

**2025 Annual Report and Statement of Condition
Town of Boulder Junction**

Submitted at the Annual Town Meeting, April 21, 2026

Town Officers

Chairman	Dennis Reuss d.reuss@townofboulderjunction.org	5392 Park Street / PO Box 616 Boulder Junction, WI 54512	715-385-2220 262-993-1857
Supervisor	Laura Bertch l.bertch@townofboulderjunction.org	9487 The Narrows Trail Boulder Junction, WI 54512	715-892-1204
Supervisor	Dylan Schutt d.schutt@townofboulderjunction.org	10497 Main Street Boulder Junction, WI 54512	717-798-1283
Clerk/Treasurer	Daniel Driscoll clerk@townofboulderjunction.org	5392 Park Street / PO Box 616 Boulder Junction, WI 54512	715-385-2220
Assessor	Ryan Kernosky ryan@municipalgroup.org	PO Box 705 Stevens Point, WI 54481	715-204-4563

Public Safety

Fire Chief	Jason Maurer firechief@townofboulderjunction.org	PO Box 395 Boulder Junction, WI 54512	715-385-2220
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**Please dial 911 for *Emergency* assistance: Police, Fire, and Ambulance Service.
Vilas County Sheriff Dispatch 715-479-4441**

Zoning and Building Permits

County Zoning Administrator	Dave Sadenwasser zoning@vilascountywi.gov	330 Court Street Eagle River, WI 54521	715-479-3620
BJ Zoning Deputy	Mitch Buhler mibuhl@vilascountywi.gov	330 Court Street Eagle River, WI 54521	715-479-3734
Uniform Dwelling Code Officer (UDC)	Rick Clem reinspectionrequests@gmail.com	10132 County Road W Winchester, WI 54557	715-439-4222 715-892-2056

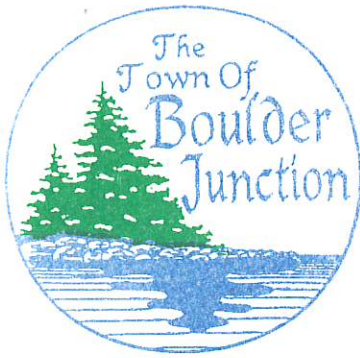
Vilas County issues County Zoning/Building Permits and conducts on-site inspections for compliance with County Zoning Ordinance #85 and the County Sanitary Ordinance. For zoning permits, please contact the zoning office directly in Eagle River at the address and phone listed above.

In addition to Vilas County permits, all UDC permits are issued by the Uniform Dwelling Code Officer. Contact the UDC Officer. Building permit packets are available in the Town office. Sign Permits are also available in office.

Town Board Meetings

Regular Town Board meetings are held the fourth Tuesday of each month at 6:30 p.m. in the Community Center.

Special meetings will be called when necessary and posted to the Town's Website at www.townofboulderjunction.org. All regular and special meetings are open to the public.



Post Office Box 616
Boulder Junction, WI 54512-0616
Phone (715) 385-2220
Fax (715) 385-9129

TOWN OF BOULDER JUNCTION
ANNUAL MEETING OF THE ELECTORS
Tuesday, April 21, 2026, 6:00 p.m.
Boulder Junction Community Center, Boulder Lake Room
5392 Park Street, Boulder Junction, WI 54512

THIS MEETING WILL BE HELD IN ACCORDANCE WITH WISCONSIN'S OPEN MEETING
LAW.

AGENDA

1. CALL TO ORDER & PLEDGE OF ALLEGIANCE
2. CONSIDERATION OF VOTING METHOD
3. CONSIDERATION OF MINUTES
 - a. November 20, 2025 Budget Hearing & Special Meeting of Electors
4. TOWN BOARD'S UPDATE TO THE ELECTORS (Electors will have an opportunity to question or comment on these subjects following the completion of all the presentations)
 - a. 2025 Financial Report
 - b. Organizations & Committees 2025 Annual Reports
5. SCHEDULE THE 2027 ANNUAL MEETING OF THE ELECTORS DATE FOR APRIL 20, 2027
6. OPEN FLOOR
7. ADJOURN

A quorum of other town committee members may be in attendance at this meeting for information gathering purposes only and no town committee action will be taken at this meeting.

Posted by Clerk/Treasurer Dan Driscoll on behalf of Chairman Dennis Reuss

Postings: Official: Community Center and Website: www.townofboulderjunction.org

Budget Hearing & Special Town Meeting of the Electors
Thursday November 20, 2025
6:00 pm
Boulder Junction Community Center
5392 Park Street, Boulder Junction, WI 54512

MINUTES

BUDGET HEARING

1. CALL TO ORDER/PLEDGE OF ALLEGIANCE

- This Budget Hearing and Special Meeting of the Electors was noticed according to State Statute 65.90. Published and posted as required by law, media notified. Chairman Dennis Reuss called the meeting to order at 6:00 pm and led the group in the Pledge of Allegiance. Also present were Supervisor Laura Bertch, Supervisor Dylan Schutt, Clerk/Treasurer Dan Driscoll, 16 electors and 2 guests.

2. 2025 BUDGET PRESENTATION FROM TOWN BOARD

- Clerk Driscoll presented the 2025 allowable levy amount and 2026 budget
 - 2025 Town Assessed Value: \$515,899,700.00
 - 2024 Town Assessed Value: \$507,578,300.00
 - 2025 State Approved Levy Amount: \$ \$1,150,805.00
 - 2026 Debt Service amount: \$897,671.00
 - 2025 total town levy amount: \$2,048,476.00
 - Estimated 2025 Mill Rate – Town: 3.97/\$1000.00 of valuation
 - Estimated 2025 Mill Rate – NLS: \$1.93/\$1000.00 of valuation
 - Estimated 2025 Mill Rate – LUHS: \$1.90/\$1,000.00 of valuation
 - Estimated 2025 Mill Rate – NTC: \$0.21/\$1,000.00 of valuation
 - Estimated 2025 Mill Rate – VC: \$2.33/\$1,000.00 of valuation
 - Estimated 2025 Mill Rate – STC: (\$.076)/\$1000.00 of valuation
 - Total Estimated 2025 Mill Rate: \$9.58/\$1,000.00 of valuation
- Clerk Driscoll presented the 2026 budget
 - 2026 Revenue
 - Property Taxes: \$2,048,476.00
 - Room Tax/PP Tax: \$295,542.00
 - Intergovernmental Revenues: \$561,079.00
 - Licenses and Permits: \$9,950.00
 - Public Charges for Services: \$41,850.00
 - Miscellaneous Revenues: \$50,500.00
 - Total Revenues: \$3,007,397.00
 - 2026 Expenses:
 - General Government: \$251,739.00
 - Public Safety: \$607,447.00
 - Public Works: \$648,260.00
 - Public Works Dump: \$143,148.00
 - Health and Human Services: \$6,520.00
 - Culture, Recreation and Education: \$182,440.00

- Debt Service: \$897,671.00
 - Other Expense: \$5,000.00
3. QUESTION AND ANSWER
 - Greg Van Grinsven asked if board was comfortable with lower road funding in 2026
 - Lori Aukstik asked for clarification on bank fees and charges
 4. ADJOURN BUDGET HEARING
 - The budget hearing was adjourned at 6:27 pm

SPECIAL TOWN MEETING OF THE ELECTORS

1. CALL TO ORDER
 - Chairman Reuss called the meeting to order at 6:27 pm.
2. CONSIDERATION OF VOTING METHOD FOR APPROVAL OF APRIL 15, 2025 ANNUAL TOWN MEETING OF THE ELECTORS MINUTES AND APPROVAL OF THE 2025 TOWN TAX LEVY TO BE COLLECTED IN 2026
 - MOTION GREG VAN GRINSVEN/SECOND JIM GALLOWAY. For voting method to be a vote by hand. VOTE: MOTION UNANIMOUSLY CARRIED. 20 – YES, 0 – NO
3. CONSIDERATION OF THE MINUTES
 - April 15, 2025 Annual Town Meeting of the Electors
 - MOTION MARY VAN GRINSVEN/SECOND JIM GALLOWAY. To approve the April 15, 2025 Annual Town Meeting of the Electors Minutes. VOTE: MOTION UNANIMOUSLY CARRIED. 20 – YES, 0 – NO
4. RESOLUTION 2025-R-01 FOR ELECTORS TO ADOPT THE TOWN TAX LEVY: TO APPROVE THE 2025 TOWN TAX LEVY TO BE COLLECTED IN 2026, PURSUANT TO SECTION 60.10(1)(A) OF WISCONSIN STATUTES
 - MOTION JIM GALLOWAY/SECOND GREG VAN GRINSVEN. To approve the Resolution 2025 R 01 For Electors to adopt the 2025 town tax levy to be collected in 2026 pursuant to Section 60.10(A) of Wisconsin Statutes. VOTE: MOTION UNANIMOUSLY CARRIED. 20 – YES, 0 – NO
5. AUTHORIZE THE TOWN BOARD TO DISPOSE OF SURPLUS GOODS AND PROPERTY
 - MOTION JIM GALLOWAY/SECOND BILL NIEMI. To authorize Town Board to dispose of surplus goods and property. VOTE: MOTION UNANIMOUSLY CARRIED. 20 – YES, 0 – NO.
6. ADJOURN
 - The special meeting of the electors was adjourned at 6:31 pm

TOWN OF BOULDER JUNCTION
Vilas County, Wisconsin

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2025



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
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INDEPENDENT AUDITORS' REPORT

Town Board
Town of Boulder Junction
Vilas County, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the modified cash basis financial statements of the governmental activities, the major fund, and the remaining fund information of the Town of Boulder Junction, Vilas County, Wisconsin (the Town), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the major fund, and the remaining fund information of the Town as of December 31, 2025, and the respective changes in modified cash basis financial position and the budgetary comparison for the General Fund for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town 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 - Basis of Accounting

We draw attention to Note 1.C. of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than 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 these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town'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 Town'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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The modified cash basis detailed comparison of budgeted and actual revenues and expenditures schedules for the general fund are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the modified cash basis detailed comparison of budgeted and actual revenues and expenditures schedules for the general fund are fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 4, 2026, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
April 4, 2026

BASIC FINANCIAL STATEMENTS

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
STATEMENT OF NET POSITION – MODIFIED CASH BASIS
DECEMBER 31, 2025**

	<u>Governmental Activities</u>
ASSETS	
Cash and Investments	\$ 6,106,000
LIABILITIES	
Accrued and Other Current Liabilities	10,422
Property Taxes Collected for Subsequent Year	646,470
Unearned Revenues	<u>100,900</u>
Total Liabilities	<u>757,792</u>
NET POSITION	
Restricted:	
Broadband Project	3,729,510
Unrestricted	<u>1,618,698</u>
Total Net Position	<u><u>\$ 5,348,208</u></u>

See accompanying Notes to Basic Financial Statements.

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31, 2025**

Functions/Programs	Expenditures	Program Revenues		Net (Expenditures) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Totals
GOVERNMENTAL ACTIVITIES				
General Government	\$ 249,148	\$ 4,511	\$ -	\$ (244,637)
Public Safety	691,410	25,757	21,095	(644,558)
Public Works	1,421,209	36,951	303,002	(1,081,256)
Health and Human Services	7,561	6,500	-	(1,061)
Culture and Recreation	286,630	9,459	31,345	(245,826)
Conservation and Development	286,796	-	-	(286,796)
Principal and Interest on Long-Term Debt	896,713	-	-	(896,713)
Total Governmental Activities	\$ 3,839,467	\$ 83,178	\$ 355,442	(3,400,847)
GENERAL REVENUES				
Taxes:				
Property Taxes				2,031,501
Other Taxes				273,750
Federal and State Grants and Other Contributions				
Not Restricted to Specific Functions				290,747
Interest and Investment Earnings				167,201
Miscellaneous				172,459
Total General Revenues				<u>2,935,658</u>
CHANGE IN NET POSITION				(465,189)
Net Position - January 1				<u>5,813,397</u>
NET POSITION - DECEMBER 31				<u><u>\$ 5,348,208</u></u>

See accompanying Notes to Basic Financial Statements.

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE – MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2025**

	<u>General Fund</u>
ASSETS	
Cash and Investments	<u>\$ 6,106,000</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accrued and Other Current Liabilities	\$ 10,422
Property Taxes Collected for Subsequent Year	646,470
Unearned Revenues	<u>100,900</u>
Total Liabilities	757,792
Fund Balance:	
Restricted	3,729,510
Assigned	1,348,854
Unassigned	<u>269,844</u>
Total Fund Balance	<u>5,348,208</u>
Total Liabilities and Fund Balance	<u>\$ 6,106,000</u>

See accompanying Notes to Basic Financial Statements.

