TOWN OF MOUNTAIN

OCONTO COUNTY

MOUNTAIN, WISCONSIN

133rd FINANCIAL STATEMENT

"2024"

ANNUAL TOWN MEETING
APRIL 15, 2025

TOWN OF MOUNTAIN AUDIT
The 2024 Audit was performed by CLA (CliftonLarsonAllen LLP) in March 2025, with audit completion in April.

TOWN OF MOUNTAIN PLAN COMMISSION
The Town of Mountain Planning Commission in 2024 consists of: Chair Jerry Herman, Vice Chair Floyd Schmidt, Charles Schink, Brian Lamal and Town Chair Lindor "Skip" Maletzke III. The Planning Commission meets on the first Tuesday of the month, as needed.

MOUNTAIN AMBULANCE SERVICE
Owned by the Towns of Doty, Mountain, & Riverview. Mountain's Ambulance Commissioners are Town Sup. Brenda Carey-Mielke and citizen member for 2024 was Toni Stastny.

TOWN OF MOUNTAIN BUILDING INSPECTOR
Duff Leaver Inspections is contracted by the Town to perform Building Inspections. Building Permits are required for improvements in an access of $2,500.00 that are not excluded from Ordinance.

MOUNTAIN BUSINESS PARK
In 2024 no sales of lots occurred. Available lots are Lot #'s 2, 3, & 12. Lot #15 houses the Town Office/Road Shop.

TOWN OF MOUNTAIN VOLUNTEER FIRE DEPARTMENT
In 2024, donations were received for our Fire Department from St. Michael Congregation ($200), Property Owner ($50). Sup. Wayne O'Barski oversees the Fire Department. Thank you for your service to our community!

TOWN OF MOUNTAIN HISTORICAL SOCIETY
The Mountain Historical Society, Inc.'s goal is to preserve the Mountain area's history. In doing so, the historical park site houses a Log House Museum, Iron Bridge, Veteran's Memorial, Mountain School Bell, Logging Memorial and walking trail. The Log House Museum is open from Memorial Day weekend to Labor Day weekend on Saturdays from 12:00 pm – 3:00 pm. They worked on maintaining the Green Lake Park area for all to enjoy for the first summer since the area was closed by the US Forest Service.
They are always accepting volunteers to help with the preservation of our history.

TOWN OF MOUNTAIN ANIMAL CONTROL / HUMANE OFFICER
Through an Intergovernmental Agreement this position covers the towns of: Breed, Doty, Lakewood, Mountain, Riverview, and Townsend. Ryan Giese completed the Humane Officer certification course in September 2022. Nick Miller has assisted and in 2024 Ryan Berg was appointed to help as needed for coverage. Sup. Brenda Carey-Mielke oversees Animal Control.

TOWNS OF DOTY, MOUNTAIN, AND RIVERVIEW CEMETERY
The Cemetery located on Silver Hill Road serves the Towns of Doty, Mountain, and Riverview. In 2023 a pavilion was erected by the Suring High School Construction 2 Class with materials that were donated for this project. Also, a fundraiser was held for the creation of a Veteran's Memorial at the entrance near Tabor Lutheran Church, which are being held in a separate account for purposes of the Veteran's Memorial. Leah O'Barski is the Sexton and Sup. Wayne O'Barski is the Assistant Sexton. Town Chair Lindor "Skip" Maletzke III is the board member on the Cemetery Committee.

7 TOWN BOARD MEETINGS
The 7 Towns Board hold quarterly meetings (or more often as needed) to discuss issues that affect local government in an intergovernmental relationship. The Northern Oconto County Correction Officer (NOCCO) position is discussed at the 7 Town Board meetings, as needed. The NOCCO Officer was Andy Dryja, who provided reports at each meeting. This position was funded with grants approved from the WI DNR, along with support of six of the 7 Towns and Oconto County Sherriff's Department. The public is always welcome to attend meetings.
Mission Statement – Representatives of the seven northern towns of Oconto County work together for the betterment of all communities and their citizens to discuss, investigate and resolve concerns of mutual interest through collaboration and cooperation of the towns and law enforcement.

CWPP COMMITTEE MEETINGS
The Town of Mountain brush site established in 2017 is funded through a program with the WI DNR to provide information and resources needed relating to preventing, planning, and preparing for wildfires. The Northern Oconto County Community Wildfire Protection Plan consists of the Towns of Doty, Mountain, and Riverview. Meetings are typically held in the spring and fall of the year to discuss grant applications and project awards. We continue to receive funding for roadside brush projects. Town Sup. Wayne O'Barski is the town board representative, along with members of the Fire Department.

