



ADMINISTRATIVE POLICY COMMITTEE MEETING AGENDA

July 22, 2025 at 5:30 PM

Kronenwetter Municipal Center - 1582 Kronenwetter Drive Board Room (Lower Level)

1. CALL MEETING TO ORDER

- A. Pledge of Allegiance
- B. Roll Call

2. ANNOUNCEMENT OF CLOSED SESSION

3. PUBLIC COMMENT

Please be advised per State Statute Section 19.84(2), information will be received from the public. It is the policy of this Village that Public Comment will take no longer than 15 minutes with a three-minute time period, per person, with time extension per the Chief Presiding Officer's discretion. Be further advised that there may be limited discussion on the information received, however, no action will be taken under public comments.

4. APPROVAL OF MINUTES- DISCUSSION AND POSSIBLE ACTION

- C. March 27, 2025
- D. April 9, 2025
- E. April 23, 2025
- F. June 19, 2025
- G. June 24, 2025

5. REPORTS AND DISCUSSIONS

- H. Interim Finance Director Report
- I. Interim Finance Director 2023 TID Report Errors

6. NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION

- J. FIN-004 Policy Review
- K. Roth Professional Services Invoice and Ordinance Review
- L. 2026 Budget Guidelines and Expectations

7. CLOSED SESSION

Consideration of motion to convene into closed session pursuant to Wis. Stat. 19.85 (1) (c) for consideration of employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility – to wit Interim Finance Director Employment options and to wit Review of Administrator Candidate Applications

8. RECONVENE OPEN SESSION

Consideration of motion to reconvene into open session.

9. ACTION AFTER CLOSED SESSION

10. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

11. NEXT MEETING: August 19, 2025

12. ADJOURNMENT

NOTE: Requests from persons with disabilities who need assistance to participate in this meeting or hearing should be made at least 24 hours in advance to the Village Clerk's office at (715) 693-4200 during business hours.

Posted: 07/17/2025 Kronenwetter Municipal Center and www.kronenwetter.org

Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages



SPECIAL ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

March 27, 2025 at 5:30 PM

Kronenwetter Municipal Center - 1582 Kronenwetter Drive Board Room (Lower Level)

1. CALL MEETING TO ORDER

A. Pledge of Allegiance

B. Roll Call

Meeting Convened at 5:46 PM due to quorum need.

PRESENT

Kelly Coyle

Chris Voll

Mary Solheim

ABSENT

Jordyn Wadle-Leff

Terry Lewis-Birkett

2. PUBLIC COMMENT

Please be advised per State Statute Section 19.84(2), information will be received from the public. It is the policy of this Village that Public Comment will take no longer than 15 minutes with a three-minute time period, per person, with time extension per the Chief Presiding Officer's discretion. Be further advised that there may be limited discussion on the information received, however, no action will be taken under public comments.

3. APPROVAL OF MINUTES

C. APC March 20, 2025

Motion by Coyle/ Solheim to approve minutes as presented. Motion carried 3:0 by voice vote.

4. REPORTS AND DISCUSSIONS

D. Interim Finance Director Report

John Jacobs- Interim finance Director, discusses what the finance department has been focusing on over the last few weeks. He explains that they are getting ready for audit and pushing through to get caught up on the last 6 months.

5. OLD BUSINESS

E. Revision of Ordinance 180-3; Village Board Meetings

Motion by Coyle/ Voll to Recommend Village Board approve Ordinance 180-3 as presented. 3:0 by voice vote.

F. Addition of Decorum guidelines: Code of Conduct

Motion by Voll/Coyle Recommend Village Board Approve Code of Conduct as amended. Motion Carried 3:0 by Voice Vote.

G. Village Employee Handbook Review

Trustee Coyle discusses how many municipalities are veering away from an employee handbook and adopting a Personnel policies and procedures manual. Trustee Coyle states that he would like to continue to work on this over the next few weeks. He also states that many municipalities are also

veering away from printing physical manuals/handbooks and instead publishing them online. This saves money and also allows for easier editing/ distribution. Discussion of Special meeting was had for further discussion of this topic. Public Works Representative Stu Discussed boot allowances as well as special stipends he asked for a look at those as they have been the same as 2010. Trustee Coyle stated that he would look at the allowances and bring back a recommendation.

H. TDS 2025 Sponsorship Contract

APC asking to add an addendum under section 6 to make this a 12-month agreement to be renewed every year. President Voll is going to discuss this with the attorney on contract language. He will then either bring it back to APC or push to the Village Board.

6. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

Handbook and TDS contract

7. NEXT MEETING: April 17, 2025

April 9th or 10th for Special meeting.

8. ADJOURNMENT

Motion by Voll/Solheim to adjourn. Motion carried 3:0 by voice vote.

NOTE: Requests from persons with disabilities who need assistance to participate in this meeting or hearing should be made at least 24 hours in advance to the Village Clerk's office at (715) 693-4200 during business hours.

