25	Public Relation	120 N Chestnut Av; Memorial Field, Oconto Falls, WI	COF	CLO
F25-01806	19:27:11 06/11/25	Public Relation	126 Jefferson St; Memorial Park, Oconto Falls, WI	COF	CLO
F25-01840	19:08:39 06/15/25	Public Relation	210 N Farm Rd, Oconto Falls, WI	COF	CLO
F25-01891	19:05:53 06/20/25	Public Relation	627 N Main St, Oconto Falls, WI	COF	ACT
F25-01895	12:14:34 06/21/25	Public Relation	627 N Main St; East Side Beach, Oconto Falls, WI	COF	CLO
F25-01915	17:25:02 06/22/25	Public Relation	210 N Farm Rd, Oconto Falls, WI	COF	ACT
F25-01963	07:54:23 06/27/25	School Check	210 N Farm Rd, Oconto Falls, WI	COF	CLO
F25-01727	19:00:56 06/04/25	Serve Papers	319 Cherry Av, Oconto Falls, WI	COF	ACT
F25-01847	18:21:17 06/16/25	Shoplifting	221 N Chestnut Av, Oconto Falls, WI	COF	PEN
F25-01853	12:51:15 06/17/25	Structure Fire	331 S Main St, Oconto Falls, WI	COF	CLO
F25-01854	12:51:15 06/17/25	Structure Fire	331 S Main St, Oconto Falls, WI	COF	ACT
F25-01941	16:30:34 06/24/25	Student Contact	7748 Konitzer Rd, Oconto Falls, WI	TOF	ACT
F25-01689	00:51:05 06/03/25	Suspicious	303 S Milwaukee Av, Oconto Falls, WI	COF	UTL
F25-01742	14:20:56 06/05/25	Suspicious	627 N Main St; East Side Beach, Oconto Falls, WI	COF	CLO
F25-01774	08:42:22 06/08/25	Suspicious	209 N Farm Rd; apt 32, Oconto Falls, WI	COF	ACT
F25-01776	15:00:28 06/08/25	Suspicious	409 E Highland Dr; Piggly Wiggly, Oconto Falls, WI	COF	ACT
F25-01782	07:58:47 06/09/25	Suspicious	N Maple Av, Oconto Falls, WI	COF	CLO
F25-01811	23:28:57 06/11/25	Suspicious	111 Pine St, Oconto Falls, WI	COF	CLO
F25-01834	19:59:47 06/14/25	Suspicious	343 E Highland Dr, Oconto Falls, WI	COF	CLO
F25-01838	00:16:39 06/15/25	Suspicious	257 Sherman St, Oconto Falls, WI	COF	CBW
F25-01856	14:54:09 06/17/25	Suspicious	220 Ridge Rd, Oconto Falls, WI	COF	CLO
F25-01867	01:31:08 06/18/25	Suspicious	237 Cherry Av, Oconto Falls, WI	COF	ACT
F25-01868	06:49:54 06/18/25	Suspicious	400 N Flatley Av; West Side Beach, Oconto Falls, WI	COF	CLO
F25-01877	02:05:11 06/19/25	Suspicious	251 N Main St, Oconto Falls, WI	COF	CBW
F25-01885	22:16:24 06/19/25	Suspicious	N Main St; East Side Beach, Oconto Falls, WI	COF	CBW

<u>Number</u>	<u>Time and Date</u>	<u>Nature</u>	<u>Address</u>	<u>Location</u>	<u>Dsp</u>
F25-01902	19:40:24 06/21/25	Suspicious	113 Quincy St, Oconto Falls, WI	COF	UTL
F25-01937	10:06:51 06/24/25	Suspicious	104 N Franklin St; Apt 215, Oconto Falls, WI	COF	CLO
F25-01944	20:49:53 06/24/25	Suspicious	Green Bay Av & N Maple Av, Oconto Falls, WI	COF	CLO
F25-01945	23:43:24 06/24/25	Suspicious	519 N Main St, Oconto Falls, WI	COF	ACT
F25-01975	23:49:46 06/27/25	Suspicious	300 N Main St; S&L, Oconto Falls, WI	COF	CLO
F25-01979	08:24:11 06/28/25	Suspicious	126 N Main St; Antique Bar, Oconto Falls, WI	COF	CLO
F25-01999	14:55:42 06/29/25	Suspicious	S Farm Rd, Oconto Falls, WI	COF	UTL
F25-01966	10:54:52 06/27/25	Theft	409 E Highland Dr; Piggly Wiggly, Oconto Falls, WI	COF	CAA
F25-01896	14:01:33 06/21/25	Threatening	249 Birch Av; Lot 17, Oconto Falls, WI	COF	CLO
F25-01939	14:54:36 06/24/25	Traffic Hazard	520 N Locust Av; Kingdom Come Pantry, Oconto Falls, WI	COF	ACT
F25-01691	09:59:50 06/03/25	Traffic Hazard	750 N Main St; Near, Oconto Falls, WI	COF	CLO
F25-01733	01:21:19 06/05/25	Traffic Hazard	720 N Main St; United Cooperative, Oconto Falls, WI	COF	CLO
F25-01777	18:41:44 06/08/25	Traffic Hazard	415 E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01906	10:07:48 06/22/25	Traffic Hazard	N Farm Rd, Oconto Falls, WI	COF	CLO
F25-01908	13:26:29 06/22/25	Traffic Hazard	125 N Main St, Oconto Falls, WI	COF	ACT
F25-01955	09:17:41 06/26/25	Traffic Hazard	Quincy St & Linden Av, Oconto Falls, WI	COF	ACT
F25-01686	20:00:19 06/02/25	Traffic Misc	N Main St & N Maple Av, Oconto Falls, WI	COF	CLO
F25-01706	20:23:10 06/03/25	Traffic Misc	HY 141 & Hy 41; NB, Abrams, WI	TAB	CLO
F25-01713	07:29:21 06/04/25	Traffic Misc	CTH I & Grasse Ct; WB, Lena, WI	TST	ACT
F25-01968	16:29:30 06/27/25	Traffic Misc	325 Van Buren St; Procar, Oconto Falls, WI	COF	CLO
F25-01971	20:07:15 06/27/25	Traffic Misc	N Main St & Caldwell Av, Oconto Falls, WI	COF	ACT
F25-01705	20:16:31 06/03/25	Traffic Offense	S Main St & Walnut Av, Oconto Falls, WI	COF	CBC
F25-01773	01:37:07 06/08/25	Traffic Offense	E Highland Dr & N Chestnut Av, Oconto Falls, WI	COF	CBC
F25-01787	14:06:51 06/09/25	Traffic Offense	N Maple Av & Green Bay Av, Oconto Falls, WI	COF	CBC
F25-01795	07:41:38 06/10/25	Traffic Offense	N Main St & E Highland Dr, Oconto Falls, WI	COF	ACT
F25-01814	17:12:05 06/12/25	Traffic Offense	N Maple Av & Scott Dr, Oconto Falls, WI	COF	CBC
F25-01824	10:09:53 06/13/25	Traffic Offense	S Main St & CTH I, Oconto Falls, WI	TST	CBC
F25-01874	17:02:54 06/18/25	Traffic Offense	Green Bay Av & N Flatley Av, Oconto Falls, WI	COF	ACT
F25-01878	08:29:19 06/19/25	Traffic Offense	S Maple Av & Sheridan St, Oconto Falls, WI	COF	ACT
F25-01883	20:02:37 06/19/25	Traffic Offense	S Maple Av; Pine, Oconto Falls, WI	COF	CBC
F25-01899	18:31:19 06/21/25	Traffic Offense	627 N Main St; East Side Beach, Oconto Falls, WI	COF	CBC
F25-01900	19:10:04 06/21/25	Traffic Offense	214 N Main St, Oconto Falls, WI	COF	CAA
F25-01904	05:59:13 06/22/25	Traffic Offense	N Chestnut Av & Van Buren St, Oconto Falls, WI	COF	ACT
F25-01914	16:45:18 06/22/25	Traffic Offense	E Highland Dr; united co-op, Oconto Falls, WI	COF	ACT
F25-01972	21:06:56 06/27/25	Traffic Offense	400 N Flatley Av; West Side Beach, Oconto Falls, WI	COF	ACT
F25-01981	11:31:05 06/28/25	Traffic Offense	S Main St & CTH I, Oconto Falls, WI	TST	CBC
F25-01987	20:57:57 06/28/25	Traffic Offense	N Main St & N Maple Av, Oconto Falls, WI	COF	ACT

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F25-01998	14:19:43 06/29/25	Traffic Offense	E Highland Dr & Ralph Lemorande Dr, Oconto Falls, WI	COF	CAA
F25-01666	10:25:24 06/01/25	Traffic Stop	S Main St & CTH I, Oconto Falls, WI	TST	CBW
F25-01667	10:57:44 06/01/25	Traffic Stop	S Washington St & Cedar Av, Oconto Falls, WI	COF	CBW
F25-01668	15:34:14 06/01/25	Traffic Stop	Union Av & S Washington St, Oconto Falls, WI	COF	ACT
F25-01671	18:21:52 06/01/25	Traffic Stop	E Highland Dr & Cherry Av, Oconto Falls, WI	COF	CBW
F25-01672	20:30:27 06/01/25	Traffic Stop	N Main St & E Highland Dr, Oconto Falls, WI	COF	CBW
F25-01684	17:35:22 06/02/25	Traffic Stop	N Munsert Av & E Highland Dr, Oconto Falls, WI	COF	CBW
F25-01707	00:17:20 06/04/25	Traffic Stop	CTH I & Carriveau La, Oconto Falls, WI	TOF	ACT
F25-01708	00:49:21 06/04/25	Traffic Stop	S Maple Av; & Pine, Oconto Falls, WI	COF	CBW
F25-01714	07:57:01 06/04/25	Traffic Stop	E Highland Dr & Cherry Av, Oconto Falls, WI	COF	CBW
F25-01717	10:43:48 06/04/25	Traffic Stop	N Chestnut Av & Quincy St, Oconto Falls, WI	COF	CBW
F25-01718	11:05:49 06/04/25	Traffic Stop	E Highland Dr & Locust Av, Oconto Falls, WI	COF	CLO
F25-01734	06:59:48 06/05/25	Traffic Stop	N Main St & William St, Oconto Falls, WI	COF	CLO
F25-01735	08:25:51 06/05/25	Traffic Stop	S Chestnut Av & Union Av, Oconto Falls, WI	COF	CBW
F25-01736	09:14:04 06/05/25	Traffic Stop	Wisconsin St & S Chestnut Av, Oconto Falls, WI	COF	CBW
F25-01747	20:25:12 06/05/25	Traffic Stop	Green Bay Av & N Oakland Av, Oconto Falls, WI	COF	CBW
F25-01755	14:06:15 06/06/25	Traffic Stop	S Washington St & Poplar Av, Oconto Falls, WI	COF	ACT
F25-01756	14:16:05 06/06/25	Traffic Stop	S Main St & S Washington St, Oconto Falls, WI	COF	ACT
F25-01758	17:45:02 06/06/25	Traffic Stop	Quincy St & Locust Av, Oconto Falls, WI	COF	CBW
F25-01764	08:51:01 06/07/25	Traffic Stop	Hazelnut La & CTH CC, Oconto Falls, WI	TOF	ACT
F25-01768	19:56:33 06/07/25	Traffic Stop	S Chestnut Av & Union Av, Oconto Falls, WI	COF	CBW
F25-01780	07:09:07 06/09/25	Traffic Stop	S Main St & CTH I, Oconto Falls, WI	TST	CBW
F25-01781	07:44:56 06/09/25	Traffic Stop	N Maple Av & N Main St, Oconto Falls, WI	COF	CBW
F25-01783	08:51:44 06/09/25	Traffic Stop	Union Av & S Main St, Oconto Falls, WI	COF	CBW
F25-01785	11:22:14 06/09/25	Traffic Stop	N Maple Av & N Main St, Oconto Falls, WI	COF	CBW
F25-01788	15:02:32 06/09/25	Traffic Stop	Union Av & S Washington St, Oconto Falls, WI	COF	CBW
F25-01797	10:48:19 06/10/25	Traffic Stop	Hy 22 & CTH I, Oconto Falls, WI	TOF	ACT
F25-01803	05:24:45 06/11/25	Traffic Stop	Hy 22 & CTH I, Oconto Falls, WI	TOF	CBW
F25-01813	16:39:40 06/12/25	Traffic Stop	Green Bay Av & Golden Corners Rd, Oconto Falls, WI	COF	CBW
F25-01819	21:13:36 06/12/25	Traffic Stop	S Main St & Union Av, Oconto Falls, WI	COF	CBW
F25-01821	07:36:12 06/13/25	Traffic Stop	Green Bay Av & N Flatley Av, Oconto Falls, WI	COF	CBW
F25-01822	08:11:37 06/13/25	Traffic Stop	Quincy St & Cherry Av, Oconto Falls, WI	COF	CBW
F25-01823	09:43:19 06/13/25	Traffic Stop	Green Bay Av, Oconto Falls, WI	COF	CBW
F25-01828	20:17:52 06/13/25	Traffic Stop	S Maple Av, Oconto Falls, WI	COF	CBW

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F25-01832	18:54:58 06/14/25	Traffic Stop	N Main St, Oconto Falls, WI	COF	CBW
F25-01833	19:51:34 06/14/25	Traffic Stop	Hy 22 & Larson La, Lena, WI	TST	CBW
F25-01835	20:44:57 06/14/25	Traffic Stop	CTH I & Hy 22, Oconto Falls, WI	TOF	CLO
F25-01842	20:28:36 06/15/25	Traffic Stop	S Main St & N Farm Rd, Oconto Falls, WI	COF	CBW
F25-01843	23:33:59 06/15/25	Traffic Stop	N Maple Av & Scott Dr, Oconto Falls, WI	COF	CBW
F25-01852	03:47:43 06/17/25	Traffic Stop	Pioneer Dr & Chestnut Rd, Oconto Falls, WI	COF	ACT
F25-01869	08:03:25 06/18/25	Traffic Stop	W Highland Dr, Oconto Falls, WI	TOF	CBW
F25-01870	09:01:44 06/18/25	Traffic Stop	N Main St & E Highland Dr, Oconto Falls, WI	COF	CBW
F25-01871	12:57:40 06/18/25	Traffic Stop	Green Bay Av & Elm Av, Oconto Falls, WI	COF	CBW
F25-01884	20:49:13 06/19/25	Traffic Stop	Green Bay Av & N Maple Av, Oconto Falls, WI	COF	CBW
F25-01890	18:32:20 06/20/25	Traffic Stop	S Main St & S Farm Rd, Oconto Falls, WI	COF	CBW
F25-01905	06:27:32 06/22/25	Traffic Stop	N Main St & Caldwell Av, Oconto Falls, WI	COF	ACT
F25-01911	15:52:36 06/22/25	Traffic Stop	400 N Flatley Av; West Side Beach, Oconto Falls, WI	COF	ACT
F25-01935	03:03:47 06/24/25	Traffic Stop	HY 141 & CTH E, Abrams, WI	TAB	ACT
F25-01943	18:50:21 06/24/25	Traffic Stop	409 E Highland Dr; Piggly Wiggly, Oconto Falls, WI	COF	CBW
F25-01947	05:06:55 06/25/25	Traffic Stop	N Main St & E Highland Dr, Oconto Falls, WI	COF	CBW
F25-01952	19:04:00 06/25/25	Traffic Stop	N Main St & CTH B, Oconto Falls, WI	TOF	CBW
F25-01965	10:45:54 06/27/25	Traffic Stop	E Highland Dr & Cherry Av, Oconto Falls, WI	COF	CBW
F25-01967	15:44:27 06/27/25	Traffic Stop	N Main St & E Highland Dr, Oconto Falls, WI	COF	CBW
F25-01969	16:40:02 06/27/25	Traffic Stop	N Maple Av & Scott Dr, Oconto Falls, WI	COF	CBW
F25-01974	23:02:35 06/27/25	Traffic Stop	418 N Main St; BP, Oconto Falls, WI	COF	ACT
F25-01980	10:51:09 06/28/25	Traffic Stop	CTH CC, Oconto Falls, WI	TOF	CBW
F25-01982	12:23:47 06/28/25	Traffic Stop	Cherry Av & N Main St, Oconto Falls, WI	COF	CBW
F25-01983	16:30:22 06/28/25	Traffic Stop	CTH B & Hy 22, Oconto Falls, WI	TOF	CBW
F25-01988	22:37:47 06/28/25	Traffic Stop	S Maple Av & Sheridan St, Oconto Falls, WI	COF	ACT
F25-01989	22:49:05 06/28/25	Traffic Stop	Green Bay Av & Park Av, Oconto Falls, WI	COF	CLO
F25-01990	02:58:22 06/29/25	Traffic Stop	S Main St & S Farm Rd, Oconto Falls, WI	COF	CLO
F25-01991	03:09:15 06/29/25	Traffic Stop	S Main St & CTH I, Oconto Falls, WI	TST	CLO
F25-01994	12:21:52 06/29/25	Traffic Stop	E Highland Dr, Oconto Falls, WI	COF	CBW
F25-01996	13:14:27 06/29/25	Traffic Stop	Cherry Av & E Highland Dr, Oconto Falls, WI	COF	CBW
F25-01997	13:21:24 06/29/25	Traffic Stop	S Main St, Oconto Falls, WI	COF	CBW
F25-02003	02:05:38 06/30/25	Traffic Stop	CTH I & Robin La, Oconto Falls, WI	TST	ACT
F25-01893	22:12:06 06/20/25	Trespassing	209 N Farm Rd; #25, Oconto Falls, WI	COF	ACT
F25-01682	14:40:17 06/02/25	Truancy	415 E Maria Volk Dr, Oconto Falls, WI	COF	ACT
F25-01741	12:45:28 06/05/25	Truancy	415 E Maria Volk Dr, Oconto Falls, WI	COF	CBC
F25-01743	15:26:15 06/05/25	Truancy	415 E Maria Volk Dr, Oconto Falls, WI	COF	CBC
F25-01745	15:35:55 06/05/25	Truancy	415 E Maria Volk Dr, Oconto Falls, WI	COF	CBC
F25-01879	12:09:43 06/19/25	Unwanted Party	274 Ridge Rd, Oconto Falls, WI	COF	ACT
F25-01985	18:01:30 06/28/25	Unwanted Party	121 N Adams St, Oconto Falls, WI	COF	ACT
F25-01725	16:16:50 06/04/25	Violate Ct Ord	415 E Maria Volk Dr; Elementary(Phone Call), Oconto Falls, WI	COF	ACT
F25-01752	08:48:15 06/06/25	Wanted Person	513 Green Bay Av, Oconto Falls, WI	COF	ACT

<u>Number</u>	<u>Time and Date</u>	<u>Nature</u>	<u>Address</u>	<u>Location</u>	<u>Dsp</u>
F25-01976	23:54:14 06/27/25	Wanted Person	217 N Main St, Oconto Falls, WI	COF	ACT
F25-01669	16:38:50 06/01/25	Welfare Check	409 E Highland Dr; Piggly Wiggly, Oconto Falls, WI	COF	CLO
F25-01724	15:46:27 06/04/25	Welfare Check	408 Union Av, Oconto Falls, WI	COF	ACT
F25-01748	22:27:36 06/05/25	Welfare Check	408 Union Av; @OFPD, Oconto Falls, WI	COF	ACT
F25-01792	23:42:08 06/09/25	Welfare Check	5680 Business 41, Oconto, WI	TOC	ACT
F25-01799	17:38:48 06/10/25	Welfare Check	111 Pine St, Oconto Falls, WI	COF	ACT
F25-01827	16:30:14 06/13/25	Welfare Check	409 E Highland Dr; Piggly Wiggly, Oconto Falls, WI	COF	CLO
F25-01839	16:46:53 06/15/25	Welfare Check	138 Jackson St; Lower, Oconto Falls, WI	COF	ACT
F25-01846	16:56:03 06/16/25	Welfare Check	855 S Main St, Oconto Falls, WI	COF	ACT
F25-01850	21:46:28 06/16/25	Welfare Check	274 Ridge Rd, Oconto Falls, WI	COF	CLO
F25-01863	21:28:11 06/17/25	Welfare Check	104 N Franklin St; 203, Oconto Falls, WI	COF	CLO
F25-01875	18:20:07 06/18/25	Welfare Check	Cherry Av, Oconto Falls, WI	COF	ACT
F25-01880	16:16:20 06/19/25	Welfare Check	751 E Highland Dr; the Cottages, Oconto Falls, WI	COF	ACT
F25-01888	11:37:23 06/20/25	Welfare Check	835 S Main St, Oconto Falls, WI	COF	ACT
F25-01894	09:13:26 06/21/25	Welfare Check	855 S Main St, Oconto Falls, WI	COF	ACT
F25-01901	19:30:42 06/21/25	Welfare Check	451 Quincy St, Oconto Falls, WI	COF	ACT
F25-01938	10:24:01 06/24/25	Welfare Check	103 N Farm Rd; Apt 213, Oconto Falls, WI		CLO
F25-01950	13:58:43 06/25/25	Welfare Check	140 Elm Av; Apt 202, Oconto Falls, WI	COF	ACT
F25-01960	17:19:29 06/26/25	Welfare Check	209 N Farm Rd; Apt 33, Oconto Falls, WI	COF	ACT
F25-01986	20:05:41 06/28/25	Welfare Check	S Franklin St & Union Av, Oconto Falls, WI	COF	ACT

**Total Incidents for This Agency: 342**

Total reported: 342

#### Report Includes:

All dates between '00:00:01 06/01/25' and '00:00:01 07/01/25', 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>Line</u>	<u>Booking #</u>	<u>Name</u>	<u>Race</u>	<u>Birth</u>	<u>Sex</u>	<u>Arrest</u>	<u>Lev</u>	<u>Charge</u>	<u>Stat</u>	<u>Disp</u>	<u>Agency</u>
1	40374	Collins, Ronnie R	W	08/16/1972	1	06/04/25		947.01(1)	1		OFPD
2	40406	Klecza, Christopher M	W	11/21/1989	1	06/13/25		940.20(2)	1	DTP	OFPD
3	40405	Jacomet, Brittney Jo A	B	11/08/1999	2	06/13/25		947.01(1)	1		OFPD
4	40426	Herr, Melina K	W	05/16/2001	2	06/18/25		961.41(3g)(e)	1		OFPD
5	40429	Hakes, Cheyenne R	W	07/28/1993	1	06/19/25		Warrant OCSO	1		OFPD
6	40431	Delmarcelle, Kayla P	W	09/30/1987	2	06/19/25		961.41(3g)(g)	1		OFPD
7	40436	Ludwig, Teri J	W	11/03/1987	2	06/21/25		947.01(1)	1		OFPD
8	40461	Fidler, Seth M	W	09/10/1994	1	06/21/25		16.1-947.012	1		OFPD
9	40438	Schindel, Brody J	W	06/01/2000	1	06/21/25		946.41	1		OFPD
10	40440	Woods, Bodee L	W	02/13/2001	1	06/22/25		946.41	1		OFPD
11	40471	Oninski, Robert J	W	10/03/1955	1	06/27/25		365.15	2		OFPD
12	40470	Lemirande, Christopher J	W	02/15/1987	1	06/28/25		947.01(1)	1		OFPD
13	40475	Fredenburgh, Pamela L	W	11/19/1982	2	06/29/25		365.18(b)	2		OFPD
1	40345		W		1	06/02/25		365.25(b)	2		OFPD
2	40346		W		1	06/02/25		365.25(b)	2		OFPD
3	40347		1W		1	06/02/25		365.25(b)	2		OFPD

# MUNICIPAL COURT MONTHLY FINANCIAL REPORT

County Name: Oconto

County Code Number: 42

Report for Month/Year

June/2025

Municipal Name: City of Oconto Falls

Municipality Code Number: 266

Telephone: (920) 846-4517


<b>I. MUNICIPAL COURT OFFICIAL</b>	<b>Total Amount Collected</b>	<b>Share retained by Municipality</b>	<b>Share to be sent to County</b>	<b>Share to be sent to State</b>
1. Forfeitures for Municipal Ordinance Violations (Except for Municipal Ordinances in Conformity with Ch 348, Stats.)	\$1,372.00	\$1,372.00		
Adjustment (if applicable)	\$0.00	\$0.00		
2. Municipal Court Costs (Chapter 814, Subchapter II, s. 814.65, Stats.)	\$1,226.78	\$1,056.78		\$170.00
Adjustment (if applicable)	\$0.00	\$0.00		\$0.00
3. Penalty Surcharges (s. 757.05, Stats.)	\$346.02			\$346.02
Adjustment (if applicable)	\$0.00			\$0.00
4. County Jail Surcharges (s. 302.46(1)(a), Stats.)	\$357.30		\$357.30	
Adjustment (if applicable)	\$0.00		\$0.00	
5. Driver Improvement Surcharges (s. 346.655, Stats.)	\$0.00		\$0.00	\$0.00
Adjustment (if applicable)	\$0.00		\$0.00	\$0.00
6. Crime Lab and Drug Enforcement Surcharges (s. 165.755(4), Stats.)	\$455.00			\$455.00
Adjustment (if applicable)	\$0.00			\$0.00
7. Domestic Abuse Surcharges (s. 973.055(2)(b), Stats.)	\$0.00			\$0.00
Adjustment (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
Adjustment (if applicable)	\$0.00	\$0.00		\$0.00
9. Ignition Interlock Device Surcharge (s. 343.30(5), Stats.)	\$0.00		\$0.00	
Adjustment (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
Adjustment (if applicable)	\$0.00			\$0.00
11. Safe Ride Program (s. 85.55, Stats.)	\$0.00			\$0.00
Adjustment (if applicable)	\$0.00			\$0.00
12. Totals	\$3,757.10	\$2,428.78	\$357.30	\$971.02



## 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: 7/2/202

## 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: \_\_\_\_\_

Date: \_\_\_\_\_

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@cityofcontofalls.wi



CHIEF TIM MAGNIN

ASST CHIEF JOEL LAVARDA

## OCONTO FALLS FIRE DEPARTMENT

500 N. CHESTNUT AVE.

OCONTO FALLS, WI. 54154

PHONE 920- 846-4202 or 920-373-4607 email [offd@offd.com](mailto:offd@offd.com)

SERVING CITY OF OCONTO FALLS, TOWN OF OCONTO FALLS AND PARTS OF STILES & SPRUCE

# MONTHLY REPORT

STARTING DATE 6/1/2025 TO FINISHING DATE 6/30/2025.