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
MODIFIED CASH BASIS – GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2025**

	<u>General Fund</u>
REVENUES	
Taxes	\$ 2,305,251
Intergovernmental	617,644
Licenses and Permits	11,011
Public Charges for Services	72,167
Miscellaneous	<u>368,205</u>
Total Revenues	3,374,278
EXPENDITURES	
Current:	
General Government	249,148
Public Safety	691,410
Public Works	466,109
Health and Human Services	7,561
Culture and Recreation	286,630
Conservation and Development	286,796
Debt Service	896,713
Capital Outlay	<u>955,100</u>
Total Expenditures	3,839,467
NET CHANGE IN FUND BALANCE	(465,189)
Fund Balance - January 1	<u>5,813,397</u>
FUND BALANCE - DECEMBER 31	<u><u>\$ 5,348,208</u></u>

See accompanying Notes to Basic Financial Statements.

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
MODIFIED CASH BASIS
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2025**

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 2,267,156	\$ 2,267,156	\$ 2,305,251	\$ 38,095
Intergovernmental	1,159,972	1,159,972	617,644	(542,328)
Licenses and Permits	8,350	8,350	11,011	2,661
Public Charges for Services	76,350	76,350	72,167	(4,183)
Miscellaneous	68,600	68,600	368,205	299,605
Total Revenues	3,580,428	3,580,428	3,374,278	(206,150)
EXPENDITURES				
Current:				
General Government	264,503	264,503	249,148	15,355
Public Safety	507,539	645,611	691,410	(45,799)
Public Works	441,758	441,758	466,109	(24,351)
Health and Human Services	6,000	6,000	7,561	(1,561)
Culture and Recreation	177,222	202,211	286,630	(84,419)
Conservation and Development	4,076,600	4,084,829	286,796	3,798,033
Debt Service	896,714	896,714	896,713	1
Capital Outlay	1,020,432	1,356,814	955,100	401,714
Total Expenditures	7,390,768	7,898,440	3,839,467	4,058,973
NET CHANGE IN FUND BALANCE	(3,810,340)	(4,318,012)	(465,189)	3,852,823
Fund Balance - January 1	5,813,397	5,813,397	5,813,397	-
FUND BALANCE - DECEMBER 31	<u>\$ 2,003,057</u>	<u>\$ 1,495,385</u>	<u>\$ 5,348,208</u>	<u>\$ 3,852,823</u>

See accompanying Notes to Basic Financial Statements.

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
STATEMENT OF NET POSITION
FIDUCIARY FUND – MODIFIED CASH BASIS
DECEMBER 31, 2025**

	<u>Custodial Fund</u>
ASSETS	
Cash and Investments	\$ 1,037,429
LIABILITIES	
Due to Other Governments	<u>1,037,429</u>
NET POSITION	
Fiduciary Net Position - Held for Others	<u><u>\$ -</u></u>

See accompanying Notes to Basic Financial Statements.

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND – MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31, 2025**

	Custodial Fund
ADDITIONS	
Property Tax Collections	\$ 2,629,168
DEDUCTIONS	
Payments to Taxing Jurisdictions	<u>2,629,168</u>
CHANGE IN NET POSITION	-
Net Position - January 1	<u>-</u>
NET POSITION - DECEMBER 31	<u><u>\$ -</u></u>

See accompanying Notes to Basic Financial Statements.

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Town of Boulder Junction, Vilas County, Wisconsin (the Town), have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP).

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Town are described below:

A. Reporting Entity

The Town is a municipal corporation governed by an elected three-member board. The basic financial statements are required to include the Town and any separate component units that have a significant operational or financial relationship with the Town. The Town has not identified any component units that are required to be included in the basic financial statements in accordance with standards.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues. The Town has no business-type activities.

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

Separate financial statements are provided for governmental funds. Governmental funds include the general fund. The Town has no proprietary funds. The major individual governmental fund is reported as a separate column in the fund financial statements.

The Town reports the following major governmental fund:

General Fund – This is the Town's primary operating fund. It accounts for all financial resources of the Town.

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Additionally, the Town reports the following fund type:

Custodial Fund – The custodial fund accounts for property taxes and special charges collected on behalf of other governments.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, and fiduciary fund financial statements are reported using the *modified cash basis of accounting*. The modified cash basis recognizes assets, liabilities, net position/fund balance, revenues, and expenditures when they result from cash transactions. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Under the modified cash basis of accounting, the Town recognizes revenues when received. As a result, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) *are not recorded* in the Town's basic financial statements. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues when received if all eligibility requirements imposed by the provider have been met. Property taxes and grants received in advance of being earned or meeting eligibility requirements are reported as liabilities. Debt proceeds are recognized as other financing sources and general revenue when received. Additionally, capital assets such as property, equipment, and infrastructure are not capitalized or reported in the government-wide financial statements.

Under the modified cash basis of accounting, the Town generally records expenditures when paid, except for certain payroll withholdings. As a result, certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in the Town's basic financial statements. Additionally, long-term liabilities such as debt payable and compensated absences are not reported. Information on outstanding long-term debt is shown in Note 3.B.

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

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

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Position or Fund Balance

1. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date.

2. Property Taxes and Special Charges

Property taxes and special charges consist of taxes on real estate and personal property and user charges assessed against Town properties. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes and special charges 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 purchased by Vilas County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the Town. Special charges not paid by January 31 are held in trust by Vilas County and remitted to the Town, including interest, when collected by Vilas County.

In addition to its levy, the Town also levies and collects taxes for the Lakeland Union High School District, School District of North Lakeland, Vilas County and Nicolet Technical College. Property taxes and special charges collected on behalf of other taxing entities of December 31, 2025, are reported within a custodial fund as liabilities and paid in the subsequent year as part of the January tax settlement.

3. Long-Term Obligations

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Because the Town uses the modified cash basis of accounting, principal payments are reported as expenditures in the statement of activities and no liability is reported on the statement of net position.

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Position or Fund Balance (Continued)

4. Compensated Absences

It is the Town's policy to permit employees hired prior to January 1, 2020, to have converted accumulated sick days into a termination bank which will be paid out at a converted dollar amount upon termination, separation, or retirement. To receive payment, the employee must have 15 years of service. The payment will be determined based on the number of sick days placed in the termination date as of January 1, 2020, no additional days can be added to the termination bank. Employees hired after January 1, 2020, are not eligible for this benefit. Because the Town uses the modified cash basis of accounting, payments from the termination bank are reported as expenditures in the statement of activities and no liability is reported on the statement of net position.

5. Fund Equity

Governmental Fund Financial Statements

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

- **Nonspendable Fund Balance.** Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- **Restricted Fund Balance.** Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- **Committed Fund Balance.** Amounts that are constrained for specific purposes by action of the Town Board. These constraints can only be removed or changed by the Town Board using the same action that was used to create them.
- **Assigned Fund Balance.** Amounts that are constrained for specific purposes by action of Town management. The Town Board has not authorized a Town position to assign fund balance.
- **Unassigned Fund Balance.** Amounts that are available for any purpose.

The Town has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. When a policy does not specify the spend-down policy, GASB Statement No. 54 indicates that restricted funds would be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Position or Fund Balance (Continued)

5. Fund Equity (Continued)

Government-Wide Fund Statements

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

- **Restricted Net Position.** Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position.** Net position that is not classified as restricted.

NOTE 2 STEWARDSHIP AND COMPLIANCE

A. Budgets and Budgetary Accounting

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

1. During November, the Town Board and officials prepare 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 Town Board action.
2. Budgets are adopted on a basis consistent with the cash basis of accounting for the general fund. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
3. During the year, formal budgetary integration is employed as a management control device for the general fund.
4. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the Town. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Town Board.
5. Encumbrance accounting is not used by the Town to record commitments related to unperformed contracts for goods or services.

The Town did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2025.

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

B. Excess of Expenditures Over Budget Appropriations

The following expenditure accounts of the governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2025, as follows:

Fund	Excess Expenditures
General Fund:	
General Government:	
Insurance	\$ 2,225
Public Safety:	
Fire Department	49,493
Public Works:	
Highway and Street Maintenance	17,305
Shop	14,531
Machinery	3,155
Health and Human Services:	
Cemetery	1,561
Culture and Recreation:	
Library	42,628
Parks and Recreation	13,440
Disc Golf Course	28,545
Conservation and Development:	
Chamber of Commerce	28,475

C. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2025 and 2026 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the Town's January 1 equalized value as a result of net new construction. The actual limit for the Town for the 2025 budget was 0.613%. The actual limit for the Town for the 2026 budget was 1.405%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The Town maintains various cash and investment accounts, which are displayed on the financial statements as "Cash and Investments".

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

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

The carrying amount of the Town's cash and investments totaled \$7,143,429 on December 31, 2025, as summarized below:

Petty Cash and Cash on Hand	\$ 250
Deposits with Financial Institutions	7,143,179
Total	<u>\$ 7,143,429</u>

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position:	
Cash and Investments	\$ 6,106,000
Fiduciary Fund Statement of Net Position:	
Custodial Fund	1,037,429
Total	<u>\$ 7,143,429</u>

Fair Value Measurements

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The Town currently has no investments that are subject to fair value measurement.

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

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

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 Town does not have an additional custodial credit policy.

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

As of December 31, 2025, \$4,133,669 of the Town's deposits with financial institutions were in excess of federal and state depository insurance limits. \$4,133,669 was collateralized with securities held by the pledging financial institution.

B. Long-Term Obligations

The following is a summary of changes in long-term obligations of the Town for the year ended December 31, 2025:

	<u>Beginning Balance</u>	<u>Issued</u>	<u>Retired</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
General Obligation Debt:					
Bonds	\$ 7,978,000	\$ -	\$ 517,000	\$ 7,461,000	\$ 535,000
Notes	688,122	-	98,112	590,010	104,217
Total General Obligation Debt	8,666,122	-	615,112	8,051,010	639,217
Compensated Absences	12,556	-	-	12,556	-
Governmental Activities Long-Term Obligations	<u>\$ 8,678,678</u>	<u>\$ -</u>	<u>\$ 615,112</u>	<u>\$ 8,063,566</u>	<u>\$ 639,217</u>

Total interest paid during the year on long-term debt totaled \$281,601.

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Long-Term Obligations (Continued)

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/25
General Obligation Bond	5/1/18	9/1/35	3.25 - 4.00%	\$ 4,975,000	\$ 3,410,000
General Obligation Bond	12/1/21	3/1/33	1.37%	1,188,000	866,000
General Obligation Bond	3/2/22	3/1/42	3.00 - 4.00%	3,720,000	3,185,000
Promissory Notes	10/25/23	10/25/30	6.05%	780,405	590,010
Total Outstanding General Obligation Debt					<u>\$ 8,051,010</u>

Annual principal and interest maturities of the outstanding general obligation debt of \$8,051,010 on December 31, 2025, are detailed below:

Year Ended December 31,	Bonded Debt		Notes from Direct Borrowings		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 535,000	\$ 223,850	\$ 104,217	\$ 34,604	\$ 639,217	\$ 258,454
2027	549,000	206,219	110,706	28,115	517,000	234,334
2028	432,000	190,023	117,533	21,287	98,109	211,310
2029	445,000	175,337	124,916	13,905	569,916	189,242
2030	458,000	161,894	132,638	6,127	590,638	168,021
2031 - 2035	2,162,000	620,791	-	-	2,162,000	620,791
2036 - 2040	1,995,000	302,779	-	-	1,995,000	302,779
2041	885,000	56,824	-	-	885,000	56,824
Total	<u>\$ 7,461,000</u>	<u>\$ 1,937,717</u>	<u>\$ 590,010</u>	<u>\$ 104,038</u>	<u>\$ 8,051,010</u>	<u>\$ 2,041,755</u>

Legal Margin for New Debt

The Town's legal margin for creation of additional general obligation debt on December 31, 2025, was \$35,617,780 as follows:

Equalized Valuation of the Town	\$ 873,375,800
Statutory Limitation Percentage	(x) 5%
General Obligation Debt Limitation, Per Section 67.03 of the Wisconsin Statutes	43,668,790
Total Outstanding General Obligation Applicable to Debt Limitation	8,051,010
Legal Margin for New Debt	<u>\$ 35,617,780</u>

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Pension Plan – WRS

WRS Pension 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 <http://etf.wi.gov/report-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, 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

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

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Pension Plan – WRS (Continued)

Benefits Provided (Continued)

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

The WRS also provides death and disability benefits for employees.

Contributions

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

During the reporting period ending December 31, 2025, the WRS recognized \$19,892 in contributions from the Town.

Contribution rates for the reporting period are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Including Teachers, Executives, and Elected Officials)	6.95%	6.95%
Protective with Social Security	6.95%	14.95%
Protective without Social Security	6.95%	18.95%

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Defined Contribution Pension Plan

The Town contributes to the Service Award Program (SAP), a defined contribution pension plan, for its volunteer firefighters, first responders and emergency medical technicians. SAP is administered by MassMutual.