Posted: 03/24/2025 Kronenwetter Municipal Center and www.kronenwetter.org

Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages

Minutes prepared by: Account clerk- Sarah Fisher



SPECIAL ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

April 09, 2025 at 5:30 PM

Kronenwetter Municipal Center - 1582 Kronenwetter Drive Board Room (Lower Level)

1. CALL MEETING TO ORDER

- A. Pledge of Allegiance
- B. Roll Call
- PRESENT
- Kelly Coyle
- Chris Voll
- Jordyn Wadle-Leff
- Terry Lewis-Birkett
- ABSENT
- Mary Solheim

2. PUBLIC COMMENT

Please be advised per State Statute Section 19.84(2), information will be received from the public. It is the policy of this Village that Public Comment will take no longer than 15 minutes with a three-minute time period, per person, with time extension per the Chief Presiding Officer's discretion. Be further advised that there may be limited discussion on the information received, however, no action will be taken under public comments.

Monte Sorensen- 1946 Deerwood trail, Discusses the handbook review he stated he has experience with handbook building he had concerns about section 3.21 Liability and the language that was presented in the packet.

Bernie Kramer- 2150 E State HWY 153, Discusses Debt service fund and expenditures. He states that he is disappointed in the execution in Village Finances.

Guy Fredel 2240 Ruby Dr., Discusses the Report that Interim Finance Director John Jacobs drafted showing the shortfall in the debt service fund balance for 2025-2026. He states that it is a major depletion in the Village's fund balance. He stated the completed budget for 2024 and 2025 is an embarrassment. He asked how much the Village taxes would have had to go up in order to cover the debt service deficit he stated that amount would have been 25%. He stated that there has been very little growth, and the population has had a small decrease.

Gary Schulz 1272 Old HWY 51., Discusses Old Flanner Rd flooding issues after the culverts were removed, the water use to run down and drain into the Bull junior. Now the road floods every time it rains, he is looking for resolution to this ongoing problem.

3. APPROVAL OF MINUTES

- C. Administrative Policy Committee Minutes March 27, 2025
- Motion by Voll/Coyle to approve minutes as presented. Motion carried 4:0 by voice vote.

4. OLD BUSINESS

- D. Village Employee Handbook Review

Trustee Coyle Discusses the new employee handbook option he opens it up for discussion for APC members and also Staff attending the meeting. Trustee Coyle discusses the Boot Stipend for employees he stated that most of the state is around \$300 annual and that is his recommendation for the Village Board. Trustee Coyle also discusses separation benefits and how the village needs to be clear on that as well. Committee member Jordyn Wadle-Leff discusses her recommendations on how to stay up to date on regulations and also stated the Village Attorney should read over the manual before it goes to board.

- E. TDS 2025 Sponsorship Contract
Motion by Coyle/ Lewis-Birkett Recommends Village Board Approve the sponsorship contract with TDS. Motion carried 4:0 by voice vote.

5. NEW BUSINESS

- F. 2025 Farmers Market Manager Contract
Motion by Coyle/Voll to Recommend Village Board approve the 2025 Market manager contract. Motion carried 4:0 by voice vote.
- G. New Garbage Contract Starting in 2026
Greg Ulman- Public Works Director discusses the upcoming contract renewal options for upcoming garbage services.
- H. Budget Amendment #1- New Fund for EMS Grants
Motion by Coyle/ Lewis-Birkett to recommend Village Board approve the EMS grant funding. Motion carried 3:0:1 with abstention from Jordyn Wadle-Leff.
- I. Correction to Debt Service Tax Levy
John Jacobs- Interim Finance Director; discusses the mistake made by previous staff and the Village Board in the budgeting process for 2024 and 2025 in relation to the debt service fund payments. Jacobs discusses options on how to cover these costs and how to fix this in future years. He reached out to Ehlers for recommendations; John discussed these options that Ehlers presented to him.

6. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

Handbook, Budget

7. NEXT MEETING: April 17, 2025

April 23, 2025

8. ADJOURNMENT

Motion by Wadle-Leff/ Coyle to Adjourn. Motion carried 4:0 by voice vote.

NOTE: Requests from persons with disabilities who need assistance to participate in this meeting or hearing should be made at least 24 hours in advance to the Village Clerk's office at (715) 693-4200 during business hours.

Posted: 04/04/2025 Kronenwetter Municipal Center and www.kronenwetter.org

Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages

Minutes prepared by: Account Clerk- Sarah Fisher



SPECIAL ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

March 27, 2025 at 5:30 PM

Kronenwetter Municipal Center - 1582 Kronenwetter Drive Board Room (Lower Level)

1. CALL MEETING TO ORDER

A. Pledge of Allegiance

B. Roll Call

Meeting Convened at 5:46 PM due to quorum need.

PRESENT

Kelly Coyle

Chris Voll

Mary Solheim

ABSENT

Jordyn Wadle-Leff

Terry Lewis-Birkett

2. PUBLIC COMMENT

Please be advised per State Statute Section 19.84(2), information will be received from the public. It is the policy of this Village that Public Comment will take no longer than 15 minutes with a three-minute time period, per person, with time extension per the Chief Presiding Officer's discretion. Be further advised that there may be limited discussion on the information received, however, no action will be taken under public comments.

3. APPROVAL OF MINUTES

C. APC March 20, 2025

Motion by Coyle/ Solheim to approve minutes as presented. Motion carried 3:0 by voice vote.

4. REPORTS AND DISCUSSIONS

D. Interim Finance Director Report

John Jacobs- Interim finance Director, discusses what the finance department has been focusing on over the last few weeks. He explains that they are getting ready for audit and pushing through to get caught up on the last 6 months.