7/2/25

The June 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. 100% with Unit/Vehicle Management and Maintenance. 95% with Assets Management and Equipment and 80% with Custom Reports.

1- Inspections:

- Fire Inspections Completed: 51

2- Fire Calls for June= 10 (see Fire Incident Addresses & Location report)

3- New Fire Station - Department of Administration Grant Update:

- Final DOA Report was submitted 6/26/25.
- Final Closeout Report was submitted 6/27/25.

\$7,000,000.00 DOA Grant Funds

\$354,368.70 City Funds

\$7,354,368.70 Total Project Cost

4- Training during the month of June:

- Confined Space Rescue Class
- Water Movement Drafting Operations
- UTV Driver Operator
- Engine Driver Operator Class

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)
- The foam system is not working, and needs valves replaced.  
The city shop and I will be starting the repairs on the 7<sup>th</sup> or 8<sup>th</sup> of July. Hope to have an update for the Council Meeting.

6- The Vehicle Replacement Committee will be looking into options for the Replacement or Refurbish of the 1995 Fire Truck

7- All the Fire Department items on the Wisconsin Surplus Action were sold. I will have more information for you at the City Council Meeting.

8- New Double Decked Boat Trailer is in the design phase, Will keep you updated moving forward.

On the Emergency Management Side

- A) Grant Application for the Urban Forestry Catastrophic Strom Grant was approved, Will have more information to follow during the Council Meeting.
- 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-Discuss options for the westside City Building(s) along with planning during an event the bridge is out of service (Priority #2)
- 3-NIMS National Incident Management Training Staff and Council
- 4-City Emergency Operations Center (EOC) Set Up and Operations
- 5-Unified Command During Multi-Agency Events or Incidents
- 6-Continue of Operations Planning for All City Departments
- 7-City Emergency Operations Plan
- 8- And Other

RESPECTFULLY SUMMITTED,



TIM MAGNIN, FIRE CHIEF

Filter statement

Filters      **Alarm Date Range** 6/1/25 to 6/30/25 | **Is Locked** true | **Is Active** true

# Fire Incident Addresses and Location

Count of Total Incidents

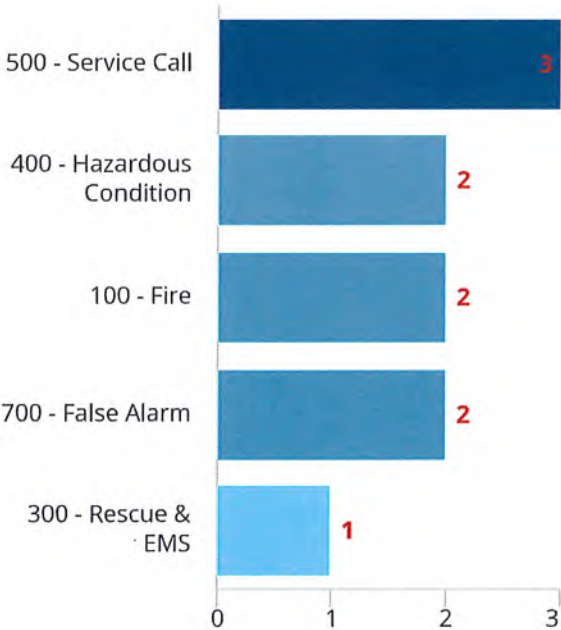
Incident Number: 10

Fire Incident Addresses and Location Jul 2, 2025 11:17:09 AM [Fire Incidents](#)

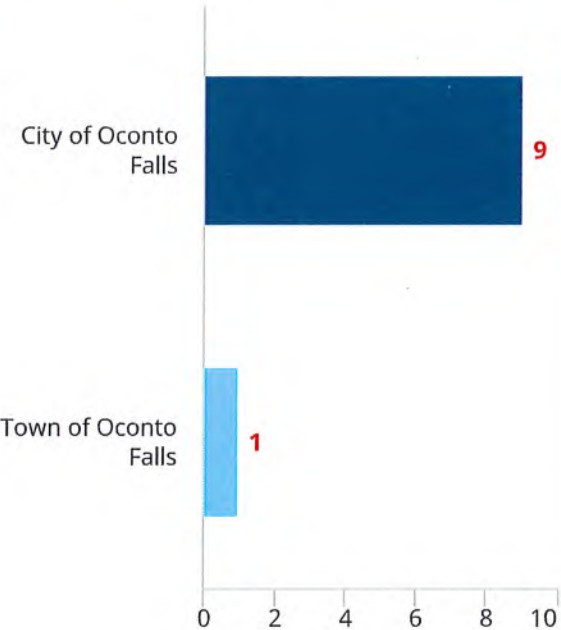
Filter statement

Filters Alarm Date Range 6/1/25 to 6/30/25 | Is Locked true | Is Active true

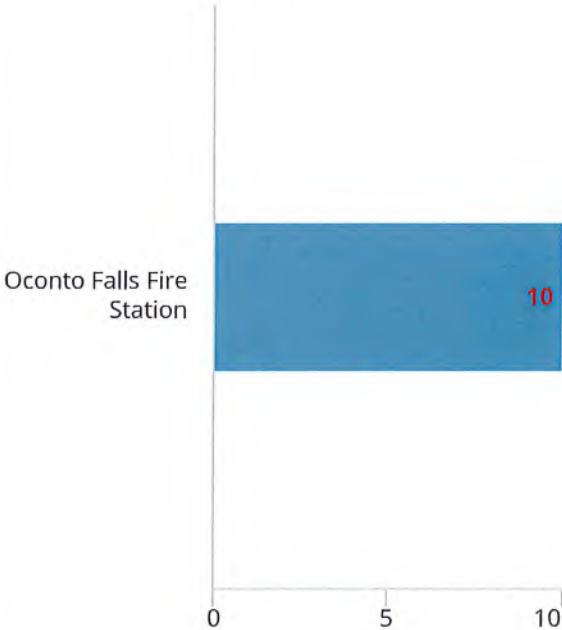
Count of Incidents by Incident Type Group



Count of Incidents by District



Count of Incidents by Station



Incident Number	Date	Code	Incident Type	Location Street Address	Zip
25-0000133-42010	6/1/25	561	Unauthorized burning	455 Quincy Street	54154
25-0000134-42010	6/3/25	551	Assist police or other governmental agency	500 North Chestnut Avenue	54154
25-0000135-42010	6/4/25	311	Medical assist, assist EMS crew	408 Union Avenue	54154
25-0000136-42010	6/11/25	740	Unintentional transmission of alarm, other	330 County I	54154
25-0000137-42010	6/11/25	740	Unintentional transmission of alarm, other	330 County I	54154
25-0000138-42010	6/17/25	113	Cooking fire, confined to container	331 South Main Street	54154
25-0000139-42010	6/22/25	551	Assist police or other governmental agency	South Main Street	54154
25-0000140-42010	6/22/25	444	Power line down	North Farm Road	54154
25-0000141-42010	6/22/25	444	Power line down	Deagantown Road	54154
25-0000142-42010	6/28/25	113	Cooking fire, confined to container	106 King Street	54154





# **CITY OF OCONTO FALLS**

## **STREET DEPT. REPORT**

### **JUNE 2025**

#### **\* Parks**

Removed stumps and planted grass at Memorial Field  
Removed playset from Memorial Field Park  
Prepared the area for new equipment to be installed  
Cut grass at all parks, beaches and city owned properties  
Installed the remaining dock section and raft at the East Side Beach  
Loaded 48 tables for Breakfast on the Farm

#### **\*Streets**

Continued the Monday chipping route  
Cleaned storm drains  
Continued street sweeping to clean all roads at the curblines  
Northeast Asphalt fix road openings from winter issues, city crew prepped all areas  
Ground stumps along Washington Street, filled and planted with grass seed  
Began rough mowing around the city property

#### **\*Building Maintenance**

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

#### **\*Street Dept Equipment**

Performed adjustments on the Bandit Woodchipper C44  
Performed annual maintenance on both Volvo Loaders C24, C32  
Installed new strobe lights on the Kenworth dump truck C28  
Serviced K9 squad car and the main squad C1, C3  
Replaced rear brakes on Jason's truck C21

#### **\*Personnel**

MEMU Excavation supervisor training (Brad and Bryce)  
Completed 0305 FEMA Disaster Management Course (Wally)  
Completed final MEUW safety training for the season, Workzone Safety and Lockout Tagout. (Wally, Brad, Bryce, David and Jim)

**Street Superintendent Wally**















# **CITY OF OCONTO FALLS**

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**Street Superintendent Wally**

**PAY PERIOD FROM**

5/24

TO

6/20

[illegible]













CITY OF OCONTO FALLS

**BUILDING INSPECTION DEPARTMENT**

**REPORT June 2025**

The Building Inspection Department issued 4 permits for the month of June 2025

<b>Permits</b>	<b>Total</b>
<b>Shed 1</b>	<b>15,000</b>
<b>Gutters/D. Spouts 1</b>	<b>2,900</b>
<b>Electrical 1</b>	<b>1,500</b>
<b>Fence 1</b>	<b>1,000</b>

**Total: 20,400**

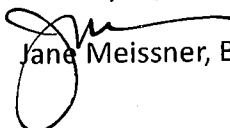
Several properties were inspected for nuisance and possible condemnation.  
Registered/Certified letters were sent with positive results. Will continue to monitor.

Inspections of projects where permits were issued.

Main Street inspecting with letters sent for peeling paint issues and projects to be completed ASAP.

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

Thank you,

 Jane Meissner, Building Inspector, 715-245-1708

City of Oconto Falls  
Building Permits Issued

2025

DATE	#	OWNER	ADDRESS	JOB TYPE	COST	CONTRACTOR	FEE
Jan	25-01	Wirtz, J.	239 Cherry	remodel	35000	New Concrete	270
	25-02	Miller, S.	245 Columbia	generator	14300	Adams Electric	60
	25-03	Julian, T.	228 N. Franklin	generator	15800	Adams Electric	60
	25-04	Meyer, N.	229 N. Main	renew 23-31	80000	EIS/Owner	141
	25-05	Davis, K/M	145 N. Main	Remodel	75000	Owner	450
	25-06	Bursa, J.	348 Wisconsin	A.C. New	12700	Sinkler	60
	25-07	Colson, T.	209 Columbia	Plumbing	11700	Leaf Home Imp.	60
Feb	25-08	Ferfecki	206 Park	Basement	13800	ABT Foundations	60
	25-09	Borisch, D.	150 S. Flatley	Electrical	3000	VC Electric	60
	25-10	Litner	143 Bronson	Electrical	1300	Plug Light Bulb	60
	25-11	Lyons	203 Cherry	roof	5000	owner	60
	25-12	Comm. Gard	Meadow Road	covered patio	2500	D. Hille	410
	25-13	Food Pantry	520 N. Locust	shed	7000	Owner	310
April	25-14	Laszczkowski	326 Poplar	Electrical	4500	GS Elec	60
	25-15	LaBrosse, Wm	211 N. Main	elec/plumb	3100	AG/Debuze	120
	25-16	O. F. High Sch	N. Farm	re-roof	500,000	Nexus Sol	100
	25-17	LaFave, M.	123 Wisconsin	fence	6900	Complete Carp	60
	25-18	Allard	276 N. Franklin	roof	12000	Oconto Bldr	60
	25-19	Dunsworth	607 N. Main	fence	6000	Owner	60
May	25-20	Ocasio, L	167 Bronson	fence	2100	Level Up	60
	25-21	Melland, C.	234 S. Main	roof	6900	Oconto Bldr	60
	25-22	Jaeckel, M.	349 Monroe	plumbing	3000	JLS	60
	25-23	Iverson, B.	424 Union Ave	shed	7950	owner	96
	25-24	Hobyan, D.	303 S. Milwaukee	chick coop/L	500	owner	55
	25-25	Mutcher, A.	166 Bronson	shed	3600	Lakeshore	45
	25-26	Konitzer	359 S. Oakland	A.C. New	7000	Healthy Home	60
	25-27	Jeske, G.	286 S. Oakland	chick coop/L	500	owner	55
	25-28	Warner, J.	131 Jackson	fence	15,000	Custom Fence	60
	25-29	Wellnitz	358 Green Bay	AC/Furn	9500	Hockers	120
	25-30	Lepak, T.	567 Eagle	siding	2000	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
June	25-36	Manning, D.	469 S. Milwaukee	shed	15,000	owner	60
	25-37	Benser	205 S. Maple	gutters/d spt	2,900	Leaf Filter	60
	25-38	Jaeckel, M.	349 Monroe	electrical	1500	Dyno Electric	60
	25-39	Murdock	126 Green Bay	fence	1000	owner	60



**Oconto Falls Community Library**  
**251 North Main Street**  
**Oconto Falls, WI 54154**  
**920-846-2673**

### **Monthly Report - July 2025**

Update on the Institute of Museum and Library Services (IMLS):

- Second half of Wisconsin's Grants to States funding has been obtained.
- Per the American Library Association: *"On May 2, President Trump's FY26 budget request proposed to eliminate IMLS. The President's budget request has no legal effect, but it proposes funding levels for Congress to consider when it writes annual government funding ("appropriations") bills. The Trump Administration proposed eliminating IMLS in all four years of his previous term, and Congress rejected those proposals at the time. ALA is calling on Congress to do so again and to protect funding for IMLS. ALA urges library supporters to contact their Congressmembers in support of IMLS funding.*
  - Current postcard campaign at many local libraries, including ours. Patrons can stop by until July 18<sup>th</sup> 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.

Upcoming Programs:

- Summer Reading Challenges continue for all ages and activities until Aug. 15
  - Kids play reading bingo to earn prizes
  - Adults can enter \$50 Kwik Trip gift card drawing when finished with a book or audiobook.
- J & R Aquatic Animal Rescue – Tues. July 15<sup>th</sup>, 3:00 PM
- Stuffed Animal Sleepover – Thursday, July 17<sup>th</sup>
- Youth Survival Skills (age 5-9) - Thursday, July 24<sup>th</sup>, 1:00 PM
- Zoo Shelters with GB Children's Museum – Th. July 31<sup>st</sup>, 10:00 AM

Regular Programs:

- Playgroup – Monday at 10:30 AM                      Storytime – Tuesday at 10:30 AM
- Craft and book visits to Meadowlands (3<sup>rd</sup> Tuesday of the month)
- Crafternoons for kids 9+ every Wednesday from noon – 5:00 PM through Aug.13

Rachel Pascoe, Library Director

**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](http://accurateassessor.com) or at Oconto Falls City Hall, 500 N Chestnut until Board of Review on September 4<sup>th</sup>, 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.**
- **31<sup>st</sup> 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 6<sup>th</sup> 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  
**PLANNING COMMISSION MEETING**  
**PUBLIC HEARING**

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

**TUESDAY JULY 01, 2025 – 5:00 PM**  
**MINUTES**

**Chairman Coopman** called the meeting to order at 5:00 PM.

**Roll Call**

Present: Marty Coopman, William Zietlow, Chique Tousey-Tabar, Jeff McDonald, Judy Kostreva and Brad Rice

Also Present: Mayor Clint Braun, City Administrator Peter Wills, Deputy Clerk Jenny Friedman, Street Department Superintendent Wally Remic, Fire Chief Tim Magnin, Michelle Tester, Dakota Friedman, Adam Adler, Collen Behnke, Paul Shallow

**\*\*\*\*\*PUBLIC HEARING\*\*\*\*\***

**\*\*\* Public Hearing for investigation and determination of the removal Mobil Station 710 County B- Removal of Slum & Blight Condition \*\*\***

**Public Hearing Notice was properly posted and published in the Oconto County Times Herald newspaper for two consecutive weeks. Property owners within a 200 ft. radius were also given proper notification \*\*\*\***

**DISCUSSION AND POSSIBLE RECOMMENDATION/ACTION ON THE FOLLOWING:**

3. Former Mobil Station 710 County B-Investigation Slum & Blight Determination Removal of Slum & Blight Condition

A. Public comments for consideration-written/verbal

At 5:00pm Chairman Coopman opened the floor for public comments for Mobil Station 710 County B- Removal of Slum & Blight Condition Deputy Clerk Friedman and City Administrator Wills verified there were no written in or called in concerns prior to the Public Hearing. There was one letter returned in the mail. Deputy Clerk Friedman explained that address was double check with the county website but was the same address on file. There were no concerns from the public.

Second call for public input was asked at 5:05pm by Chairman Coopman. Chairman Coopman asked if there were any more concerns and comments on Public Hearing for investigation and determination of the removal Mobil Station 710 County B- Removal of Slum & Blight Condition. There were no other citizens concerns.

Third call for public input was asked at 5:10 pm by Chairman Coopman. Chairman Coopman asked if there were any more concerns and comments on Public Hearing for investigation and determination of the removal Mobil Station 710 County B- Removal of Slum & Blight Condition. There were no other citizens concerns.

**B. Close Public Hearing**

With no other concerns from the public on the Public Hearing for investigation and determination of the removal Mobil Station 710 County B- Removal of Slum & Blight Condition. Chairman Coopman closed the public hearing at 5:10pm.

**C. Committee recommendation to City Council.**

**MOTION: ZIETLOW / KOSTREVA**

*Motion to approve the removal of Slum & Blight Condition on Mobil Station 710 County B. and send to Common Council on July 08,2025.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**New Business**

4. CSM for Collin Behnke to combine two lots tax parcel ID numbers are 266-0707715220 & 266-0707715238.

Collen Behenke explained that he would like to combine his two lots so that he can place a detached garage on the back lot. Concerns and questions that were brought up;

- There is the concern of having a lack of lots that can have house built on them now and then to have a lot with shed and no houses because that could hinder future house building on that property if it were to sell.
- The size of the lot is smaller. It is 60x112 which was with in the standards when it was first made. Now the lot size for the city is 60x120.
- Are the Behnke's needing drive way access? *No there is already a drive through driveway there. This was placed in by the previous owner.*
- Is the shed going to orient toward Linden Ave? *Yes*

**MOTION: McDonald/Zietlow**

*Motion to approve the CSM for Collin Behnke to combine two lots tax parcel ID numbers are 266-0707715220 & 266-0707715238 and send to Common Council.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

5. 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  
Town of Stiles presented a Petition to Annex portion of County I from City boundary south of South Main Street north to the northside of Columbia Street. The annexation would be the road itself and the fifteen feet of right away. This

annexation would help with getting the speed limit down for the school zone. Concerns and questions brought up were;

- Do the addresses have to change? *The City Administrator does not think so at this time due to the annexation is for the road and right away only.*
- If the road will have to be redone who would pay for this? *It was not discussed but possibly share cost would happen.*
- Why would this create a new ward? *This will depend on what supervisory district it will fall in. If is a supervisory district we currently do not have then we would need a new ward.*
- With the road being in the city then would it need to be renamed? *City Administrator does not think so.*

**MOTION: McDonald/ Kostreva**

*Motion to set the Public Hearing for the 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.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**Public Comment:** Adam Adler letting the Planning Commission know that he has just started working with the school to market the Washington Middle School. He had asked if there has been any discussion of what kind of development the city would like to go into there. There are sixteen lots and are size is 60x120 with an alley way. At this time no further discussion or action can be had due to this not being on the agenda. This topic will be placed on the agenda for the next Planning Commission meeting.

**Adjournment**

Having no further discussion, Chairman Coopman declared the meeting adjourned at 5:31 PM.

\_\_\_\_\_  
City Administrator Peter Wills

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



# OCONTO FALLS MUNICIPAL UTILITIES

## WATER & LIGHT ● SEWAGE DISPOSAL

### MINUTES OF MONDAY, JUNE 16, 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, Coopman, and Kardoskee, present. Pytleski, excused.

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

#### **MINUTES:**

President Kardoskee asked for any additions or corrections to the minute of the Utility regular meeting on Monday, May 19, 2025 and Utility meeting on Wednesday, May 28, 2025. President Kardoskee declared the minutes of the Utility regular meeting on Monday, May 19, 2025 and Utility meeting on Wednesday, May 28, 2025 accepted as presented.

#### **TREASURERS REPORT: April 2025**

The Treasurer's Report for April 2025, as prepared by Deputy Treasurer Eve Wallace, was placed on file for future audit.

#### **BILLS:**

It was moved by Anastasopoulos, seconded by Coopman, that an order be drawn authorizing payment of payroll vouchers 104400-104416, accounts payable vouchers 027501-027532, and wire transfers 001925-001942. Roll call: Anastasopoulos, Coopman, Schindel, and Kardoskee, voting aye. Motion carried.

#### **PRESENTATIONS AND OPPORTUNITY TO ADDRESS THE COMMISSION: - None**

**CORRESPONDENCE/INFORMATION** – Thank you letters/cards were received from Oconto Falls Betterment Corp for the Utilities donation of the WPPI Economic Development Funds, Oconto Falls Sno Jokers for the donation to the Memorial Day Fireworks, and from scholarship recipients Conner Wilquet and Tanner Arndt.