The Town determines annually the amount it will contribute on behalf of each individual in the program. Participants are fully vested to receive a service award once he or she attains 15 years of service for a municipality and paid a service award upon reaching age of 60. A participant who has discontinued providing eligible service after performing a minimum 10 years of service shall be partially vested and may elect to receive a partial service award at any time after reaching age 53. Nonvested accounts are forfeited if the individual ceases to perform creditable service for a period of 12 months or more and distributed equally among all other open accounts sponsored by the participating municipality at the time of the forfeiture.

For the year ended December 31, 2025, the Town contributed \$8,529 to the plan, and the Town recognized pension expense of \$8,529.

E. Fund Equity

Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2025, restricted fund balance was as follows:

General Fund:

 Restricted for:

 Broadband Project

\$ 3,729,510

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Fund Equity (Continued)

Assigned Fund Balance

Portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At December 31, 2025, fund balance was assigned as follows:

General Fund:

Long-Term Bike Trail Maintenance	\$ 89,895
Fireworks	23,755
Airport	205
Holiday Decorations	3,820
Animal Control	1,253
Legal	5,000
Landfill	2,276
Fire Department	81,600
Cemetery Perpetual Fund	17,424
Parks	11,409
Roads	204,870
Room Tax	422,710
Ambulance	82,998
Fire Department Volunteer Fund	249,704
Library	73,869
Community Building	77,954
Total	<u>\$ 1,348,742</u>

Minimum General Fund Balance Policy

The Town has also adopted a minimum fund balance policy of 20-25% of subsequent year budgeted expenditures for the general fund. The minimum fund balance is maintained for cash flow and working capital purposes. The minimum fund balance amount is calculated as follows:

Budgeted 2026 General Fund Expenditures	\$ 6,823,397
Minimum Fund Balance %	(x) 20 - 25%
Minimum Fund Balance Amount	<u>\$1,364,679 - \$1,705,849</u>

The Town's unassigned general fund balance of \$269,844 is below the minimum fund balance amount. The Town will need to decrease expenses or increase revenues in order to achieve a fund balance above the minimum fund balance amount.

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 4 OTHER INFORMATION

A. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The Town completes an annual review of its insurance coverage to ensure adequate coverage. Settled claims have not exceeded insurance provided by third-party carriers in any of the past three years.

B. Contingencies

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

C. Landfill Venture Group

Effective May 1, 1988, the Town of Boulder Junction and thirteen other municipalities entered into an agreement to form the Landfill Venture Group (the Landfill) for purposes of operating a landfill. The Landfill is a separate commission with distinct corporate powers from the member municipalities, none of which are required to make any payments outside of fees for service to the Landfill. If revenues from user charges are insufficient to meet the annual costs, including debt service, of the Landfill, each member municipality shall pay a proportionate share of the deficiency. As of December 31, 2025, the Town's share of any deficiency is 6.97%. The Landfill has not required any payments related to deficiencies in the year ended December 31, 2025.

SUPPLEMENTARY INFORMATION

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES –
MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31, 2025**

	Budget			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
Taxes:				
General Property	\$ 2,037,156	\$ 2,037,156	\$ 2,035,242	\$ (1,914)
Room Tax	230,000	230,000	270,009	40,009
Total Taxes	2,267,156	2,267,156	2,305,251	38,095
Intergovernmental:				
State:				
State Shared Taxes	77,652	77,652	77,725	73
Fire Insurance Dues	18,000	18,000	21,095	3,095
Tax Exempt Computer Aid	73	73	-	(73)
Transportation	295,323	295,323	295,066	(257)
Local Road Improvement Project	573,294	573,294	-	(573,294)
Municipal Services	775	775	-	(775)
DNR - In Lieu of Taxes	150,000	150,000	151,817	1,817
MFL	130	130	90	(40)
Recycling	7,275	7,275	7,936	661
Library	4,450	4,450	2,800	(1,650)
Other State Aids	33,000	33,000	61,115	28,115
Total Intergovernmental	1,159,972	1,159,972	617,644	(542,328)
Licenses and Permits:				
Licenses:				
Liquor and Malt Beverage	3,000	3,000	3,042	42
Operators, Cigarette, and				
Other Licenses	500	500	548	48
Dog	750	750	825	75
Cemetery	4,000	4,000	6,500	2,500
Permits:				
Other Permits	100	100	96	(4)
Total Licenses and Permits	8,350	8,350	11,011	2,661

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES --
MODIFIED CASH BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2025**

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
Public Charges for Services:				
Clerk's Fees	\$ 100	\$ 100	\$ -	\$ (100)
Ambulance Fees	25,000	25,000	25,757	757
Snow Plowing	14,000	14,000	5,810	(8,190)
Garbage Bags	32,000	32,000	30,921	(1,079)
Recycling Fees	250	250	220	(30)
Community Center	5,000	5,000	3,085	(1,915)
Library Fees	-	-	2,849	2,849
Park and Recreation Fees	-	-	3,525	3,525
Total Public Charges for Services	76,350	76,350	72,167	(4,183)
Miscellaneous:				
Interest Income	60,000	60,000	167,201	107,201
Reimbursement	3,600	3,600	25,019	21,419
Fireworks Fund	4,000	4,000	3,870	(130)
Donations - Broadband Expansion	-	-	37,566	37,566
Donations - Bike Trail	1,000	1,000	1,988	988
Donations - Fire	-	-	62,592	62,592
Donations - Other	-	-	586	586
Miscellaneous Library	-	-	69,383	69,383
Total Miscellaneous	68,600	68,600	368,205	299,605
Total Revenues	<u>\$ 3,580,428</u>	<u>\$ 3,580,428</u>	<u>\$ 3,374,278</u>	<u>\$ (206,150)</u>

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES –
MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31, 2025**

	Budget			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
General Government:				
Town Board	\$ 34,510	\$ 34,510	\$ 34,405	\$ 105
Clerk/Treasurer	102,493	102,493	98,084	4,409
Mileage	1,500	1,500	1,079	421
Elections	30,000	30,000	25,499	4,501
Assessor	40,000	40,000	33,800	6,200
Legal Fees	2,000	2,000	240	1,760
Insurance	47,000	47,000	49,225	(2,225)
Dues and Fees	7,000	7,000	6,816	184
Total General Government	264,503	264,503	249,148	15,355
Public Safety:				
Fire Department	176,905	187,278	236,771	(49,493)
Ambulance	330,634	458,333	454,639	3,694
Total Public Safety	507,539	645,611	691,410	(45,799)
Public Works:				
Highway and Street Maintenance	216,310	216,310	233,615	(17,305)
Shop	50,000	50,000	64,531	(14,531)
Machinery	25,000	25,000	28,155	(3,155)
Street Lighting	9,000	9,000	8,056	944
Landfill	80,933	80,933	78,338	2,595
Recycling	60,515	60,515	53,414	7,101
Total Public Works	441,758	441,758	466,109	(24,351)
Health and Human Services:				
Cemetery	6,000	6,000	7,561	(1,561)

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES –
MODIFIED CASH BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2025**

	Budget			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
Culture and Recreation:				
Library	\$ 97,827	\$ 97,827	\$ 140,455	\$ (42,628)
Snowmobile Club	2,000	2,000	1,932	68
Parks and Recreation	32,055	51,575	65,015	(13,440)
Community Center	35,040	39,524	39,466	58
Celebrations	300	300	232	68
Fireworks	10,000	10,000	10,000	-
Disc Golf Course	-	985	29,530	(28,545)
Total Culture and Recreation	177,222	202,211	286,630	(84,419)
Conservation and Development:				
Chamber of Commerce	167,500	167,500	195,975	(28,475)
Economic Development	10,000	18,229	18,229	-
Broadband Expansion	3,816,000	3,816,000	288	3,815,712
Bike Trail	35,000	35,000	24,639	10,361
Ais Lake Fund	33,000	33,000	32,565	435
Advertising	15,100	15,100	15,100	-
Total Conservation and Development	4,076,600	4,084,829	286,796	3,798,033
Debt Service:				
Principal	615,109	615,109	615,112	(3)
Interest	281,605	281,605	281,601	4
Total Debt Service	896,714	896,714	896,713	1
Capital Outlay:				
Roads	917,000	1,096,542	728,675	367,867
Highway Equipment	103,432	260,272	226,425	33,847
Total Capital Outlay	1,020,432	1,356,814	955,100	401,714
Total Expenditures	\$ 7,390,768	\$ 7,898,440	\$ 3,839,467	\$ 4,058,973

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



**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***

Town Board
Town of Boulder Junction
Vilas County, 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 modified cash basis financial statements of the governmental activities, the major fund, and the remaining fund information of the Town of Boulder Junction, Vilas County, Wisconsin (the Town), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated April 4, 2026.

Report on Internal Control Over Financial Reporting

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2025-001 to be a material weakness.

Town Board
Town of Boulder Junction

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and responses, as Item 2025-002 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town'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*.

Town of Boulder Junction, Wisconsin's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Town's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Town'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 Town'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 Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
April 4, 2026

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2025**

Internal Control Over Financial Reporting

FINDING NO.	CONTROL DEFICIENCIES
2025-001	Segregation of Duties – Clerk/Treasurer Repeat of Finding 2024-001 Type of Finding: Material Weakness in Internal Control over Financial Reporting Condition: The Town has a combined clerk/treasurer position to essentially complete all financial and recordkeeping duties of the general Town's operations. Accordingly, this does not allow for a proper segregation of duties for internal control purposes. Criteria: Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction. Cause: The lack of segregation of duties is due to the limited number of employees and the size of the Town's operations. Effect: Errors or intentional fraud could occur and not be detected timely by other employees in the normal course of their responsibilities as a result of the lack of segregation of duties. Recommendation: We recommend the Town continue to identify and implement mitigating controls to reduce the risk of errors and intentional fraud. The Town should review its processes to identify tasks that could be reassigned to other Town personnel and include other mitigating controls that would help improve internal controls. We also recommend the Town Board continue to monitor the transactions and the financial records of the Town. View of Responsible Officials: The Town has implemented the following procedures: • ACH and commercial banking requires two signatures and electronic approval before payment is made by Town Clerk and Town Chairman on all invoices. Dual authorization is required on all payments made by Town. • Entire Board reviews all invoice and payments to be made and then voted on at the Regular Town Board Meeting. • All expenses are reviewed by the entire Board and then approved at a regular Town Board meeting prior to payment. • Town Clerk reviews monetary expenses and financial statements with Town Board, daily and monthly at Town Board meetings. • The Town of Boulder Junction also contacts with Peterson Metz on a weekly basis regarding financial statements and quarterly reports filed with the Department of Revenue. • The Town Board voted to have one of the Town Supervisors reconcile and review the Town accounts with the clerk as a dual effort to ensure procedures are consistently followed.

**TOWN OF BOULDER JUNCTION
VILAS COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
YEAR ENDED DECEMBER 31, 2025**

Internal Control Over Financial Reporting (Continued)

FINDING NO.	CONTROL DEFICIENCIES
2025-002	Preparation of Annual Financial Report
	Repeat of Finding 2024-002
Type of Finding:	Significant Deficiency in Internal Control over Financial Reporting
Condition:	Current Town staff maintains accounting records which reflect the Town's financial transactions; however, preparing the Town's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The Town engages CLA to assist in the preparing its financial statements and accompanying disclosures. However, as independent auditors, CLA cannot be considered part of the Town's internal control system. As part of the internal control over preparation of its financial statements, including disclosures, the Town has implemented comprehensive review procedures to ensure that the financial statements, including note disclosures, are complete and accurate.
Criteria:	The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control to prevent, detect and correct a potential omission or misstatement in the financial statements or notes.
Cause:	Town management has determined that rather than having their existing contracted bookkeeper prepare their annual financial report, for timing and efficiency purposes engaging with CLA to prepare the annual financial report was preferred.
Effect:	The Town may not be able to completely prepare an annual financial report in accordance with the modified cash basis of accounting.
Recommendation:	We recommend the Town continue reviewing the annual financial report. A thorough review of this information by appropriate staff of the Town is necessary to obtain a complete and adequate understanding of the Town's annual financial report.
View of Responsible Officials:	We are aware of internal control issues due to our size. We will continue to review financial information monthly with the Town Board and as needed with our auditor to improve our understanding. The Town of Boulder Junction also contracts with Peterson Metz on a monthly basis regarding financial statements and quarterly reports filed with the Department of Revenue.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAglobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



NORTHWOODS



EMS DISTRICT

NORTHWOODS EMS DISTRICT

2025 Annual Report

Jason Joling - Chief
chief@northwoodsems.org

Message from the Chief

To the residents and visitors of Boulder Junction, Manitowish Waters, Presque Isle, and Winchester:

As the Chief of the Northwoods Emergency Medical Services District (NEMSD), it is my privilege to lead an organization dedicated to providing rapid, compassionate, and high-quality emergency medical care. Since our official launch, we have focused on modernizing our response model from an EMT volunteer system to a 24-hour Advanced Life Support (ALS) system. Our goal remains clear: to ensure "better care faster" for every person who calls for help.