5. OLD BUSINESS

E. Revision of Ordinance 180-3; Village Board Meetings

Motion by Coyle/ Voll to Recommend Village Board approve Ordinance 180-3 as presented. 3:0 by voice vote.

F. Addition of Decorum guidelines: Code of Conduct

Motion by Voll/Coyle Recommend Village Board Approve Code of Conduct as amended. Motion Carried 3:0 by Voice Vote.

G. Village Employee Handbook Review

Trustee Coyle discusses how many municipalities are veering away from an employee handbook and adopting a Personnel policies and procedures manual. Trustee Coyle states that he would like to continue to work on this over the next few weeks. He also states that many municipalities are also

veering away from printing physical manuals/handbooks and instead publishing them online. This saves money and also allows for easier editing/ distribution. Discussion of Special meeting was had for further discussion of this topic. Public Works Representative Stu Discussed boot allowances as well as special stipends he asked for a look at those as they have been the same as 2010. Trustee Coyle stated that he would look at the allowances and bring back a recommendation.

H. TDS 2025 Sponsorship Contract

APC asking to add an addendum under section 6 to make this a 12-month agreement to be renewed every year. President Voll is going to discuss this with the attorney on contract language. He will then either bring it back to APC or push to the Village Board.

6. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

Handbook and TDS contract

7. NEXT MEETING: April 17, 2025

April 9th or 10th for Special meeting.

8. ADJOURNMENT

Motion by Voll/Solheim to adjourn. Motion carried 3:0 by voice vote.

NOTE: Requests from persons with disabilities who need assistance to participate in this meeting or hearing should be made at least 24 hours in advance to the Village Clerk's office at (715) 693-4200 during business hours.

Posted: 03/24/2025 Kronenwetter Municipal Center and www.kronenwetter.org

Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages

Minutes prepared by: Account clerk- Sarah Fisher



ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

June 19, 2025 at 5:30 PM

Kronenwetter Municipal Center - Upstairs A121

1. CALL MEETING TO ORDER

- A. Pledge of Allegiance
- B. Roll Call
PRESENT
CHAIRPERSON David Baker
VICE-CHAIR Guy Fredel
Mary Solheim
Sandi Sorensen
Sean Dumais
Trustee Charneski Present
Staff: Greg Ulman and John Jacobs

2. ANNOUNCEMENT OF CLOSED SESSION

3. APPROVAL OF MINUTES- DISCUSSION AND POSSIBLE ACTION

- C. March 27, 2025
Motion by Solheim/Sorenson to defer the meeting minutes to next APC meeting. Motion by Fredel/Solheim to amend the motion to defer only the March and April minutes until next meeting. Motion carried 5:0 by voice vote. Vote to approve original motion as amended carried 5:0 by voice vote.
- D. April 9, 2025
- E. April 23, 2025
- F. May 15, 2025
Motion by Fredel/Dumais to approve minutes with amendments as noted. Motion carried 5:0 by voice vote.

4. NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION

- G. Discussion and Possible Action: Garbage and Recycling RFP
Public Works Director-Greg- Discusses the Draft RFP (request for proposals) he has composed and options surrounding the RFP. Interim Finance Director discusses the timeline of Taxes and how this is related to the timeline of the RFP. Motion by Fredel/Sorenson to recommend Village Board extend the contract with Harter's for 2 years pending review of rate increase as amended. Motion carried 5:0 by voice vote.

CLOSED SESSION

Consideration of motion to convene into closed session pursuant to Wis. Stat. 19.85 (1)(c) for consideration of employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility – to wit Administrator Interviews

Motion by Solheim/ Sorenson to convene into closed session. Motion carried 5:0 by Roll call with Ken Charneski invited to join.

RECONVENE OPEN SESSION

Consideration of motion to reconvene into open session.

Motion by Dumais/Sorenson to reconvene into open session. Motion carried 5:0 by Roll Call.

ACTION AFTER CLOSED SESSION

5. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

Work Plan

6. NEXT MEETING: June 24, 2025

7. ADJOURNMENT

Motion by Solheim/Dumais to adjourn. Motion carried 5:0 by voice vote.

NOTE: Requests from persons with disabilities who need assistance to participate in this meeting or hearing should be made at least 24 hours in advance to the Village Clerk's office at (715) 693-4200 during business hours.

Posted: 06/12/2025 Kronenwetter Municipal Center and www.kronenwetter.org

Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages

Minutes prepared by: Sarah Fisher- Account Clerk



REVISED **SPECIAL** ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

June 24, 2025 at 5:30 PM

Kronenwetter Municipal Center - 1582 Kronenwetter Drive Room A121

1. CALL MEETING TO ORDER

President David Baker called the June 24, 2025 Special Administrative Policy Committee Meeting to order at 5:30 p.m.

A. Pledge of Allegiance

Those in attendance were invited to recite the Pledge of Allegiance.