#### **MANAGERS REPORT:**

**Manager's Report** – Valentine and Rank reviewed their written report. Rank added that the lift station start up is currently scheduled for July 9, 2025. Advance Construction will be reviewing the lift station seals next week to verify they are no longer leaking. Rank updated the transformer shipping for the substation; transformers should be shipped June 27, 2025. Valentine added that there was an accident on N Main Street that took out a power pole and a hydrant. The linemen were able to restore power to those affected within 6 hours of the outage. Valentine thanked the Fire Department for their help with blocking intersections.

#### **OLD BUSINESS**

##### **ELECTRIC**

**Electric Rate Case** – Rank informed the Commission that the PSC has the public hearing for the Utility's rate case set for August 12, 2025 at 2:00 pm. The PSC is proposing the Utility's rate of return to be 6.3%. The average rate increase would be 22%. Rank and WPPI have sent a letter to the PSC to ask for a more equal, across the board rate adjustment. Rank and WPPI have also asked for the increase to be split into two equal adjustments of 11.28%, with the second increase six months after the first increase. Rank will keep the Commission informed on the PSC's decision.

#### **NEW BUSINESS**

##### **ELECTRIC**

**Focus on Energy 2024 Annual Participation** – The Commission was presented with the 2024 Annual Participation Report with Focus on Energy. OFMU paid \$14,000 into Focus on Energy in 2024 and 181 customers saw \$40,667 in incentives through different programs. Overall, OFMU customers should save 253,875 kWh and 50 kW over the course of 2024 due to the incentives that customers participated in.

##### **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 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: Anastasopoulos, Schindel, Coopman, and Kardoskee, voting aye. Motion carried. Commission entered closed session at 6:28 p.m.

Motion by Schindel, seconded by Anastasopoulos, to return to open session at 6:50 p.m. Motion carried on a voice vote.

There being no other business, the meeting was adjourned at 6:51 p.m.

Respectfully submitted,

Beth Rank, Customer Service Representative

DRAFT

# CITY OF OCONTO FALLS, WISCONSIN

## Annual Financial Report

*December 31, 2024*



[www.kerberrose.com](http://www.kerberrose.com)

# CITY OF OCONTO FALLS, WISCONSIN

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December 31, 2024

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## **INDEPENDENT AUDITORS' REPORT**

## **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.

To the City Council  
City of Oconto Falls, Wisconsin

### ***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 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 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

## **FINANCIAL STATEMENTS**

**CITY OF OCONTO FALLS, WISCONSIN**

Statement of Net Position  
As of December 31, 2024

	<b>Governmental Activities</b>	<b>Business - Type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
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	-	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
<b>Total Current Assets</b>	<u>4,733,660</u>	<u>4,183,638</u>	<u>8,917,298</u>
<b>Noncurrent Assets</b>			
Restricted Cash and Investments	-	5,992,647	5,992,647
Noncurrent Portion of Lease Receivable	667,317	-	667,317
Investment in American Transmission Company	-	1,071,910	1,071,910
Capital Assets - Nondepreciable	384,816	2,103,851	2,488,667
Capital Assets - Depreciable, Net of Accumulated Depreciation	15,857,751	15,814,839	31,672,590
<b>Total Noncurrent Assets</b>	<u>16,909,884</u>	<u>24,983,247</u>	<u>41,893,131</u>
<b>TOTAL ASSETS</b>	<u>21,643,544</u>	<u>29,166,885</u>	<u>50,810,429</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
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
<b>Total Deferred Outflows of Resources</b>	<u>1,297,077</u>	<u>409,944</u>	<u>1,707,021</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
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	-	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
<b>Total Current Liabilities</b>	<u>723,314</u>	<u>1,775,091</u>	<u>2,498,405</u>
<b>Noncurrent Liabilities</b>			
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	3,715,732	10,937,477	14,653,209
<b>Total NonCurrent Liabilities</b>	<u>4,221,531</u>	<u>11,240,401</u>	<u>15,461,932</u>
<b>TOTAL LIABILITIES</b>	<u>4,944,845</u>	<u>13,015,492</u>	<u>17,960,337</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Taxes Levied for Subsequent Period	1,763,450	-	1,763,450
Deferred Inflows of Resources Related to Leases	686,987	-	686,987
Deferred Inflows of Resources Related to Pension	730,113	230,562	960,675
Deferred Inflows Related to Other Post-Employment Benefits - Cost-Sharing Plan	58,960	15,673	74,633
Deferred Inflows Related to Other Post-Employment Benefits - Single-Employer Plan	38,320	13,464	51,784
<b>Total Deferred Inflows of Resources</b>	<u>3,277,830</u>	<u>259,699</u>	<u>3,537,529</u>
<b>NET POSITION</b>			
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	4,160,473	4,499,602
<b>TOTAL NET POSITION</b>	<u>\$ 14,717,946</u>	<u>\$ 16,301,638</u>	<u>\$ 31,019,584</u>

See Accompanying Notes

**CITY OF OCONTO FALLS, WISCONSIN**

Statement of Activities

For the Year Ended December 31, 2024

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>GOVERNMENTAL ACTIVITIES</b>							
General Government	\$ 652,671	\$ 27,682	\$ -	\$ -	\$ (624,989)	\$ -	\$ (624,989)
Public Safety	1,874,817	224,407	42,773	-	(1,607,637)	-	(1,607,637)
Public Works	1,058,350	249,598	274,678	9,588	(524,486)	-	(524,486)
Health and Human Services	6,547	-	-	-	(6,547)	-	(6,547)
Culture and Recreation	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)
<b>Total Governmental Activities</b>	<b>4,183,964</b>	<b>508,762</b>	<b>2,213,729</b>	<b>9,588</b>	<b>(1,451,885)</b>	<b>-</b>	<b>(1,451,885)</b>
<b>BUSINESS-TYPE ACTIVITIES</b>							
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
<b>Total Business-Type Activities</b>	<b>4,969,330</b>	<b>5,362,979</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>393,649</b>	<b>393,649</b>
<b>TOTAL CITY OF OCONTO FALLS</b>	<b>\$ 9,153,294</b>	<b>\$ 5,871,741</b>	<b>\$ 2,213,729</b>	<b>\$ 9,588</b>	<b>(1,451,885)</b>	<b>393,649</b>	<b>(1,058,236)</b>
<b>GENERAL REVENUES:</b>							
Taxes:							
General Property Taxes					1,539,325	-	1,539,325
Other Taxes					23,356	-	23,356
State and Federal Aids not Restricted to Specific Functions					633,953	-	633,953
Interest and Investment Earnings					30,746	449,789	480,535
Gain on Property Sales					21,850	-	21,850
Miscellaneous					132,667	-	132,667
<b>Total General Revenues</b>					<b>2,381,897</b>	<b>449,789</b>	<b>2,831,686</b>
<b>TRANSFERS</b>					<b>213,159</b>	<b>(213,159)</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>					<b>1,143,171</b>	<b>630,279</b>	<b>1,773,450</b>
<b>NET POSITION - BEGINNING OF YEAR</b>					<b>13,574,775</b>	<b>15,671,359</b>	<b>29,246,134</b>
<b>NET POSITION - END OF YEAR</b>					<b>\$ 14,717,946</b>	<b>\$ 16,301,638</b>	<b>\$ 31,019,584</b>

See Accompanying Notes

**CITY OF OCONTO FALLS, WISCONSIN**

Balance Sheet  
Governmental Funds  
As of December 31, 2024

	General	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and Investments	\$ 578,864	\$ 1,827,295	\$ 337,936	\$ 2,744,095
Receivables				
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	-	-	66,391
<b>TOTAL ASSETS</b>	<u>\$ 2,886,119</u>	<u>\$ 1,850,958</u>	<u>\$ 707,921</u>	<u>\$ 5,444,998</u>
<b>LIABILITIES</b>				
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
<b>Total Liabilities</b>	<u>96,862</u>	<u>73,914</u>	<u>45,826</u>	<u>216,602</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
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
<b>Total Deferred Inflows of Resources</b>	<u>2,018,831</u>	<u>32,309</u>	<u>512,994</u>	<u>2,564,134</u>
<b>FUND BALANCES (DEFICIT)</b>				
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	-	(23,912)	610,134
<b>Total Fund Balances (DEFICIT)</b>	<u>770,426</u>	<u>1,744,735</u>	<u>149,101</u>	<u>2,664,262</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)</b>	<u>\$ 2,886,119</u>	<u>\$ 1,850,958</u>	<u>\$ 707,921</u>	<u>\$ 5,444,998</u>

**CITY OF OCONTO FALLS, WISCONSIN**  
Reconciliation of the Balance Sheet  
Governmental Funds to the Statement of Net Position  
As of December 31, 2024

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**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	\$ 22,068,042	
Governmental Accumulated Depreciation	<u>(5,825,475)</u>	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.

Special Assessments		113,697
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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		1,205,294
Deferred Outflows Related to Other Post-Employment Benefits - Cost-Sharing		34,178
Deferred Outflows Related to Other Post-Employment Benefits - Single-Employer		57,605
Deferred Inflows Related to Pension		(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		(4,043,443)
Debt Premium		(100,742)
Net OPEB Liability - Cost-Sharing		(75,885)
Total OPEB Liability - Single-Employer		(129,464)
Accrued Interest on General Obligation Debt		(12,484)
Compensated Absences		<u>(274,489)</u>

**Total Net Position - Governmental Activities** \$ 14,717,946

**CITY OF OCONTO FALLS, WISCONSIN**  
Statement of Revenues, Expenditures and Change in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2024

	General	Economic Development	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 1,003,064	\$ -	\$ 70,475	\$ 489,142	\$ 1,562,681
Special Assessments	9,588	-	-	-	9,588
Intergovernmental	1,140,576	1,693,926	5,950	202,327	3,042,779
Licenses and Permits	31,283	-	9,196	-	40,479
Fines, Forfeitures and Penalties	23,626	-	-	-	23,626
Charges for Services	244,100	-	-	5,435	249,535
Interest on Investments	-	-	-	761	761
Donations	-	-	-	21,848	21,848
Miscellaneous	131,690	-	-	3,532	135,222
<b>Total Revenues</b>	<u>2,583,927</u>	<u>1,693,926</u>	<u>85,621</u>	<u>723,045</u>	<u>5,086,519</u>
<b>EXPENDITURES</b>					
Current:					
General Government	609,040	-	-	-	609,040
Public Safety	1,416,360	-	-	5,400	1,421,760
Public Works	840,768	-	-	-	840,768
Health and Human Services	6,547	-	-	-	6,547
Culture and Recreation	98,257	-	10,199	208,789	317,245
Conservation and Development	3,960	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	42,728	-	-	2,883	45,611
<b>Total Expenditures</b>	<u>3,017,660</u>	<u>2,031,861</u>	<u>607,204</u>	<u>800,238</u>	<u>6,456,963</u>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	<u>(433,733)</u>	<u>(337,935)</u>	<u>(521,583)</u>	<u>(77,193)</u>	<u>(1,370,444)</u>
<b>OTHER FINANCING SOURCES (USE)</b>					
Proceeds of Long-Term Debt	-	-	2,520,000	-	2,520,000
Debt Premium	-	-	-	100,742	100,742
Sale of Capital Assets	19,225	-	2,625	-	21,850
Insurance Recoveries and Dividends	8,490	-	-	-	8,490
Transfers In	263,628	372,451	-	-	636,079
Transfers Out	(33,451)	(36,747)	(339,000)	(13,722)	(422,920)
<b>Total Other Financing Sources (Use)</b>	<u>257,892</u>	<u>335,704</u>	<u>2,183,625</u>	<u>87,020</u>	<u>2,864,241</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(175,841)</u>	<u>(2,231)</u>	<u>1,662,042</u>	<u>9,827</u>	<u>1,493,797</u>
<b>FUND BALANCES - BEGINNING - AS PREVIOUSLY PRESENTED</b>	<u>946,267</u>	<u>2,231</u>	<u>-</u>	<u>221,967</u>	<u>1,170,465</u>
Change within Financial Reporting Entity (Nonmajor to Major Fund)	-	-	82,693	(82,693)	-
<b>FUND BALANCES - BEGINNING - AS ADJUSTED</b>	<u>946,267</u>	<u>2,231</u>	<u>82,693</u>	<u>139,274</u>	<u>1,170,465</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 770,426</u>	<u>\$ -</u>	<u>\$ 1,744,735</u>	<u>\$ 149,101</u>	<u>\$ 2,664,262</u>

**CITY OF OCONTO FALLS, WISCONSIN**

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

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 1,493,797</b>
<b><i>Amounts reported for governmental activities in the statement of activities are different because:</i></b>	
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	\$ 2,617,367
Depreciation expense reported in the statement of activities	<u>(570,548)</u>
Amount by which capital outlays are greater than depreciation in the current period.	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 effect on the governmental funds balance sheet.	
The value of capital assets disposed of during the year	(627,970)
The amount of depreciation recapture for the year	<u>492,593</u>
Amount by which capital disposals are more than depreciation recapture in the current 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	(45,851)
Other Post-Employment Benefits - Single-Employer Plan	(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	(2,520,000)
Debt Premium	(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	143,092
The amount of interest accrued during the current period	<u>(151,911)</u>
Interest accrued is more than interest paid by	<u>(8,819)</u>
<b>Change in Net Position - Governmental Activities</b>	<b><u><u>\$ 1,143,171</u></u></b>



**CITY OF OCONTO FALLS, WISCONSIN**

Statement of Net Position

Proprietary Funds

As of December 31, 2024

	<b>Electric and Water Utility</b>	<b>Sewer Utility</b>	<b>Total</b>
<b>ASSETS</b>			
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
<b>Total Current Assets</b>	<b>4,316,508</b>	<b>212,008</b>	<b>4,528,516</b>
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
<b>Total Noncurrent Assets</b>	<b>15,502,940</b>	<b>9,480,307</b>	<b>24,983,247</b>
<b>TOTAL ASSETS</b>	<b>19,819,448</b>	<b>9,692,315</b>	<b>29,511,763</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
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
<b>Total Deferred Outflows of Resources</b>	<b>291,577</b>	<b>118,367</b>	<b>409,944</b>
<b>CURRENT LIABILITIES</b>			
Accounts Payable	548,575	28,493	577,068
Customer Deposits	2,683	-	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
<b>Total Current Liabilities</b>	<b>1,446,435</b>	<b>673,534</b>	<b>2,119,969</b>
<b>NONCURRENT LIABILITIES</b>			
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
<b>Total Noncurrent Liabilities</b>	<b>7,320,208</b>	<b>3,920,193</b>	<b>11,240,401</b>
<b>TOTAL LIABILITIES</b>	<b>8,766,643</b>	<b>4,593,727</b>	<b>13,360,370</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
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
<b>Total Deferred Inflows of Resources</b>	<b>183,892</b>	<b>75,807</b>	<b>259,699</b>
<b>NET POSITION</b>			
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
<b>TOTAL NET POSITION</b>	<b>\$ 11,160,490</b>	<b>\$ 5,141,148</b>	<b>\$ 16,301,638</b>

See Accompanying Notes

**CITY OF OCONTO FALLS, WISCONSIN**

## Statement of Revenues, Expenses and Change in Net Position

## Proprietary Funds

For the Year Ended December 31, 2024

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

See Accompanying Notes

**CITY OF OCONTO FALLS, WISCONSIN**

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2024

	<b>Electric and Water Utility</b>	<b>Sewer Utility</b>	<b>Total</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
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
<b>Net Cash Flows From Operating Activities</b>	<u>1,248,940</u>	<u>714,041</u>	<u>1,962,981</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>			
Transfer to Other Funds	<u>(210,101)</u>	<u>(3,058)</u>	<u>(213,159)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
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	<u>(346,715)</u>	<u>(112,706)</u>	<u>(459,421)</u>
<b>Net Cash Flows From Capital and Related Financing Activities</b>	<u>(1,815,198)</u>	<u>(721,021)</u>	<u>(2,536,219)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Long-Term Investments Redeemed	3,393,488	-	3,393,488
Investment Income	446,788	-	446,788
<b>Net Cash Flows From Investing Activities</b>	<u>3,840,276</u>	<u>-</u>	<u>3,840,276</u>
<b>CHANGE IN CASH AND INVESTMENTS</b>	3,063,917	(10,038)	3,053,879
<b>CASH AND INVESTMENTS - BEGINNING</b>	<u>4,571,123</u>	<u>1,030,643</u>	<u>5,601,766</u>
<b>CASH AND INVESTMENTS - ENDING</b>	<u><u>\$ 7,635,040</u></u>	<u><u>\$ 1,020,605</u></u>	<u><u>\$ 8,655,645</u></u>
<b>RECONCILIATION OF CASH ACCOUNTS</b>			
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	<u>(1,106,019)</u>	<u>-</u>	<u>(1,106,019)</u>
<b>Total Reconciliation of Cash Accounts</b>	<u><u>\$ 7,635,040</u></u>	<u><u>\$ 1,020,605</u></u>	<u><u>\$ 8,655,645</u></u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>			
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:			
Customer Accounts Receivable	(12,336)	(1,694)	(14,030)
Other Receivables	9,878	-	9,878
Materials and Supplies	(14,897)	-	(14,897)
Deferred Outflows Related to Pension	207,702	32,178	239,880
Deferred Outflows Related to OPEB - Cost-Sharing	8,788	9,957	18,745
Deferred Outflows Related to OPEB - Single-Employer	(4,869)	(897)	(5,766)
Accounts Payable	320,847	26,668	347,515
Customer Deposits	112	-	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	<u>(2,348)</u>	<u>(861)</u>	<u>(3,209)</u>
<b>Net Cash Flows From Operating Activities</b>	<u><u>\$ 1,248,940</u></u>	<u><u>\$ 714,041</u></u>	<u><u>\$ 1,962,981</u></u>

See Accompanying Notes

**CITY OF OCONTO FALLS, WISCONSIN**

## Statement of Fiduciary Net Position

## Fiduciary Fund

As of December 31, 2024

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

See Accompanying Notes

**CITY OF OCONTO FALLS, WISCONSIN**

Statement of Change in Fiduciary Net Position

Fiduciary Fund

For the Year Ended December 31, 2024

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

See Accompanying Notes

## **CITY OF OCONTO FALLS, WISCONSIN**

### **Notes to Financial Statements**

December 31, 2024

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#### **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.

# CITY OF OCONTO FALLS, WISCONSIN

Notes to Financial Statements

December 31, 2024

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## **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.

# CITY OF OCONTO FALLS, WISCONSIN

Notes to Financial Statements

December 31, 2024

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## 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.



# CITY OF OCONTO FALLS, WISCONSIN

Notes to Financial Statements

December 31, 2024

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## 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.

## CITY OF OCONTO FALLS, WISCONSIN

Notes to Financial Statements

December 31, 2024

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### 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.

##### Inventories

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.

# CITY OF OCONTO FALLS, WISCONSIN

## 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:

Assets	Years	
	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.

##### Subscription-Based Information Technology Agreements

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.

# CITY OF OCONTO FALLS, WISCONSIN

Notes to Financial Statements

December 31, 2024

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## 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.

# CITY OF OCONTO FALLS, WISCONSIN

## Notes to Financial Statements

December 31, 2024

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### **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.

# CITY OF OCONTO FALLS, WISCONSIN

Notes to Financial Statements

December 31, 2024

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## 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.

# CITY OF OCONTO FALLS, WISCONSIN

Notes to Financial Statements

December 31, 2024

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## 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.

# CITY OF OCONTO FALLS, WISCONSIN

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	<u>\$ 4,244,742</u>

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	One to Two Years	Two to Three Years	Three to Five Years	More than Five 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	-	-	-	-
	<u>\$ 9,333,539</u>	<u>\$ 9,038,230</u>	<u>\$ 295,309</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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	-	-	-	-	-
	<u>\$ 9,333,539</u>	<u>\$ 8,004,858</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,328,681</u>



# CITY OF OCONTO FALLS, WISCONSIN

## 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	Level 2	Level 3
Money Market Funds	\$ 5,680,875	\$ -	\$ -
Certificates of Deposit	-	1,328,681	-
U.S. Treasuries	-	1,610,529	-
Mutual Funds	713,454	-	-
	<u>\$ 6,394,329</u>	<u>\$ 2,939,210</u>	<u>\$ -</u>

### 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	<u>\$ 5,992,647</u>

### 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.

# CITY OF OCONTO FALLS, WISCONSIN

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:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
<b>Governmental Activities</b>				
Capital Assets not Being Depreciated				
Land	\$ 275,189	\$ -	\$ -	\$ 275,189
Construction in Progress	5,384,698	109,627	5,384,698	109,627
<b>Total Capital Assets Not Being Depreciated</b>	<u>5,659,887</u>	<u>109,627</u>	<u>5,384,698</u>	<u>384,816</u>
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
<b>Total Capital Assets Being Depreciated</b>	<u>14,418,758</u>	<u>7,892,438</u>	<u>627,970</u>	<u>21,683,226</u>
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)
<b>Total Accumulated Depreciation</b>	<u>(5,747,520)</u>	<u>(570,548)</u>	<u>(492,593)</u>	<u>(5,825,475)</u>
<b>Total Capital Assets Being Depreciated, Net of Depreciation</b>	<u>8,671,238</u>	<u>7,321,890</u>	<u>135,377</u>	<u>15,857,751</u>
<b>Governmental Activities Capital Assets, Net of Accumulated Depreciation</b>	<u>\$ 14,331,125</u>	<u>\$ 7,431,517</u>	<u>\$ 5,520,075</u>	<u>\$ 16,242,567</u>

# CITY OF OCONTO FALLS, WISCONSIN

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
	<u>570,548</u>
 Total Depreciation Expense - Governmental Activities	 <u>\$ 570,548</u>

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

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Business-Type Activities</b>				
Capital Assets not Being Depreciated				
Land and Land Rights	\$ 72,289	\$ -	\$ -	\$ 72,289
Construction in Progress	1,420,973	610,589	-	2,031,562
<b>Total Capital Assets Not Being Depreciated</b>	<u>1,493,262</u>	<u>610,589</u>	<u>-</u>	<u>2,103,851</u>
 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	<u>(14,089,905)</u>	<u>(945,236)</u>	<u>(50,207)</u>	<u>(14,984,934)</u>
 <b>Total Capital Assets Being Depreciated, Net of Depreciation</b>	 <u>16,167,224</u>	 <u>(352,385)</u>	 <u>-</u>	 <u>15,814,839</u>
 <b>Business-Type Activities Capital Assets, Net of Accumulated Depreciation</b>	 <u>\$ 17,660,486</u>	 <u>\$ 258,204</u>	 <u>\$ -</u>	 <u>\$ 17,918,690</u>

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	<u>550,145</u>
 Sewer Utility	 378,012
Plus: Share of Meter Depreciation	14,995
Sewer Utility Depreciation Expense	<u>393,007</u>
 Total Depreciation Expense - Business-Type Activities	 <u>\$ 943,152</u>

**CITY OF OCONTO FALLS, WISCONSIN**

Notes to Financial Statements

December 31, 2024

**Note 7 - Interfund Receivables, Payables and Transfers**

The following is a schedule of interfund receivables and payables:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
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
		<u>\$ 388,899</u>	

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

	<u>General Fund</u>	<u>Economic Development Fund</u>	<u>Purpose</u>
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	<u>\$ 263,628</u>	<u>\$ 372,451</u>	

**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:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>	<u>Due Within One Year</u>
<b>Governmental Activities</b>					
General Obligation Debt:					
G.O. Promissory Notes	\$ 1,590,000	\$ 2,020,000	\$ 275,000	\$ 3,335,000	\$ 295,000
Direct Borrowings and Placements:					
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	<u>1,963,517</u>	<u>2,520,000</u>	<u>440,074</u>	<u>4,043,443</u>	<u>428,453</u>
Premium on Debt Issued	-	100,742	-	100,742	-
Compensated Absences	246,989	27,500	-	274,489	109,796
<b>Total Governmental Activity</b>					
<b>Long-Term Liabilities</b>	<u>\$ 2,210,506</u>	<u>\$ 2,648,242</u>	<u>\$ 440,074</u>	<u>\$ 4,418,674</u>	<u>\$ 538,249</u>

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

**CITY OF OCONTO FALLS, WISCONSIN**

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:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>	<u>Due Within One Year</u>
<b>Business-Type Activities</b>					
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 Placements:					
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	<u>12,642,360</u>	<u>-</u>	<u>875,433</u>	<u>11,766,927</u>	<u>939,882</u>
Premium on Debt Issued	116,243	-	5,811	110,432	-
Compensated Absences	303,835	20,156	-	323,991	129,596
<b>Total Business Activity</b>					
<b>Long-Term Liabilities</b>	<u>\$ 13,062,438</u>	<u>\$ 20,156</u>	<u>\$ 881,244</u>	<u>\$ 12,201,350</u>	<u>\$ 1,069,478</u>

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:

	<u>Date of Issuance</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Indebtedness</u>	<u>Balances 12/31/24</u>
<b>Governmental Activities</b>					
<b>Long-Term Obligations</b>					
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 Long-Term Obligations					<u>\$ 4,043,443</u>

	<u>Date of Issuance</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Indebtedness</u>	<u>Balances 12/31/24</u>
<b>Business Type Activities</b>					
<b>Long-Term Obligations</b>					
Clean Water Fund Loan	01/25/06	05/01/25	2.365%	\$ 787,821	\$ 46,061
Safe Drinking Water Loan	01/13/10	05/01/29	1.601%	543,619	274,490
Clean Water Fund Loan	02/22/12	05/01/31	2.400%	7,340,219	3,239,842
Clean Water Fund Loan	07/23/14	05/01/34	2.625%	1,608,597	907,958
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	0.60-1.4%	910,000	560,000
Revenue Bond	09/14/23	05/01/43	4.00-5.00%	6,530,000	6,375,000
Total Business Type Activities Long-Term Obligations					<u>\$ 11,766,927</u>

# CITY OF OCONTO FALLS, WISCONSIN

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-Type Activities		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
	<u>\$ 4,043,443</u>	<u>\$ 1,343,294</u>	<u>\$ 11,766,927</u>	<u>\$ 3,525,427</u>	<u>\$ 15,810,370</u>	<u>\$ 4,868,721</u>

## 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	\$ 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	<u>\$ 8,552,192</u>

## 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.

**CITY OF OCONTO FALLS, WISCONSIN**

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:

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
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	<u>13,873,098</u>	<u>11,092,105</u>	<u>24,965,203</u>
Restricted			
Library	166,295	-	166,295
Plant Replacement	-	941,873	941,873
Pension Benefits	339,424	107,187	446,611
Total Restricted	<u>505,719</u>	<u>1,049,060</u>	<u>1,554,779</u>
Unrestricted	<u>339,129</u>	<u>4,160,473</u>	<u>4,499,602</u>
Total Government-Wide Activities Net Position	<u>\$ 14,717,946</u>	<u>\$ 16,301,638</u>	<u>\$ 31,019,584</u>

## CITY OF OCONTO FALLS, WISCONSIN

Notes to Financial Statements

December 31, 2024

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### 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.



