Regional Planning Commission	
North Central Wisconsin Regional P	Statement of Net Position

NOTER Central Wisconsin Regional Planning Commission							
Statement of Net Position		2023	2022	2021	2020	2019	2023 \$ Change from 2022
ASSETS	I,						
Cash and Investments		\$ 2,394,874	\$ 1,903,241	\$ 1.813.679	\$ 1,701,051	\$ 1,502,121	\$ 491,633
Restricted Cash and Investments	(2)	2,321	621,050	793,050	5,050	185,050	(618,729)
Accounts Receivable		280,480	102,127	113,660	145,872	83,936	178,353
Prepaid Items		21,587	15,399	18,547	16,899	14,088	6,188
Net Pension Asset	€		187,520	147,632	79,915	8	(187,520)
Capital Assets - Net	(8)	47,546	77,786	3,862	7,724	13,226	(30,240)
. Total Assets		2,746,808	2,907,123	2,890,430	1,956,511	1,798,421	(160,315)
DEFERRED OUTFLOWS OF RESOURCES							
Other Postemployment Related Amounts		47,743	57,367	60,793	35,587	5,473	(9,624)
Pension Related Amounts		485,281	369,155	247,506	183,815	258,095	116,126
Total Deferred Outflows of Resources		533,024	426,522	308,299	219,402	263,568	106,502
LIABILITIES							
Accounts Payable		26,127	49,454	2,428	183,264	909'6	(23,327)
Accrued and Other Current Liabilities		61,138	52,338	42,082	37,974	30,307	8,800
Special Deposits		2,321	31	Š.	3.		2,321
Due to Other Governments		1,050	1,050	1,050	1,050	185,050	9
Unearned Revenue	()	460,908	668,571	1,039,570	71,758	158,948	(207,663)
Current Portion of Long-Term Debt - Lease Payable	(B)	40,456	38,872	3	į		1,584
Long-Term Obligations:							
Due in More Than One Year	(B)	*	40,456	*	*	•	(40,456)
Compensated Absences		121,385	110,460	102,144	106,124	103,586	10,925
Net Pension Liability	€	128,309	**	Ain	*	92,036	128,309
Net Other Postemployment Benefit Liability	3	80,037	120,808	105,322	66,249	31,558	(40,771)
Total Liabilities	ı	921,731	1,082,009	1,292,596	466,419	616,091	(160,278)
DEFERRED INFLOWS OF RESOURCES							
Other Postemployment Related Amounts		55,479	12,665	13,176	11,441	6,887	42,814
Pension Related Amounts	,	270,453	442,411	325,256	242,396	136,341	(171,958)
Total Deferred Inflows of Resources	E 116	325,932	455,076	338,432	253,837	146,228	(129,144)
NET POSITION							
Net Investment in Capital Assets		060'2	(1,542)	3,862	7,724	13,226	8,632
Restricted for Pension Benefits		8	187,520	147,632	79,915	*	(187,520)
Unrestricted	31	2,025,079	1,610,582	1,416,207	1,368,018	1,286,444	414,497
Total Net Position	1	\$ 2,032,169	\$ 1,796,560	\$ 1,567,701	\$ 1,455,657	\$ 1,299,670	\$ 235,609
	10						

asset/liability dependent upon the State's valuation and market conditions. It's now reported as a liability in 2023.
(B) In 2022, GASB 87 leases added the building as a right to use asset and liability. The Commission doesn't have any other long term debt.
(C) 2021 and 2022 had large balances due to Mainstreet bounceback grant program (A) The Commission's proportionate share of state's pension fund based on actuarial assumptions - this can revalue as an

Change in Net Position Data and Adjusted for Pension and OPEB North Central Wisconsin Regional Planning Commission

		2023	2022	2021	2020	2019	20	2023 \$ Change from 2022
Operating Revenues Projects and Grants Membership Tax Levies	(B)	1,763,649 290,469	4,875,655 295,180	2,033,515 297,809	1,172,439	508,898	٠ <b>٠</b>	(3,112,006) (4,711)
Other operating revenues Total Operating Revenues		2,345	5,170,835	1,742	2,440 1,434,667	20,364	ا ا	2,345
Operating Expenses Direct Salaries		461,766	399,828	343,704	337,569	331,584	_	61,938
Personnel Related Costs Program Support	(C)	346,598 1,011,307	296,304 4,203,160	242,703 1,629,429	250,370 688,345	267,615 154,906		50,294 (3,191,853)
Other	<u> </u>	12,317	9,958	5,418	5,673	7,744		2,359
Total Operating Expenses		1,873,044	4,952,005	2,225,116	1,287,459	767,351		(3,078,961)
Operating Income (Loss)		183,419	218,830	107,950	147,208	(21,826)	<u></u>	(35,411)
Nonoperating: Interest Income Nonoperating: Loss on Disposal of Capital Assets	(E)	52,190	10,029	4,094	8,779	9,316 (7,611)	ا اد ي	42,161
Change in Net Position, Per Audit		235,609	228,859	112,044	155,987	(20,121	_	6,750
Adjustments for other items (Decreased Expense)/Increased Expense: Pension Other post-employment benefits	(A)	27,745	(44,382) 18,401	(48,548) 15,602	3,384 6,131	40,607 2,916	<b>N</b> 10	72,127 (6,734)
Impact from Annual Entries is to Increase/(Decrease) Expense		39,412	(25,981)	(32,946)	9,515	43,523	 	65,393
Change in Net Position, without other items	v.	275,021	\$ 202,878	\$ 79,098	\$ 165,502	\$ 23,402	세	72,143

(A) To remove the financial impact of annually adjusting for actuarially derived asset/liability for pension and other post employment benefits, this smooths out the comparison this schedule is increasing/decreasing expense to arrive at change in net position without the impact of those actuarially derived amounts. This smooths out the comparison of change in net position year over year. All adjustments for pension and OPEB are adjusted through personnel related costs on the financial statements.