B. Roll Call

PRESENT: *President David Baker, Trustee Sandi Sorensen, Mary Solheim, Sean Dumais, Guy Fredel (joined at 5:32 p.m.)*

STAFF: *Interim Finance Director John Jacobs, Clerk Jennifer Poyer*

GUESTS: *Trustee Ken Charneski*

2. ANNOUNCEMENT OF CLOSED SESSION

3. PUBLIC COMMENT

Bernie Kramer, 2150 E. State Hwy 153, Peplin, WI, 54455 – *Kramer commented on the budget process. He said the board should be more involved and it should be completed earlier than in years past.*

Ken Charneski, 2604 16th Road, Kronenwetter, WI, 54455 – *Comment read by clerk and attached to minutes.*

4. REPORTS AND DISCUSSIONS

C. Finance Director Report

Interim Finance Director John Jacobs presented his budget. He answered questions from committee members.

5. NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION (Items were discussed in numbered order designated below.)

3) D.Funding for Kronenwetter Storage Driveway

No action taken. Discussed elevated bike path on either side of road and emergency purchases process.

2) E. Reassessment Services for Village Properties

No action taken. Discussed RFP for each type of reassessment, state compliance, reassessment values and types of reassessments. Staff directed to move forward with an RFP for reassessment service.

1) F. Budget Timeline

Motion by Fredel/Sorensen to forward proposed Budget Timeline to the Village Board. Motion carried by voice vote. 5:0.

Interim Finance Director John Jacobs reviewed the Budget Timeline detailing actions for staff, board and committees. Committee discussed adding a special Utility Committee meeting to the timeline.

4) G.Meeting Room Control Upgrade

No action taken. Discussed the current state of equipment, time constraints involved, past fixes/upgrades, costs and FIN-04.

6) H.APC Workplan

No action taken. Discussed items on workplan and added long term financial analysis of TID 1 as well as a joint meeting with RDA.

7) I. Badke Open Meeting Notice Requirements

Item will be brought back to APC. Discussed final authority, committee's power to act, past actions and authority.

5) J. Date of Meeting

Committee members agreed to change the meeting date to the Tuesday before the fourth Monday of the month. The meeting time will remain at 5:30 p.m.

CLOSED SESSION

Motion by Dumais/Solheim to convene into closed session pursuant to Wis. Stat. 19.85 (1)(c) for consideration of employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility – to wit Review of Administrator candidates; to wit- administrator interview. Motion carried by roll call vote. 5:0.

PRESENT: President Baker, Trustee Sorensen, Trustee Charneski, Mary Solheim, Guy Fredel, Sean Dumais
Closed session convened at 7:55 p.m.

RECONVENE OPEN SESSION

Motion by Dumais/Fredel to reconvene into open session. Motion carried by voice vote. 5:0.

Open session convened at 9:37 p.m.

ACTION AFTER CLOSED SESSION

No action taken.

6. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

- Minutes from previous meetings
- Possible special meeting

7. NEXT MEETING: July 22, 2025 at 5:30 p.m.

8. ADJOURNMENT

Motion by Fredel/Dumais to adjourn the meeting. Motion carried by voice vote. 5:0.

Meeting adjourned at 9:40 p.m.

Jennifer Poyer

From: Ken Charneski
Sent: Tuesday, June 24, 2025 1:15 PM
To: Jennifer Poyer
Cc: Sean Dumais; David M. Baker; Sandi Sorensen; Guy Fredel; maryeve05@gmail.com
Subject: public input

Ken Charneski 2604 16th Road Kronenwetter

My Input for the June 24 APC special meeting.

Agenda item 5E Reassessment services for the Village.

No doubt we need a reassessment according to State regulations, that part is obvious.

It appears from the packet that staff will likely be promoting one of the full-blown \$220-260,000 options, and that would be based on Associated Appraisal's documents promoting those more costly options.

I would view the Associated Appraisal documents cautiously, as they appear to have a conflict of interest in that they are obviously going to promote their most lucrative products. I have seen things like this with other contracted consultants in the past 8 years.

The last time we discussed assessments was about 2 years ago, and the cost of the interim market update revaluation was at that time around \$90,000. This is much more cost effective than what they are steering us toward this time. It would be entirely sufficient to bring us in compliance with State regulations.

However, this time around Associated Appraisals says in the chart on page 28 that the revaluation is "**not an option**". Is this what the law says, or is this only their opinion? They cite no statute to back up that statement.

If it is a matter of clear-cut law, then there is not much choice for the village, but if it is only Associated's opinion or their policy, then why are they stating it in a dogmatic fashion as if we have no choice in the matter? We are not subject to their mere policy or opinions.

I'd like to point out that the more expensive options have no real return for the added cost, as none of the assessment options will bring any more, or any less revenue to the Village. They bring only added cost.

Given the way Associated present the options, my first inclination would be to consider issuing RFP's for other assessor services like this, to compare the costs and assessment philosophies.

Other than that, I think the committee should request a quote for a **basic revaluation** at the lower cost regardless of Associated's opinion, and go with that option. It makes the most sense.

The second item is 5F Budget Timetable.

I see this schedule as completely unacceptable.

First, the Sept 19 deadline for department budgets is much too late. I would have thought this would have been ready in July.

Second, no elected or committee official even gets to see or discuss these proposed budgets **until October**. Again much too late for a first review.

For 3 years, we have repeatedly ended up with bad budgets due to pushing these things off until there is a time crunch at the end, and the Village Board ends up with "no time left" to make prudent adjustments.