# CITY OF OCONTO FALLS, WISCONSIN

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%

**CITY OF OCONTO FALLS, WISCONSIN**

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:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
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	164,412	-
<b>Total</b>	<b>\$ 1,585,913</b>	<b>\$ 960,675</b>

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:

# CITY OF OCONTO FALLS, WISCONSIN

Notes to Financial Statements

December 31, 2024

## Note 10 - Defined Benefit Pension Plan (Continued)

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

**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%

*\*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.*

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:

# CITY OF OCONTO FALLS, WISCONSIN

Notes to Financial Statements

December 31, 2024

## Note 10 - Defined Benefit Pension Plan (Continued)

### Asset Allocation Targets and Expected Returns<sup>1</sup>

As of December 31, 2023

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return % <sup>2</sup>
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 <sup>3</sup>	(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%

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

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

<sup>3</sup>The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

**Single Discount Rate.** A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing 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% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
City's proportionate share of the net pension liability (asset)	\$ 1,726,524	\$ 178,627	\$ (904,500)

## CITY OF OCONTO FALLS, WISCONSIN

Notes to Financial Statements

December 31, 2024

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### 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-studies/financial-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:

<b>Coverage Type</b>	<b>Employee</b>
50% Post Retirement Coverage	40% of Member Contribution
25% Post Retirement Coverage	20% of Member Contribution

**CITY OF OCONTO FALLS, WISCONSIN**

Notes to Financial Statements

December 31, 2024

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**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**

<u>Attained Age</u>	<u>Basic/Supplemental</u>
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.

**CITY OF OCONTO FALLS, WISCONSIN**

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:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
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	427	-
<b>Total</b>	<b>\$ 43,263</b>	<b>\$ 74,633</b>

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:

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

# CITY OF OCONTO FALLS, WISCONSIN

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 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**

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of 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



# CITY OF OCONTO FALLS, WISCONSIN

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 is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

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

**Sensitivity of the City's Proportionate Share of 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:

	1% Decrease (2.32%)	Discount Rate (3.32%)	1% 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.

# CITY OF OCONTO FALLS, WISCONSIN

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
	<u>99</u>

**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.

# CITY OF OCONTO FALLS, WISCONSIN

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

	Increase (Decrease) Total OPEB Liability
<b>Balances at 12/31/2022</b>	\$ 122,411
<b>Changes for the year:</b>	
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	-
<b>Net Changes</b>	<u>52,540</u>
<b>Balances at 12/31/2023</b>	<u>\$ 174,951</u>

**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:

	1% Decrease (3.00%)	Current Discount Rate (4.00%)	1% Increase (5.00%)
<b>Total OPEB Liability</b>	\$ 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:

	1% Decrease (Actual - 1.0%, then 5.5% decreasing to 3.5%)	Health Care Cost Trend Rates (Actual, then 6.5% decreasing to 4.5%)	1% Increase (Actual + 1.0%, then 7.5% decreasing to 5.5%)
<b>Total OPEB Liability</b>	\$ 152,970	\$ 174,951	\$ 201,544

# CITY OF OCONTO FALLS, WISCONSIN

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:

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

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

<b>Year Ending December 31,</b>	<b>Deferred Inflows of Resources</b>
2025	\$ 4,028
2026	4,028
2027	4,028
2028	4,029
2029	4,433
Thereafter	5,515
	<b><u>\$ 26,061</u></b>

## **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.

<b>Lease Agreement</b>	<b>Balances 1/2/2024</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balances 12/31/2024</b>
Cellcom	\$ 702,731	\$ -	\$ 17,526	\$ 685,205
Cook Library	3,546	-	1,764	1,782
	<b><u>\$ 706,277</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 19,290</u></b>	<b><u>\$ 686,987</u></b>

# CITY OF OCONTO FALLS, WISCONSIN

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:

<b>Year Ending December 31,</b>		
2025	\$	19,670
2026		19,587
2027		21,871
2028		22,323
2029		22,785
2030-2034		133,553
2035-2039		167,574
2040-2044		207,225
2045-2046		72,399
	\$	<u>686,987</u>

## 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, Iowa, 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.

# CITY OF OCONTO FALLS, WISCONSIN

Notes to Financial Statements

December 31, 2024

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## 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	\$ <u>23,912</u>
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The deficit balance will be corrected with subsequent years revenues.

## **REQUIRED SUPPLEMENTARY INFORMATION**

# CITY OF OCONTO FALLS, WISCONSIN

## 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	City's Proportionate Share of the Net Pension (Asset)/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	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	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%



**CITY OF OCONTO FALLS, WISCONSIN**

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	City's Proportionate Share of the Net 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	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	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.

**CITY OF OCONTO FALLS, WISCONSIN**  
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
<b>Total OPEB Liability</b>							
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)
<b>Net Change in Total OPEB Liability</b>	<u>52,540</u>	<u>(13,256)</u>	<u>(7,539)</u>	<u>16,013</u>	<u>50,085</u>	<u>(9,475)</u>	<u>(9,698)</u>
<b>Total OPEB Liability - Beginning</b>	<u>122,411</u>	<u>135,667</u>	<u>143,206</u>	<u>127,193</u>	<u>77,108</u>	<u>86,583</u>	<u>96,281</u>
<b>Total OPEB Liability - Ending</b>	<u><u>\$ 174,951</u></u>	<u><u>\$ 122,411</u></u>	<u><u>\$ 135,667</u></u>	<u><u>\$ 143,206</u></u>	<u><u>\$ 127,193</u></u>	<u><u>\$ 77,108</u></u>	<u><u>\$ 86,583</u></u>
 <b>Covered Employee Payroll</b>	 \$ 1,727,743	 \$ 1,605,416	 \$ 1,605,416	 \$ 1,430,714	 \$ 1,430,714	 \$ 1,416,080	 \$ 1,416,080
 <b>City's Total OPEB Liability as a Percentage of the Total Covered Employee Payroll</b>	 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.

**CITY OF OCONTO FALLS, WISCONSIN**

Schedule of Budgetary Comparison

Budget and Actual

General Fund

For the Year Ended December 31, 2024

	<b>Budgeted Amounts</b>		<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original and Final</b>	<b>Actual Amounts</b>	
<b>REVENUES</b>			
Taxes	\$ 1,003,308	\$ 1,003,064	\$ (244)
Special Assessments	7,500	9,588	2,088
Intergovernmental	1,131,005	1,140,576	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
<b>Total Revenues</b>	<u>2,547,583</u>	<u>2,583,927</u>	<u>36,344</u>
<b>EXPENDITURES</b>			
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)
<b>Total Expenditures</b>	<u>2,783,283</u>	<u>3,017,660</u>	<u>(234,377)</u>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	<u>(235,700)</u>	<u>(433,733)</u>	<u>(198,033)</u>
<b>OTHER FINANCING SOURCES (USE)</b>			
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)
<b>Total Other Financing Sources (Use)</b>	<u>235,700</u>	<u>257,892</u>	<u>22,192</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(175,841)	(175,841)
<b>FUND BALANCE - BEGINNING</b>	<u>946,267</u>	<u>946,267</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u><u>\$ 946,267</u></u>	<u><u>\$ 770,426</u></u>	<u><u>\$ (175,841)</u></u>

**CITY OF OCONTO FALLS, WISCONSIN**  
Notes to Required Supplementary Information  
For the Year Ended December 31, 2024

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**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.

**CITY OF OCONTO FALLS, WISCONSIN**  
Notes to Required Supplementary Information  
For the Year Ended December 31, 2024

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**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:

<u>General Fund</u>	<u>Excess Expenditures</u>
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

## **SUPPLEMENTARY INFORMATION**

**CITY OF OCONTO FALLS, WISCONSIN**

Combining Balance Sheet

As of December 31, 2024

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

**CITY OF OCONTO FALLS, WISCONSIN**  
Combining Statement of Revenues, Expenditures and Change in Fund Balances (Deficit)  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2024

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



## OTHER INFORMATION

**CITY OF OCONTO FALLS, WISCONSIN**

Detailed Budgetary Comparison Schedule

General Fund

For the Year Ended December 31, 2024

	<b>Budgeted Amounts</b>		<b>Variance</b>
	<b>Original and Final</b>	<b>Actual Amounts</b>	<b>Favorable (Unfavorable)</b>
<b>REVENUES</b>			
<b>TAXES</b>			
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
<b>Total Taxes</b>	<u>1,003,308</u>	<u>1,003,064</u>	<u>(244)</u>
<b>SPECIAL ASSESSMENTS</b>	<u>7,500</u>	<u>9,588</u>	<u>2,088</u>
<b>INTERGOVERNMENTAL</b>			
<b>Federal Aids</b>			
Fire Department	3,037	6,186	3,149
<b>State Aids</b>			
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	-
<b>Charges for Services</b>			
Law Enforcement	65,133	65,664	531
Fire Protection	135,658	129,458	(6,200)
<b>Total Intergovernmental</b>	<u>1,131,005</u>	<u>1,140,576</u>	<u>9,571</u>
<b>LICENSES AND PERMITS</b>			
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	-	460	460
Bicycle Licenses	-	7	7
Dog Licenses	600	469	(131)
Other Nonbusiness Licenses	-	68	68
Building Permits	10,000	12,211	2,211
Zoning Permits	1,000	350	(650)
<b>Total Licenses and Permits</b>	<u>32,250</u>	<u>31,283</u>	<u>(967)</u>
<b>FINES, FORFEITURES AND PENALTIES</b>			
Court Penalties and Fees	20,000	21,860	1,860
Ordinance Violations	200	80	(120)
Parking Violations	2,000	1,686	(314)
<b>Total Fines, Forfeitures and Penalties</b>	<u>22,200</u>	<u>23,626</u>	<u>1,426</u>

**CITY OF OCONTO FALLS, WISCONSIN**  
Detailed Budgetary Comparison Schedule (Continued)  
General Fund  
For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		<u>Variance</u>
	<u>Original and Final</u>	<u>Actual Amounts</u>	<u>Favorable (Unfavorable)</u>
<b>PUBLIC CHARGES FOR SERVICES</b>			
General Government	\$ 250	\$ 240	\$ (10)
Law Enforcement	250	307	57
Fire Department	7,000	4,526	(2,474)
Highway Maintenance and Construction	30,000	11,700	(18,300)
Solid Waste Disposal	178,795	203,783	24,988
Recycling	20,000	21,904	1,904
Weed and Nuisance Control	1,200	-	(1,200)
Other Culture and Recreation	1,500	1,640	140
<b>Total Public Charges for Services</b>	<u>238,995</u>	<u>244,100</u>	<u>5,105</u>
<b>MISCELLANEOUS</b>			
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
<b>Total Miscellaneous</b>	<u>112,325</u>	<u>131,690</u>	<u>19,365</u>
<b>TOTAL REVENUES</b>	<u>2,547,583</u>	<u>2,583,927</u>	<u>36,344</u>
<b>EXPENDITURES</b>			
<b>GENERAL GOVERNMENT</b>			
Council	31,700	36,617	(4,917)
Municipal Judge	25,268	26,821	(1,553)
Attorney	4,500	20,160	(15,660)
Mayor	8,436	8,232	204
Human Resources	76,800	77,443	(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
<b>Total General Government</b>	<u>529,625</u>	<u>609,040</u>	<u>(79,415)</u>
<b>PUBLIC SAFETY</b>			
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)
<b>Total Public Safety</b>	<u>1,315,776</u>	<u>1,416,360</u>	<u>(100,584)</u>
<b>PUBLIC WORKS</b>			
Highway and Street Maintenance	416,643	449,345	(32,702)
Machinery Operations	76,749	58,965	17,784
Street Lighting	28,000	28,293	(293)
Sidewalks	199	-	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
<b>Total Public Works</b>	<u>822,720</u>	<u>840,768</u>	<u>(18,048)</u>

**CITY OF OCONTO FALLS, WISCONSIN**  
Detailed Budgetary Comparison Schedule (Continued)  
General Fund  
For the Year Ended December 31, 2024

	<u>Budgeted Amounts Original and Final</u>	<u>Actual Amounts</u>	<u>Variance Favorable (Unfavorable)</u>
<b>HEALTH AND HUMAN SERVICES</b>			
Senior Center	\$ 898	\$ 578	\$ 320
Cemetery	23,185	5,969	17,216
Other Health and Human Services	350	-	350
<b>Total Health</b>	<u>24,433</u>	<u>6,547</u>	<u>17,886</u>
<b>CULTURE AND RECREATION</b>			
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)
<b>Total Culture, Recreation and Education</b>	<u>87,429</u>	<u>98,257</u>	<u>(10,828)</u>
<b>CONSERVATION AND DEVELOPMENT</b>			
Urban Development	-	562	(562)
Economic Development	3,300	3,398	(98)
<b>Total Conservation and Development</b>	<u>3,300</u>	<u>3,960</u>	<u>(660)</u>
<b>CAPITAL OUTLAY</b>			
Fire Protection		42,728	(42,728)
<b>TOTAL EXPENDITURES</b>	<u>2,783,283</u>	<u>3,017,660</u>	<u>(234,377)</u>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	<u>(235,700)</u>	<u>(433,733)</u>	<u>(198,033)</u>
<b>OTHER FINANCING SOURCES (USE)</b>			
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)
<b>Total Other Financing Sources (Use)</b>	<u>235,700</u>	<u>257,892</u>	<u>22,192</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(175,841)	(175,841)
<b>FUND BALANCE - BEGINNING</b>	<u>946,267</u>	<u>946,267</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 946,267</u>	<u>\$ 770,426</u>	<u>\$ (175,841)</u>

## **ADDITIONAL REPORTS**



**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.

To the City Council  
City of Oconto Falls, Wisconsin

## **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

## **FEDERAL AWARDS SECTION**

**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	Total Expenditures	Subrecipient Payments
<b>U.S. DEPARTMENT OF ADMINISTRATION</b>								
Neighborhood Investment Fund Program - ARPA	21.027	Wisconsin Department of Administration	10000-14200	\$ 944,814	\$ 679,700	\$ -	\$ 1,624,514	\$ -
American Rescue Plan Act	21.027	Wisconsin Department of Revenue	10000-12100	69,412	-	-	69,412	-
<b>TOTAL FEDERAL AWARDS</b>				<u>\$ 1,014,226</u>	<u>\$ 679,700</u>	<u>\$ -</u>	<u>\$ 1,693,926</u>	<u>\$ -</u>

**CITY OF OCONTO FALLS, WISCONSIN**  
Notes to the Schedules of Expenditures of Federal Awards  
December 31, 2024

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**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 Principles, 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.

**CITY OF OCONTO FALLS, WISCONSIN**

Schedule of Findings and Questioned Costs

December 31, 2024

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**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?	No

***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:	

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**ALN**

**Name of Federal Program**

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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?	No

**CITY OF OCONTO FALLS, WISCONSIN**  
Schedule of Findings and Questioned Costs - Continued  
December 31, 2024

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**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 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.

**CITY OF OCONTO FALLS, WISCONSIN**  
Schedule of Findings and Questioned Costs - Continued  
December 31, 2024

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**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 continues to make.



**CITY OF OCONTO FALLS, WISCONSIN**  
Schedule of Findings and Questioned Costs - Continued  
December 31, 2024

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**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).

**Cause:**                             Internal controls did not detect certain adjustments necessary to properly record 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 Response:**    The City is aware of the reasons for the material account adjustments and has 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.

**CITY OF OCONTO FALLS, WISCONSIN**  
Schedule of Findings and Questioned Costs - Continued  
December 31, 2024

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**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 Response:**    The City is aware of the requirements and will attempt to compile the information necessary in the future.

**Responsible Officials:**       Peters 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.

**Section III - Federal Award Findings and Questioned Costs**

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

**CITY OF OCONTO FALLS, WISCONSIN**  
Schedule of Findings and Questioned Costs - Continued  
December 31, 2024

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**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 |

**CITY OF OCONTO FALLS, WISCONSIN**

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

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**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.

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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.

**Our Responsibility Under Auditing Standards Generally Accepted in the United States of America, Government Auditing Standards, and the Uniform Guidance.**

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:

**Material Account Adjustments** – 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:

**Segregation of Duties** – 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.

**Financial Reporting** - 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.

Preparation of Schedule of Expenditures of Federal Awards – 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.

	<b><u>2024</u></b>	<b><u>2023</u></b>
General Fund:		
Non-spendable	\$ 136,380	\$ 147,212
Unassigned	634,046	799,055
Library - Restricted	166,295	160,591
Debt Service - Restricted	6,718	-
Capital Projects	1,744,735	82,693
TID No. 3		
Unassigned (Deficit)	(23,912)	(21,029)
Economic Development		
Unassigned (Deficit)	-	2,231
Crime Prevention		
Unassigned (Deficit)	-	(288)
	<b><u>\$ 2,664,262</u></b>	<b><u>\$ 1,170,465</u></b>

To the Mayor and Common Council  
City of Oconto Falls  
Page 6

**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 is 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**

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

AJE05	12/31/2024	Misc Deferred Debits Def Outfl	6350-186-000-003 WATER		-48,037.00
AJE05	12/31/2024	Misc Cur and Accrued Liabil re	6350-242-154-300 WATER	27,526.00	
AJE05	12/31/2024	Oth Deferred Credits Def Info	6350-253-000-009 WATER	22,920.00	
AJE05	12/31/2024	Employee Pensions and Benefits	6350-926-154-000 WATER		-2,409.00

To record CY water fund WRS activity.

AJE06	12/31/2024	Misc Deferred Debits Def Outfl	6360-186-000-003 SEWER		-32,178.00
AJE06	12/31/2024	Misc Cur and Accrued Liabil re	6360-242-154-300 SEWER	25,739.00	
AJE06	12/31/2024	Oth Deferred Credits Def Info	6360-253-000-009 SEWER	13,314.00	
AJE06	12/31/2024	Employees Pensions & Benefits	6360-854-154-000 SEWER		-6,875.00

To record CY Sewer WRS activity

AJE07	12/31/2024	Misc Deferred Debits Def Out-L	6330-186-000-013 ELECTRIC		-1,059.00
AJE07	12/31/2024	Misc Cur and Accrued Liabil li	6330-242-152-301 ELECTRIC	1,793.00	
AJE07	12/31/2024	Oth Deferred Credits Def In-Li	6330-253-000-014 ELECTRIC	1,729.00	
AJE07	12/31/2024	Employee Pensions and Benefits	6330-926-152-000 ELECTRIC		-2,463.00

To record CY Electric OPEB activity

AJE08	12/31/2024	Misc Deferred Debits Def Out-L	6350-186-000-013 WATER		-7,729.00
AJE08	12/31/2024	Misc Cur and Accrued Liabil li	6350-242-152-301 WATER	12,335.00	
AJE08	12/31/2024	Oth Deferred Credits Def In-Li	6350-253-000-014 WATER	12,494.00	
AJE08	12/31/2024	Employee Pensions and Benefits	6350-926-152-000 WATER		-17,100.00

To record CY OPEB water activity

AJE09	12/31/2024	Misc Deferred Debits Def Out-L	6360-186-000-013 SEWER		-9,957.00
AJE09	12/31/2024	Misc Cur and Accrued Liabil li	6360-242-152-301 SEWER	17,094.00	
AJE09	12/31/2024	Oth Deferred Credits Def In-Li	6360-253-000-014 SEWER	16,304.00	
AJE09	12/31/2024	Employees Pensions & Benefits	6360-854-152-000 SEWER		-23,441.00

To record CY Sewer OPEB cost sharing activity.