(B) Mainstreet bounceback grant program was reported here in 2021 and 2022.
(C) Will fluctuate with the changes in GASB valuation entries from year to year (WRS and OPEB)
(D) Fluctuations in 2022 are due to GASB 87 lease accounting.
(E) Increase in 2023 due to interest income up approximately \$42k from prior year.

		Palan	ce sneet lotals - w	KS and OPEB AM	ounts	
	2023	2022	2021	2020	2019	2018
Net Pension Asset (Liability)	(128,309)	187,520	147,632	79,915	(92)(036)	85,827
Deferred Outflow - Pension Related Amounts	485,281	369,155	247,506	183,815	258,095	152,372
Deferred Outflow - Other post-employment benefits	47,743	27,367	60,793	35,587	5,473	3,742
Other post-employment benefits	(80,037)	(120,808)	(105,322)	(66,249)	(31,558)	(34,602)
Deferred Inflow - Pension related amounts	(270,453)	(442,411)	(325,256)	(242,396)	(136,341)	(172,874)
Deferred Inflow - Other post-employment benefits	(55,479)	(12,665)	(13,176)	(11,441)	(6,887)	(2,196)
Total Impact of WRS/LRLIF - Net (Liability)/Asset	(1,254)	38,158	12,177	(20,769)	(11,254)	32,269

#### NORTH CENTRAL WISCONSIN REGIONAL PLANNING COMMISSION WAUSAU, WISCONSIN

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2023



# NORTH CENTRAL WISCONSIN REGIONAL PLANNING COMMISSION WAUSAU, WISCONSIN TABLE OF CONTENTS YEAR ENDED DECEMBER 31, 2023

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
STATEMENT OF NET POSITION	6
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION	8
STATEMENT OF CASH FLOWS	9
STATEMENT OF NET POSITION – FIDUCIARY FUNDS	11
STATEMENT OF CHANGES IN NET POSITION – FIDUCIARY FUNDS	12
NOTES TO FINANCIAL STATEMENTS	13
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) – WISCONSIN RETIREMENT SYSTEM	41
SCHEDULE OF CONTRIBUTIONS – WISCONSIN RETIREMENT SYSTEM	41
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET) – LOCAL RETIREE LIFE INSURANCE FUND	<b>f</b> 42
SCHEDULE OF CONTRIBUTIONS – LOCAL RETIREE LIFE INSURANCE FUND	42
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	43
SUPPLEMENTARY INFORMATION	
COMBINING STATEMENT OF NET POSITION – FIDUCIARY FUNDS	46
COMBINING STATEMENT OF CHANGES IN NET POSITION – FIDUCIARY FUNDS	<b>f</b> 47
SCHEDULE OF PROGRAM CHARGES AND FUNDING SOURCE	48
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	S = -

# NORTH CENTRAL WISCONSIN REGIONAL PLANNING COMMISSION WAUSAU, WISCONSIN TABLE OF CONTENTS YEAR ENDED DECEMBER 31, 2023

#### **FEDERAL AWARDS**

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER	
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	53
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	56
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	57
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	58



#### **INDEPENDENT AUDITORS' REPORT**

Board of Commissioners North Central Wisconsin Regional Planning Commission Wausau, Wisconsin

#### Report on the Audit of the Financial Statements Opinions

We have audited the accompanying financial statements of the major fund and the aggregate remaining fund information of the North Central Wisconsin Regional Planning Commission, Wausau, Wisconsin (the Commission), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and the aggregate remaining fund information of the Commission, as of December 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (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 Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

#### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules relating to pensions and other postemployment benefits as listed in the table of contents be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing financial statements in an appropriate operational, economic, or historical context. Our opinions on the financial statements are not affected by this missing information.

#### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The combining statements for the custodial funds and the schedule of program charges and funding source are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is also not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining statements for the custodial funds, the schedule of program charges and funding source, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

#### Report on Summarized Comparative Information

We have previously audited the North Central Wisconsin Regional Planning Commission's 2022 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, the major fund, and the aggregate remaining fund information in our report dated April 5, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2023, on our consideration of the Commission'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 Commission'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 Commission's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Clifton Larson Allen LLP

Green Bay, Wisconsin March 20, 2023

#### **FINANCIAL STATEMENTS**

## NORTH CENTRAL WISCONSIN REGIONAL PLANNING COMMISSION WAUSAU, WISCONSIN STATEMENT OF NET POSITION DECEMBER 31, 2023

(WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2022)

	2023	2022
ASSETS	·	
Current Assets:		
Cash and Investments	\$ 2,394,874	\$ 1,903,241
Receivables:		
Grants and Projects	280,480	102,127
Prepaid Items	21,587	15,399
Total Current Assets	2,696,941	2,020,767
Noncurrent Assets:		
Restricted Assets:		
Cash and Investments	2,321	621,050
Other Assets:		
Net Pension Asset	(m)	187,520
Capital Assets:		
Depreciable and Amortizable	47,546	77,786
Total Assets	2,746,808	2,907,123
DEFERRED OUTFLOWS OF RESOURCES		
Pension Related Amounts	485,281	369,155
Other Postemployment Related Amounts	47,743	57,367
Total Deferred Outflows of Resources	533,024	426,522