In the past, for examples 2018 to 2021, we had budget numbers presented to **each standing committee** by **late July or early August** for feedback and suggested changes. These committees represent the taxpayers and should have a seat at the table in creating the budget.

This process went around to all 3 committees a second time.

Each committee had **two shots** at approving or suggesting changes to refine the budget, with the Board getting an early look at it as well in between the committee reviews, before it finally went to the Board for final review.

I think that system worked out well to have the citizen committee members and elected officials participate in the process **early on** before too much of the budget got basically set in place and difficult to change.

And don't say "it's not difficult to change". I've been through this budget process 7 times so far, and I know the psychology of how this works and I've seen how both systems work. The early start budgets worked well, and the last-minute type of budgets have been disasters.

This budget in particular will need close watching from beginning to end due to the deficit in the debt levy last year, that will need to be included in this budget but without raising taxes this year.

Thanks for your consideration.



REPORT TO VILLAGE BOARD and APC

ITEM NAME: Finance/Treasurer Office Update: Comparative Internal Financial Statements for Year-to-Date thru 3/31/2025 and 3/31/2024

PREPARED BY: John Jacobs, Interim Finance Director

DATE PREPARED: 7/11/2025

I have compiled the Comparative Internal Financial Statements for Year-to-Date (YTD) thru 3/31/2025 and 3/31/2024 for all Village Funds, for both the Village Board and APC meetings scheduled for 7/14/2025 and 7/22/2025.

The General Fund reports were previously distributed and discussed at the previous Village Board meeting of 6/23/2025. I have included those reports here with all other funds, so that the first quarter 2025/2024 financial reports are all now in a single packet for posting on our website at this point. The first APC meeting packet in July will also include the remainder of the first quarter YTD reports.

In addition, my goal is to distribute the second quarter 2025/2024 financial reports to the Village Board for the 7/28/2025 meeting. At that point, I feel that I will be caught up with all financial reporting responsibilities for the Village year-to-date, after being employed by the Village in my first 6-months. Then, we will be able to use good 2024 audited data and accurate 6-month YTD data for 2025 to “launch” into the 2026 upcoming budget cycle.

I will provide several highlights here for you for the General Fund, Water & Sewer Utility Funds, and Debt Service Fund financial statements that I have included with this meeting packet.

General Fund:

- 3/31/2025 Revenues over Expenditures = \$1,848,593
- 3/31/2024 Revenues over Expenditures = \$1,925,174
- Therefore, the 2025 budget “surplus” as of 3/31/2025 is running about 96% of where the 2024 budget “surplus” was tracking at the same time compared to last year.
- 3/31/2025 Revenues = \$2,738,212 (or 48.34% of budgeted revenues YTD)
- 3/31/2024 Revenues = \$2,977,985
- Therefore, the 2025 revenues are tracking at 92% of where the 2024 revenues were a year ago.
- 3/31/2025 Expenditures = \$889,619 (or 15.71% of budgeted expenditures YTD); remember that we are already at 25% of the year completed. So, this number is tracking in a good 😊 direction at this time. But, remember that the Parks Department and Street Surface Maintenance budgets do not typically get spent until the 2nd and 3rd quarters of the year.
- 3/31/2024 Expenditures = \$1,052,811
- Therefore, the 2025 expenditures are tracking at 85% of where the 2024 expenditures were a year ago. This 2025 YTD % is also looking favorable 😊, when compared to the 2024 budget after 3 months of the year completed.

Water Utility Fund:

- 3/31/2025 Revenues over Expenses = \$99,741
- 3/31/2024 Revenues (under) Expenses = (\$106,088) Deficit
- Therefore, the 2025 fund balance will have ADDED \$99,741 to the Water Utility fund balance as of 3/31/2025.
- No capital costs are recorded as “expenses” in the Water Utility Fund for 2025. Rather, all capital costs are “capitalized” as an Asset, and will be depreciated over the useful life of the capital asset.
- The Village utilized \$3,158,591 of the Safe Drinking Water Loan Program (out of a maximum of \$3,385,500) as of 3/31/2025. The remaining balance of \$226,909 will be utilized during second quarter 2025. The Village paid no interest of during 1st quarter 2025 on this loan in 2024. Principal payments will begin annually starting on 5/01/2025.
- The 2025 budget had been set with a budgetary surplus = \$147,879

Sewer Utility Fund:

- 3/31/2025 Revenues over Expenses = \$187,149
- 3/31/2024 Revenues over Expenses = \$14,393
- Therefore, the 2025 fund balance will have ADDED \$187,149 to the Sewer Utility fund balance as of 3/31/2025.
- No capital costs are recorded as “expenses” in the Sewer Utility Fund for 2025. Rather, all capital costs are “capitalized” as an Asset, and will be depreciated over the useful life of the capital asset.
- The Rib Mt Sewerage District expenses for first quarter 2025 = \$68,629, as compared to \$78,746 for first quarter 2024.
- There presently is no debt in the Sewer Utility Fund as of 3/31/2025.
- The 2025 budget had been set with a budgetary deficit = (\$470,458).