AJE10	12/31/2024	Retained Earnings	62100-33000-00-000-000 GEN	939.00	
AJE10	12/31/2024	Misc Expense gen govt/	62100-51980-10-000-000 GEN		-939.00
AJE10	12/31/2024	Retained Earnings	62401-33000-00-000-000 CAPITAL		-1.00
AJE10	12/31/2024	Beach-beach admission	62401-55420-00-000-249 CAPITAL	1.00	

to adjust fund balance to PY FS

AJE11	12/31/2024	Oth Deferred Credits /Premium	6330-253-000-027 ELECTRIC	5,812.00	
AJE11	12/31/2024	Misc NonOper Income	6330-421-000-000 ELECTRIC		-5,812.00

To record utility amortization of issuance costs and premium

AJE12	12/31/2024	Solid Waste Disposal -Garbage Fees	62100-46430-00-000-471 GEN	6,318.00	
AJE12	12/31/2024	Other Misc Revenue police/wages	62100-48900-15-120-000 GEN		-6,318.00
To reclassify OFSD crossing guard invoice to appropriate account					
AJE13	12/31/2024	Customer Accounts Rec-misc	62100-13100-10-000-000 GEN	12,833.00	
AJE13	12/31/2024	Public Safety Charges fire-Town of Stiles	62100-46200-20-000-470 GEN		-12,833.00
To record AR for Town of Stiles Fire Contracted amount owed yet at year-end					
AJE14	12/31/2024	Unappropriated Earned Surplus	6330-216-000-000 ELECTRIC		-295.00
AJE14	12/31/2024	Misc General Exp	6330-930-000-000 ELECTRIC	295.00	
AJE14	12/31/2024	Unappropriated Earned Surplus	6360-216-000-000 SEWER	3.00	
AJE14	12/31/2024	Misc General Exp /training & e	6360-856-000-450 SEWER		-3.00
To adjust fund balance to PY FS					
AJE16	12/31/2024	Misc Deferred Debits Def Out-L	6330-186-000-012 ELECTRIC	3,632.00	
AJE16	12/31/2024	Misc Cur and Accrued Liabil he	6330-242-151-301 ELECTRIC		-6,831.00
AJE16	12/31/2024	Oth Deferred Credits Def In-Li	6330-253-000-015 ELECTRIC	742.00	
AJE16	12/31/2024	Employee Pensions and Benefits	6330-926-151-000 ELECTRIC	2,457.00	
AJE16	12/31/2024	Misc Deferred Debits Def Out-L	6350-186-000-012 WATER	1,237.00	
AJE16	12/31/2024	Misc Cur and Accrued Liabil he	6350-242-151-301 WATER		-1,755.00
AJE16	12/31/2024	Oth Deferred Credits Def In-Li	6350-253-000-015 WATER	1,606.00	
AJE16	12/31/2024	Employee Pensions and Benefits	6350-926-151-000 WATER		-1,088.00
AJE16	12/31/2024	Misc Deferred Debits Def Out-L	6360-186-000-012 SEWER	897.00	
AJE16	12/31/2024	Misc Cur and Accrued Liabil he	6360-242-151-301 SEWER		-1,403.00
AJE16	12/31/2024	Oth Deferred Credits Def In-Li	6360-253-000-015 SEWER	861.00	
AJE16	12/31/2024	Employees Pensions & Benefits	6360-854-151-000 SEWER		-355.00
To record utility OPEB SE activity					
AJE17	12/31/2024	Misc Cur and Accrued Liabil va	6330-242-123-000 ELECTRIC		-2,737.00
AJE17	12/31/2024	Misc General Exp	6330-930-000-000 ELECTRIC	2,737.00	
AJE17	12/31/2024	Misc Cur and Accrued Liabil va	6350-242-123-000 WATER		-1,295.00
AJE17	12/31/2024	Misc General Exp	6350-930-000-000 WATER	1,295.00	
AJE17	12/31/2024	Misc Cur and Accrued Liabil va	6360-242-123-000 SEWER		-873.00
AJE17	12/31/2024	Misc General Exp	6360-856-000-000 SEWER	873.00	
To record BT Comp Absences after GASB 101 and current portion of Comp Abs					
AJE20	12/31/2024	Cash	6350-131-000-000 WATER	29,318.00	
AJE20	12/31/2024	Depr Exp	6350-403-000-000 WATER		-14,995.00
AJE20	12/31/2024	Taxes	6350-408-000-000 WATER		-3,058.00
AJE20	12/31/2024	Oth Wtr Rev	6350-474-000-000 WATER		-11,265.00
AJE20	12/31/2024	Cash	6360-131-000-000 SEWER		-29,318.00
AJE20	12/31/2024	Depr Exp	6360-403-000-000 SEWER	14,995.00	
AJE20	12/31/2024	Taxes	6360-408-000-000 SEWER	3,058.00	
AJE20	12/31/2024	Misc General Exp	6360-856-000-000 SEWER	11,265.00	
to record meter allocation					

AJE21	12/31/2024	Payables to Muni /due to/from	6330-233-000-600 ELECTRIC		-108,461.00
AJE21	12/31/2024	Taxes	6330-408-000-000 ELECTRIC	108,461.00	
AJE21	12/31/2024	Payables to Muni /due to/from	6350-233-000-600 WATER		-101,640.00
AJE21	12/31/2024	Payables to Muni /due to/from	6350-233-000-600 WATER		-3,058.00
AJE21	12/31/2024	Taxes	6350-408-000-000 WATER	101,640.00	
AJE21	12/31/2024	Taxes	6350-408-000-000 WATER	3,058.00	
AJE21	12/31/2024	Due from Enterprise Fund -due to/from Electric	62100-15600-00-000-630 GEN	3,317.00	
AJE21	12/31/2024	Due from Enterprise Fund -due to/from Electric	62100-15600-00-000-630 GEN	3,058.00	
AJE21	12/31/2024	Due from Enterprise Fund -due to/from Water	62100-15600-00-000-650 GEN	144.00	
AJE21	12/31/2024	Taxes from Reg Muni-Owned Util	62100-41310-00-000-000 GEN		-3,461.00
AJE21	12/31/2024	Taxes from Reg Muni-Owned Util	62100-41310-00-000-000 GEN		-3,058.00

To adjust PTE

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AJE23	12/31/2024	Acc Dp of Util Plt in Svc	6330-111-000-000 ELECTRIC		-333,951.00
AJE23	12/31/2024	Acc Dp of Util Plt in Svc /1-1	6330-111-000-001 ELECTRIC		-29,948.00
AJE23	12/31/2024	Depr Exp	6330-403-000-000 ELECTRIC	333,951.00	
AJE23	12/31/2024	Depr Exp CIAC	6330-403-050-000 ELECTRIC	29,948.00	

To record electric depreciation

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AJE24	12/31/2024	Due from State of Wisconsin	62401-14200-00-000-000 CAPITAL		-12,047.00
AJE24	12/31/2024	Fire Protection fire/Outlay	62401-57220-20-000-000 CAPITAL	12,047.00	

To adjust due from state

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AJE25	12/31/2024	Fund Cash	6330-131-100-000 ELECTRIC		-17,862.00
AJE25	12/31/2024	Payables to Muni /due to/from	6330-233-000-600 ELECTRIC	17,862.00	
AJE25	12/31/2024	Payables to Muni /due to/from	6330-233-000-600 ELECTRIC		-4.00
AJE25	12/31/2024	Payables to Muni /due to/from	6330-233-000-600 ELECTRIC	1,508.00	
AJE25	12/31/2024	Employee Pensions and Benefits	6330-926-151-000 ELECTRIC		-1,508.00
AJE25	12/31/2024	Misc General Exp	6330-930-000-000 ELECTRIC	4.00	
AJE25	12/31/2024	Fund Cash	6350-131-100-000 WATER	17,862.00	
AJE25	12/31/2024	Payables to Muni /due to/from	6350-233-000-600 WATER		-17,862.00
AJE25	12/31/2024	Receivables from Muni /due to/	6360-145-000-600 SEWER	20,109.00	
AJE25	12/31/2024	Payables to Muni /due to/from	6360-233-000-600 SEWER	2.00	
AJE25	12/31/2024	Misc Oper Rev	6360-735-000-000 SEWER		-20,109.00
AJE25	12/31/2024	Misc General Exp	6360-856-000-000 SEWER		-2.00

To clean up due to/due froms

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# **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**

## **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.

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 post-employment 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 sewer utility operating revenues and expenses and 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 SC*

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

## **FINANCIAL STATEMENTS**

## **ELECTRIC AND WATER UTILITY**



**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:	
Accounts	392,049
Interest	22,295
Other	20,855
Inventories	191,024
Restricted Cash - Bond Proceeds	5,050,774
<b>Total Current Assets</b>	<b>9,367,282</b>

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
<b>Total Noncurrent Assets</b>	<b>10,452,166</b>

**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
<b>Total Deferred Outflows of Resources</b>	<b>291,577</b>

**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
<b>Total Current Liabilities</b>	<b>1,446,435</b>

**NONCURRENT LIABILITIES**

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
<b>Total Noncurrent Liabilities</b>	<b>7,320,208</b>

**TOTAL LIABILITIES**

**8,766,643**

**DEFERRED INFLOWS OF RESOURCES**

Deferred Inflows of Resources Related to Pension	163,315
Deferred Inflows Related to Other	
Post-Employment Benefits - Cost-Sharing Plan	9,702
Deferred Inflows Related to Other	
Post-Employment Benefits - Single-Employer Plan	10,875
<b>Total Deferred Inflows of Resources</b>	<b>183,892</b>

**NET POSITION**

Net Investment in Capital Assets	7,007,533
Restricted	75,924
Unrestricted	4,077,033
<b>TOTAL NET POSITION</b>	<b>\$ 11,160,490</b>

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
<b>Total</b>	<u>3,192,659</u>

## Water:

Charges for Services	911,853
Other Operating Revenues	17,611
<b>Total</b>	<u>929,464</u>

**Total Operating Revenues**4,122,123**OPERATING EXPENSES**

## Electric:

Operation and Maintenance	2,712,185
Depreciation	363,899
<b>Total</b>	<u>3,076,084</u>

## Water:

Operation and Maintenance	402,341
Depreciation	186,246
<b>Total</b>	<u>588,587</u>

**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
<b>Total Nonoperating Revenues (Expenses)</b>	<u>143,773</u>

**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

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
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
<b>Net Cash Flows From Operating Activities</b>	<u>1,248,940</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>	
Transfer to Other Funds	<u>(210,101)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Acquisition of Capital Assets	(1,179,115)
Capital Assets Salvaged	2,076
Principal Payments on Long-Term Debt	(291,444)
Interest and Fiscal Charges	<u>(346,715)</u>
<b>Net Cash Flows From Capital and Related Financing Activities</b>	<u>(1,815,198)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Long-Term Investments Redeemed	3,393,488
Investment Income	446,788
<b>Net Cash Flows From Investing Activities</b>	<u>3,840,276</u>
<b>CHANGE IN CASH AND INVESTMENTS</b>	3,063,917
<b>CASH AND INVESTMENTS - BEGINNING</b>	<u>4,571,123</u>
<b>CASH AND INVESTMENTS - ENDING</b>	<u><u>\$ 7,635,040</u></u>
<b>RECONCILIATION OF CASH ACCOUNTS</b>	
Cash and Investments	\$ 3,690,285
Restricted Cash and Investments	5,050,774
Less: Long-term Investments	<u>(1,106,019)</u>
<b>Total Reconciliation of Cash Accounts</b>	<u><u>\$ 7,635,040</u></u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM</b>	
Operating Income	\$ 457,452
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
Depreciation	550,145
Meter Depreciation Charged to Sewer	14,995
Changes in Assets and Liabilities:	
Customer Accounts Receivable	(12,336)
Other Receivables	9,878
Inventories	(14,897)
Deferred Outflows Related to Pension	207,702
Deferred Outflows Related to OPEB - Cost-Sharing	8,788
Deferred Outflows Related to OPEB - Single-Employer	(4,869)
Accounts Payable	320,847
Customer Deposits	112
Public Benefits	4,767
Other Current Liabilities	29,570
Accrued Compensated Absences	15,568
Due to Municipality	(114,336)
Net Pension Liability	(97,111)
Net OPEB Liability - Cost-Sharing	(14,128)
Total OPEB Liability - Single Employer	8,586
Deferred Inflows Related to Pension	(105,222)
Deferred Inflows Related to OPEB - Cost-Sharing	(14,223)
Deferred Inflows Related to OPEB - Single-Employer	<u>(2,348)</u>
<b>Net Cash Flows From Operating Activities</b>	<u><u>\$ 1,248,940</u></u>

See Notes to the Basic Financial Statements

## SEWER UTILITY

**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
<b>Total Current Assets</b>	<u>212,008</u>

Noncurrent Assets:

Restricted Cash	941,873
Capital Assets, Nondepreciable	11,752
Capital Assets, Depreciable - Net of Accumulated Depreciation	8,526,682
<b>Total Noncurrent Assets</b>	<u>9,480,307</u>

**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	
Post-Employment Benefits - Single-Employer Plan	3,892
<b>Total Deferred Outflows of Resources</b>	<u>118,367</u>

**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	597,206
<b>Total Current Liabilities</b>	<u>673,534</u>

**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	34,601
Noncurrent Portion of Long-Term Obligations	3,856,655
<b>Total Noncurrent Liabilities</b>	<u>3,920,193</u>

**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
<b>Total Deferred Inflows of Resources</b>	<u>75,807</u>

**NET POSITION**

Net Investment in Capital Assets	4,084,572
Restricted	973,136
Unrestricted (Deficit)	83,440
<b>TOTAL NET POSITION</b>	<u>\$ 5,141,148</u>

See Notes to the Basic Financial Statements

**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

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

**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	\$ 1,213,952
Cash Payments from from Municipality	(19,509)
Paid to Suppliers for Goods and Services	(279,059)
Paid to Employees for Operating Payroll	(201,343)
<b>Net Cash Flows From Operating Activities</b>	<u>714,041</u>

**CASH FLOWS FROM NON-CAPITAL  
FINANCING ACTIVITIES**

Transfer to Other Funds	<u>(3,058)</u>
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**CASH FLOWS FROM CAPITAL AND RELATED  
FINANCING ACTIVITIES**

Acquisition of Capital Assets	(24,326)
Principal Payments on Long-Term Debt	(583,989)
Interest and Fiscal Charges	(112,706)
<b>Net Cash Flows From Capital and  Related Financing Activities</b>	<u>(721,021)</u>

<b>CHANGE IN CASH AND INVESTMENTS</b>	(10,038)
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<b>CASH AND INVESTMENTS - BEGINNING</b>	<u>1,030,643</u>
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<b>CASH AND INVESTMENTS - ENDING</b>	<u><u>\$ 1,020,605</u></u>
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**RECONCILIATION OF CASH ACCOUNTS**

Cash and Investments	\$ 78,732
Restricted Cash and Investments	941,873
<b>Total Reconciliation of Cash Accounts</b>	<u><u>\$ 1,020,605</u></u>

**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
Deferred Outflows Related to OPEB - Cost-Sharing	9,957
Deferred Outflows Related to OPEB - Single-Employer	(897)
Accounts Payable	26,668
Receivable from Municipality	(19,508)
Other Current Liabilities	4,304
Accrued Compensated Absences	4,587
Net Pension Liability	(25,739)
Net OPEB Liability - Cost-Sharing	(17,094)
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)
<b>Net Cash Flows From  Operating Activities</b>	<u><u>\$ 714,041</u></u>

See Notes to the Basic Financial Statements

# OCONTO FALLS MUNICIPAL UTILITIES

Notes to Financial Statements

December 31, 2024

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## **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.



# OCONTO FALLS MUNICIPAL UTILITIES

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:

	<u>Years</u>
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

# OCONTO FALLS MUNICIPAL UTILITIES

Notes to Financial Statements

December 31, 2024

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## 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.

# OCONTO FALLS MUNICIPAL UTILITIES

Notes to Financial Statements

December 31, 2024

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## 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.



# OCONTO FALLS MUNICIPAL UTILITIES

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
	<u>\$ 2,356,155</u>

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:

Investments	Fair Value	Less than a Year	One to Two Years	Two to Three Years	Three to Five Years	More than 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	-	-	-
	<u>\$ 7,239,872</u>	<u>\$ 6,994,115</u>	<u>\$ 245,757</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	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
	<u>\$ 7,239,872</u>	<u>\$ 5,420,399</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,819,473</u>

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.

## OCONTO FALLS MUNICIPAL UTILITIES

Notes to Financial Statements

December 31, 2024

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### 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	-
	<u>\$ 6,133,853</u>	<u>\$ 1,106,019</u>	<u>\$ -</u>

### 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	<u>\$ 5,050,774</u>
Sewer Utility Enterprise Fund	
Plant Replacement	<u>\$ 941,873</u>

### 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.

# OCONTO FALLS MUNICIPAL UTILITIES

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 1/1/24	Increases	Decreases	Balances 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
<b>Total Capital Assets Not Being Depreciated</b>	<u>1,461,279</u>	<u>532,639</u>	<u>-</u>	<u>1,993,918</u>
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
<b>Total Capital Assets Being Depreciated</b>	<u>7,261,530</u>	<u>424,412</u>	<u>4,842</u>	<u>7,681,100</u>
<b>Total Capital Assets</b>	<u>8,722,809</u>	<u>957,051</u>	<u>4,842</u>	<u>9,675,018</u>
Less Accumulated Depreciation	<u>(6,377,875)</u>	<u>(365,983)</u>	<u>(4,842)</u>	<u>(6,739,016)</u>
<b>NET CAPITAL ASSETS</b>	<u>\$ 2,344,934</u>	<u>\$ 591,068</u>	<u>\$ -</u>	<u>\$ 2,936,002</u>

### *Water Utility*

A summary of changes in water capital assets for 2024 follows:

	Balances 1/1/24	Increases	Decreases	Balances 12/31/24
Capital Assets not being Depreciated:				
Land and Land Rights	\$ 25,982	\$ -	\$ -	\$ 25,982
Construction in Progress	-	72,199	-	72,199
<b>Total Capital Assets Not Being Depreciated</b>	<u>25,982</u>	<u>72,199</u>	<u>-</u>	<u>98,181</u>
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
<b>Total Capital Assets Being Depreciated</b>	<u>8,523,620</u>	<u>149,865</u>	<u>45,365</u>	<u>8,628,120</u>
<b>Total Capital Assets</b>	<u>8,549,602</u>	<u>222,064</u>	<u>45,365</u>	<u>8,726,301</u>
Less Accumulated Depreciation	<u>(2,126,171)</u>	<u>(201,241)</u>	<u>(45,365)</u>	<u>(2,282,047)</u>
<b>NET CAPITAL ASSETS</b>	<u>\$ 6,423,431</u>	<u>\$ 20,823</u>	<u>\$ -</u>	<u>\$ 6,444,254</u>



# OCONTO FALLS MUNICIPAL UTILITIES

Notes to Financial Statements

December 31, 2024

## Note 5 - Changes in Capital Assets (Continued)

### Sewer Utility

A summary of changes in sewer capital assets for 2024 follows:

	Balances 1/1/24	Increases	Decreases	Balances 12/31/24
Capital Assets not being Depreciated:				
Land	\$ 6,000	\$ -	\$ -	\$ 6,000
Construction in Progress	-	5,752	-	5,752
<b>Total Capital Assets Not Being Depreciated</b>	<u>6,000</u>	<u>5,752</u>	<u>-</u>	<u>11,752</u>
Capital Assets Being Depreciated:				
Collection System	4,200,089	2,638	-	4,202,727
Collection System Pumping	432,916	-	-	432,916
Treatment and Disposal	9,377,734	8,369	-	9,386,103
General	461,240	7,567	-	468,807
Total Capital Assets Being Depreciated	<u>14,471,979</u>	<u>18,574</u>	<u>-</u>	<u>14,490,553</u>
Total Capital Assets	<u>14,477,979</u>	<u>24,326</u>	<u>-</u>	<u>14,502,305</u>
Less Accumulated Depreciation	<u>(5,585,859)</u>	<u>(378,012)</u>	<u>-</u>	<u>(5,963,871)</u>
<b>NET CAPITAL ASSETS</b>	<u><u>\$ 8,892,120</u></u>	<u><u>\$ (353,686)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,538,434</u></u>

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

Electric Utility	\$ 365,983
Salvage Charged to Accumulated Depreciation	(2,084)
Electric Utility Depreciation Expense	<u>363,899</u>
Water Utility	201,241
Less: Share of Meter Depreciation	(14,995)
Water Utility Depreciation Expense	<u>186,246</u>
Sewer Utility	378,012
Plus: Share of Meter Depreciation	14,995
Sewer Utility Depreciation Expense	<u>393,007</u>
Total Depreciation Expense	<u><u>\$ 943,152</u></u>

## 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
		<u><u>\$ 364,987</u></u>	

# OCONTO FALLS MUNICIPAL UTILITIES

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>Municipality</u>	<u>Purpose</u>
Transfer From:		
Electric and Water Utility	\$ 210,101	Property Tax Equivalent
Sewer Utility	3,058	Property Tax Equivalent
	<u>\$ 213,159</u>	

## Note 7 - Long-Term Debt

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

	<u>Balances</u>				<u>Balances</u>	<u>Due Within</u>
	<u>1/1/24</u>	<u>Increases</u>	<u>Decreases</u>		<u>12/31/24</u>	<u>One Year</u>
<b>Water and Electric Utilities</b>						
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	<u>\$ 7,971,507</u>	<u>\$ 15,569</u>	<u>\$ 297,255</u>	<u>\$ 7,689,821</u>	<u>\$ 449,205</u>	

### 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	<u>\$ 5,090,931</u>	<u>\$ 4,587</u>	<u>\$ 583,989</u>	<u>\$ 4,511,529</u>	<u>\$ 620,273</u>	

	<u>Date of</u>	<u>Final</u>	<u>Interest</u>	<u>Original</u>	<u>Balances</u>
	<u>Issuance</u>	<u>Maturity</u>	<u>Rate</u>	<u>Indebtedness</u>	<u>12/31/24</u>
<b>Water and Electric Utilities</b>					
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
					<u>\$ 7,313,065</u>
<b>Sewer Utility</b>					
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
					<u>\$ 4,453,862</u>

The interest paid during the year was \$459,422. The compensated absences are denoted by a net change in the liability.

## OCONTO FALLS MUNICIPAL UTILITIES

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
	<u>\$ 7,313,065</u>	<u>\$ 3,111,602</u>	<u>\$ 10,424,667</u>

#### 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
	<u>\$ 4,453,862</u>	<u>\$ 413,825</u>	<u>\$ 4,867,687</u>

#### 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.



# OCONTO FALLS MUNICIPAL UTILITIES

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:

	<b>Electric and Water Utilities</b>	<b>Sewer Utility</b>	<b>Total</b>
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	<u>7,007,533</u>	<u>4,084,572</u>	<u>11,092,105</u>
Restricted			
Plant Replacement	-	941,873	941,873
Pension Benefits	75,924	31,263	107,187
Total Restricted	<u>75,924</u>	<u>973,136</u>	<u>1,049,060</u>
Unrestricted (Deficit)	<u>4,077,033</u>	<u>83,440</u>	<u>4,160,473</u>
Total Net Position	<u>\$ 11,160,490</u>	<u>\$ 5,141,148</u>	<u>\$ 16,301,638</u>

# OCONTO FALLS MUNICIPAL UTILITIES

Notes to Financial Statements

December 31, 2024

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## 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:

# OCONTO FALLS MUNICIPAL UTILITIES

Notes to Financial Statements

December 31, 2024

## Note 9 - Defined Benefit Pension Plan (Continued)

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
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:

<b>Employee Category</b>	<b>Employee</b>	<b>Employer</b>
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:



**OCONTO FALLS MUNICIPAL UTILITIES**

Notes to Financial Statements

December 31, 2024

**Note 9 - Defined Benefit Pension Plan (Continued)****Electric and Water Utilities**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
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	-
<b>Total</b>	<b>\$ 269,605</b>	<b>\$ 163,315</b>

**Sewer Utility**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experiences	\$ 50,416	\$ 66,776
Changes in assumptions	5,450	-
Net differences between projected and actual earnings on pension plan investments	43,574	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	65	471
Employer contributions subsequent to the measurement date	11,509	-
<b>Total</b>	<b>\$ 111,014</b>	<b>\$ 67,247</b>

# OCONTO FALLS MUNICIPAL UTILITIES

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

Year Ending December 31,	Net Deferred Outflow (Inflows) of Resources
2025	\$ 15,912
2026	16,607
2027	66,214
2028	(20,393)
	<u>\$ 78,340</u>

### Sewer Utility

Year Ending December 31,	Net Deferred Outflow (Inflows) of Resources
2025	\$ 6,552
2026	6,838
2027	27,264
2028	(8,396)
	<u>\$ 32,258</u>

**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%

*\*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.*

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.