### NORTH CENTRAL WISCONSIN REGIONAL PLANNING COMMISSION WAUSAU, WISCONSIN

### STATEMENT OF NET POSITION (CONTINUED)

DECEMBER 31, 2023
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2022)

		2023		2022
LIABILITIES				
Current Liabilities:	Φ.	00.407	œ.	40.454
Accounts Payable Accrued and Other Current Liabilities	\$	26,127	\$	49,454
Due to Other Governments		61,138 1,050		52,338 1,050
Special Deposits		2,321		1,050
Unearned Revenue		460,908		668,571
Current Portion of Long-Term Debt - Lease Payable		40,456		38,872
Total Current Liabilities	-	592,000		810,285
Total Sulfort Elabiliass		002,000		010,200
Long-Term Liabilities:				
Lease Payable		2		40,456
Compensated Absences		121,385		110,460
Net Pension Liability		128,309		**
Other Postemployment Benefits		80,037		120,808
Total Long-Term Liabilities	-	329,731	_	271,724
Total Liabilities		921,731		1,082,009
DEFERRED INFLOWS OF RESOURCES				
Pension Related Amounts		270,453		442,411
Other Postemployment Related Amounts		55,479		12,665
Total Deferred Inflows of Resources		325,932		455,076
NET POSITION				
Net Investment in Capital Assets		7,090		(1,542)
Restricted for Pension Benefits		=		187,520
Unrestricted		2,025,079		1,610,582
Total Net Position	\$	2,032,169	\$	1,796,560

### NORTH CENTRAL WISCONSIN REGIONAL PLANNING COMMISSION WAUSAU, WISCONSIN

## STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION YEAR ENDED DECEMBER 31, 2023

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2022)

	_	2023		2022
OPERATING REVENUES				
Projects and Grants	\$	1,763,649	\$	4,875,655
Membership Tax Levies		290,469		295,180
Other		2,345		
Total Operating Revenues		2,056,463		5,170,835
OPERATING EXPENSES				
Direct Salaries		461,766		399,828
Personnel Related Costs		346,598		296,304
Program Support		1,011,307		4,203,160
Other		12,317		9,958
Depreciation and Amortization		41,056_		42,755
Total Operating Expenses	_	1,873,044		4,952,005
OPERATING INCOME		183,419		218,830
NONOPERATING REVENUES				
Interest Income	/	52,190	-	10,029
CHANGE IN NET POSITION		235,609		228,859
Net Position - Beginning of Year	ç-	1,796,560		1,567,701
NET POSITION - END OF YEAR	\$	2,032,169		1,796,560

#### NORTH CENTRAL WISCONSIN REGIONAL PLANNING COMMISSION

#### WAUSAU, WISCONSIN

#### STATEMENT OF CASH FLOWS YEAR ENDED DECEMBER 31, 2023

#### (WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2022)

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES  Cash Received from Grants, Tax Levies, and Charges  Cash Paid for Employee Wages and Benefits  Cash Paid to Suppliers	\$ 1,670,447 (749,227) (1,053,139)	\$ 4,811,369 (703,541) (4,162,944)
Net Cash Provided (Used) by Operating Activities	(131,919)	(55,116)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES Deposits Held for Others	2,321	<b>X</b>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES Purchases of Capital Assets Principal Paid on Lease Liability Net Cash Flows Provided (Used) by Capital and Related Financing Activities	(10,816) (38,872) (49,688)	(37,351) (37,351)
CASH FLOWS FROM INVESTING ACTIVITIES Interest Received	52,190	10,029
CHANGE IN CASH AND INVESTMENTS	(127,096)	(82,438)
Cash and Investments - Beginning of Year	2,524,291	2,606,729
CASH AND INVESTMENTS - END OF YEAR	\$ 2,397,195	\$ 2,524,291



Board of Commissioners North Central Wisconsin Regional Planning Commission Wausau, Wisconsin

We have audited the financial statements of the major fund, and the aggregate remaining fund information of North Central Wisconsin Regional Planning Commission as of and for the year ended December 31, 2023, and have issued our report thereon dated March 20, 2023. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our engagement letter dated March 11, 2024. Professional standards also require that we communicate to you the following information related to our audit.

## Significant audit findings or issues Qualitative aspects of accounting practices

#### Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by North Central Wisconsin Regional Planning Commission are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2023.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

#### Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

#### Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Board of Commissioners North Central Wisconsin Regional Planning Commission Page 2

#### Significant unusual transactions

We identified no significant unusual transactions.

#### Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

#### Corrected misstatements

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

#### Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

#### Management representations

We have requested certain representations from management that are included in the attached management representation letter dated March 20, 2023.

#### Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### Significant issues discussed with management prior to engagement

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

#### Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

#### Supplementary information in relation to the financial statements as a whole

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated March 20, 2023.

With respect to the combining fiduciary fund statements and schedule of program charges and funding source (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated March 20, 2023.