Debt Service Fund:

- 3/31/2025 Revenues over Expenditures = \$414,169
- 3/31/2024 Revenues (under) Expenditures = (\$475,490) deficit
- Therefore, the 2025 fund balance will have ADDED \$414,169 to the Debt Service fund balance as of 3/31/2025.
- 3/31/2025 Total Fund Balance = \$538,088
 - Of this balance, the restricted 2024 bond premium (\$73,679) will be applied towards the 2026 budget (so the debt service tax levy can be reduced by \$73,679 in the 2026 budget).
 - Of this balance, there will be \$540,025 in debt service payments yet to be made between Apr-Dec 2025 this year.

Schedule of Debt Outstanding:

- 3/31/2025 Total Debt Outstanding = \$18,095,089
- 3/31/2025 Total General Obligation Debt Outstanding (funded by Tax Levy) = \$13,366,498
- 3/31/2025 General Obligation Debt: Allowable Debt Capacity Used = 27.72%

VILLAGE OF KRONENWETTER

Comparative Internal Financial Statements for Year-to-Date Ended March 31, 2025 and 2024

General Fund:

- General Fund – Summary
- General Fund – Revenues
- General Fund – Expenditures
- General Fund – 2025 Budget vs. Actual Detail thru 3/31/2025

Special Revenue Funds:

- Municipal Court Fund – Summary
- Park Fund – Summary
- Fire Department Donations Fund – Summary
- 2% Fire Dues Fund – Summary
- EMS Grants Fund – Summary

Capital Projects Funds:

- Tax Increment District (TID) #1 Fund – Summary
- Tax Increment District (TID) #2 Fund – Summary
- Tax Increment District (TID) #3 Fund – Summary
- Tax Increment District (TID) #4 Fund – Summary
- Capital Projects Fund – Summary
- Equipment Replacement Fund - Summary

Enterprise Funds:

- Water Utility Fund – Summary
- Sewer Utility Fund – Summary

Debt Service Fund:

- Debt Service Fund – Summary
- Schedule of Debt Outstanding – as of 3/31/2025

Cash & Investments:

- **Schedule of Cash & Investments** – (to be included in 6/30/2025 Second Quarter packet, and distributed for 7/28/2025 meeting)

VILLAGE OF KRONENWETTER
General Fund Summary
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

Section 5, Item H.

	3/31/2025	2025	2025	2025 Budget	
REVENUES:	YTD Actual	Original	Amended	Variance -	3/31/2024
		Budget	Budget	Positive	YTD Actual
				(Negative)	
Taxes	\$ 1,972,506	\$ 2,245,703	\$ 1,980,170	\$ (7,664)	\$ 1,659,727
Intergovernmental	95,848	2,811,478	2,811,478	(2,715,630)	88,807
Licenses, Permits, and Other	15,373	128,775	128,775	(113,402)	31,888
Fines & Forfeitures	14,009	36,000	36,000	(21,991)	9,174
Public Charges for Services	537,012	540,100	540,100	(3,088)	528,318
Intergovernmental Charges for Services	-	7,600	7,600	(7,600)	-
Miscellaneous	103,464	160,200	160,200	(56,736)	79,468
Other Financing Sources	-	-	-	-	580,603
TOTAL REVENUES	\$ 2,738,212	\$ 5,929,856	\$ 5,664,323	\$ (2,926,111)	\$ 2,977,985
EXPENDITURES:					
General Government	\$ 147,117	\$ 1,078,488	\$ 1,058,488	\$ 911,371	\$ 218,091
Public Safety	415,977	2,128,152	2,128,152	1,712,175	460,087
Public Works	291,181	2,229,560	2,084,560	1,793,379	334,055
Health & Human Services	2,725	5,000	5,000	2,275	-
Culture & Recreation	636	115,454	115,454	114,818	6,865
Conservation & Development	31,983	216,885	216,885	184,902	33,713
Debt Service	-	34,000	34,000	34,000	-
Other Financing Uses	-	122,317	21,784	21,784	-
TOTAL EXPENDITURES	\$ 889,619	\$ 5,929,856	\$ 5,664,323	\$ 4,774,704	\$ 1,052,811
NET CHANGE IN FUND BALANCE	\$ 1,848,593	\$ -	\$ -	\$ 1,848,593	\$ 1,925,174

Fund Balance - January 1, 2025:

<u>Nonspendable:</u>		1/01/2024
Inventories & Prepaid Items	\$ 137,966	\$ 111,765
Advance to TID #1	2,660,182	2,551,634
<u>Assigned:</u>		
Subsequent year's budget	-	402,438
Carryover funds	-	178,166
<u>Unassigned</u>	1,015,286	182,212
Total Fund Balance - January 1st	\$ 3,813,434	\$ 3,426,215

Fund Balance - March 31, 2025:

<u>Nonspendable:</u>		12/31/2024
Inventories & Prepaid Items		\$ 137,966
Advance to TID #1		2,660,182
<u>Assigned:</u>		
Subsequent year's budget		-
Carryover funds		-
Unassigned	1,015,286	1,015,286
Total Fund Balance - March 31st	\$ 3,813,434	\$ 3,813,434

Current Year's Annual Budget		\$ 5,703,006
Actual Village's Unassigned		
General Fund Balance %	17.1	18

VILLAGE OF KRONENWETTER
General Fund Revenues
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

Section 5, Item H.