# OCONTO FALLS MUNICIPAL UTILITIES

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 Returns<sup>1</sup> As of December 31, 2023

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return % <sup>2</sup>
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 <sup>3</sup>	(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%

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

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

<sup>3</sup>The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

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



# OCONTO FALLS MUNICIPAL UTILITIES

Notes to Financial Statements

December 31, 2024

## Note 9 - Defined Benefit Pension Plan (Continued)

	1% Decrease (5.80%)	Discount Rate (6.80%)	1% Increase (7.80%)
Utilities' 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-studies/financial-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

## OCONTO FALLS MUNICIPAL UTILITIES

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**

<u>Attained Age</u>	<u>Basic/Supplemental</u>
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.

# OCONTO FALLS MUNICIPAL UTILITIES

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:

### Electric and Water Utilities

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
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	-
<b>Total</b>	<u>\$ 5,624</u>	<u>\$ 9,702</u>

### Sewer Utility

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experiences	\$ -	\$ 680
Changes in assumptions	2,404	3,026
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	-
<b>Total</b>	<u>\$ 3,461</u>	<u>\$ 5,971</u>



# OCONTO FALLS MUNICIPAL UTILITIES

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

Year Ending December 31,	Net Deferred Outflows (Inflows) of Resources
2025	\$ (605)
2026	(235)
2027	(663)
2028	(1,151)
2029	(1,363)
Thereafter	(116)
	<u>\$ (4,133)</u>

### Sewer Utility

Year Ending December 31,	Net Deferred Outflows (Inflows) of Resources
2025	\$ (372)
2026	(145)
2027	(408)
2028	(708)
2029	(838)
Thereafter	(73)
	<u>\$ (2,544)</u>

**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.

# OCONTO FALLS MUNICIPAL UTILITIES

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

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return %
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interm Credit	40%	2.32%
U.S. Mortgages	Bloomberg 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 is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

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

# OCONTO FALLS MUNICIPAL UTILITIES

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:

	1% 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.



# OCONTO FALLS MUNICIPAL UTILITIES

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 (Decrease) Total OPEB Liability
<b>Balances at 12/31/2022</b>	\$ 31,827
<b>Changes for the year:</b>	
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	-
<b>Net Changes</b>	<u>13,660</u>
<b>Balances at 12/31/2023</b>	<u>\$ 45,487</u>

**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:

	1% Decrease (3.00%)	Current Discount Rate (4.00%)	1% Increase (5.00%)
<b>Total OPEB Liability</b>	\$ 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:

	1% Decrease (5.5% decreasing to 3.5%)	Healthcare Cost Trend Rates (6.5% decreasing to 4.5%)	1% Increase (7.5% decreasing to 5.5%)
<b>Total OPEB Liability</b>	\$ 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.

# OCONTO FALLS MUNICIPAL UTILITIES

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

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 13,785	\$ 51
Changes of assumptions or other input	2,563	10,824
<b>Total</b>	<b>\$ 16,348</b>	<b>\$ 10,875</b>

### Sewer Utility

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 3,282	\$ 12
Changes of assumptions or other input	610	2,577
<b>Total</b>	<b>\$ 3,892</b>	<b>\$ 2,589</b>

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

<b>Year Ending December 31,</b>	<b>Net Deferred Outflows (Inflows) of Resources</b>
2025	\$ 846
2026	846
2027	846
2028	846
2029	931
Thereafter	1,158
<b>Total</b>	<b>\$ 5,473</b>

### Sewer Utility

<b>Year Ending December 31,</b>	<b>Net Deferred Outflows (Inflows) of Resources</b>
2025	\$ 201
2026	201
2027	201
2028	201
2029	222
Thereafter	277
<b>Total</b>	<b>\$ 1,303</b>

# OCONTO FALLS MUNICIPAL UTILITIES

Notes to Financial Statements

December 31, 2024

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## **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, Iowa, 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.

### **Sewer**

Current sewer rates were approved by the Utilities commission effective date of May 17, 2018.



## **REQUIRED SUPPLEMENTARY INFORMATION**

**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
<b><u>Electric and Water Utilities</u></b>					
12/31/2023	0.00204533%	\$ 30,366	\$ 472,779	6.42%	98.85%
12/31/2022	0.00240627%	127,477	375,661	33.93%	95.72%
12/31/2021	0.00257478%	(207,532)	360,843	57.51%	106.02%
12/31/2020	0.00248770%	(155,311)	357,777	43.41%	105.26%
12/31/2019	0.00243877%	(78,637)	577,957	13.61%	102.96%
12/31/2018	0.00253250%	90,099	525,679	17.14%	96.45%
12/31/2017	0.01102181%	(118,497)	537,039	22.06%	102.93%
12/31/2016	0.01091326%	32,571	524,720	-6.21%	99.12%
12/31/2015	0.01098691%	64,648	505,095	12.80%	98.20%
12/31/2014	0.01110918%	(85,655)	435,460	19.67%	102.74%
<b><u>Sewer Utility</u></b>					
12/31/2023	0.00084220%	12,504	141,838	8.82%	98.85%
12/31/2022	0.00072188%	38,243	102,453	37.33%	95.72%
12/31/2021	0.00070221%	(56,600)	98,412	57.51%	106.02%
12/31/2020	0.00072582%	(45,314)	104,386	43.41%	105.26%
12/31/2019	0.00080128%	(25,837)	102,620	25.18%	102.96%
12/31/2018	0.00083790%	29,810	114,235	26.10%	96.45%
12/31/2017	0.01102181%	(25,755)	116,704	22.07%	102.93%
12/31/2016	0.01091326%	7,078	114,027	6.21%	99.12%
12/31/2015	0.01098691%	14,051	109,779	12.80%	98.20%
12/31/2014	0.01110918%	(21,721)	110,427	19.67%	102.74%

Schedule of Employer Contributions  
Wisconsin Retirement System  
Last 10 Fiscal 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
<b><u>Electric and Water Utilities</u></b>					
12/31/2024	\$ 27,950	\$ 27,950	\$ -	\$ 405,072	6.90%
12/31/2023	32,149	32,149	-	472,779	6.80%
12/31/2022	27,432	27,432	-	375,661	7.30%
12/31/2021	27,379	27,379	-	360,843	7.59%
12/31/2020	30,133	30,133	-	357,777	8.42%
12/31/2019	27,604	27,604	-	577,957	4.78%
12/31/2018	35,283	35,283	-	525,679	6.71%
12/31/2017	39,009	39,009	-	537,039	7.26%
12/31/2016	38,046	38,046	-	524,720	7.25%
12/31/2015	37,640	37,640	-	505,095	7.45%
<b><u>Sewer Utility</u></b>					
12/31/2024	11,509	11,509	-	166,797	6.90%
12/31/2023	9,645	9,645	-	141,838	6.80%
12/31/2022	7,481	7,481	-	102,453	7.30%
12/31/2021	7,988	7,988	-	98,412	8.12%
12/31/2020	9,900	9,900	-	104,386	9.48%
12/31/2019	9,133	9,133	-	102,620	8.90%
12/31/2018	7,669	7,669	-	114,235	6.71%
12/31/2017	8,477	8,477	-	116,704	7.26%
12/31/2016	8,268	8,268	-	114,027	7.25%
12/31/2015	8,181	8,181	-	109,779	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
<b><u>Electric and Water Utilities</u></b>					
12/31/2023	0.00313157%	\$ 12,487	\$ 457,910	2.73%	33.90%
12/31/2022	0.00695858%	26,615	131,760	20.20%	38.81%
12/31/2021	0.00216480%	13,101	129,760	10.10%	29.57%
12/31/2020	0.00222836%	12,257	151,554	8.09%	31.36%
12/31/2019	0.00237354%	10,107	577,957	1.75%	37.58%
12/31/2018	0.00521017%	13,444	529,752	2.54%	48.69%
12/31/2017	0.02669600%	29,082	491,156	5.92%	44.81%
<b><u>Sewer Utility</u></b>					
12/31/2023	0.00192712%	7,685	410,540	1.87%	33.90%
12/31/2022	0.00650403%	24,779	131,760	18.81%	38.81%
12/31/2021	0.00221648%	13,100	129,760	10.10%	29.57%
12/31/2020	0.00116323%	6,399	79,113	8.09%	31.36%
12/31/2019	0.00083439%	3,553	102,620	3.46%	37.58%
12/31/2018	0.00172381%	4,448	110,749	4.02%	48.69%
12/31/2017	0.02669600%	6,321	106,651	5.93%	44.81%

Schedule of Employer Contributions  
Other Post-Employment Benefits Other Than Pensions - Cost-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
<b><u>Electric and Water Utilities</u></b>					
12/31/2024	\$ 55	\$ 55	\$ -	\$ 192,939	0.03%
12/31/2023	124	124	-	457,910	0.03%
12/31/2022	38	38	-	131,760	0.03%
12/31/2021	57	57	-	129,760	0.04%
12/31/2020	185	185	-	151,554	0.12%
12/31/2019	308	308	-	577,957	0.05%
12/31/2018	222	222	-	529,752	0.04%
<b><u>Sewer Utility</u></b>					
12/31/2024	34	34	-	126,320	0.03%
12/31/2023	115	115	-	410,540	0.03%
12/31/2022	38	38	-	131,760	0.03%
12/31/2021	30	30	-	129,760	0.02%
12/31/2020	65	65	-	79,113	0.08%
12/31/2019	64	64	-	102,620	0.06%
12/31/2018	48	48	-	110,749	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
<b>Total OPEB Liability</b>							
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)
<b>Net Change in Total OPEB Liability</b>	<u>9,989</u>	<u>(5,202)</u>	<u>(2,262)</u>	<u>7,067</u>	<u>10,865</u>	<u>(3,075)</u>	<u>(3,148)</u>
<b>Total OPEB Liability - Beginning</b>	35,498	40,700	42,962	35,895	25,030	28,105	31,253
<b>Total OPEB Liability - Ending</b>	<u>\$ 45,487</u>	<u>\$ 35,498</u>	<u>\$ 40,700</u>	<u>\$ 42,962</u>	<u>\$ 35,895</u>	<u>\$ 25,030</u>	<u>\$ 28,105</u>
 <b>Covered Employee Payroll</b>	 \$ 449,213	 \$ 465,571	 \$ 465,571	 \$ 465,571	 \$ 464,410	 \$ 459,660	 \$ 399,618
 <b>Utilities' Total OPEB Liability as a Percentage of the Covered Employee Payroll</b>	 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

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### 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.

## OTHER INFORMATION



**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
<b>TRANSMISSION</b>				
Poles and Fixtures	\$ 2,051	\$ -	\$ -	\$ 2,051
Overhead Conductors and Devices	8,529	-	-	8,529
<b>Total Transmission</b>	<u>10,580</u>	<u>-</u>	<u>-</u>	<u>10,580</u>
<b>DISTRIBUTION</b>				
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
<b>Total Distribution</b>	<u>6,199,223</u>	<u>204,510</u>	<u>4,842</u>	<u>6,398,891</u>
<b>GENERAL</b>				
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
<b>Total General</b>	<u>1,092,034</u>	<u>219,902</u>	<u>-</u>	<u>1,311,936</u>
<b>CONSTRUCTION IN PROGRESS</b>	<u>1,420,972</u>	<u>532,639</u>	<u>-</u>	<u>1,953,611</u>
<b>TOTAL ELECTRIC UTILITY PLANT</b>	<u>\$ 8,722,809</u>	<u>\$ 957,051</u>	<u>\$ 4,842</u>	<u>\$ 9,675,018</u>

**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
<b>SOURCES OF SUPPLY</b>				
Land and Land Rights	\$ 500	\$ -	\$ -	\$ 500
Wells and Springs	91,748	-	-	91,748
Supply Mains	97,000	-	-	97,000
<b>Total Sources of Supply</b>	<u>189,248</u>	<u>-</u>	<u>-</u>	<u>189,248</u>
<b>PUMPING</b>				
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
<b>Total Pumping</b>	<u>935,274</u>	<u>-</u>	<u>-</u>	<u>935,274</u>
<b>WATER TREATMENT</b>				
Water Treatment Equipment	33,500	-	-	33,500
Other Water Treatment Equipment	132,360	-	-	132,360
<b>Total Water Treatment</b>	<u>165,860</u>	<u>-</u>	<u>-</u>	<u>165,860</u>
<b>TRANSMISSION AND DISTRIBUTION</b>				
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
<b>Total Transmission and Distribution</b>	<u>7,030,589</u>	<u>139,687</u>	<u>45,365</u>	<u>7,124,911</u>
<b>GENERAL</b>				
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
<b>Total General</b>	<u>228,631</u>	<u>10,178</u>	<u>-</u>	<u>238,809</u>
<b>CONSTRUCTION IN PROGRESS</b>	<u>-</u>	<u>72,199</u>	<u>-</u>	<u>72,199</u>
<b>TOTAL WATER UTILITY PLANT</b>	<u>\$ 8,549,602</u>	<u>\$ 222,064</u>	<u>\$ 45,365</u>	<u>\$ 8,726,301</u>

**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
<b>COLLECTING SYSTEM</b>				
Collecting Mains	\$ 4,068,427	\$ 2,638	\$ -	\$ 4,071,065
Force Mains	131,662	-	-	131,662
<b>Total Collecting System</b>	<u>4,200,089</u>	<u>2,638</u>	<u>-</u>	<u>4,202,727</u>
<b>COLLECTING SYSTEM PUMPING</b>				
Structures and Improvements	96,226	-	-	96,226
Electric Pumping Equipment	336,690	-	-	336,690
<b>Total Collecting System Pumping</b>	<u>432,916</u>	<u>-</u>	<u>-</u>	<u>432,916</u>
<b>TREATMENT AND DISPOSAL</b>				
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
<b>Total Treatment and Disposal</b>	<u>9,383,734</u>	<u>8,369</u>	<u>-</u>	<u>9,392,103</u>
<b>GENERAL</b>				
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
<b>Total General</b>	<u>461,240</u>	<u>7,567</u>	<u>-</u>	<u>468,807</u>
<b>CONSTRUCTION IN PROGRESS</b>	<u>-</u>	<u>5,752</u>	<u>-</u>	<u>5,752</u>
<b>TOTAL SEWER UTILITY PLANT</b>	<u>\$ 14,477,979</u>	<u>\$ 24,326</u>	<u>\$ -</u>	<u>\$ 14,502,305</u>



**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:	
Residential	\$ 1,318,778
Rural	7,289
Small Commercial and Industrial	1,166,193
Large Commercial and Industrial	640,170
Public Street and Highway Lighting	28,286
<b>Total Charges for Services</b>	<u>3,160,716</u>
Other Operating Revenues:	
Forfeited Discounts	6,305
Miscellaneous service revenues	2,162
Rent from Electric Property	20,903
Other	2,573
<b>Total Other Operating Revenues</b>	<u>31,943</u>
<b>Total Operating Revenues</b>	<u>3,192,659</u>

**OPERATING EXPENSES**

Operation and Maintenance:	
Other Power Supply	
Purchased Power	<u>2,138,512</u>
Distribution:	
Line and Station Labor	3,127
Overhead Line	67,019
Street Lighting and Signal System	1,101
Meter	4,339
Customer Installation	32,599
Line Transformers	6,465
<b>Total Distribution</b>	<u>114,650</u>
Customer Accounts:	
Meter Reading	3,983
Accounting and Collecting	27,816
<b>Total Customer Accounts</b>	<u>31,799</u>
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	115,100
Transportation	7,517
Miscellaneous	78,219
Maintenance of general plant	23,419
<b>Total Administrative and General</b>	<u>401,869</u>
Other Operation and Maintenance:	
Taxes	<u>25,355</u>
<b>Total Operation and Maintenance</b>	<u>2,712,185</u>
Other Operating Expenses:	
Depreciation	<u>363,899</u>
<b>Total Operating Expenses</b>	<u>3,076,084</u>
<b>OPERATING INCOME</b>	<u><u>\$ 116,575</u></u>

**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	130,151
Public authorities	25,995
Multifamily	56,274
<b>Total Metered Sales</b>	<u>587,248</u>

Private Fire Protection	22,712
Public Fire Protection	301,893
<b>Total Charges for Services</b>	<u>324,605</u>

Other Operating Revenues:

Forfeited Discounts	1,301
Other	16,310
<b>Total Other Operating Revenues</b>	<u>17,611</u>

<b>Total Operating Revenues</b>	<u>929,464</u>
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**OPERATING EXPENSES**

Pumping:

Labor	11,110
Maintenance	16,313
<b>Total Pumping</b>	<u>27,423</u>

Water Treatment:

Chemicals	<u>10,531</u>
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Transmission and Distribution:

Operation Labor	13,903
Maintenance:	
Mains	33,928
Services	5,019
Meters	5,105
Hydrants	2,661
<b>Total Transmission and Distribution</b>	<u>60,616</u>

Customer Accounts:

Meter Reading Labor	884
Uncollectible Accounts	2,553
Accounting and Collecting Labor	27,682
<b>Total Customer Accounts</b>	<u>31,119</u>

Administrative and General:

Salaries	62,606
Office Supplies	72,543
Outside Services Employed	10,847
Property Insurance	6,606
Injuries and Damages	6,589
Employee Pensions and Benefits	66,981
Transportation	4,390
Miscellaneous	30,156
<b>Total Administrative and General</b>	<u>260,718</u>

Other Operation and Maintenance:

Taxes	<u>11,934</u>
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<b>Total Operation and Maintenance</b>	<u>402,341</u>
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Other Operating Expenses

Depreciation	<u>186,246</u>
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<b>Total Operating Expenses</b>	<u>588,587</u>
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<b>OPERATING INCOME</b>	<u><u>\$ 340,877</u></u>
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**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	2,233
Miscellaneous	20,276
<b>Total Other Operating Revenues</b>	<u>22,509</u>
<b>Total Operating Revenues</b>	<u>1,215,646</u>

**OPERATING EXPENSES**

Operation and Maintenance:	
Operation:	
Supervision and Labor	35,393
Phosphorous Removal Chemicals	40,107
Other Operating Supplies	10,916
Transportation	3,941
<b>Total Operation</b>	<u>90,357</u>
Maintenance:	
Collection System	33,687
Pumping Equipment	12,815
Treatment and Disposal Plant Equipment	56,218
General Plant Structures and Equipment	8,158
<b>Total Maintenance</b>	<u>110,878</u>
Customer Accounts:	
Uncollectible Accounts	3,819
Accounting and Collecting	27,921
<b>Total Customer Accounts</b>	<u>31,740</u>
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
<b>Total Administrative and General</b>	<u>237,321</u>
<b>Total Operation and Maintenance</b>	<u>470,296</u>
Other Operating Expenses:	
Depreciation	393,007
<b>Total Operating Expenses</b>	<u>863,303</u>
<b>OPERATING INCOME</b>	<u><u>\$ 352,343</u></u>



# CITY OF OCONTO FALLS MUNICIPAL UTILITIES

## Schedule of Rates of Return

December 31, 2024

	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
<b>UTILITY PLANT</b>			
Beginning	\$ 6,437,678	\$ 6,699,506	\$ 14,477,979
Ending	<u>6,857,248</u>	<u>6,804,105</u>	<u>14,502,305</u>
<b>Average</b>	<u>6,647,463</u>	<u>6,751,806</u>	<u>14,490,142</u>
<b>ACCUMULATED DEPRECIATION</b>			
Beginning	(5,641,272)	(1,624,495)	(5,585,859)
Ending	<u>(5,972,464)</u>	<u>(1,752,333)</u>	<u>(5,963,871)</u>
<b>Average</b>	<u>(5,806,868)</u>	<u>(1,688,414)</u>	<u>(5,774,865)</u>
<b>MATERIALS AND SUPPLIES INVENTORY</b>			
Beginning	155,458	20,669	-
Ending	<u>165,941</u>	<u>20,578</u>	<u>-</u>
<b>Average</b>	<u>160,700</u>	<u>20,624</u>	<u>-</u>
<b>AVERAGE NET RATE BASE</b>	<u>\$ 1,001,295</u>	<u>\$ 5,084,016</u>	<u>\$ 8,715,277</u>
<b>OPERATING INCOME</b>	<u>\$ 43,672</u>	<u>\$ 246,777</u>	<u>\$ 352,343</u>
<b>RATES OF RETURN</b>	<u>4.36%</u>	<u>4.85%</u>	<u>4.04%</u>

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.

**CITY OF OCONTO FALLS  
COMMON COUNCIL  
MEETING**

Council Chambers – Municipal Building  
500 N. Chestnut Avenue - Oconto Falls, WI. 54154  
**TUESDAY AUGUST 20, 2024 – 6:00 pm**  
**MINUTES**

1. Meeting called to order at 6:00 pm by Mayor Clint Braun
2. Pledge of Allegiance
3. Roll Call Present: Aldermen: Marty Coopman, Jeff McDonald, Ashley Bahrke, Mathew McDermid, Devin Wirtz and Tim Holman

Also Present: Mayor Clint Braun, Administrator Peter Wills, Deputy Clerk Jenny Friedman, Utility Manager Greg Kuhn, Fire Chief Tim Magnin, Street Superintendent Wally Remic, Valerie Greetan, Kurt Wolf, Sam Blaies, Chris Faucett, Mike Faucett, Keaton Schultz, Beth Schmidt

4. Approval of Minutes –Common Council 07.09.2024

**MOTION: Holman/Coopman**

*Motion to approve minutes Common Council 07.09.2024.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

5. Treasurer's Report June
  - A. **2024 Budget Year to Date**

**MOTION: McDermid/ Wirtz**

*Motion to approve treasure's reports for June as presented.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

6. Bills Payable – July

**MOTION: Bahrke/Holman**

*Motion to approve the Bills Payable as presented for July.*

**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
  - ✓ Building Inspector Report
  - ✓ Utility Commission Report/Minutes
  - ✓ Library Report

**MOTION: Wirtz/McDermid**

*Motion to place the reports on file as presented.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**8. OPPORTUNITY FOR CITIZENS TO ADDRESS THE COUNCIL:  
DISCUSSION AND POSSIBLE ACTION ON ANY OR ALL OF THE  
FOLLOWING:**

**A. Homegrown Fitness Second Annual Dri Tri update**

Beth Lorette gave an update on the second annual Dri Tri for Homegrown Fitness. She had a total of thirty-six participants with one coming from Illinois. This is double the amount from last year. Homegrown Fitness will be holding the Dri Tri next year again and started working on details already.

**9. Committee Reports**

Board of Review 08.01.24

Emergency Management Committee Report-N/A

Finance Committee: 07.09.24

Joint Review Board N/A

Library Board-N/A

Main Street Committee Report N/A

Park & Recreation Committee Report-N/A

Personnel Committee Report N/A

Planning Commission Report N/A

Ordinance Commission N/A

Utility Commission Report 07.15.24

**MOTION: Bahrke/Wirtz**

*Motion to place the reports on file.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**Old Business:**

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

A. Fire Station Dedication was held August 7, 11:00am

B. Fire Station Open House August 25, 3:00-6:00pm

The Fire Station had its dedication ceremony on August 7, 2024. There was a larger turnout than was expected. The Open house still on plan for Sunday, August 25 from 3:00pm until 6:00pm.

**NO ACTION TAKEN**

**11. Planning Commission Items**

A. Approve Resolution 24-008 Slum & Blight Determination Properties 710 County B & 782 Main Street Public Hearing held Monday August 19, 2024 at 5:30pm.