Our greatest asset is our team. Whether it is our full-time staff or our dedicated volunteers, they exemplify our core values of integrity, professionalism, and compassion every day. We are also continuously improving our capabilities through advanced training and standardized equipment across our stations to ensure consistent excellence.

This district was built on the incredible support of the four towns. We are deeply grateful for the trust you have placed in us and remain committed to being responsible stewards of the resources you provide.

Stay safe and know that we are here for you whenever you need us.

Respectfully,

Jason Joling

Chief, Northwoods EMS District

Northwoods EMS District

Mission Statement

To provide rapid, compassionate, and high-quality emergency medical care to our community.

Our Vision

Our vision is to be a leading provider of emergency medical services, recognized for our commitment to excellence, innovation, and community engagement. We aim to continuously improve our services through advanced training, state-of-the-art technology, and a dedicated team of volunteers and paid staff. Our goal is to ensure the highest level of care and safety for all community members and visitors.

Core Values

- **Integrity** - Upholding the highest ethical standards and honesty in all actions.
- **Compassion** - Providing care with empathy and understanding for patients and their families.
- **Professionalism** - Maintaining a high level of competence, skill, and behavior.
- **Accountability** - Being responsible for actions and decisions, ensuring transparency and trust.
- **Dedication** - Committing to the mission of providing excellent emergency medical services.
- **Community** - Fostering a strong connection and partnership with the community served.
- **Innovation** - Continuously seeking ways to improve and advance EMS practices.

Administrative Team

Chief – Jason Joling



Deputy Chief – Jessica Mabie



Medical Director – Dr. Schiller



Chaplain – Nathan Keisler



Primary Duties

Chief	Deputy Chief
Human Resources	Perform all duties of Chief in absence
Finance	Medical supply inventory
Policy / Procedure development	Daily scheduling
Budget administration	Payroll administration
Workers Compensation liaison	Medication inventory / tracking
Quality Assurance / Improvement	Ambulance / Equipment readiness
Protocol development / review	Training Officer
Medical Director Liaison	Infection Control Officer
Dispatch Liaison	Community / Special Event liaison
Training Center Administrator	Website / Social Media management
WARDS Designee	
Protected Health Information Officer	
Regional Emergency Services liaison	

Northwoods EMS District Board of Directors

Phil Harris

President

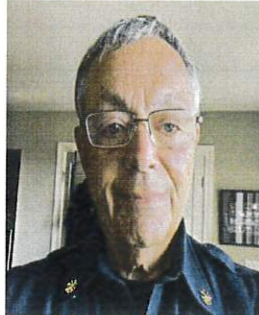
Presque Isle



Steve Herzberg

Vice President / Liaison

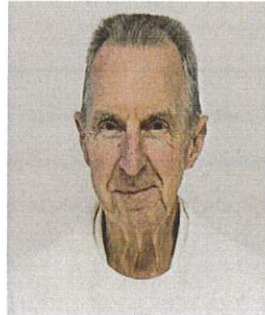
Winchester



John Hanson

Treasurer

Manitowish Waters



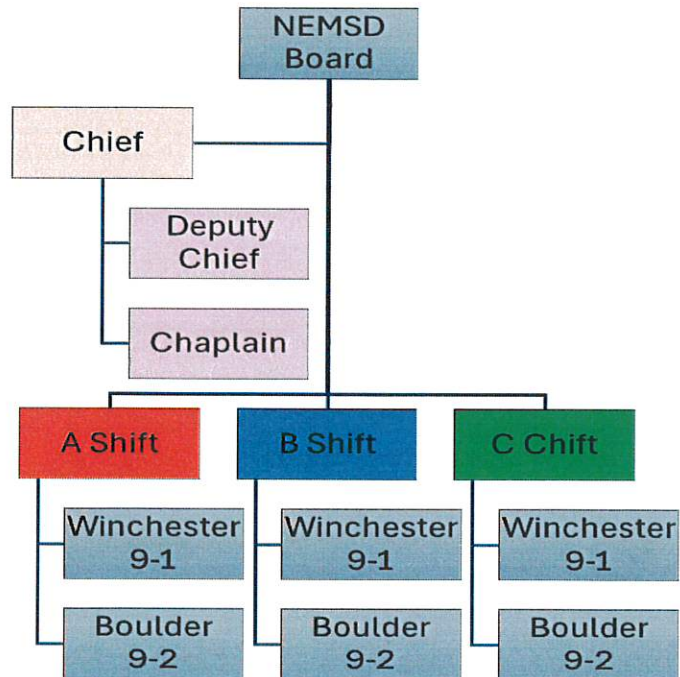
Daniel Wahlgren

Secretary

Boulder Junction



Organization Chart



Full-Time Staff

Jim – Paramedic

Steve – Paramedic

Katie – Paramedic

Tim - Paramedic



Jim – Paramedic

Jessica – Paramedic

John – AEMT

Rennea - AEMT



Adam – AEMT

Julie – EMT

Bobby – EMT

Laura - EMT



Our staff, full and part-time, are proven and highly skilled providers. They serve as the “operational backbone” of the district. We are very fortunate to have this quality in providers that are eager to serve the communities.

Financial Report

Establishment of the Northwoods EMS District (NEMSD) was the result of collective discussions and commitments of the four towns for the purpose of developing a reliable EMS delivery system. This system would entail significant cost to initiate operations with full-time Advanced Life Support (ALS). The budget was developed with educated estimates between the towns, NEMSD Board of Directors, NEMSD leadership and consultant Dana Sechler who has extensive experience in EMS administration.

Revenue

Revenue	2026
Income	\$262,586.00
Town Payment	\$2,106,522.00
	\$2,369,108.00

The revenue was primarily derived from two sources, transport billing revenue and payments from the four towns. Funds had been placed into account in 2024 with an estimated surplus to be carried over into the first year of operations. The FAP funds are received annually from the State of Wisconsin and are to be used for specific expenditures such as education and training. Billing revenue was overestimated and was based upon an estimated 420 responses. Although the responses were almost exact, a portion resulted in “no-transport” which is not billed. Additionally, the collection process did not result in revenue until late spring with average collection starting 60 – 90 days after transport. EMS billing is conducted through a third-party billing service (EMSMC) with extensive experience and staff that are best prepared to stay current with changes to Medicare and Medicaid.

Transport Rates

BLS	\$1,000.00
ALS	\$1,400.00
ALS 2	\$1,600.00
Mileage	\$24.00

Billing rates were determined based on regional comparatives. Base rates are determined primarily upon intervention and dispatch reason.

BLS – Responses in which BLS treatment, such as bleeding control and oxygen therapy.

ALS – Responses receiving ALS intervention to include IV therapy, cardiac monitoring and some medications

ALS 2 – Responses receiving specialized therapy such as endotracheal intubation.

Expense

Expense	2026
Wage & Benefit	\$1,886,577.00
Operations	\$412,531.00
Vehicle Fund	\$70,000.00
	\$2,369,108.00

Wages include all full-time and part-time employees. Full-time staff receive benefits to include WRS retirement (protective with social security) and a health insurance option through the State of Wisconsin. NEMSD was not “fully staffed” until late spring of 2025.

As this was the first year of operations, there were some expenses identified that were under budgeted as well as some over budgeted. These numbers were considered when establishing the 2026 budget. The 2025 budget had an established Facility Fund, out of which rent was paid for the two station locations. Any funds not used for rent were moved into a Facility Fund to escrow for a future purchase.

The vehicle fund was established in anticipation of future ambulance or staff car purchase. As of today, new ambulance costs are estimated between \$250,000 - \$320,000. The staff car allows administrative staff to conduct normal operations as well as augment crews on high-acuity responses. A third set of ALS equipment is kept in this car and allows administration to staff a third or fourth concurrent response as an ALS unit. In early 2025, NEMSD leased a 2025 Chevy Equinox providing long-term reliability.

The first year of operations identified costs that were not included in the original budget. As the NEMSD leases the ambulances from the towns, it was decided to reimburse \$12 per loaded mile to each respective town / company that provided the ambulance. The ambulances are rotated on an even basis. Stipends are also offered to district volunteers that assist with responses. Often, the volunteers are the first to arrive providing care within minutes of receiving a call. Medical direction is a statutory requirement for any EMS system and oversees all aspects of clinical operations.

Equalized value equivalent is used to assess equal shares by town to support NEMSD operations. This can be broken down by tax assessment based on district home value. The original 2025 budget was constructed based upon educated estimates and resulted in the following equalized value assessment.

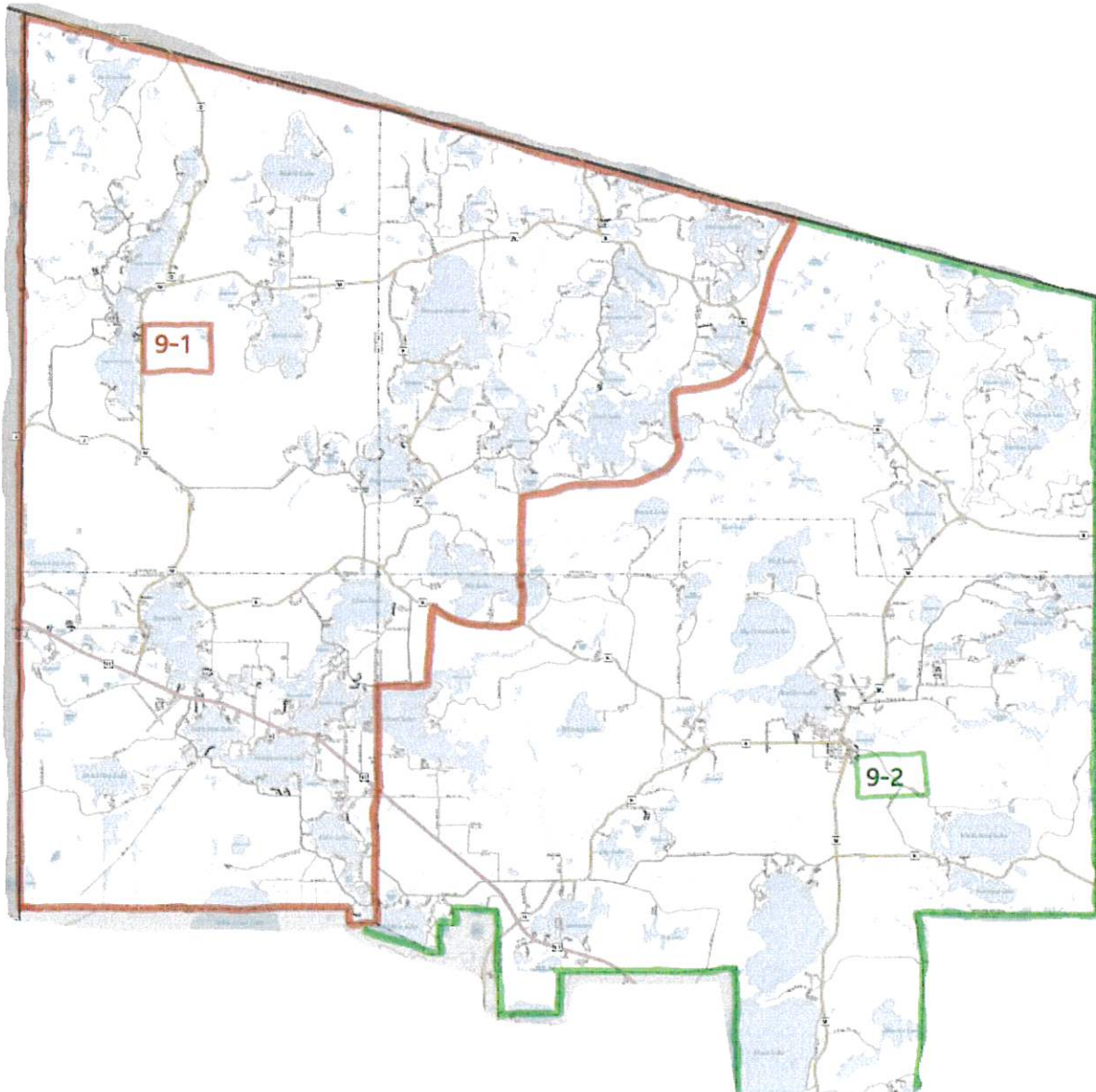
2025 Equalized Value Equivalent (per \$100,000) = \$55.57

Development of the 2026 budget was completed with more specific data; however, some budgetary items only had six months of complete information. This resulted in some adjustments reflecting decreased operational revenue and unforeseen operational expenses. The total budget change from 2025 to 2026 resulting in an increase of **\$6.41** per \$100,000 assessed property value.