\* \* \*

This communication is intended solely for the information and use of the Board of Commissioners and management of North Central Wisconsin Regional Planning Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Clifton Larson Allen LLP

Green Bay, Wisconsin March 20, 2023

## NORTH CENTRAL WISCONSIN REGIONAL PLANNING COMMISSION RESOLUTION 2024 - 2

#### RECOGNITION OF CRAIG MCEWEN FOR SERVICE TO THE NCWRPC

WHEREAS,	Craig McEwen served as a Commissioner on the North Central Wisconsin Regional Planning Commission since 2009, having been appointed by the Governor to represent Marathon County; and
WHEREAS,	Mr. McEwen has been a strong advocate for Marathon County and all of North Central Wisconsin; and
WHEREAS,	Mr. McEwen has been involved with various local and county organizations, including serving on the Marathon County Board; and
WHEREAS,	Mr. McEwen has been an enthusiastic proponent of planning and collaborative approaches these many years.
Planning Co Craig McEv	EFORE, BE IT RESOLVED that the North Central Wisconsin Regional commission hereby expresses its sincere gratitude and appreciation to ven for his service and contribution to this organization and to all often all wisconsin.
ADOPTED o	n the 24th day of April 2024.
Approved:	
Paul Millan,	Chairperson
Ron Nye, Se	ecretary - Treasurer

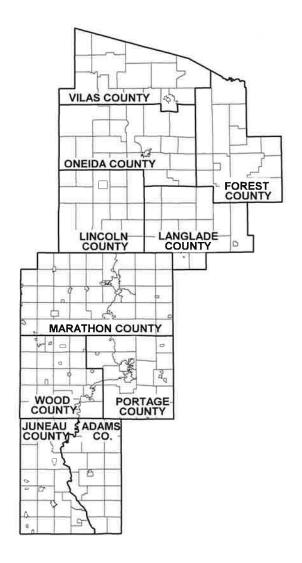
## NORTH CENTRAL WISCONSIN REGIONAL PLANNING COMMISSION

#### **2023 ANNUAL REPORT**

**DRAFT 4-8-24** 



## North Central Wisconsin Regional Planning Commission Area Served:



#### Membership:

Counties:	10
Cities:	22
Villages:	42
Towns:	195
Tribal:	4
Total Members:	273

#### **Regional Facts:**

2023 Population (DOA Estimate): 449,751 Square Miles: 9,325

#### **Purpose and History:**

The North Central Wisconsin Regional Planning Commission (NCWRPC) was created in 1973 under Wisconsin Statute 66.0309 by the ten counties of Adams, Forest, Juneau, Langlade, Lincoln, Marathon, Oneida, Portage, Vilas and Wood as a voluntary association of governments with the purpose of preparing plans for the physical development of the Region and its communities; to conduct research; to serve as a data center; and serve as a forum for communication, cooperation and coordination among federal, state, regional, and local interests; and to provide technical assistance.

Regional planning commissions provide assistance throughout the state. NCWRPC is one of nine regional planning commissions serving Wisconsin, while nationwide there are about 500 similar regional organizations.

#### (State Map jpg.)

#### Mission Statement:

NCWRPC offers cost-effective, specialized planning services and expertise to counties and communities to support resilient development throughout the Region. Additionally, NCWRPC leads and assists with collaborative efforts that address shared challenges and opportunities to create a better future for all.

#### **Organizational Goals:**

NCWRPC maintains and regularly updates a Strategic Plan, as well as other related plans. Some of the goals from these plans are to:

- ✓ Provide cost-effective planning services to our members,
- ✓ Assist communities with state and federal requirements,
- ✓ Communicate benefits of regional and local planning,
- ✓ Advance sustainable and resilient growth,
- ✓ Leverage state and federal dollars, and
- ✓ Continue to adapt to the future needs of the Region.

#### **State and Federal Relationships:**

NCWRPC is an independent area-wide planning agency created by state statute that is governed by an appointed board, called a Commission, and serves the counties, towns, villages, cities, and tribes within the Region. In addition, there are two long-standing relationships with the State of Wisconsin Department of Transportation (WisDOT) and the federal U.S. Department of Commerce, Economic Development Administration (EDA), that support planning.

In 1975, NCWRPC was designated as a rural transportation planning region by the WisDOT. As such, the NCWRPC receives a planning grant annually to provide transportation planning assistance to support the state transportation work program throughout the Region. In 1980, the NCWRPC was designated as an economic development district by EDA. The NCWRPC also receives an annual economic development planning grant to provide local economic development assistance and prepare a regional report called a Comprehensive Economic Development Strategy (CEDS), which helps maintain eligibility for EDA grants.

#### **Types of Assistance:**

NCWRPC is a regional planning and economic development agency, which provides assistance to local governments throughout the ten-county Region in the areas of economic development, geographic information systems (GIS), intergovernmental cooperation, land use planning, and transportation. The NCWRPC supplements existing staff or takes the lead where there is no staff. The goal is not to duplicate efforts but rather provide an effective system of planning to fit each community's needs.

The NCWRPC undertakes both regional and local planning projects. Regional accomplishments are highlighted on page 7 and 14, while Local Assistance projects by county are highlighted on pages 9 through 11.

#### **Publications:**

NCWRPC annually prepares and publishes several planning documents. The NCWRPC also prepares a quarterly newsletter, NCWRPC NEWS, which is provided to over 1,100 people, including county supervisors, chief-elected officials, clerks and many other interested parties throughout the Region, state, and nation. Numerous special alerts and updates are prepared as well. A list of plans, reports and other information is available at the NCWRPC website. See <a href="https://www.ncwrpc.org">www.ncwrpc.org</a>.