Planning Commission held a Public Hearing on August 19, 2024 at 5:30pm. The determination of the Public Hearing was to approve the Slum & Blight Investigation Properties Corner of County B & Main Street the property at 782 N. Main and 710 County Road B and refer to Common Council. Mike Faucett owner of the former Hardees at 782 Main Street spoke on behalf of why the building should not be slum and blighted. The council had the following questions;

- If you are selling the building, why is it not listed anywhere?  
*Mr. Faucett is using his personal references and does not want to use a realtor.*
- If you are selling the building, why are you not taking care of the buildings up keep for the last three years? *Mr. Faucett hasn't known how the building would be utilized to be demolished or as is. The owner has now started to clean up outside of building by maintaining the grass and weeds.*
- Do you have potential buyer? *Yes*
- Now that the building is had an inspection inside and out is the building still qualify for the slum and blight. *There are still points of the property do qualify for slum and blight.*
- If the property is declared slum and blight how does this affect your property? *The stigma of slum and blight on the property.*
- Do you plan on addressing any of the other issues that have been brought up? *Yes*
- How far are we into the slum and blight process? *Action taken on this is to be taken tonight. The public hearing was on August 19, 2024 and has gone through Planning Commission. This is the final step.*

**MOTION: McDermid/ Bahrke**

*Motion to approve Resolution 24-008 Slum & Blight Determination Property 710 County B striking out anything from Resolution that references 782 N. Main (old Hardee's)*

**Roll Call:** McDermid-yes, Bahrke-yes, Wirtz-yes, McDonald-yes, Coopman-no, Holman-no - **MOTION CARRIED**

B. Ordinance Updates  
**NO DISCUSSION**

**12. Columbia Street Project Grants**

A. WI DOA CDBG-PF Grant Agreement

B. MSA CDBG Grant Management Agreement- Task Order

1. MSA CDBG Labor Standards Mgt Task Order #6

2. MSA CDBG Grant Management Task Order #5

C. MSA WI DNR Clean Water Fund Grant Application Task Order #7

- Resolution 24-009 Declaring Official Intent to Reimburse Expenditures

The City of Oconto Falls was awarded a million dollars for the CDBG-PF Grant Agreement. This is for the sewer, water, lift station and street. The paperwork presented is to accept the grant and will need to be approved and signed then sent over to the state. The cost of the Columbia Street project will be split with the utilities. The MSA CDBG Labor Standards Mgt Task Order #6 will carry over for another grant that is being worked on for Clean Water Fund Grant.

**MOTION: Coopman/ Wirtz**



*Motion to accept WI DOA CDBG-PF Grant Agreement as presented.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**MOTION: Coopman/Bahrke**

*Motion to approve MSA CDBG Labor Standards Mgt Task Order #6.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**MOTION: McDermid/McDonald**

*Motion to approve MSA CDBG Grant Management Task Order #5.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**MOTION: Bahrke/Holman**

*Motion to approve MSA WI DNR Clean Water Fund Grant Application Task Order #7.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**MOTION: Coopman/ Wirtz**

*Motion to approve Resolution 24-009 Declaring Official Intent to Reimburse Expenditures.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**13. 2024 Mobile Home Park Annual License Renewal-Status update**

Fire Chief Magnin and Administrator Wills did a follow up with the Mobile Home Park. The corrections that needed to be made have been done.

**MOTION: Coopman/McDermid**

*Motion to approve 2024 Mobile Home Park Annual License Renewal.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**New Business:**

**14. Memorial Field Well Repair**

The pump on the Memorial Field Well wasn't building up pressure. Luisier Well Drilling came out and found it was the pipe was rotted and causing it to not work. Luisier Well Drilling estimate of \$9831.02 to have this fixed.

**MOTION: Wirtz/Coopman**

*Motion to approve the Memorial Field Well repair bid for ten thousand dollars.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**15. Extending Park Rental Dates**

Deputy Clerk Friedman explained that there has been request for the parks to be rented out past September first but the policy is for no park rentals past September first. Street Department stated this should not be a problem. Deputy Clerk Friedman proposed the new park rental cutoff date for October 15<sup>th</sup> weather dependent.

**MOTION: McDonald/Holman**

*Motion to approve the city park rental dates to October 15 of every year with weather dependent.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**16. Two Year Operator's License Applications-Kendra Slemptes**

**MOTION: Holman/Wirtz**

*Motion to approve the two-year operator's license application for Kendra Slemptes.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**17. Fall Concert Blackhawk Oct 12, 2024 Memorial Field**

Jason Lipsky-ARS Production had proposed having a concert series in the city at Memorial Field. There would be a charge for the concert ticket but he would like local clubs to sell the drinks and food. These plans have changed at this time due to scheduling issues but is still something he would like to possibly do next year in Oconto Falls.

**NO ACTION TAKEN**

**18. Beach parking funds for the year 2024 as to date**

With the beach season coming close to an end the council was given a year-to-date update on the amount taken in on just beach. The beach permits have brought in \$550.00 The daily beach permits have brought in \$2043.56.

**NO ACTION TAKE**

**19. Possible Action on Electric Rate Case**

The Oconto Falls Municipal Utilities Rates have not been adjusted in seven years. It has now come time where OFMU has to do adjustments.

**MOTION: Bahrke/Coopman**

*Motion to approve the Oconto Falls Municipal Utilities to apply Electric Rate Case to the PSC.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**20. Confirmation of the Clerk's election inspector appointments for a two-year term: Brad Rice and Abbi Remic.**

**MOTION: Bahrke/Wirtz**

*Motion to approve Clerk's election inspector appointments for a two-year term: Brad Rice and Abbi Remic.*

**Voice Vote:** All present voting aye - **MOTION CARRIED**

**21. 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 7:42pm.



AUGUST 20, 2024

RESOLUTION 24-008

PURPOSE: RESOLUTION DETERMINING PROJECT SITE TO BE  
BLIGHTED AND DECLARING INTENT TO REDEVELOP SITE;  
CONFIRMING BOUNDARIES OF A REDEVELOPMENT AREA

**WHEREAS**, Section 66.1333 of the Wisconsin Statutes, as amended (the "Act"), states that it is the policy of this state to protect and promote the health, safety, morals, and general welfare of the people of the state in which substandard, deteriorated, slum and blighted areas exist by the elimination and prevention of such areas through the utilization of all means appropriate for that purpose, thereby encouraging well planned, integrated, stable, safe and healthful neighborhoods, the provision of healthful homes, a decent living environment and adequate places for employment of the people of this state and its communities in such areas; and

WHEREAS, the City of Oconto Falls, Wisconsin (the "City") is authorized by Section 66.1333 of the Wisconsin Statutes, as amended (the "Act") to prepare redevelopment plans and urban renewal plans and undertake and carry out redevelopment and urban renewal projects within the corporate limits of the City, including but not limited to:

- (a) to acquire property necessary or incidental to a redevelopment area and to lease, sell or otherwise transfer such property to a public body or private party for use in accordance with a redevelopment plan and to assist private acquisition, expansion, improvement and development of blighted property for the purpose of eliminating its status as blighted property;
- (b) to enter into contracts determined to be necessary to effectuate the purposes of the Act; and
- (c) to authorize borrowing finance its activities; and

WHEREAS, the City and the City of Oconto Falls Planning Commission have been provided with a blight report (the "Blight Report"), attached hereto as Exhibit A, with respect to a project site located at 710 County Road B in the City of Oconto Falls, Wisconsin (the "Property"); and

WHEREAS, it has been proposed that the City undertake programs and projects for redevelopment, blight prevention and elimination, rehabilitation and conservation, and urban renewal, in and with respect to a project in a certain area within the City, which area is set forth in Exhibit A hereto and known as the Redevelopment Area, all as authorized by and pursuant to the Act; and

WHEREAS, the Planning Commission has made a preliminary determination at its August 19, 2024 meeting, that the Property is a blighted property in need of rehabilitation and blight elimination in accordance with Section 66.1333 of the Wisconsin Statutes; and

WHEREAS, the Planning Commission held a public hearing in accordance with Section 66.1333(5)(c)(2) on August 19, 2024 5:30pm at City Council Chambers to determine if the Property is blighted and has submitted its findings to the City Council; and



WHEREAS, the City intends to borrow to finance the Project; and

WHEREAS, the City Council of the City makes a determination that the Property is blighted and approves the Project, this City Council has been asked to make a preliminary determination as to the status of the Property as blighted property and approve borrowing by the City.

WHEREAS, Section 6(b) of the Act provides that for the exercise of the powers granted the Authority and for the acquisition and disposition of real property within the Redevelopment Area, it is required, among other actions, that the Authority (i) designate the boundaries of the Redevelopment Area, (ii) submit the boundaries to the Common Council of the City (the "Common Council"), and (iii) approve the Redevelopment Plan only after a public hearing conducted by the Planning Commission and a finding by the Planning Commission that the proposed Redevelopment Plan is feasible and in conformity with the general plan of the City; and

WHEREAS, Section 6(b) of the Act also provides that for the exercise of the powers granted the Authority, it is required, among other actions, that the Common Council, by resolution approved by at least two-thirds vote of the Common Council, (i) declare the Redevelopment Area to be a blighted area in need of a blight elimination, slum clearance and urban renewal project, and (ii) approve the Redevelopment Plan; and

WHEREAS, on August 19, 2024 the Authority conducted a duly noticed public hearing (the "Public Hearing") at which all interested parties were afforded a full opportunity to express their views on the Redevelopment Area to determine if the Redevelopment Area is a "blighted area" within the meaning of the Act; and

WHEREAS, the City Planning Commission Approved Redevelopment Area Boundaries at August 19, 2024 the Planning Commission (i) approved and designated the boundaries of the Redevelopment Area as described in Exhibit A, (ii) found that the Redevelopment is feasible and in conformity with the general plan of the City, and (iii) adopted and approved the Redevelopment set forth in and

WHEREAS, the Common Council has heretofore considered the facts and circumstances of the Redevelopment Area, consideration having been given, among other items, to the following matters: (i) the definitions of "blighted area" and "redevelopment and urban renewal project" contained in Sections (2m)(b) and (2m)(d) of the Act, (ii) the past and present conditions of the properties in the Redevelopment Area, (iii) the Redevelopment Plan, and (iv) reports and recommendations by the Authority, various engineers, consultants, advisors and counsel retained by the City and the Authority

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

1. Findings and Determinations. Based on the information provided in the Blight Report, it is preliminarily determined that conditions of blight exist on the Property and that the Project will promote the elimination of the blighted conditions on the Property.

2. The Common Council hereby finds, determines, and confirms that the Redevelopment Area:

- a) is an area which by reason of (i) unsanitary or unsafe conditions, (ii) deterioration of site or other improvements, and (iii) the existence of conditions which endanger life or property, substantially impairs and arrests the sound growth of the City and constitutes an economic and social liability, and is a menace to the public health, safety, morals and welfare in its present condition and use,
- b) is an area which is predominantly open and which because of deterioration of structures or of site improvements substantially impairs and arrests the sound growth of the community, and,
- c) as a consequence of the foregoing, is a blighted area in need of a blight elimination, slum clearance and urban renewal project, within the meaning of the Act and as described in Section 6(b)l. of the Act.

**Section 3.** The Common Council hereby adopts and approves the Redevelopment Plan in the form set forth in Exhibit B and hereby confirms the finding by the Authority that the Redevelopment Plan is feasible and in conformity with the general plan of the City.

**Section 4.** This Resolution shall take effect immediately upon its adoption. Effective Date: Conformity. This resolution shall be effective immediately upon its passage and approval. To the extent that any prior resolutions of the City are inconsistent with the provisions hereof, this resolution shall control and such prior resolutions shall be deemed amended to such extent as may be necessary to bring them in conformity with this resolution.

Adopted and approved this 20<sup>th</sup> day of August, 2024.



Clint Braun, Mayor



Peter Wills, City Administrator/Clerk



[illegible]

CERTIFICATION BY CITY CLERK

I, Jenny Friedman, hereby certify that I am the duly qualified and Deputy City Clerk of the City of Oconto Falls, Wisconsin (the "City"), and as such I have in my possession, or have access to, the complete corporate records of the City and of its governing body; that I have carefully compared the transcript attached hereto with the aforesaid records; and that said transcript attached hereto is a true, correct and complete copy of all the records in relation to the adoption of Resolution No. 24-008 entitled: "RESOLUTION DETERMINING PROJECT SITE TO BE BLIGHTED AND RESOLUTION DETERMINING PROJECT SITE TO BE BLIGHTED AND DECLARING INTENT TO REDEVELOP SITE; CONFIRMING BOUNDARIES OF A REDEVELOPMENT AREA

I hereby further certify as follows:

1. Said Resolution was considered for adoption by the City Council at a meeting held at City Hall, 500 N Chestnut Ave, Oconto Falls Wisconsin, at 6:00 p.m. on August 20, 2024. Said meeting was a regular meeting of the City Council and was held in open session.

2. Said Resolution was on the agenda for said meeting and public notice thereof was given not less than twenty-four (24) hours prior to the commencement of said meeting in compliance with Section 19.84 of the Wisconsin Statutes, including, without limitation, by posting on the bulletin board in the City Hall, by notice to those news media who have filed a written request for notice of meetings, and by notice to the official newspaper of the City.

3. Said meeting was called to order by Mayor Clint Braun, who chaired the meeting. Upon roll, I noted and recorded that the following alderpersons were present:

Ashley Bahrke

Mathew McDermid

Marty Coopman

Jeff McDonald

Devin Wirtz

Tim Holman

and that the following alderpersons were absent:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_





## EXHIBIT B

### BLIGHT REPORT OF PROPERTY LOCATED AT 710 COUNTY ROAD B IN THE CITY OF OCONTO FALLS (the "Property")

#### Statutory Definitions of "Blight"

Section 66.1333(2m)(bm) of the Wisconsin Statutes provides a definition of "blight" and cites certain examples of conditions of blight. Both the broad statutory definition and the blight finding which have been made by municipalities throughout the State are much broader than the classic dictionary definition of blight. Essentially the Statute provides three (3) separate routes to identify blight:

1. Property which by reason of dilapidation, deterioration, age or obsolescence, inadequate provisions of ventilation, light, air or sanitation, high density of population and overcrowding, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency or crime, and is detrimental to the public health, safety, morals or welfare; or

2. Property which by reason of faulty lot layout in relation to size, adequacy, accessibility of usefulness, unsanitary or unsafe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the fair market value of the land, defective or unusual conditions of title, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, substantially impairs or arrests the sound growth of a village, retards the provisions of housing accommodations or constitutes an economic or social liability and is a menace to the public health, safety, morals or welfare in its present condition and use; or

3. Property which is predominantly open and which because of obsolete platting, diversity of ownership, deterioration of structures or of site improvements or otherwise, substantially impairs or arrests the sound growth of the community.

#### Narrative Description of Blight Conditions at the Property

The City of Oconto Falls represents that the following conditions of blight currently exist and will be corrected with completion of the project to be financed with the proceeds of bank debt, which project consists of the acquisition of properties, removal of structures, remediation of any found contamination and construction of a multi-family residential facilities located at 710 County Road B, in the City of Oconto Falls, Wisconsin (the "Project"):



Based on inspection of both properties by the Fire Chief inspected thus far, the Fire Chief proposes the following two recommendations.

A. Wis. Stats. 66.133 Blighted Area and Blighted Property Determination Recommendation:

- (1) **Blighted Area:** 710 County Road B property should be determined to be blighted based on the condition of physical deterioration of buildings on both of the properties.

Based on these factors, the City Council should make a blighted area determination in accordance with Wis. Stats. 66.1333. Specifically, that this area has a predominance of buildings, which by reason of sanitation, and the existence of conditions that are conducive to ill health, are detrimental to the public health and welfare of the community.

As previously described, the majority of, and certainly more than 25 percent, of all the buildings on the two parcels are in a state of physical deterioration. Therefore, this test is satisfied.

- (2) **Abandonment of Properties;** Chronic high occupancy turnover rates or chronic high vacancy rates in commercial or industrial buildings;

Based on the former Mobil gas station property, 710 County Road B, Administratively Dissolved-the property owners Sooch Inc was administratively dissolved in 2009, the property has been abandoned since 2017.

- (3) **Significant declines in property values or abnormally low property values relative to other areas in the community;**

Property Taxes on 710 County Road B have not been paid since 2017, Bank is in foreclosure, liens from the State of Wisconsin.

- (4) **Known or suspected environmental contamination**

710 County Road B property has piles of tires, oil tank behind retail store, peeling paint, former repair shop may have petroleum contamination.

Attached to this letter is photos of the properties deteriorating conditions of the afore mentioned properties. Therefore, this test is satisfied.

B-1

Property Photos 710 County Road B-Former Mobil Station



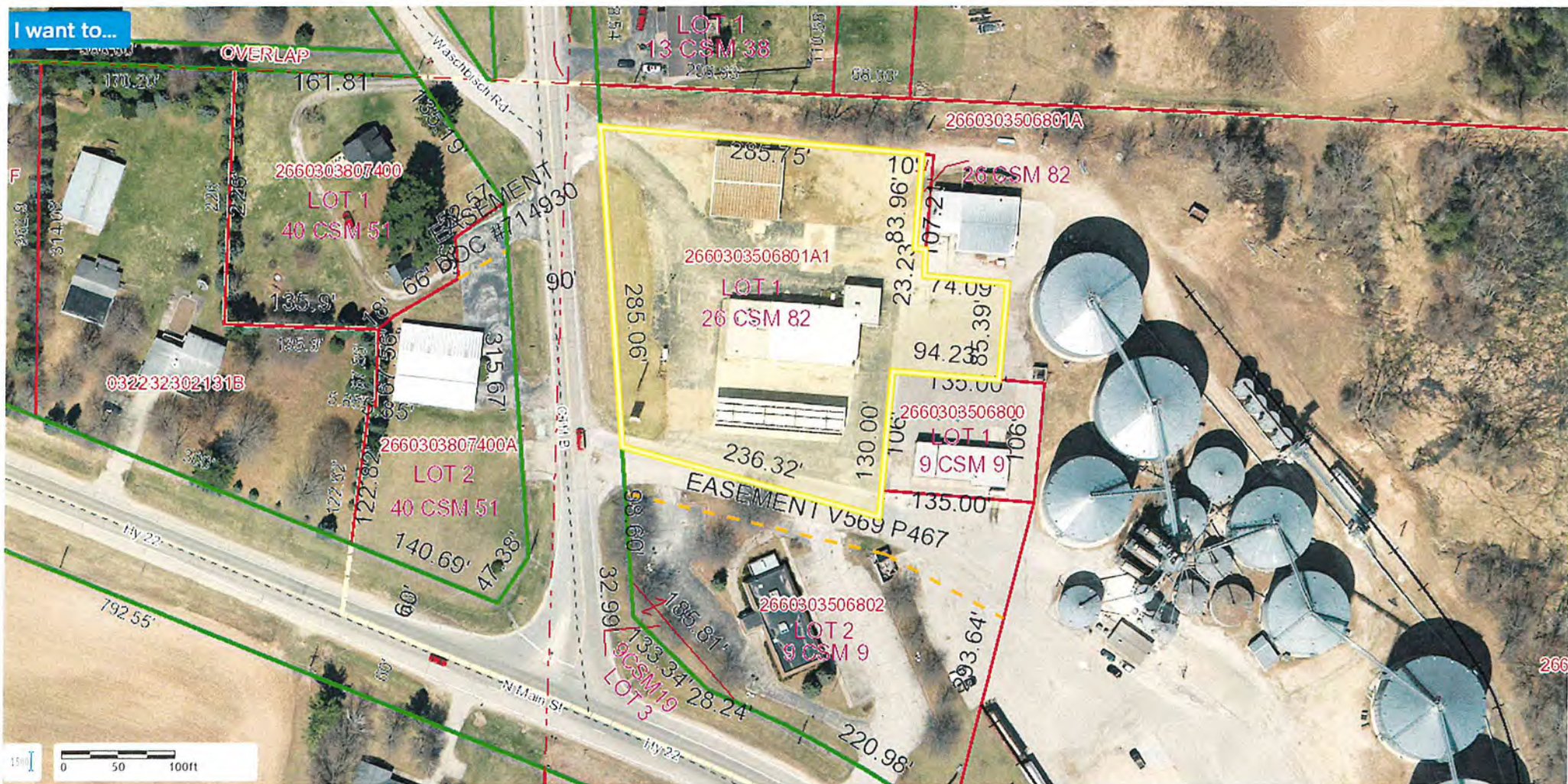


B-2 710 County Road B- Former Mobil Gas Station





# 710 County Road B, GIS Map B-3





# 710 County Road B, GIS Map B-4



Oconto County Land Information Systems makes every effort to produce the most current and accurate information possible. No warranties, expressed or implied, are provided for the data provided, its use, or its interpretation. Oconto County does not guarantee the accuracy of the material contained herein and is not responsible for any misuse or misrepresentation of this information or its derivatives. Oconto County parcel maps are for tax and real property listing purposes only and do NOT represent a survey. The tax parcel maps are compiled from official records, including survey plats and deeds, but only contain the information required for Oconto County business. You should always use the original recorded documents for legal or survey information.

710 County B GIS

TextlBox1



SCALE: 1" = 70'



Print Date: 3/7/2024

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 sugg	fair	
9731-9733	4	Wildland Back cans (8)	Wildland Indian fire pump 5 gallon inspection suggested	good	
9734-9735	5	SCBA brackets (4)	Brackets to secure SCBA air bottles inspection suggested	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 sugge	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 suggested	good	
9796-9799	19	Dewalt Drill (2) w/chargers & batteries (3)	18v Dewalt drills, chargers, batteries unknown charges in	good	
9800-9803	20	Milwaukee Sawzall w/chargers & batteries	18v Milwaukee sawzall unknown if charges inspection su	good	
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 suggested	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 inspection suggested	good	
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 suggested	good	
9927-9929	32	Motorola portable radios (13)	Different models, some with chargers, work inspection suggested	good	
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 suggested	good	
9940-9943	35	Motorola pagers (18)	Minitor 4's & 5's with chargers inspection suggested	good	
9944-9946	36	Gloves Structural (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 suggested	good	
9951-9955	38	Motorola Portable radios (27) w/chargers	EX600 XLS, PR400, EX 560 XLS, HT 1250 inspection suggested	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 suggested	good	
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



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

**920-846-2673**

June 26, 2025

Dear City Council Member,

At its June 4<sup>th</sup> meeting, the Library Board discussed a grant opportunity presented by the City of Oconto Falls. After careful deliberation, the Board voted to decline the Innovation Planning Grant at this time. I would like to explain the reasoning behind this decision and emphasize the Board's openness to revisiting the matter should additional information become available.

**Key Reasons for Declining the Grant:**

1. **Unclear County Interest:** There has been no formal assessment to determine if there is genuine interest from the County in pursuing the formation of another joint library. Per state statute, the creation of a joint library requires County Board approval.
2. **Undefined Resource Requirements:** The Board lacks specific information about the anticipated time and administrative commitment required from the Library Director and Board to successfully implement the grant.
3. **Planning Committee Sentiment:** Insights from recent Library Planning Committee meetings indicate an informal consensus that support for new joint library agreements is unlikely in the future.
4. **Exhaustive Prior Discussions:** The formation of joint libraries has been extensively discussed in the past, but no substantial new developments have emerged to inspire renewed enthusiasm or action.
5. **Implications for Library Funding Structures:** Changing the library funding framework at the county level could have significant repercussions, potentially disrupting the budgets of the other libraries in Oconto County.
6. **Lack of Municipal Clarity:** Currently, there is insufficient clarity about whether surrounding municipalities are interested in or supportive of forming a joint library arrangement with Oconto Falls.