Fiscal Year Beginning January 1, 2024
Lynn Kauzlaric, Clerk/Treasurer

Ending December 31, 2024
Lindor "Skip" Maletzke III, Chairman

Balance on Hand January 1, 2024:

Laona State Bank Checking xx8354	$3,064.80
Laona State Bank Money Market xx9062	$1,027,774.49
Laona State Bank Money Market xx9100	$13,750.49
Investment Account - Laona State Bank CD	$97,822.07
Local Government Investment Pool	$604,957.17
Total Cash on Hand January 1, 2024	**$1,747,369.02**

2024 REVENUES

Taxes:

2023 Tax roll collections from Taxpayers (Jan-Jul 2024)	$867,275.78
Lottery Credit on Tax Roll (March 2024)	$13,609.95
Tax Roll Settlement from County (August 2024)	$152,900.30
Delinquent Personal Property Tax Collection	$1,686.25
Interest/Penalties on taxes	$36.12
Mobile Home Fees	$14,737.44
Public Accommodation tax (Room Tax)	$1,021.05
Taxes Other	$0.00
2024 Tax roll advance Tax Collections (Dec 2024)	$1,093,282.46
Total Taxes	**$2,144,549.35**

Special Assessments:

Assessor's Plat	$0.00
Total Special Assessment	**$0.00**

Intergovernmental Revenues:

State Shared Revenue	$65,246.61
Fire Insurance Dues	$7,599.19
Transportation Aids	$252,648.94
US Forest Service Agreements (road repairs)	$0.00
USDA Grant Funds Receivable	$100,000.00
Local Highway Grant (TRIP)	$0.00
Payment in Lieu of Taxes (Federal Lands)	$76,252.56
Payment in Lieu of Taxes (State Lands)	$438.40
Forest Crop/Managed Forest land/County Forest	$450.59
Computer Grant Aid	$590.57
CWPP Brush Site Grant	$14,909.84
WI DNR HIZ (Home Ignition Zone) Assessments	$540.00
WI DNR Recycling Grant (2023 & 2024 reimbursement)	$2,292.21
WI Elections Commission Absentee Envelope subgrant	$98.11
Total Intergovernmental Revenues	**$521,067.02**

Licenses and Permits:

Business Licenses	$3,032.31
Non-Business Licenses	$226.00
Building Permits	$1,234.00
Ordinance Permits	$505.00
Dog Settlement	$196.74
Total Licenses and Permits	**$5,194.05**

Fines/Forfeits/Penalties:

Late Dog Lic. Penalty	$0.00
Highway Damages	$0.00
Other Fines/Forfeits/Penalties	$174.00
Total Fines/Forfeits/Penalties	**$174.00**

Public Charge for Services:

General Government Charges	$379.35
Fire Protection Fees	$0.00
Ambulance Fees	$41,593.66
Highway Maintenance (special charge)	$0.00
Recycle Center/Solid Waste site Fees	$10,328.00
Cemetery Lot & Interment Fees	$5,550.00
Animal Control Fees	$0.00
General Building Rental Fees & Deposit Fees	$6,150.00
Total Public Charge for Services	**$64,001.01**

Intergovernmental Charges:

Local Government Rent Charges	$60.00
Governmental Transportation Fees (Breed)	$0.00
Cemetery Reimbursement (Doty & Riverview)	$9,000.00
Animal Control Charges to Municipalities	$2,414.60
Election notices/supplies Reimbursement	$0.00
Fire Calls (DNR & WI DOT)	$675.00
Total Intergovernmental Charges	**$12,149.60**

Miscellaneous Revenue:

Donations (fire department)	$250.00
Donations (Solid Waste/Recycle Center)	$19.00
Donations (Cemetery Veteran's Flag Pole)	$0.00
Interest	$17,045.24
Loans	$0.00
Land Sale	$0.00
Tax Overpayments	$2,762.10
Refunds/Reimbursements	$3,674.96
Roll Over	$721,000.00
Total Miscellaneous Revenue	**$744,751.30**

Total 2024 Revenue $3,491,886.33

2024 Expenditures

General Government:

Legislative Board	$32,552.31
Jt. Municipal Court	$150.00
Legal	$0.00
General Administration	$74,108.51
Assessor	$30,244.64
General Buildings Town Office/Shop	$10,505.58
General Buildings Community Center	$16,414.69
Uncollected Tax	$0.00
Other (Flower Memorial)	$0.00
Highway Insurance	$12,321.00
Other Insurance	$8,232.00
Other	$0.00
Total General Government	**$184,528.73**

Public Safety:

Fire Protection Services	$75,774.00
Ambulance Services	$253,142.37
Police Protection Services	$12,631.00
Building Inspector (Annual Program Fee)	$150.00
Total Public Safety	**$341,697.37**

Public Works:

Highway Maintenance		$206,634.83
Street Lights		$9,846.67
Brush Site		$6,233.20
Solid Waste/Recycle Center		$116,316.98
Total Public Works		**$339,031.68**

Health and Human Services:

Animal Control		$11,907.96
Cemetery		$3,742.37
Other-Donation to OCEDC		$0.00
Total Health and Human Services		**$15,650.33**

Culture/Recreation/Education:

Suring Public Library		$22,593.31
Historical Site		$528.40
Parks		$8,621.03
Community Service (Fireworks)		$2,000.00
Total Culture/Recreation/Education		**$33,742.74**

Conservation and Development:

Economic Development		$0.00
Assessor's Plat		$0.00
Total Conservation and Development		**$0.00**

Capital Outlay / Projects:

Fire Department	Rollover ($195,000)	$199,990.00
Ambulance	Rollover ($15,000)	$29,870.89
Cemetery	Rollover	$60,000.00
General Building	Rollover ($320,000)	$854,106.55
Highway Dept	Rollover	$30,000.00
Recycle Center / Solid Waste	Rollover	$60,000.00
Parks		$22,313.03
Community Center	Rollover ($9,000)	$9,822.44
Assessment	Rollover	$30,000.00
Total Capital Outlay / Projects		**$1,296,102.91**

Debt Service:

Principal - Fire Department		
Principal - Highway Department		
Principal - Office		$6,042.86
Principal - Community Center		$38,620.62
Principal - Ambulance Service		
Interest - Fire Department		
Interest - Highway Department		
Interest - Office		$3,235.21
Interest - Community Center		$1,234.55
Interest - Ambulance Service		
Total Debt Service		**$49,133.24**

Other Financing Uses:

Contingency	Rollover	$2,000.00
Tax Over Payments/refunds		$3,232.41
Total Other Financing Uses		**$5,232.41**

Agency:

Dog Settlement	$211.25
Anderson Inland Lake District	$6,945.57
Chute Lake District	$95,220.89
Oconto County & State of Wisconsin	$598,040.16
Suring School District	$928,551.93
NWTC	$103,081.31
Total Agency	**$1,732,051.11**

Total 2024 Expenditures — $3,997,170.52

Balance on Hand December 31, 2024:

Laona State Bank Checking xx8354	$11,843.56
Laona State Bank Money Market xx9062	$1,241,322.69
Laona State Bank Money Market xx9100	$6,829.00
Investment Account - Laona State Bank CD	$102,158.29
Local Government Investment Pool	$310.77
Total Cash on Hand December 31, 2024	**$1,362,464.31**

Long-Term Indebtedness as of December 31, 2024:

Loans

2022 Asphalt completion at Bill Lazansky Community Center
$77,200.00 issued 6/17/2022; $40,000 to $43,000 due annually through 2024 @ 3.25% interest — $0.00

2023 Addition to Town Office/Road Shop building
$95,000.00 issued 08/02/2023; $9,278.07 due 03/15/2024 due annually through 2038 @ 5.50% interest

$855,000 issued 11/06/2023; $90,830.67 due 03/15/2025 due annually through 2038 @ 5.50% interest — $942,957.14

Total Indebtedness — $942,957.14

Component Unit

No component Units

Capital Assets:

	Beg. Bal	Ending Bal
Capital assets being depreciated:		
Buildings & Improvements	$1,039,942.00	
Machinery & Equip.	$1,650,754.00	
Infrastructure	$1,140,651.00	
Total	**$3,831,347.00**	**$0.00**
Less accumulated depreciation:		
Buildings & improvements	$794,745.00	
Machinery & Equip.	$1,090,245.00	
Infrastructure	$471,660.00	
Total	**$2,356,650.00**	**$0.00**
Governmental Activities cap assets	**$1,474,697.00**	**$0.00**