#### **Program Areas:**

NCWRPC provides assistance both regionally and locally in the following five areas:

#### ED - Economic Development

NCWRPC annually prepares a regional Comprehensive Economic Development Strategy (CEDS) that analyzes the economy and identifies potential economic development projects. This report maintains the Region's eligibility for U.S. Department of Commerce, Economic Development Administration public works programs. Other federal and state programs utilize this plan as well. NCWRPC also prepares EDA grant applications, among others, to bring funding into the Region.

NCWRPC provides local communities with assistance in a variety of other economic development related studies, including preparing detailed economic development plans that examine the local economy, assess local trends, and identify strategies to spur development. In addition, the NCWRPC provides grant writing and administrative assistance to communities that are seeking funds from the U.S. Department of Commerce, Economic Development Administration, as well as a variety of other grant programs, including WEDC, DNR, WisDOT, and USDA-Rural Development.

#### GIS - Geographic Information Systems

NCWRPC is a depository for a variety of demographic information for the area, including U.S. Census, American Community Survey, Economic Census, State Employment and Labor Information, and other specialized data sets. A Regional GIS database and computerized mapping system, including digital orthophotography, is also maintained. NCWRPC also coordinates efforts to acquire regional and statewide orthoimagery, including securing partnership funding.

NCWRPC maintains an extensive digital mapping database for local mapping. Custom data sets and maps can also be created for communities on request or as part of larger planning efforts. County Profiles are also prepared and updated as needed. Also, in partnership with WEDC, NCWRPC prepares quarterly economic development reports for each county in the Region using Lightcast, specialized economic development analysis software. In addition, the NCWRPC provides redistricting assistance throughout the Region.

#### IGOV - Intergovernmental Cooperation

NCWRPC is available to conduct specialized studies on request. Over the years, a wide range of studies have been completed on subjects such as merging ambulance services, community consolidation, economic impact analysis, and boundary agreements. Many

of these projects include a regional focus because they involve multiple units of government. The NCWRPC also maintains a website and produces a regular newsletter to provide information and other resources. In addition, four quarterly meeting are held to discuss various issues in the Region.

#### LU - Land Use

NCWRPC is responsible for the development of a regional comprehensive plan for the ten-county Region. The Regional Comprehensive Plan was adopted in 2004, the first regional comprehensive plan in the state under the new planning law. That plan was last updated in 2015 with a five-year mid-plan review prepared in 2020. NCWRPC also prepares other regionally focused plans from time to time.

NCWRPC prepares a variety of plans for local communities, including outdoor recreation plans, all hazard mitigation plans, land and water resource management plans, sewer service area plans, wellhead protection plans, and wildfire protection plans, among others. In addition, the NCWRPC assists local governments in the preparation of comprehensive plans under Wisconsin's Comprehensive Planning Law, as well as assistance with zoning and land division ordinances that implement local plans.

#### TR - Transportation

NCWRPC prepares regional transportation plans including highway corridor studies, long-range urban area plans, parking studies, county-wide bicycle planning, Safe Routes to School (SRTS) plans, and grant writing for various WisDOT funding sources. The NCWRPC also provides on-going assistance to the Wausau Area Metropolitan Planning Organization (MPO).

NCWRPC assists local governments in a variety of areas, including the preparation of local road improvement programs. These road plans provide a capital improvement schedule for upgrading local roads and help local units obtain Local Road Improvement Program (LRIP) funding for road reconstruction projects. Pavement rating and other assistance with the Wisconsin Information System for Local Roads (WISLR) program is also available.

#### Regional Accomplishments - 2023

NCWRPC prepares, undertakes and manages several regional efforts. Below are some of the highlights of these efforts:

- Prepared the Comprehensive Economic Development Strategy (CEDS) Annual Performance Report to maintain the Region's Economic Development District designation, as defined by the U.S. Economic Development Administration (EDA).
- Maintained designation as a rural transportation planning region by WisDOT to coordinate transportation strategies on a regional basis, as well as assist local governments prepare and submit required road ratings.
- Awarded a multiyear Regional Safe Routes to School (SRTS) grant from WisDOT to fund our regional program to improve walking and biking conditions for schools throughout the Region.
- Secured an additional \$1M for a total of \$5.6M for the regional Main Street Bounce Back (MSBB) program to promote business recovery following the pandemic. Provided 43 \$10,000 grants in 2023 directly to businesses throughout the Region.
- Developed an Entrepreneurial Portal to promote small business growth in the Region. Stems from a partnership with CREATE Portage County.
- Continued a partnership with WEDC to provide Lightcast/EMSI economic development modeling tools to communities within the Region. Prepared quarterly regional reports.
- Provided organizational support to various entities within the Region, including Centergy, NCWDC, NEWCOM, NCWSC, NRTC, and WROC. See the next page.
- Staff initiated discussions with the Wisconsin Department of Natural Resources to explore watershed level planning for the Upper Wisconsin River Basin.
- Continued implementation of our Regional Livability Plan as a framework for county and local comprehensive planning efforts.
- Maintained and developed a Regional Mapping Information System, Census and Demographic Information, and a Planning Library for the Region.
- Continued implementation of our Regional Bike Plan, which stems from our Regional Livability Plan, as a framework for county and local level bike and pedestrian planning efforts.
- Staff represent the Region on two state level boards appointed by the Governor, one related to broadband and another related to 911 Emergency Communications.

NCWRPC is involved in various other regional efforts throughout the year that are not mentioned here.

#### **On-going Regional Organizational Support:**

NCWRPC provides assistance to a variety of organizations to support or complement planning efforts throughout our Region.