2026 Equalized Value Equivalent (per \$100,000) = \$61.98

Operations

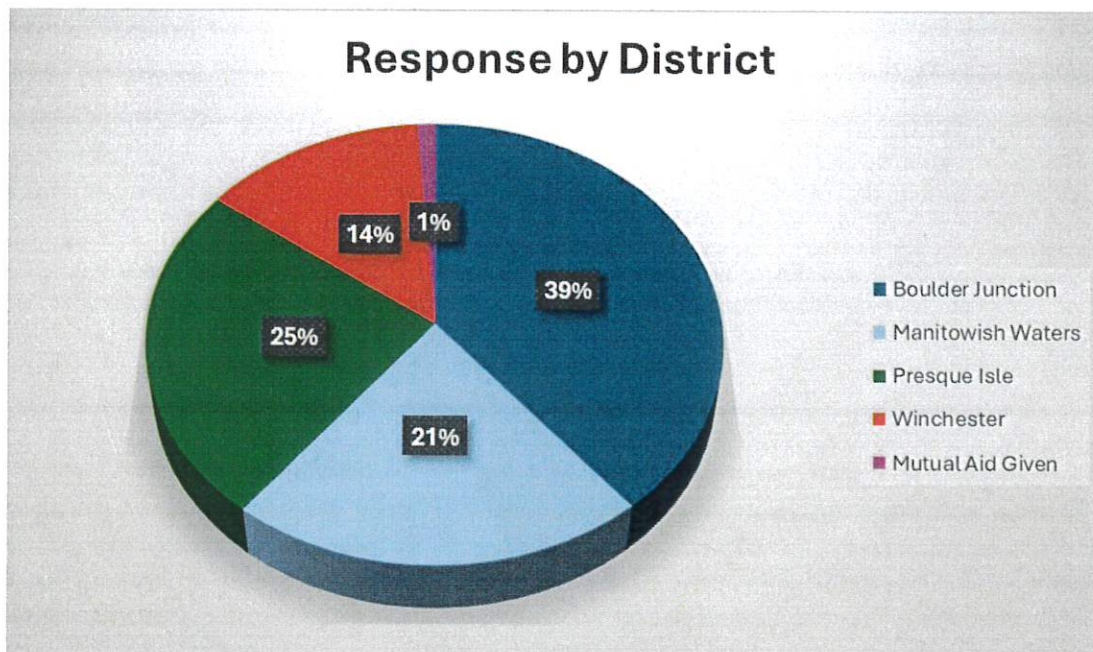
NEMSD maintains two staffed ambulances labeled 9-1 and 9-2. 9-1 is based out of the Winchester Town Hall whereas 9-2 is based out of Boulder Junction. Both crews are staffed with a Paramedic and an EMT or AEMT partner and work the 48/96 schedule. A rough image of response zones is shown in the image below. These zones have been set based upon distance from station.



The combination of Paramedic and EMT provides clinical flexibility during responses. Each license level increases the level of care that can be provided. Paramedic is currently the highest license level for 9-1-1 response. Allowable skill per license level is defined with the "scope of practice" which can be found [Wisconsin EMS Scope of Practice](#).

Response Data

The NEMSD began operations on January 16, 2025, at 08:00. The first 911 call was received at 08:48. Since the first day, NEMSD has responded to 418 incidents.



As projected, Boulder Junction was the highest volume followed by Presque Isle, Manitowish Waters, and Winchester respectively.

Boulder Junction – 163

Manitowish Waters - 90

Presque Isle – 103

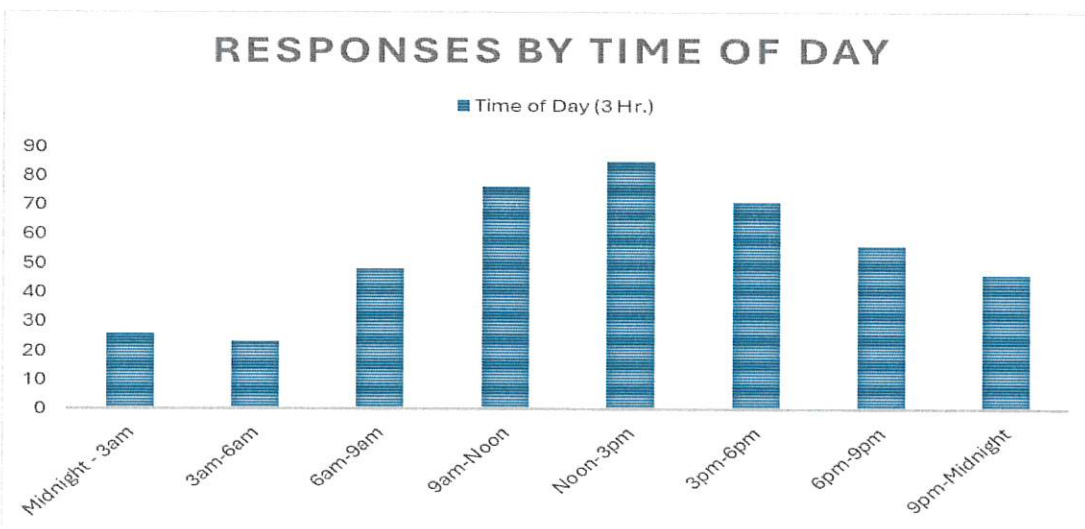
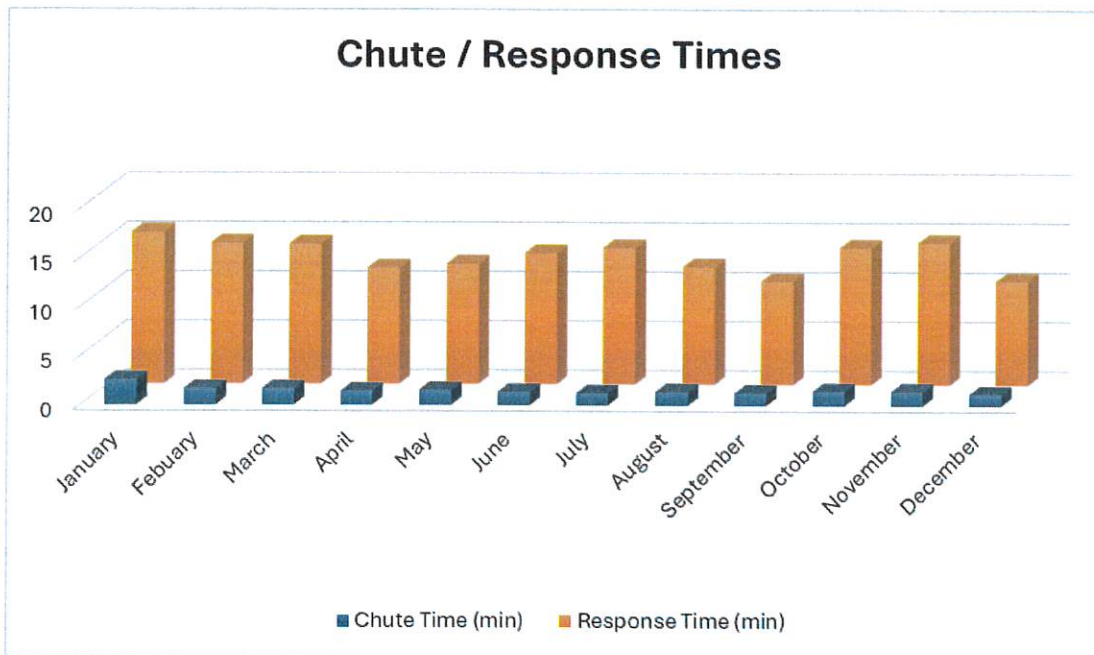
Winchester – 57

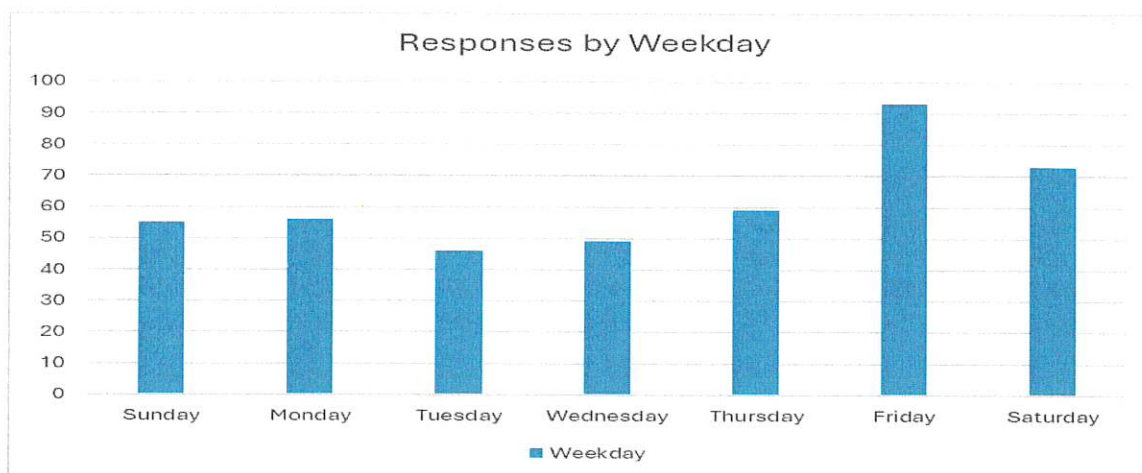
NEMSD also provided mutual Aid for 5 incidents. These responses occurred when there was a third ALS ambulance available within the district.

- Fire Scene Support - 1
- Medical Response - 3
- Motor Vehicle Accident - 1

The NEMSD had a goal of significantly reducing time from 911 call to arrival of an ambulance crew. "Chute Time" describes from when a page is received by the NEMSD crew until the begin the response to scene. Response time describes from when the page is received until the ambulance arrives on scene. These times are obtained from the Vilas County Dispatch Center.

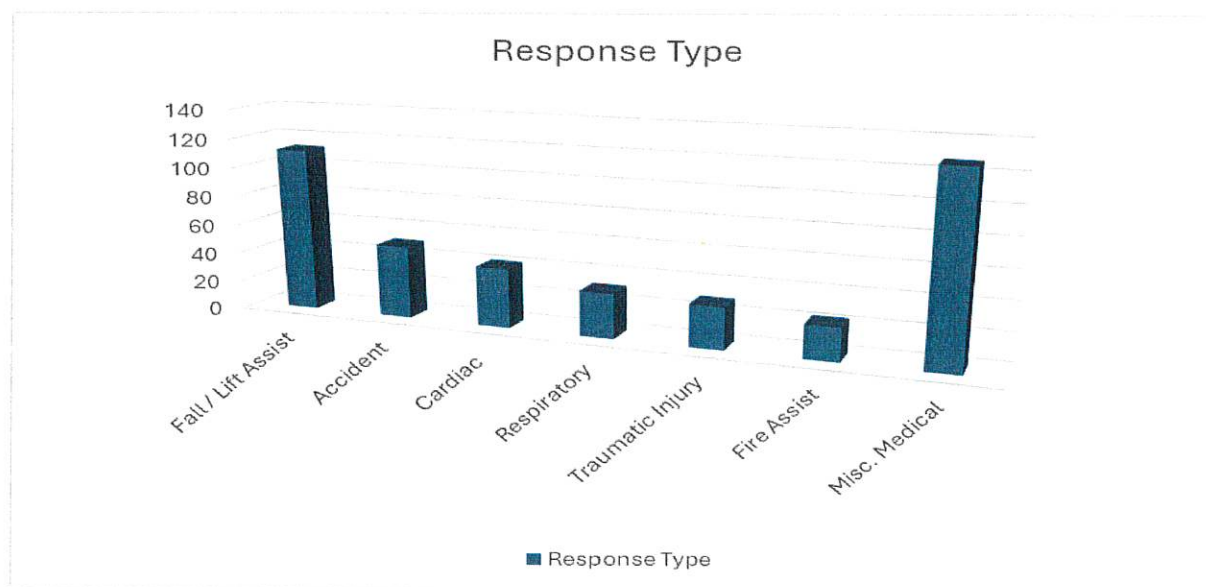
- Average 2025 Chute Time = 1.55 minutes
- Average 2025 Response Time = 13.1 minutes



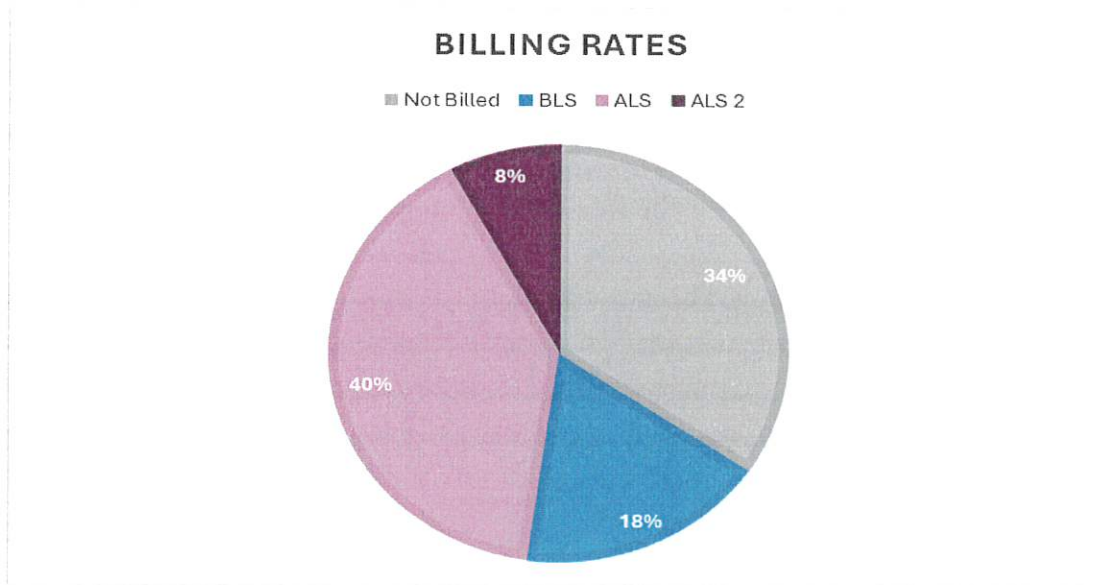


Type of response was placed into 7 categories.