REVENUES:	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
<u>Taxes:</u>					
General Property Taxes	\$ 1,940,585	\$ 2,206,115	\$ 1,940,582	\$ 3	\$ 1,655,461
Mobile Home Taxes	1,484	8,588	8,588	(7,104)	4,266
Managed Forest Land Taxes	30,437	31,000	31,000	(563)	-
Interest & Penalties on Taxes	-	-	-	-	-
Total Taxes	<u>\$ 1,972,506</u>	<u>\$ 2,245,703</u>	<u>\$ 1,980,170</u>	<u>\$ (7,664)</u>	<u>\$ 1,659,727</u>
<u>Intergovernmental:</u>					
State Shared Revenues	\$ -	\$ 473,153	\$ 473,153	\$ (473,153)	\$ -
Environmental Impact Fees	-	34,627	34,627	(34,627)	-
Shared Taxes-Weston 4	-	1,623,580	1,623,580	(1,623,580)	-
Shared Taxes-Magellan Term.	-	-	-	-	-
Shared Taxes-Weston Rice Plant	-	256,000	256,000	(256,000)	-
Highway Aids	84,721	327,331	327,331	(242,610)	81,845
Recycling Grant	-	28,500	28,500	(28,500)	-
Computer Aids	-	404	404	(404)	-
Personal Property State Aids	-	20,504	20,504	(20,504)	-
Law Enforcement Grants	-	-	-	-	-
Fire Department Grants	-	-	-	-	-
Election Service Aids	-	-	-	-	-
Forest Crop & Severance Taxes	-	3,800	3,800	(3,800)	-
County Bridge Aids	-	-	-	-	-
County Timber Sales	11,127	11,500	11,500	(373)	6,962
All Other Governmental	-	32,079	32,079	(32,079)	-
Total Intergovernmental	<u>\$ 95,848</u>	<u>\$ 2,811,478</u>	<u>\$ 2,811,478</u>	<u>\$ (2,715,630)</u>	<u>\$ 88,807</u>
<u>Licenses, Permits, and Other:</u>					
<u>Licenses:</u>					
Occupational Licenses	\$ 245	\$ 3,400	\$ 3,400	\$ (3,155)	\$ 173
Dog Licenses	5,431	2,275	2,275	3,156	2,400
Cable Franchise Fees	-	71,000	71,000	(71,000)	17,511
<u>Permits:</u>					
Building Permits	4,102	45,000	45,000	(40,898)	6,299
Excavating/Mining Permits	2,349	500	500	1,849	500
Plat Reviews	2,066	3,000	3,000	(934)	2,652
<u>Other:</u>					
Other Licenses/Permits	680	1,900	1,900	(1,220)	1,103
Other Regulatory Fees	500	1,700	1,700	(1,200)	1,250
Total Licenses, Permits, and Other	<u>\$ 15,373</u>	<u>\$ 128,775</u>	<u>\$ 128,775</u>	<u>\$ (113,402)</u>	<u>\$ 31,888</u>
<u>Fines & Forfeitures:</u>					
Court Fines & Penalties	\$ 14,009	\$ 36,000	\$ 36,000	\$ (21,991)	\$ 9,174
Total Fines & Forfeitures	<u>\$ 14,009</u>	<u>\$ 36,000</u>	<u>\$ 36,000</u>	<u>\$ (21,991)</u>	<u>\$ 9,174</u>
<u>Public Charges for Services:</u>					
Public Records/Special Assessment Searches	\$ 735	\$ -	\$ -	\$ 735	\$ 805
Public Safety	175	100	100	75	30
Fire Department	-	2,500	2,500	(2,500)	-
Streets	-	7,500	7,500	(7,500)	-
Garbage/Refuse/Recycling	536,102	530,000	530,000	6,102	527,483
Total Public Charges for Services	<u>\$ 537,012</u>	<u>\$ 540,100</u>	<u>\$ 540,100</u>	<u>\$ (3,088)</u>	<u>\$ 528,318</u>

VILLAGE OF KRONENWETTER
General Fund Revenues
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

Section 5, Item H.

REVENUES:	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
<u>Intergovernmental Charges for Services:</u>					
Crossing Guard	\$ -	\$ 2,500	\$ 2,500	\$ (2,500)	\$ -
Fire Protection	-	5,100	5,100	(5,100)	-
Total Intergovernmental Charges for Services	\$ -	\$ 7,600	\$ 7,600	\$ (7,600)	\$ -
<u>Miscellaneous:</u>					
Interest Income	\$ 97,708	\$ 130,000	\$ 130,000	\$ (32,292)	\$ 64,231
Rent of Village Property	3,080	10,600	10,600	(7,520)	3,290
Sales of Materials & Supplies	-	1,600	1,600	(1,600)	940
Sales of Village Property	21	-	-	21	7,625
Insurance Claims & Refunds	135	2,500	2,500	(2,365)	-
Private Donations	2,465	4,500	4,500	(2,035)	60
Miscellaneous	55	11,000	11,000	(10,945)	3,322
Total Miscellaneous	\$ 103,464	\$ 160,200	\$ 160,200	\$ (56,736)	\$ 79,468
<u>Other Financing Sources:</u>					
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Apply Undesignated Fund Balance	-	-	-	-	402,438
Apply Carryover Funds from Prior Year	-	-	-	-	178,165
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 580,603
TOTAL REVENUES	\$ 2,738,212	\$ 5,929,856	\$ 5,664,323	\$ (2,926,111)	\$ 2,977,985
<i>Budget Percentage Received YTD</i>	<i>48.34%</i>				

VILLAGE OF KRONENWETTER
General Fund Expenditures
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

Section 5, Item H.