Centergy

Provide staff support to Centergy, a regional economic development organization serving Adams, Lincoln, Marathon, Portage and Wood Counties. Centergy strives to leverage the collective economic power of its five counties to unite efforts to attract talent and development to the area.

North Central Wisconsin Development Corporation (NCWDC)

Provide management assistance for a revolving loan fund operated by the North Central Wisconsin Development Corporation, which provided gap financing to businesses throughout the Region. The Regional Development Fund was funded by a USDA - Rural Development loan and is in the process of being phased down. Only two active loans remain.

Northcentral Wisconsin Stormwater Coalition (NCWSC)

Provide staff support to the NCWSC. The Northcentral Wisconsin Stormwater Coalition is a group of 14 communities that coordinate education and outreach efforts to improve water quality in the Central Wisconsin River watershed.

North East Wisconsin Public Safety Communication (NEWCOM)

Provide staff support to NEWCOM to manage and coordinate the organization to promote better emergency communication and response throughout a 16-county Region. This includes Sherriff's Offices, 911 Dispatch Centers, and others.

Northwoods Rail Transit Commission (NRTC)

Provide staff assistance to the NRTC. The mission of the Northwoods Rail Transit Commission is to sustain and enhance safe, reliable, and efficient rail service critical to the businesses, communities and economies in northern Wisconsin and the Upper Peninsula of Michigan.

Wisconsin Regional Orthophotography Consortium (WROC)

Provide leadership to this effort. It first began as a regional effort in 2005 and now spans the entire state of Wisconsin. This is a collaborative effort to gather orthoimagery for various applications including addressing, emergency 911 systems, and land use planning. The effort is conducted every five years. In addition, over 100 local units of government participate, as well as a variety of state and federal funding partners.

#### **Selected Accomplishments by County - 2023**

Reflected below are some projects completed or underway within our ten-county Region. Note the Main Street Bounce Back Program (MSBB) reference in some counties.

#### Adams County

- ✓ County Broadband Plan
- ✓ County Human Services Transportation Coordination Plan
- ✓ County Outdoor Recreation Plan
- ✓ Maintain County Online Records System
- ✓ Town of Big Flats Comprehensive Plan
- ✓ Census Boundary Annexation Survey (BAS)
- ✓ MSTC Campus EDA Grant Application assistance
- ✓ Rural Partners Network Collaborator
- ✓ Quarterly Economic Reports
- ✓ Road Rating for Village of Friendship & Town of Leola

#### Forest County

- ✓ County Comprehensive Plan
- ✓ County Human Services Transportation Coordination Plan
- ✓ County GIS & Parcel Mapping Assistance
- ✓ County Highway Road Rating
- ✓ Mole Lake All Hazard Mitigation Plan
- ✓ Census Boundary Annexation Survey (BAS)
- ✓ Rural Partners Network Collaborator
- ✓ Quarterly Economic Reports
- ✓ Road Rating for City of Crandon and Towns of Crandon, Hiles & Nashville

#### Juneau County

- ✓ County-wide Housing Assessment
- ✓ County Human Services Transportation Coordination Plan
- ✓ WisDOT Grant Application for Omaha Trail Improvements
- ✓ Village of Necedah Comprehensive Plan
- ✓ Census Boundary Annexation Survey (BAS)
- ✓ Town of Cutler WisDOT Road Application
- ✓ Quarterly Economic Reports
- ✓ MSBB Awards to 3 Businesses

#### **Langlade County**

- ✓ County Human Services Transportation Coordination Plan
- ✓ County Broadband Maps

- ✓ County GIS and Land Records Assistance
- ✓ County Outdoor Recreation Map
- ✓ NTC Wood Technology Center EDA Grant Application Awarded
- ✓ Town of Rolling Comprehensive Plan
- ✓ Town of Ackley WisDOT Bridge Grant Application
- ✓ Census Boundary Annexation Survey (BAS)
- ✓ State Parcel Submission assistance
- ✓ Quarterly Economic Reports
- ✓ MSBB Awards to 3 Businesses
- ✓ Road Rating for the Towns of Antigo, Elcho, Polar, Rolling & Upham

#### **Lincoln County**

- ✓ County Broadband Plan
- ✓ County Human Services Transportation Coordination Plan
- ✓ County Land Use Update
- ✓ County All Hazard Mitigation Plan underway
- ✓ City of Tomahawk Road Rating
- ✓ Quarterly Economic Reports
- ✓ MSBB Award to 1 Business
- ✓ Road Rating for the Towns of Birch, King, Merrill, Russell, Scott & Tomahawk

#### Marathon County

- ✓ County Human Services Transportation Coordination Plan
- ✓ County Specialized Transit Needs Assessment
- ✓ County Regional Forensic Center planning support
- ✓ Wausau School District Safe Routes to School Plan underway
- ✓ Town of Rib Mountain Incorporation Mapping Assistance
- ✓ Town of Marathon WisDOT Road Grant Application
- ✓ City of Mosinee Interactive on-line Zoning Map
- ✓ Quarterly Economic Reports
- ✓ MSBB Awards to 12 Businesses
- ✓ Road Rating for the Towns of Harrison, Johnson, Marathon, Reid, Rib Falls, Spencer, Weston & Wien