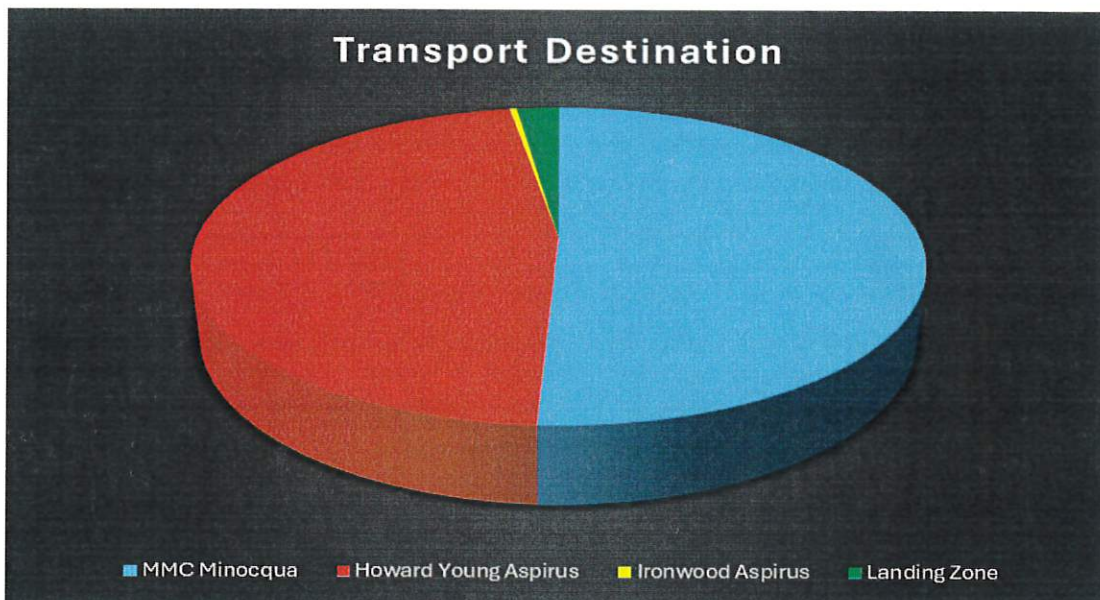
- **Fall / Lift-Assist** – These responses contain majority of the no-transport. This is consistent with state-wide data and accounts for a large majority of all EMS responses.
- **Accident** – This includes motor vehicle, snowmobile, ATV/UTV, watercraft related response
- **Cardiac** – Chest Pain, Cardiac Arrest, Cardiac Rhythm emergencies
- **Respiratory** – Difficulty Breathing, Allergic Reaction
- **Traumatic Injury** – Injury not related to motor related accidents
- **Fire-Assist** – Fire stand-by, gas odor, CO alarms
- **Misc. Medical** – Includes all other medical related complaints (diabetes, seizure, etc.)



Of the 418 responses, 274 were transported. This accounted for 66% of the NEMSD responses.



Of the 274 patients transported, 73% received ALS level care or higher. ALS care is defined as patient treatment beyond Intravenous (IV) initiation and 12-lead ECG. The predominant ALS treatment was pain control.



Patients are given the option of the closest facility for transport, which is predominantly Minocqua / Woodruff. Patient requests to MMC-Minocqua and Howard Young Aspirus are similar. One patient was transported to Ironwood and six were transported via helicopter through a landing zone.

Fleet



- **Boulder Junction** - 2016 Ford F450 4x4 diesel / AEV Ambulance
- **Manitowish Waters** - 2015 Ford E450 gas / Lifeline Ambulance
- **Presque Isle** - 2016 Ford E450 4x4 gas / Demers Ambulance
- **Winchester** - 2022 Ford F450 4x4 gas / Demers Ambulance

As part of the inter-municipality agreement, NEMSD rotates the ambulances owned by the towns and fire company. Typical rotation has been 6 months. The Winchester unit is labeled Northwoods 9-1 while the Boulder Junction unit is Northwoods 9-2. Ambulances with four-wheel drive are placed in-service during the winter months which provides increased response reliability. Reimbursement to the towns/company is provided on a quarterly basis. Loaded mileage (with patient) is recorded and reimbursed at \$12 per mile. The two ambulances that are not being used are placed in reserve status with call signs Northwoods 9-3, and 9-4. These units are readily available as a BLS equipped ambulance and can be staffed with local volunteers.

NEMSD maintains Stryker equipment with all ambulances staffed with power load and cot systems, LP-15 cardiac monitors, and a LUCAS device.

NEMSD Accomplishments 2024

- Registered as Municipal Entity with IRS and WI Department of Revenue
- Obtained Paramedic level service license
- Secured billing contract and completed payer credentialing
- Obtained Medicare and Medicaid registration
- Developed Mission, Vision, and Core values
- Obtained WRS retirement and ETF Health Insurance
- Obtained patient care report software with Wisconsin WARDS integration
- Developed Logo and Patch
- Obtained uniforms for staff
- Created website – www.northwoodsems.org
- Initiated creation of policies and procedures
- Secured temporary quarters in Winchester and Boulder Junction
- Obtained supplies and materials to house staff
- Developed shift scheduling and obtained software
- Developed dispatch tones and guidelines with Vilas County
- Secured vendor contracts and Advanced Life Support Supplies
- Revised clinical protocols
- Interviewed and hired 6 paramedics and 6 EMT / AEMT's
- Established a list of part-time staff
- Developed daily duties and checklists for staff
- Obtained training platform that meets national licensure requirements

NEMSD Accomplishments and Activities 2025

Conducted 17 CPR courses

Conducted First Aid and Stop the Bleed training

Provided EMS support for White Deer Triathlon and Musky Jam

Attended 4th of July parades and Fire Prevention activities

Secured supply and maintenance contract reducing financial burden to the towns

Purchased IV infusion pumps

Membership with Vilas County Chiefs Association

Membership with North Central Chiefs Association

Attended North Central Regional Trauma Advisory Council sessions

Obtained licensure as Northwoods EMS District Training Center

Initiated monthly training sessions for staff and volunteers

Responded to 100% of EMS requests with a paramedic level ambulance

Partners

The Northwoods EMS District would like to acknowledge our partners in emergency services. Our area fire departments provide specialized rescue and support services that are essential for our care delivery. The departments also provide the initial first responder support that sends trained volunteers direct to where they are needed and initiate precise care before ambulance arrival. Our local law enforcement provides protection and bolsters scene safety. Our local hospitals provide sound clinical care after delivery of a patient. And lastly, the helicopter services provide highly trained crews that deliver patients to specialty need facilities to ensure optimal outcomes.

- **Manitowish Waters Fire Company**
- **Winchester Fire / EMS**
- **Presque Isle Fire / EMS**
- **Boulder Junction Fire / EMS**
- **Vilas County Sheriff's Department**
- **Vilas County Dispatch**
- **Aspirus Medevac Helicopter**
- **Life Link III Helicopter**
- **Aspirus Howard Young Medical Center**
- **Marshfield Medical Center – Minocqua**
- **Aspirus Ironwood**

Boulder Junction Volunteer Fire Department
April 16, 2026

During 2025 the Boulder Junction Volunteer Fire Department had another successful year serving our community and surrounding towns with Fire, Rescue and Rehab Services. We also provided EMS services until January 15, 2025.

As the Town of Boulder Junction continues to change so does our department in many different aspects. We continue to have our monthly business meetings that invites and welcomes community members along with others that may be interested in joining our department. Please reach out to one of our members with any questions and for more information.

Our department continues to apply for grants and hold our annual fundraiser so that we can utilize our annual budget for our yearly expenses that makes our department successful and up to date with current laws and regulations that continue to change. We also continue to ensure that our equipment and personal protective gear is up to date for the safety of our members.

The chart below shows the calls that we responded to during 2025.

Brush Fire 1	Snowmobile Fire 1
Chimney Fire 1	Structure Fire 6
CO2 Detector 5	Welfare Check 1
Electrical Smell 1	
EMS 3	Transports 3
EMS-Fall 2	Mutual Aide Received
Fire/Smoke Alarm 9	Med 5 1
Gas Fumes 1	Mutual Aide Given
Gas Leak 1	Lac du Flambeau 1
Motor Vehicle Accident-MVA 13	Manitowish Waters 1
No reason given by dispatch 1	NWEMS 3
Power Lines Down 1	Presque Isle 2
Set up Landing Zone 1	St. Germain 1
Snowmobile Accident 3	Woodruff 1

Thank you to the Town of Boulder Junction along with the community for the continued support and donations to the Boulder Junction Volunteer Fire Department.

Thank you,

Jason Maurer
BJVFD Fire Chief

Josh Thompson
BJVFD Assistant Fire Chief

**Town of Boulder Junction
Park Board Report to the Annual Electors Meeting
April 2026**

Over the past year, the Boulder Junction Park Board has remained actively engaged in advancing the Town's Parks and Recreation system through thoughtful planning, community partnerships, and hands-on execution. These efforts reflect our ongoing commitment to enhancing the quality, accessibility, and sustainability of our public spaces for both residents and visitors.

At the Community Sports Park, the Park Board successfully completed the construction of a new full-size basketball court. This addition has expanded recreational opportunities for youth and adults alike and has already seen strong usage. The project represents a continued investment in creating a well-rounded, multi-use park that supports active lifestyles and community engagement.

One of the most significant accomplishments this past year was the design, fundraising, and construction of the Tall Pines Disc Golf Course. This project was brought to life through the collaboration of dedicated volunteers, local supporters, and donors. The course adds a unique outdoor recreation amenity to Boulder Junction, further strengthening our appeal as a destination for year-round outdoor activity while providing a new, low-cost recreational option for residents.

Winter Park continues to serve as a cornerstone of our winter recreation offerings. Numerous improvements were implemented this past season to enhance both safety and the overall user experience. These efforts included ongoing trail and surface maintenance, operational refinements, and infrastructure enhancements. As a result, Winter Park experienced another highly successful season, with an estimated 20,000 visitors utilizing the skating ribbon and associated facilities. This level of use reinforces the importance of continued investment in this asset as both a community amenity and an economic driver.

At Nichols Lake Park, the Park Board has taken steps to address long-standing infrastructure needs. The existing pit toilet facilities will receive a much-needed facelift during the upcoming summer season to improve their appearance and overall user experience. In addition, targeted measures have been implemented to mitigate ongoing erosion concerns, helping to preserve the integrity of the shoreline and surrounding park areas.

Recognizing the growing scale of park operations and the importance of community involvement, the Park Board established the Friends of the Boulder Junction Parks and Recreation group this past year which is now headed up by Cherie Sanderson, as the coordinator. This volunteer-driven workgroup operates in support of the Park Board, helping to coordinate volunteer efforts and assist with fundraising initiatives. Their involvement has already proven valuable in advancing park improvements and will continue to play an important role in sustaining and enhancing our parks system.

The accomplishments of the past year reflect a strong partnership between the Park Board, Town staff, volunteers, and the broader community. Together, we are building and maintaining a parks system that not only meets today's needs but positions Boulder Junction for continued success well into the future.

**Town of Boulder Junction Economic Development Committee
Annual Report to the Electors
2025–2026 Fiscal Year**

The Boulder Junction Economic Development Committee respectfully presents this report summarizing work completed during the 2025–2026 fiscal year and outlining priorities for the year ahead.

This past year focused on aligning economic development efforts with the Town’s long-term vision. The Committee continues to serve as an advisory and working body to the Town Board, identifying opportunities, engaging stakeholders, and advancing priority initiatives. In parallel, work has begun to update the Strategic Plan, which will establish a clear three- to five-year roadmap to guide future priorities and investment.