It is important to note that the Board's decision was made based on the current limitations of information. Should new data or developments arise that address the concerns listed above, the

Library Board is open to revisiting its original discussion and conducting a new vote based on updated considerations.

We appreciate the opportunity to review this proposal and remain committed to transparent and informed decision-making that supports the long-term vision and sustainability of our library and community. The Oconto Falls Community Library has long enjoyed a positive and collaborative relationship with the City of Oconto Falls, and we are absolutely invested in continuing to do so. Working together makes our library – and our city – a great place for all to call home.

Respectfully,

A handwritten signature in black ink that reads "Rachel Pascoe". The script is cursive and fluid, with the first letters of both names being capitalized and prominent.

Rachel Pascoe

Library Director





April 30, 2025

## Innovation Planning Grant Project Summary

# 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!



**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

# Innovative Public Advisors

## 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**



**Economic Development  
& Grant Writing**



**Strategic & Specialty  
Plan Development**



**Professional Coaching  
& Mentorship**



**Communications &  
Marketing Strategies**



**Governance Training  
& Facilitated Workshops**

### IPA Team

Innovative Public Advisors is led by partners Jess Wildes and Jay Shambeau, two seasoned professionals with extensive experience in public sector management and strategic consulting.

Together, they bring a wealth of expertise in government administration, operations, communications, and leadership development—offering innovative solutions to help local governments thrive.





# JAY SHAMBEAU

ICMA-CM, MPA

[jay@public-advisors.com](mailto:jay@public-advisors.com) | 262-355-6102

## EDUCATION

### MASTER OF PUBLIC ADMINISTRATION

UW - Oshkosh

### BACHELOR OF SCIENCE

Regional Analysis and  
Geography, UW - Green Bay

### LEADERSHIP WISCONSIN

UW-Madison, 2014

## ACCOLADES

Credentialed Manager  
International City/County  
Management Association, 2024

Recipient of ICMA's prestigious  
30 Years of Service Award

## SERVICE

Rotary International  
West Bend Sunrise Rotary Club

Boys and Girls Club of  
Washington County  
Board Member

United Way of Washington  
County, Campaign Co-Chair

West Bend Area Chamber of  
Commerce, Board Member

West Bend Tourism  
Commission, Chairman

Kettle Moraine Lutheran High  
School, Board Member and  
President

## 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



# JESS WILDES MPA, MS

jess@public-advisors.com | 262-339-5658

## 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  
(WEDA) Board Member

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"

## INNOVATIVE PUBLIC ADVISORS, PARTNER

Jess is a seasoned strategist specializing in local government communications, public relations, and grant acquisition. With a proven track record of securing significant local, state, and federal funding, Jess has helped municipalities access critical resources to support community development, infrastructure, and essential services. Her work also includes crafting effective communication strategies, enhancing public engagement, and building transparent, trust-based relationships between local governments and their communities. With her expertise in both strategic messaging and grant writing, Jess is committed to helping local governments secure the resources they need while fostering strong, effective communication.

## ASSISTANT CITY ADMINISTRATOR

City of West Bend, West Bend, Wisconsin, 2020–2025

Also served as Communications and Economic Development Director

- Performed economic development activities to promote business development, retention, and job creation.
- Coordinated with all departments to increase the quality and consistency of the city organization's messaging and content
- 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 officials, and economic developers.
- Managed five city departments: Assessors, Communications, City Clerk, Human Resources, and Information Technology.

## DIRECTOR OF COMMUNICATIONS & MARKETING

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

**Innovative**  
Public Advisors



## District Information

District code	District	County	Due Date	Report type
42266	CITY OF OCONTO FALLS	OCONTO	April 30, 2025	ORIGINAL

## Section A: Grant Application Information

Districts with a population less than 5,000 may apply for the Innovation Planning Grant. The funds may only be used for staffing and consultant expenses required for planning the transfer of one or more services under sec. 79.038(1)(b), Wis. Stats.

To apply, provide the required information below:

1a. Enter staffing costs and consultant expenses to plan the service transfer	\$35,500.00
---	-------------

1b. Attach supporting cost documentation (ex: invoice copy, cost estimate summary)

- City-of-Oconto-Falls-Joint-Library-System Proposal IPA.pdf

2. Enter the project name	Comprehensive Study to Establish the Oconto Falls Joint Library System
---------------------------	--

3. Select the service type you plan to transfer (sec. 79.038(1)(b), Wis. Stats.)	Communications
--	----------------

4. Select the entity type where you plan to transfer the service	Municipality (ex: city, town, village)
--	--

5a. Enter a detailed description of the proposed service transfer

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.

5b. Attach supporting documentation (ex: draft plan or project summary)

- Cover-Letter-Oconto-Falls-Joint-Library IPA.pdf

**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 form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

☒ Yes

☐ No

**Submission**

You successfully submitted your report. Print a copy for your records.

District Code: 42266

Submission date: 04-30-2025 12:51 PM

Confirmation: IPG20241154O1746035470719

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

June 2, 2025

**Mailing Address:**  
PO Box 8971 #6-97  
Madison WI 53708-8971  
Fax: (608) 264-6887  
[lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)

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. [79.038\(2\)](#), Wis. Stats.

<b>District</b>	CITY OF OCONTO FALLS	<b>County</b>	OCONTO	<b>District code</b>	42266
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### Grant Information

<b>Project name</b>	Comprehensive Study to Establish the Oconto Falls Joint Library System
<b>Service category</b>	Communications
<b>Approved amount</b>	\$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. [79.038\(1\)](#), 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. [79.038\(1\)](#), 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](mailto:lgs@wisconsin.gov) immediately

### Questions?

If you have questions, contact us at [lgs@wisconsin.gov](mailto: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@cityofocntofalls.wi.gov](mailto:pwills@cityofocntofalls.wi.gov)>  
**Sent:** Monday, June 2, 2025 8:45 AM  
**To:** Rachel Pascoe <[rpascoe@ocntofallslibrary.org](mailto:rpascoe@ocntofallslibrary.org)>; Ashley Bahrke <[abahrke@cityofocntofalls.wi.gov](mailto:abahrke@cityofocntofalls.wi.gov)>; Jay Shambeau IPA ( [jay@public-advisors.com](mailto:jay@public-advisors.com)) <[jay@public-advisors.com](mailto:jay@public-advisors.com)>; Jesse Wildes -IPA([jess@public-advisors.com](mailto:jess@public-advisors.com)) <[jess@public-advisors.com](mailto:jess@public-advisors.com)>  
**Cc:** Clint Braun <[cbraun@cityofocntofalls.wi.gov](mailto:cbraun@cityofocntofalls.wi.gov)>; [clint@procarwi.com](mailto:clint@procarwi.com) <[clint@procarwi.com](mailto: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@cityofocntofalls.wi.gov](mailto:pwills@cityofocntofalls.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@cityofocountofalls.wi.gov>  
**Subject:** Innovation Planning Grant Determination

Date: June 2, 2025

To: CITY OF OCONTO FALLS - 42266  
PETER WILLS - [ADMIN@CI.OCONTOFALLS.WI.US](mailto:ADMIN@CI.OCONTOFALLS.WI.US)

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](mailto:lgs@wisconsin.gov).

Thank you

## Field Work Posts:

### ASSESSMENT FIELD VISITS

**Accurate Appraisal** will be in the area to review properties. You may see them knocking on doors or walking the property. All property owners have been notified in advance via mail.

If you have questions please call the assessor's office:  
920-749-8098

Vehicles will be well marked with **ACCURATE** on the side.

Learn more about the assessment process by visiting: [www.accurateassessor.com](http://www.accurateassessor.com)



### Assessment Field Visits

Copy: Assessors will be in the area to review properties. Notices of inspection were mailed to those property owners affected. There is additional information noted in the letters. If you have any questions or need assistance, please contact the assessor's office 920-749-8098.

# DID YOU KNOW?

When an assessor visits your property they are simply verifying your assessment data is correct. Updating property information ensures **we value your property accurately!**

Before we visit, a **notice will be mailed to you**. Once the assessor arrives, they will either call or knock on your door. A typical visit lasts about 5 to 15 minutes.

**Reasons for a visit:** permits, recent sale, owners request, new construction



### Did you know? – Assessor Visits

Copy: Assessors are in the area. A typical visit lasts about 5 to 15 minutes. The assessor may be taking images of new structures or walking around your property to ensure the data on file matches current conditions. If there are any adjustments made that would affect your value a notice of new value will be mailed to you with information about your next steps. If you have any questions or need assistance, please contact the assessor's office 920-749-8098.

# NEW CONSTRUCTION TIMELINE

Assessors are regulated to value properties based on the percentage completed as of January 1st every year.



In this scenario, construction started October 5, 2022. Since the home is 50% complete as of January 1, 2023, it will then be assessed for 50% of market value for 2023 taxes.

On March 20, 2023 this home is completed. Therefore, it will be assessed at 100% market value as of January 1, 2024.

When your new home is complete an assessor will visit the property to take images and final exterior measurements for their records.



New content every week!



## New Construction Checks

Copy: When a new property is still under construction the assessor is required to assess property as a percentage completed as of the 1<sup>st</sup> of the year. The assessor may visit a property several times until the project is completed. If your property is 50% complete as of the 1<sup>st</sup> of the year, that value will be added to your assessment and a notice will be mailed to you showing the change and reason for the change. If you have any questions or need assistance, please contact the assessor's office 920-749-8098.

### DURING AN INSPECTION WE...

1. Bring up a photo and sketch of your property to ensure we are at the correct location.
2. Look over the current property conditions in our database.
3. Review the notes on the property to prepare for our visit.
4. Look for permits in the windows or on the property.
5. Knock or ring the doorbell as we approach. Leave a door tag if no one is there.
6. Explain why we are visiting; remodel, new construction, permit.

### COMMON INSPECTION TYPES:

<h4>Exterior</h4> <p><b>Most Common</b></p> <ul style="list-style-type: none"> <li>Validate measurements</li> <li>Verify recent enhancements</li> <li>Check property data</li> <li>Take new exterior images</li> </ul>	<h4>Interior</h4> <p><b>Least Common</b></p> <ul style="list-style-type: none"> <li>Validate measurements</li> <li>Verify any recent enhancements</li> <li>Inspect condition of interior</li> <li>Review property data</li> <li>No images taken inside</li> </ul>
<h4>New Construction</h4> <ul style="list-style-type: none"> <li>Verify percent complete</li> <li>Flag for another visit if not complete</li> <li>Review the construction plans</li> <li>Create a sketch of the property</li> <li>Measure and list the property</li> <li>Take exterior image</li> </ul>	<h4>Permits</h4> <ul style="list-style-type: none"> <li>Verify when permit was complete</li> <li>Flag for another visit if not complete</li> <li>Update sketch of property</li> <li>Take exterior image if complete</li> </ul>

## During an Inspection

Copy: When an assessor is inspecting your property they may be visiting for specific reasons. If you had a recent permit for an addition or renovation the assessor needs to verify that the project is complete. If it is not complete, they will mark it incomplete and review it again the following year. Any changes made to a property need to be updated to ensure your property is being compared to similar homes in the area. If you have any questions or need assistance, please contact the assessor's office 920-749-8098.





July 1, 2025

MR& MRS RESIDENT  
101 South ST  
OCONTO FALLS WI 54154

This notice is an official request to view your property. As the contracted assessor for your municipality, Accurate Appraisal, LLC, will visit your property located at **101 South Street** within the next 60 days. The visit will take approximately 5 to 15 minutes. The purpose of this visit is for reviewing property characteristics to develop fair and current values for the purpose of property tax assessment. This process ensures all property is taxed fairly.

Properties viewed annually include but are not limited to those that have had a recent sale, acquired a building permit, needs data verification, or land that needs classification.

Section 70.32 of the Wisconsin Statutes states, the value of real property should be based on "actual view." If an assessor is not allowed access to view a property, property value is based on "the best information that the assessor can practicably obtain ...". This means an assessor must estimate the value of property using the information they have available to them.

To ensure receiving a complete and accurate valuation, it benefits the homeowner to provide viewing access of their residence when requested. For the purposes of valuation if access is denied, the assessor will then base the valuation on the next best information available. However, if facts exist making an interior view necessary to complete an accurate valuation, the assessor may seek a special inspection warrant per section 66.0119 of the Wisconsin Statutes to view the interior of the home. Section 70.05(4n) of the Wisconsin statutes requires the following notice:

*You have the right to refuse entry into your residence pursuant to section 70.05(4m) of the Wisconsin statutes. Entry to view your property is prohibited unless voluntarily authorized by you. Pursuant to section 70.05(4m) of the Wisconsin statutes, you have the right to refuse a visual inspection of the interior of your residence and your refusal to allow an interior inspection of your residence will not be used as the sole reason for increasing your property tax assessment. Refusing entry to your residence also does not prohibit you from objecting to your assessment pursuant to section 70.47(7) of the Wisconsin statutes.*

In the event the property owner isn't home during our visit, we will leave our contact information on the main building.

If you have any questions or concerns, please contact us [info@accurateassessor.com](mailto:info@accurateassessor.com) or call 920-749-8098.

Thank you for your cooperation with this matter.

Sincerely,  
**Accurate Appraisal, LLC**

# **Municipal Appointment of Board Member Oconto Falls Area Joint Ambulance Service, Inc.**

## **Appointed Board Member Information:**

Full Name: Marty Coopman Phone Number: 920-373-2171

Address: 405 Monroe Street Oconto Falls WI. 54154

Email Address: m.coopman@cityofocontofalls.wi.gov Effective Date: April 15,2025

## **Municipal Appointment Statement:**

I, the undersigned, hereby certify that the individual named above has been officially appointed by the governing body of the Town/Village/City of Oconto Falls to represent this municipality and serve as a member of the **Board of Directors of Oconto Falls Area Joint Ambulance Service, Inc.** This appointment was authorized by an official motion adopted during a duly noticed and legally convened meeting of the municipal governing body.

The Town/Village/City of Oconto Falls understands that, upon acceptance by the current Board of Directors of Oconto Falls Area Joint Ambulance Service, Inc., this appointment will remain in effect until it is revoked by the municipality, removed by the Board of Directors, or upon the resignation of the appointed individual.

Date of Meeting during which Appointment was made: April 15,2025

## **Certifying Municipal Representative:**

Printed Name: \_\_\_\_\_

Official Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date Signed: \_\_\_\_\_

## **Instructions for Completion:**

1. This form must be completed and signed by a **certifying municipal representative** who is authorized to make appointments on behalf of the municipality. The representative **must not be the individual being appointed** and must attest that the appointment was duly approved through an official action of the municipal governing body.
2. The completed form must be submitted to the Board of Directors of the Oconto Falls Area Joint Ambulance Service, Inc. for approval and recordkeeping.
3. A copy of this form will be retained in the Service's official records.

## **Board of Directors Review** (To be completed by Oconto Falls Area Joint Ambulance Service, Inc.)

Received By: \_\_\_\_\_

Date Received: \_\_\_\_\_

Date Reviewed by Board of Directors: \_\_\_\_\_

☐ Approved ☐ Declined

Declination Reason: \_\_\_\_\_

Certified by (Printed Name): \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

**Justin School Contracting  
9844 Lillian DR  
Suring WI, 54174  
(920)590-0663**

**Oconto Falls  
Bathroom Pavilion**

**Metal Roof  
Install 1x4s over existing roof  
Install Metal with all proper trim pieces and closures  
Install proper pipe flashings  
Disposal of all waste.**

**Total material and Labor \$7900.00**

**Shingle cost**

**Remove existing shingles  
Apply ice and water and tar paper  
install shingles with ridge vent over bathrooms  
install proper pipe flashings  
Disposal of all waste.**

**Total material and labor \$8500.00**

**Material and labor due upon completion.**

PAUL R. SHALLOW, PLS  
P.O. BOX 88  
LENA, WI 54139  
920-834-5225

# SHALLOW LLC SURVEYING

Account #3530  
Dwg. No. 3530BEHNKE Professional Wisconsin Land Surveyor

## CERTIFIED SURVEY MAP

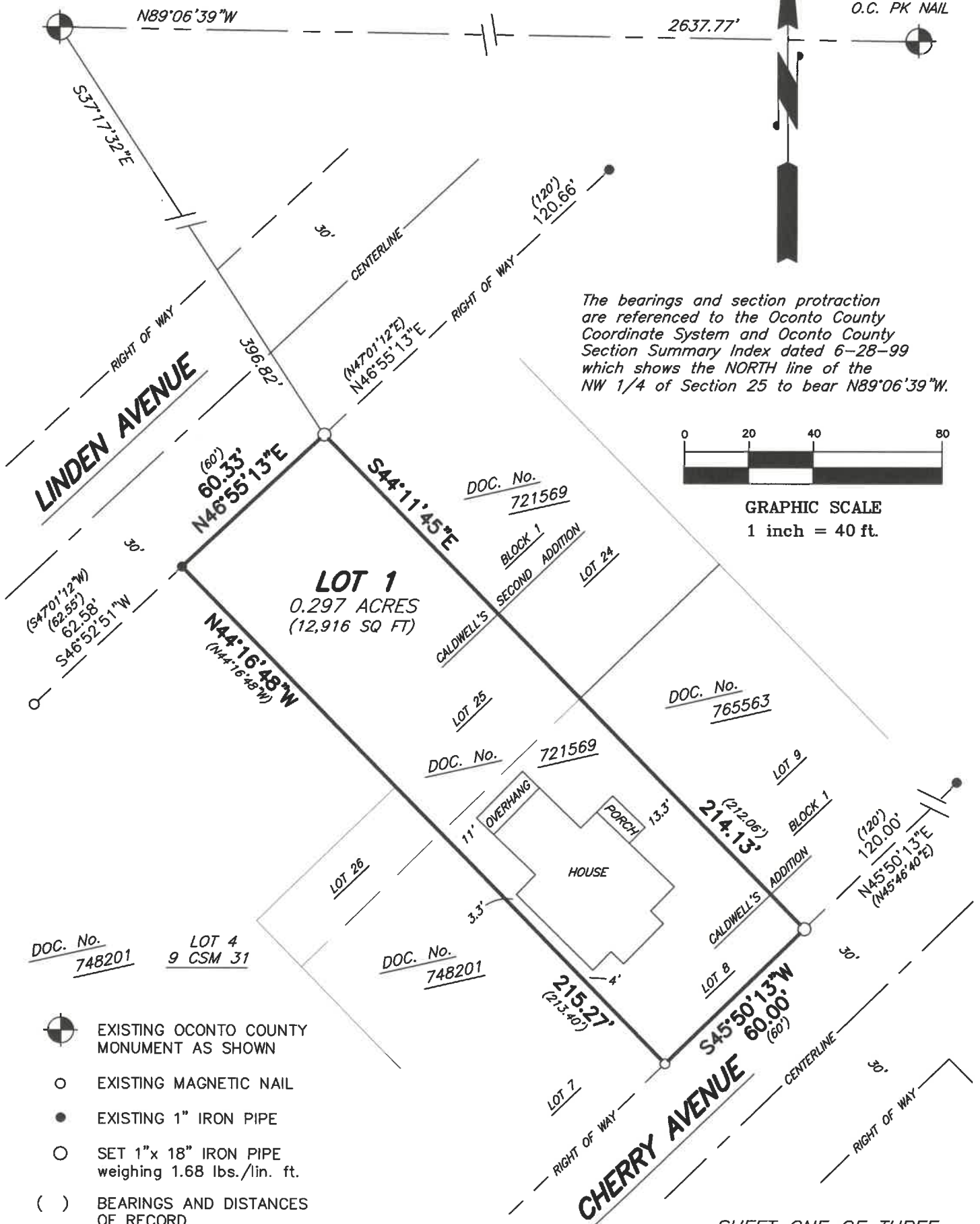
PRELIMINARY

ALL OF LOT 8 OF BLOCK 1 OF CALDWELL'S ADDITION TO OCONTO FALLS  
AND ALL OF LOT 25 OF BLOCK 1 OF CALDWELL'S SECOND ADDITION TO  
OCONTO FALLS, LOCATED IN PART OF THE NORTHWEST QUARTER OF THE  
NORTHWEST QUARTER OF SECTION 25, TOWNSHIP 28 NORTH, RANGE 19 EAST,  
CITY OF OCONTO FALLS, OCONTO COUNTY, WISCONSIN.

NW CORNER  
SECTION 25  
4" IRON PIPE  
FILLED W/CONCRETE

PRIOR TO ANY CONSTRUCTION OR OTHER LAND  
USE ACTIVITY, ALL BUILDING SETBACKS  
AND OTHER LAND USE REQUIREMENTS  
FOR THE PROPERTY CONTAINED HEREIN MUST BE  
VERIFIED BY THE CITY OF OCONTO FALLS.

N 1/4 CORNER  
SECTION 25  
O.C. PK NAIL





## SURVEYOR'S CERTIFICATE

I, Paul R. Shallow, Professional Land Surveyor, hereby certify that by the order of Collin Behnke, owner of lands described on Document Number 721569 of the Oconto County Registry, I have surveyed, combined, and mapped said lands being all of Lot 8 of Block 1 of Caldwell's Addition to Oconto Falls and all of Lot 25 of Block 1 of Caldwell's Second Addition to Oconto Falls, located in part of the Northwest quarter of the Northwest quarter of Section 25, Township 28 North, Range 19 East, City of Oconto Falls, Oconto County, Wisconsin, described as follows: Commencing at the Northwest corner of said Section 25; Thence South 37 degrees 17 minutes 32 seconds East, a distance of 396.82 ft. to the **POINT OF BEGINNING**;

Thence South 44 degrees 11 minutes 45 seconds East, a distance of 214.13 ft.;

Thence South 45 degrees 50 minutes 13 seconds West, a distance of 60.00 ft.;

Thence North 44 degrees 16 minutes 48 seconds West, a distance of 215.27 ft.;

Thence North 46 degrees 55 minutes 13 seconds East, a distance of 60.33 ft. to the **POINT OF BEGINNING**.

Together with and subject to any easements, covenants, and restrictions of record.

The within map is a true and correct representation of the exterior boundaries of the lands surveyed and I have fully complied with the provisions of chapter 236.34 of the Wisconsin Statutes and with the City of Oconto Falls in the surveying and mapping of same.

Dated this 5th day of June, 2025.

---

Paul R Shallow, PLS No. 2502  
Shallow Surveying LLC

PRELIMINARY

## OWNER'S CERTIFICATE

As owner of lands described on Document Number 721569 of the Oconto County Registry, I hereby certify: that I caused the lands described and shown herein to be surveyed, combined, and mapped as represented herein. WITNESS the hand and seal of said owner.

Collin Behnke

Date \_\_\_\_\_

**STATE OF WISCONSIN)  
COUNTY OF OCONTO)SS**

Personally came before me this \_\_\_\_ day of \_\_\_\_\_, 2025 the above named Collin Behnke, known to me to be the person who executed the foregoing instrument and acknowledge the same.

\_\_\_\_\_, Notary Public, Oconto County, Wisconsin.

My commission expires: \_\_\_\_\_

## CITY OF OCONTO FALLS APPROVAL CERTIFICATE

This Certified Survey Map located in the City of Oconto Falls is hereby approved by the Council of the City of Oconto Falls.

Approved \_\_\_\_\_

Clint Braun, Mayor

Date \_\_\_\_\_

I, Peter Wills, being the Administrator of the City of Oconto Falls of Oconto County, Wisconsin, do hereby certify that the Council of the City of Oconto Falls has granted approval on the \_\_\_\_ day of \_\_\_\_\_, 2025.

Signed \_\_\_\_\_

Peter Wills, City Administrator

Date \_\_\_\_\_

**PRELIMINARY**