#### **Oneida County**

- ✓ County Outdoor Recreation Plan
- ✓ County Human Services Transportation Coordination Plan
- ✓ Town of Stella Comprehensive Plan
- ✓ Town of Crescent Comprehensive Plan
- ✓ Maintain Online County Survey Records System
- ✓ Census Boundary Annexation Survey (BAS)
- ✓ Quarterly Economic Reports

- ✓ MSBB Awards to 8 Businesses
- ✓ Road Rating for the Towns of Crescent, Lake Tomahawk, Pelican, Schoepke & Stella

#### **Portage County**

- ✓ County Broadband Plan
- ✓ County Human Services Transportation Coordination Plan
- ✓ County Comprehensive Plan
- ✓ Village of Rosholt Comprehensive Plan assistance
- ✓ MSTC AMETA Center EDA Grant Application Awarded
- ✓ SPRINT Grant with CREATE Portage County
- ✓ Quarterly Economic Reports
- ✓ MSBB Awards to 7 Businesses
- ✓ Road Rating for the Villages of Park Ridge & Rosholt and the Towns of Dewey, Lanark, Plover & Stockton

#### Vilas County

- ✓ County Human Services Transportation Coordination Plan
- ✓ County Comprehensive Plan
- ✓ County All Hazard Mitigation Plan
- ✓ Lac du Flambeau Tribe EDA Grant Application Awarded
- ✓ Town of Arbor Vitae WisDOT TAP Grant Application for Trails
- ✓ Town of Plum Lake Comprehensive Plan
- ✓ Quarterly Economic Reports
- ✓ MSBB Award to 1 Business
- ✓ Road Rating for County Highways

#### **Wood County**

- ✓ County Broadband Plan
- ✓ County Human Services Transportation Coordination Plan
- ✓ County Bike & Pedestrian Plan underway
- ✓ County Housing Study underway
- ✓ Town of Saratoga Development Strategy & Comprehensive Plan
- ✓ Wisconsin Rapids EDA Redevelopment Planning Partner
- ✓ Quarterly Economic Reports
- ✓ MSBB Awards to 8 Businesses
- ✓ Road Rating for Towns of Port Edwards & Sigel

Staff also attend various meetings, respond to inquiries, provide assistance to a variety of departments, agencies, and organizations, and completes numerous projects throughout the Region not mentioned above.

#### **Audited Financial Information:**

Each year the NCWRPC engages an independent auditor to provide an examination of financial operations. A copy of the complete Audit Report and Management Communications Letter is available for review at the NCWRPC Office. Below is the December 31, 2023 Statement of Net Position:

Current Assets	2,394,874
Receivables	280,480
Prepaid Items	21,587
Noncurrent Assets	2,321
Capital Assets	17,546

TOTAL ASSETS: \$2,907,123

TOTAL DEFERRED OUTFLOWS: \$533,024

LIABILITIES:

Current Liabilities 592,000 Long-Term Liabilities 329,721

TOTAL LIABILITIES: \$921,731

TOTAL DEFERRED INFLOWS: \$325,932

Investment in Capital Assets 7,090 Unrestricted 2,025,079

TOTAL NET POSITION: \$2,032,169

#### **Annual Levy Rate:**

By state statute the membership charge or levy rate to local governments cannot exceed 0.003% of equalized real estate value. At its highest, the rate was set at 0.00275% in 2000, but has since been reduced multiple times. By 2023, that rate was reduced to 0.000635%, which is well less than one third of the statutory limit! In addition, to level out the wide range of member counties total valuations, the NCWRPC established a cap level. The NCWRPC continually seeks other revenue sources to minimize costs to our members.

#### **Leveraging Funds:**

To keep membership contributions low, additional funds are secured from other sources to operate the organization. A simple Return on Membership (ROM) analysis shows that every membership dollar provided to the NCWRPC leverages additional dollars. In 2023, for every 1 dollar the NCWRPC received from membership it directly leveraged over 6 dollars from grants, local projects, and other sources.

#### Project/Highlights...

#### (50 Years Plaque Image)



#### **Main Street Bounce Back Grants**

The Main Street Bounce Back (MSBB) program was one of our efforts to help the North Central Wisconsin economy recover, especially our small businesses, following the pandemic. In partnership with the Wisconsin Economic Development Corporation (WEDC), we provided funding to area entrepreneurs that moved or expanded their business into a vacant commercial space. Eligible businesses could receive \$10,000 to help cover various expenses such as rent, operating expenses, building repairs, and improvements.

In 2023, 43 MSBB grants were awarded in addition to the 517 awarded in 2021 and 2022. A combined 560 businesses were awarded grants for a total of \$5.6M of investment into our Region.

#### Staff:

#### Dennis Lawrence, AICP, EDFP, Executive Director

Dennis became the Executive Director in 1997. He has a bachelor's degree in public administration from UW-La Crosse and a master's degree in urban planning from UW-Milwaukee. He is a member of the American Institute of Certified Planners (AICP) and is also certified as an Economic Development Finance Professional (EDFP). Dennis provides overall management to the organization and works in all areas of planning.

#### Christian Boulanger, Planner

Christian started work with the NCWRPC in 2023. He has a bachelor's degree in public administration from UW-La Crosse and dual master's degrees in public administration and urban planning from the University of Wisconsin – Milwaukee. Christian works mainly in the areas of economic development and land use.

#### Andrew Faust, GISP, Senior GIS Analyst

Andy has worked with the NCWRPC since 1995. He has a bachelor's degree in urban and regional studies from UW-Oshkosh. He is also certified as a Geographic Information System Professional (GISP). Andy works in the areas of GIS and land use.