Key Initiatives and Accomplishments

Spring 2025 Business Forum – Winter Park

The Committee hosted the Spring Business Forum related to Winter Park, bringing together the business community, Town leadership, and residents to discuss outdoor recreation as an economic driver. Winter Park, and the Glide Skating Ribbon, demonstrated measurable impact. Local businesses reported increased visitation, longer stays, and stronger seasonal activity tied directly to park use. The takeaway is clear; Boulder Junction’s economic future is closely tied to developing and maintaining high-quality outdoor recreation that attracts intentional visitors.

The Station at Boulder Junction

The Station remains the Committee’s top long-term priority. Following Elector approval, work has focused on refining design and programming through input from residents, business owners, and stakeholders. The project is envisioned as a year-round gathering space supporting events, entertainment, and increased downtown activity, while addressing practical needs such as restrooms, parking, and snow management. Planning for a fundraising campaign is underway, donor identification, and development of a clear case for support. The approach remains phased and disciplined to position the project for a successful launch.

Talent in the Woods Initiative

The Committee launched the “Talent in the Woods” initiative to better utilize the skills and experience of residents and seasonal community members. The program has been defined, outreach materials created, and distribution initiated. Early response confirms strong interest from individuals willing to contribute to Town projects and committees. Information collected is being shared with Town committees and civic groups to strengthen volunteer engagement and reduce reliance on outside resources.

Committee Structure

The Town Board with Committee input implemented a revised structure to better reflect community and business representation:

- Four members at large
- Four business owners
- One Chamber of Commerce representative

This structure strengthens alignment between community priorities and economic realities while improving coordination with local organizations.

Moving Forward: 2026–2027 Priorities

The coming year will focus on advancing current initiatives while completing the Strategic Plan update to guide economic development over the next three to five years.

Spring 2026 Business Forum – Fishing Economy

The next forum will focus on the fishing industry, bringing together guides, businesses, and resource managers to discuss trends, challenges, and opportunities. The focus will be on fishing as a business sector and its role in the local economy.

Winter Park Economic Benefit Study

The Committee will support a formal economic impact study of Winter Park and the Glide, using visitors and business surveys aligned with Wisconsin Office of Outdoor Recreation methodologies. The goal is to provide credible data to guide future investment and support funding opportunities.

The Station Fundraising Campaign

Design and planning will continue through 2026, with preparation for a public fundraising launch in Spring 2027. Efforts will focus on refining scope, strengthening donor engagement, and building community support.

Closing Perspective

Sustainable economic growth requires intentional planning and disciplined execution. This past year reflects a continued commitment to both. From Winter Park to The Station, and through initiatives like Talent in the Woods, Boulder Junction is building on its strengths and positioning itself for long-term success. The Strategic Plan update will further ensure that future efforts remain focused and aligned with community priorities.

The Committee appreciates the support of the Electors, the Town Board, local businesses, and volunteers. Continued collaboration will be essential as this work moves forward.

Respectfully submitted,

Bill Spear – Co-chairman

Kevin Mantz

Mary Jones

Dr. Steve Weber – Co-chairman

Ian Brown

Kevin Gutjahr

Nathan Keisler

Dylan Schutt



Boulder Junction Chamber of Commerce

2025 Annual Report

The Boulder Junction Chamber of Commerce would like to thank the Town of Boulder Junction Town Board and staff for all of your support in 2025. We are truly lucky to be in such a supportive and uplifting community. Room tax revenue, in addition to the town funding, makes up a majority of our income and allows us to continue to market and promote Boulder Junction as a top vacation destination throughout Wisconsin and beyond.

2025 was a year of growth for the Chamber. The return of the White Deer Triathlon was a success and brings in additional income for the Chamber while introducing visitors to a few of the outdoor recreation opportunities available in town. We worked with the Wisconsin Office of Outdoor Recreation to determine the economic impact of the Heart of Vilas Bike Trail - \$25.7 million dollars across the five communities it intersects. We welcomed just over 5,000 people into our office in 2025 and answered over 1,500 phone calls, giving people the information they need to enjoy their visit to Boulder Junction. The information below is just a brief overview of the work we're doing with the room tax and town funding. If you have detailed questions or would like information on the rest of the work we're doing, please stop into the office or reach out to one of our board members.

Overall Marketing: In 2025 we moved even more of our marketing in-house. Utilizing tools and technology that are more readily available than ever before, this allows us to maximize our room tax dollars and take a more flexible approach to marketing as conditions change. Our online presence continues to grow, with a record-breaking number of visits to our website (350,000 visits), social media likes and engagement continuing to climb (2.1 million Facebook views and 338,000 Instagram views), and monthly e-newsletter subscribers steadily rise (over 56,000 newsletter opens in 2025). Our targeted online demographics mirror those of Travel Wisconsin, helping to establish brand identity and familiarity.

Website: Our website continues to house all things Boulder Junction and proves to be a strong resource for travelers when planning their visits. With the ability to update information in real-time, room to list out all of the details for events and businesses, and separate webpages for all of our members, the website is a wealth of information. Most of the advertisements we place are designed to drive more traffic to the website where visitors can find everything they need to know (and more!).

Visitor Guide: We continued to distribute 25,000 Visitor Guides annually. These guides are available in our office, placed in rest areas, visitor centers, and in businesses throughout the state, mailed to thousands of people who request one through our website and through Vilas County Tourism's website, and distributed at sports shows. In 2025 we mailed visitor guides to 45 states. Based on feedback and industry trends, our 2025 visitor guide was longer than ever – 52 pages of Boulder Junction information to help visitors plan their vacations. Additionally, the guide is uploaded to our website as a flipbook so it can be accessed digitally as well.

Sports Shows: In 2025 we attended four sports shows throughout the region to promote various outdoor activities with a focus on fishing and boating including the Chicagoland Fishing Expo in Schaumburg, IL, Wisconsin Fishing Expo in Madison, Milwaukee Journal Sentinel Sports Show in Milwaukee, and Canoecopia in Madison. Attendance at these shows helps us reach a demographic that online advertising is less likely to reach and the face-to-face interactions with our volunteers help to solidify our reputation as the friendliest town in the Midwest. Our advertising committee meets annually with staff to evaluate the feedback from sports show volunteers and compare to budgetary restrictions and make recommendations for future sports shows.

Events: While we all know visitors love our events and they almost certainly result in overnight stays, none of our events are funded with room tax money. Instead, events are all funded through event sponsorships, vendor fees, and ticket sales/registration costs depending on the event in question. In 2025, we had a fantastic line-up of events that continue to grow and evolve year after year. The return of the White Deer Triathlon brought 121 athletes (and their families) to Boulder Junction from across the state as well as Iowa, Illinois, Indiana, Michigan, Minnesota, and New Jersey. Additionally, we continued the two new events we introduced in 2024: The Musky Capital of the World Musky Tournament and the Hops & Shops beer and cider walk. The Board of Directors has implemented new event evaluation framework to continually assess our events and adapt them as needed.

Membership: We ended 2025 with 135 members and 34 Friends of the Chamber. We are always grateful for the support of the Friends and for the opportunity to work with our members in promoting this wonderful town. Our Annual Membership Meeting will be held Wednesday, April 29 at 5:30pm at the Boulder Junction Community Center. We invite all of our members to attend to ensure their voice is heard as we make decisions to guide the next year of business and elect officers and directors for the 2026/2027 membership year. Friends and community members are also invited to attend to learn more about the work the Chamber is doing and how they can be part of it all. A detailed meeting agenda and board nominations will be sent to all members no later than April 14. Printed copies will also be available upon request at the Chamber office.



Boulder Junction Chamber of Commerce

2025 Annual Report

2025/2026 Boulder Junction Chamber of Commerce Board of Directors

President: Taylor Miner

Vice President: Dina Casso

Treasurer: Ian Brown

Executive Director: Mary Jones

Directors:

Sara Smith, 2028

Chad Piotrowski, 2027

Chad Bain, 2026

Bailey Brandner, 2028

Nathan Chartrand, 2027

Karen Keclik, 2026

Boulder Junction Chamber of Commerce

2025 Room Tax & Town Funding P&L

INCOME

Room Tax Receipts	\$195,975.00
Town Funding	<u>\$15,100.00</u>
Total Income	\$211,075.00

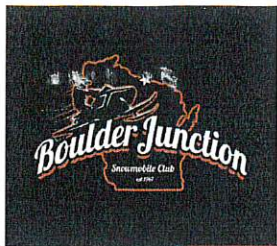
QUALIFYING ROOM TAX EXPENDITURES as defined by the Wisconsin Department of Revenue

Advertising	\$96,616.85
Payroll Expenses	\$114,001.57
Sports Shows	<u>\$10,993.63</u>
Total Expenses	\$221,612.05
Net Room Tax	<u>\$(10,537.05)</u>

Overage in expenses is covered by membership dues, event income, and other sources of revenue. For a detailed profit and loss report, please contact the Chamber office.

2025 OVERALL CHAMBER BUDGET

Total Income (including room tax & town funding)	\$346,950.67
Total Expenses (including room tax eligible expenses)	<u>\$336,313.46</u>
Net Income	\$10,637.21



Boulder Junction Snowmobile Club
PO 461 Boulder Junction, WI 54512
boulderjunctionsc@gmail.com

Don Zander - President
Fred Emery - Vice President
Amanda Chartrand - Secretary
Trish Paulson - Treasurer

The Boulder Junction Snowmobile Club, established in 1967, maintains and grooms over 74 miles of trails within Boulder Junction Township—among the longest systems in Vilas County. The club is dedicated to providing safe, high-quality trails through regular grooming, brushing, signage updates, bridge repairs, and trail marking for emergency response. We are a 501 c3.

During the 2025–2026 season, our club had over 40 business memberships and more than 400 individual members. A single trail counter recorded 10,112 snowmobile passes. Grooming operations totaled 956 hours, while an additional 979 hours were spent on trail maintenance, much of which was due to severe early-season snowstorms that caused significant tree damage. Trails officially opened on December 19 and remained open, with a brief 4 day closure in mid-March, through March 31.

The season presented challenges, including heavy trail use, difficult weather conditions, and equipment limitations that impacted grooming effectiveness. Existing equipment, constrained by current storage facilities, struggled to manage large moguls. Additionally, repeated tractor damage led to costly repairs.

The club hosted 11 fundraisers throughout the year, including community events, raffles, and food gatherings, to support ongoing operations and future needs. Fundraising efforts remain focused on establishing a sustainable five-year equipment replacement cycle for two grooming tractors—each costing approximately \$300,000—as well as raising an additional \$300,000 to construct a new groomer facility capable of housing updated equipment.

The Boulder Junction Snowmobile Club extends its sincere appreciation to local businesses, community members, and volunteers whose continued support helps sustain the trail system and contributes to the region's winter economy.

BJSC

BOULDER JUNCTION HOUSING AUTHORITY 2025 ANNUAL REPORT

Jimmy Hamilton retired from the Board on 12/31/2025 after serving over 20 years. We thank him for his service. Betty Hamilton will take over as secretary.

I would like to welcome two new board members, Jennifer Rouse Carroll and Bill Spear.

The apartments continue to be managed by Jason Gruett, owner of A&M Services in Crandon, WI. We worked with Jason on budgeting for a replacement exterior door this summer and continue the program every year until all exterior doors have been replaced. We continue building upgrades as our budget allows.

We currently have one vacant unit that is in the process of being cleaned and repainted, with an occupant waiting to move in.

Respectfully Submitted

Jim Fragassi	Chairman
Betty Hamilton	Secretary
Scott Rogers	Treasurer
Jennifer Rouse Carroll	Board Member
Bill Spear	Board Member

BJAHS
PO Box 447
Boulder Junction, WI 54512

The BJAHS has 108 members

Membership:

Life: \$300.00

Contributor: \$25.00

Business: \$25.00

Family: \$15.00

Individual: \$10.00

Junior: \$3.00

The Museum/Depot will be open on Flee market Tuesdays
from 10:00-2pm June-August
and Saturdays throughout the summer 10:00-2pm

The 8th grade class from NLES accompanied by teacher, Christine Wallace, will visit the
BJAHS and other area museums on May 11th

History Day will be Saturday August 8th 11-2pm
Brats and BBQ will be sold
Raffle prizes and 50/50 raffles available
This year's presentation to be announced at a later date

The BJ Library and the BJAHS will co-sponsor presentations throughout the summer and fall

Richard Burnes will be in BJ in September
He will take us on a train ride,
Watch for our schedule

The centennial committee continues working toward our centennial year 2027 with stories and
photos shared by everyone for the centennial book. Your stories can be shared with the BJ
Chamber or any centennial committee member
BoulderJunctionHistory.org
Boulderjunctionwicentennial@gmail.com

The BJAHS is always available to assist with your research. We're always interested in family
history stories and photos as well as historical items used by your parents or grandparents, or
histories of area resorts, families, and guides, just to name a few.

We are always in need of new members and helpers to keep our Depot and Museum open and
running smoothly

Thank you for your continued support!

Jayne 715-385-2292
Josie 715-385-2617

The ALA Unit 451

meets first Thursday of:

March, April, May, September, October, November and December at 6pm at the BJ Community Center

Our unit completed the Memorial Rock honoring our Charter members (1957). The rock was placed at the Cemetery of the Pines. We plan a dedication this year honoring our charter members.

We will again, in May, be distributing poppies. All poppies are made by veterans and their families.

Our unit uses poppy funds for sick or recent surgeries of the ALA and the Post, as well; Camp American Legion, King VA, Iron Mountain VA, Chippewa Falls VA

We continue to stand with the post on:

Four Chaplain Sunday, Memorial Day, Fourth of July, Veteran's Day and assist with beer and soda sales over Musky Jamboree and other times of sales, as well as the BJ Children's Christmas Party where we serve punch and cookies.

This year our Unit is sponsoring two Badger Girl State representatives;

Jayna Giebudowski

Hannah Fieweger

Our unit continues to sponsor Election Day Bakesales, as well as at the Christmas Craft show and the Harvest festival bakesale

President: Jayne Blaisdell

715-385-2292

Treasurer: Kris Kassien

715-892-9067

Chaplain: Maureen Nelson

Secretary: Josie Blaisdell-Allen

715-385-2617

RICHARDSON-MICHAUD POST No. 451



Boulder Junction, Wisconsin 54512

Post 451 American Legion's mission as a patriotic Veterans organization is to:
Proudly serve the community of Boulder Junction, devoted to mutual helpfulness.

We advocate patriotism and honor, promoting strong national security and continued devotion to our fellow Service members and Veterans.

Our involvement in the Boulder Junction community:

- ***Memorial Day Services at Sayner, Star Lake and Boulder Junction***
- ***Flag Retirement Ceremony at Boulder Junction Pines Cemetery***
- ***Memorial Day Honors – Grave Markers for Our Veterans***
- ***Color Guard for the 4th of July parade***
- ***Veterans Day Service***
- ***Boulder Junction Children's Christmas Party***
- ***Contribute to the Boulder Junction Scholarship Fund***
- ***Assist Boulder Junction Chamber of Commerce with event support***
- ***Musky Day - Post Fundraiser***
- ***Color Guard/Honor Guard Military Honors for deceased Military***
- ***Unit 451 Auxiliary - Support***
- ***Badger Boy State***
- ***Camp American Legion***
- ***Boulder Junction Foundation***
- ***Four Chaplin Sunday – rotating between (4) area Churches in February each year***

Post 451 continues to maintain our Veterans Memorial in the center of town.
Memorial bricks are placed to honor military service by family members.

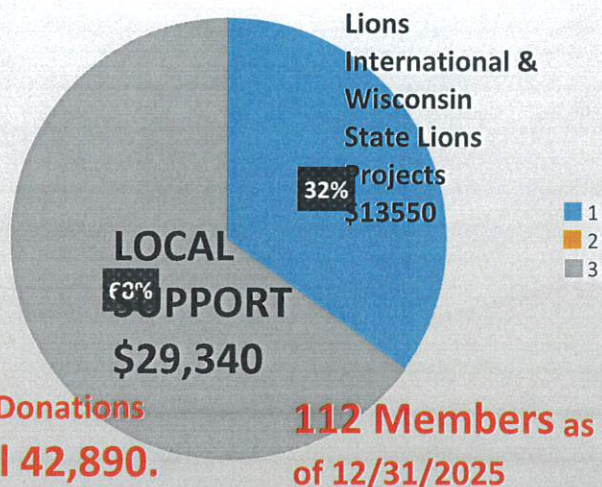
This organization belongs to the people it serves and the community in which it thrives.

***We encourage any eligible Veterans from any branch of service
who has served our County to join our ranks.
We are a welcoming Brotherhood.***

Please feel free to contact our Post Officers:

James Hamilton – Commander	715 385-2302
Dennis Reuss – Financial Officer	715 385-0252
Otis Voeltz - Adjutant	715 385-9236

Boulder Junction Lions Club, Inc.



CLUB OFFICERS:

Kip Decker, President
Steve Weber, 1st Vice President
Eileen Wahlgren, 2nd Vice President
PDG Bob Bertch, Secretary
Laura Bertch, Treasurer
Phil Lewandowski, Immediate Past President
Tom Wierzba, Tail Twister
Brent Priegel, Lion Tamer
Betty Clough, Board Member & Membership Co-chair
Kris Roepke, Board Member & Membership Co-Chr
Mickey Priegel, Sunshine Secretary
Ian Brown, Board Member
Jennifer Rouse-Carroll Member
Vacant Board Seat

ANNUAL FUNDRAISERS:

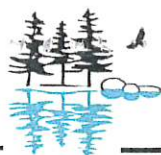
- 5 Brat/Hot Dog Fries
- Tuesdays' Summer Flea Market
- Annual Cash Raffle
- Musky Jamboree Lion's Food Tent
- Boulder Jct/Manitowish Waters Lion Golf Outing
- Lions Walleye Classic Tournament
- Monthly Calendar Raffle
- 64th Colorama Dinner
- Food for Kidz

**THANK YOU FOR
 YOUR CONTINUED
 SUPPORT OF OUR
 CLUB ACTIVITIES!**

2025-26 DONATION RECIPIENTS

Boulder Jct Public Library	Pastime Club Inc.
Boulder Jct Community Foundation	Boulder Pines Housing Authority
Boulder Jct Snowmobile Club	Contingency Help Fund
Boulder Jct Historical Society	Wisconsin Lions Mission
Boulder Jct Chamber Commerce	Hope Transplant House
Alzheimer's Assoc. of Greater WI	District Measles Inoculations
Christmas Party for BJ Kids w Santa	District Diabetes Program
Camp Manito-wish YMCA	District Kids Vision Screening
Camp Jörn YMCA	District Glaucoma Screening
Dr. Kate Hospice	Lions Club International
LUHS Scholarships	District Hearing Program
North Lakeland School Foundation	District Youth Exchange
NLS 8th Grade Class	Leader Dog Program
Camp American Legion	Lions Eye Bank of Wisconsin
Salvation Army	Widow/Widower's Donation
Town of Boulder Junction- Broadband	Milt & Betty Henrich's Scholarship
Boulder Junction Community Center	Lelyn Schmidt Irrevocable Trust
Wisconsin Lions Camp	BJ Volunteer Fire Dept. & EMS
Wisconsin Lions Foundation	Howard Young Foundation
Angel on My Shoulder	Vilas County Emergency Mgmt. (Life Saver Fund)
Food for Kidz	Thanksgiving Dinner
North Lakeland Discovery Center	April Fools Dinner
Lions Pride Endowment Fund	
LCIF	
Boulder Junction Playground	
Birch Sturm Foundation	
Little Forest School	

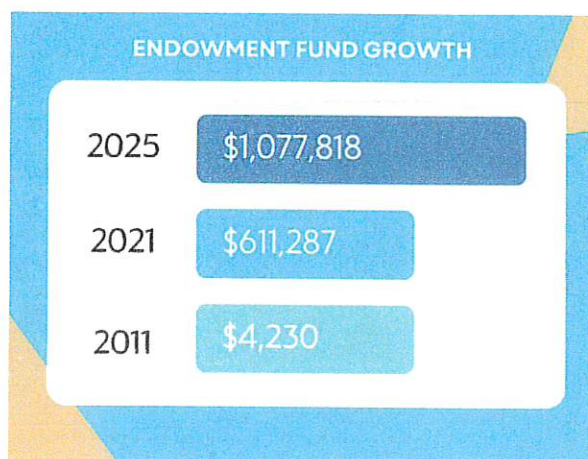
Mission Statement: To empower volunteers to serve their communities, meet humanitarian needs, encourage peace & promote international understanding through Lions Clubs.



2025 REPORT TO THE TOWN OF BOULDER JUNCTION

Endowment Fund Milestone

In 2025, we achieved a historic milestone by reaching our \$1 million endowment goal set at our inception in 2010; the Endowment Fund balance closed the year at \$1,077,818. Our Family of Funds, including our Operating Fund, are held at Associated Bank. At the close of the year, the Operating Fund had a balance of \$12,705. In total, grants and distributions amounted to \$89,098. Our financial records continue to be professionally audited by Wipfli, LLP.



Family of Funds

We provide several meaningful ways to give through our Family of Funds. While navigating the world of philanthropy, we want to make it simple for you to find and support a cause you love.

- Endowment Fund
- Greatest Needs Fund
- Christmas Scholarship Fund
- Boulder Junction Bike Trail Maintenance Fund
- Boulder Junction Parks & Recreation Maintenance Fund

Beyond these established funds, we work directly with individuals to create Donor Advised, Designated, Field of Interest, and Legacy Funds tailored to specific passions.

2025 Grants Awarded

Since our founding in 2010, we have been dedicated to supporting local initiatives, contributing a total of \$1,757,256 in grants to enrich the community. In 2025, the Foundation proudly awarded the following grants totaling \$86,437:

- American Legion Auxiliary Unit 451 - \$2,000
- Boulder Junction Snowmobile Club - \$3,600
- Boulder Junction Volunteer Fire Department - \$11,585
- Little Forest School, Inc. - \$10,000
- North Lakeland Discovery Center - \$1,410
- Town of Boulder Junction, Basketball Court - \$9,021
- Town of Boulder Junction, Bike Trail Maintenance Fund - \$15,276
- Town of Boulder Junction, The Glide Ice Skating Ribbon - \$3,500
- Town of Boulder Junction, Tall Pines Disc Golf Course - \$28,545
- WinMan Trails, Inc. - \$1,500

Advisory Board

Mary Van Grinsven
President

Susan Govier
Vice President

Theresa Smith
Secretary

William Spear
Treasurer

Dina Casso

Craig Mason

Breanna Miner

Gary Plouff

Board Consultants

Tom Basting, Sr.

Mark Hilgendorf

Jean Tehan

The Boulder Junction Community Foundation is an affiliate of the Community Foundation of North Central Wisconsin which is a 501(c)(3) tax-exempt nonprofit corporation supported entirely by donations. Contributions to the Foundation are fully tax deductible, to the extent that the law allows.

The town of Boulder Junction will be celebrating its Centennial in 2027. The town formed a Centennial Committee in the fall of 2024. The committee consists of 7 community members who report to the town board with Cherie Sanderson serving as Chair of the committee.

Boulder Junction has a rich history and, although the land and location are important, it is the people who have chosen this place as "home" that truly define Boulder Junction. The celebration of the 100-year legacy of the people of Boulder Junction will strengthen the ties between our town government, community organizations, residents, and visitors.

The Centennial Committee has been working with the town board, the Boulder Junction Area Historical Society, the Boulder Junction Public Library, the Boulder Junction Chamber of Commerce, and the Northern Waters Genealogical Society to plan out a year-long celebration which includes: two commemorative bronze plaques, a birthday celebration event in March 2027, merchandising and commemorative clothing for sale, a historical booklet for sale, a downtown art installation, a historical performance in July 2027, a historical parade during Musky Jamboree weekend 2027, and a Cemetery Walk Labor Day weekend 2027.

Centennial Committee meetings are held on the third Wednesday of every month at 1:30pm in the Community Center. For more information, contact Cherie Sanderson at 715-892-0761.



Boulder Junction is turning 100 and we're celebrating! Mark your calendars now for these 2027 events:

- Town Birthday Party**
March 2027
- Historical Performance**
July 3, 2027
- Musky Jam Parade**
August 7, 2027
- Cemetery Walk**
September 4, 2027

PLUS: a history booklet, art installation, historical marker, exclusive merchandise, and so much more!

Don't miss out on the celebration, mark your calendars now! For more information, visit our website:

BoulderJunctionHistory.org

2025
in Review

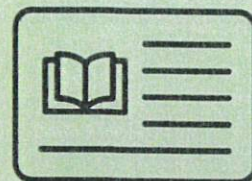
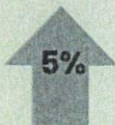


**BOULDER
JUNCTION**
PUBLIC LIBRARY

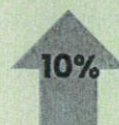


19,862

In-Person
Visitors



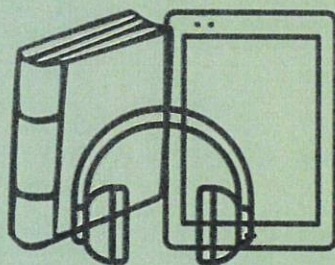
1,405



Library
Cardholders

20,957

Library
Checkouts



\$ 397,525
Value!

213

Programs
Offered

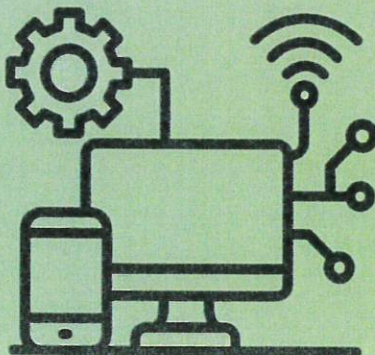


2,586

Program
Attendees

6,073

Internet Session



60

Tech Appointments
\$4,500 saved!