#### Fredrick Heider, AICP, Planner

Fred has worked with the NCWRPC since 2004. He has a bachelor's degree in natural resources and land use from UW-Stevens Point and is a member of the American Institute of Certified Planners (AICP). Fred works mainly in the areas of land use and transportation.

#### Dawn Johnson, Office Assistant

Dawn has worked with the NCWRPC since 2021. She has an associate degree in accounting from Northcentral Technical College. Dawn provides program support, staff support, and general office assistance.

#### Darryl Landeau, AICP, Senior Planner

Darryl has worked with the NCWRPC since 1993. He has a bachelor's degree in natural resources from UW-Stevens Point and a master's degree in urban studies from Mankato State University. He is a member of the American Institute of Certified Planners (AICP). Darryl works mainly in the areas of land use and transportation.

#### Eric Sonnleitner, Planner

Eric has worked with the NCWRPC since 2017. He has a bachelor's degree in natural resources and land use from UW-Stevens Point. Eric works in the areas of economic development, GIS, land use, and transportation.

#### Samuel Wessel, AICP, Senior Planner

Sam has worked with the NCWRPC since 2022. He has a bachelor's degree in environmental science from Wisconsin Lutheran College, and a master's degree in urban and regional planning from the University of Wisconsin at Madison. He is a member of the American Institute of Certified Planners (AICP). Sam works in the areas of economic development, housing, and land use.

#### **Commissioners:**

An appointed commission oversees the activities of the executive director and the organization. As detailed in Wisconsin statutes, three commissioners from each member county govern the NCWRPC. One is selected directly by the County (C), one directly by the Governor (G), and the third is a Joint (J) selection between the County and Governor. Term ending is also displayed; however, note that all serve until reappointed or replaced. Commissioners listed are current as of December 31, 2023.

NCWRPC officers are Paul Millan, Chairperson; Loretta Baughan, Vice-Chairperson; and Ron Nye, Secretary – Treasurer.

Adams County

Rocky Gilner, C (6/30) Pending, G (6/28) Rick Pease, J (6/26)

Forest County

Bill Chaney, C (1/26)
Paul Millan, G (1/30)
Cindy Gretzinger, J (1/28)

Juneau County

Betty Manson, C (6/25) Pending, G (6/29) Pending, J (6/27)

**Langlade County** 

Ronald Nye, C (1/25) Angela Close, G (1/28) Reinhardt Balcerzak, J (1/25)

**Lincoln County** 

Eugene Simon, C (6/25) Loretta Baughan, G (6/27) Hans Breitenmoser, J (6/29) Marathon County

David Oberbeck, C (6/27) Pending, G (6/29) Craig McEwen, J (6/31)

**Oneida County** 

Steve Schreier, C (1/26) Ted Cushing, G (1/28) Harland Lee, J (1/24)

Portage County

John Pavelski, C (1/29) Larry Raikowski. G (1/27) Allen Haga, Jr., J (1/25)

Vilas County

Robert Hanson, C (1/25) Holly Tomlanovich, G (1/29) Pending, J (1/27)

**Wood County** 

Jason Grueneberg, C (6/29) Doug Machon, G (6/27) Dave LaFontaine, J (6/25)

In addition, per Wisconsin Statute, the Secretary of the Wisconsin Economic Development Corporation (WEDC) - Missy Hughes - is an ex-officio officer of the NCWRPC.

## North Central Wisconsin Regional Planning Commission (NCWRPC) Regional Comprehensive Plan Public Participation Plan (PPP)

#### Background:

NCWRPC recognizes the need to engage local governments and the general public in the planning process. This public participation plan (PPP) sets forth the techniques to meet the goal of public participation. Therefore, this PPP forms the basic framework for achieving an interactive dialogue between citizens, local decision makers, staff, and the NCWRPC.

The creation of the Public Participation Plan is a task required in meeting the requirements of Wisconsin's Comprehensive Planning Law (ss. 66.1001). Under the Regional Planning Commission statute (ss.66.0309) regional planning commissions are required to adopt a master plan for the region they serve. NCWRPC last prepared a Regional Comprehensive Plan in 2015.

#### Goals:

- Inform the public, including county, city, village, and town governments, as well as tribal nations that the planning process is underway.
- Provide opportunities for involvement and incorporate that input.
- Formalize the relationship between the Comprehensive Plan and the Comprehensive Economic Development Strategy.
- The completed plan becomes a foundation for other regional and local planning efforts.

#### **Objectives:**

- That the public have opportunities to provide their input both formally and informally.
- That the public has access to all information developed throughout the planning process.
- That input is elicited through a variety of means (electronic, printed, and oral) in such a way that it may be carefully considered.
- That this process of public involvement strengthens the sense of community present in the Region.

#### **Actions:**

- An advisory committee will be established to provide oversight during the planning process.
- This document, a PPP, is adopted and implemented by the Commission.
- All meetings date, time, and location for the planning process will be posted on NCWRPC's website and are open to the public.
- An online survey will be conducted to seek input.
- Periodic updates will be provided in our newsletter updating everyone on the status of the plan.
- Periodic updates will be made at our Quarterly Commission Meetings
- Draft documents will be shared with Peer Reviewers representing various stakeholders.
- Planning meeting summaries and materials will be maintained in the NCWRPC office and on our website at <a href="https://www.ncwrpc.org">www.ncwrpc.org</a>.
- A Public Hearing will be held prior to the adoption of the plan, likely July 2025.