EXPENDITURES:	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
<u>General Government:</u>					
Village Board	\$ 5,189	\$ 36,524	\$ 36,524	\$ 31,335	\$ 4,709
Municipal Court	3,786	20,000	20,000	16,214	2,605
Village Attorney	9,300	30,000	30,000	20,700	14,977
General Office	34,142	218,700	218,700	184,558	56,022
Administrator	-	140,707	140,707	140,707	14,070
Clerk	4,157	96,096	96,096	91,939	17,387
Deputy Clerk-Treasurer	1,665	8,847	8,847	7,182	1,688
Administrative Assistant	15,664	83,501	83,501	67,837	16,771
Account Clerk	12,369	67,056	67,056	54,687	13,342
Elections	4,145	31,147	31,147	27,002	8,888
Treasurer	6,618	73,855	53,855	47,237	13,665
Assessor	5,842	17,800	17,800	11,958	5,758
Municipal Building	35,938	94,763	94,763	58,825	21,612
Commissions/Committees	1,513	15,439	15,439	13,926	109
Other General Government	6,789	70,025	70,025	63,236	26,488
Contingency	-	74,028	74,028	74,028	-
Total General Government	\$ 147,117	\$ 1,078,488	\$ 1,058,488	\$ 911,371	\$ 218,091
<u>Public Safety:</u>					
Police & Fire Commission	\$ 1,396	\$ 9,403	\$ 9,403	\$ 8,007	\$ 1,168
Police Department	282,609	1,596,357	1,596,357	1,313,748	319,359
Crossing Guards	1,417	6,147	6,147	4,730	2,553
Fire Department	60,885	310,902	310,902	250,017	69,337
First Responders	11,246	62,943	62,943	51,697	8,113
Ambulance	52,674	87,000	87,000	34,326	56,476
Building Inspector	1,188	26,600	26,600	25,412	654
Capital Outlay-Police	4,212	17,300	17,300	13,088	-
Capital Outlay-Fire	350	7,500	7,500	7,150	2,329
Capital Outlay-First Responders	-	4,000	4,000	4,000	98
Total Public Safety	\$ 415,977	\$ 2,128,152	\$ 2,128,152	\$ 1,712,175	\$ 460,087
<u>Public Works:</u>					
Engineering	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Public Works Director	12,696	60,147	60,147	47,451	5,683
Road & Street Maintenance	134,724	1,233,313	1,233,313	1,098,589	143,229
Winter Maintenance	54,657	235,300	235,300	180,643	96,501
Weather Sirens	-	1,000	1,000	1,000	-
Shop & Garage	10,775	41,800	41,800	31,025	8,213
Street Lighting	8,243	60,000	60,000	51,757	12,118
Solid Waste/Recycling Collection	70,086	573,000	573,000	502,914	68,311
Capital Outlay-Road Construction	-	-	-	-	-
Budget Adjustment - Public Works	-	-	(145,000)	(145,000)	-
Total Public Works	\$ 291,181	\$ 2,229,560	\$ 2,084,560	\$ 1,793,379	\$ 334,055
<u>Health & Human Services:</u>					
Animal and Insect Control	\$ 2,725	\$ 5,000	\$ 5,000	\$ 2,275	\$ -
Total Health & Human Services	\$ 2,725	\$ 5,000	\$ 5,000	\$ 2,275	\$ -

VILLAGE OF KRONENWETTER
General Fund Expenditures
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

Section 5, Item H.

EXPENDITURES:	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
<u>Culture & Recreation:</u>					
Parks	\$ 636	\$ 115,454	\$ 115,454	\$ 114,818	\$ 6,865
Total Culture & Recreation	\$ 636	\$ 115,454	\$ 115,454	\$ 114,818	\$ 6,865
<u>Conservation & Development:</u>					
Community Development/Zoning	\$ 23,662	\$ 132,001	\$ 132,001	\$ 108,339	\$ 24,749
Planning Technician	\$ 8,321	\$ 84,884	\$ 84,884	\$ 76,563	\$ 8,964
Total Conservation & Development	\$ 31,983	\$ 216,885	\$ 216,885	\$ 184,902	\$ 33,713
<u>Debt Service:</u>					
Debt Service-Lease Payment/Public Works	\$ -	\$ 34,000	\$ 34,000	\$ 34,000	\$ -
Debt Service-Lease Payment/General Office	\$ -	\$ -	\$ -	\$ -	\$ -
Total Debt Service	\$ -	\$ 34,000	\$ 34,000	\$ 34,000	\$ -
<u>Other Financing Uses:</u>					
Transfer to Municipal Court Fund	\$ -	\$ 21,784	\$ 21,784	\$ 21,784	\$ -
Transfer to TID #1	\$ -	\$ 100,533	\$ -	\$ -	\$ -
Transfer to Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Uses	\$ -	\$ 122,317	\$ 21,784	\$ 21,784	\$ -
TOTAL EXPENDITURES	\$ 889,619	\$ 5,929,856	\$ 5,664,323	\$ 4,774,704	\$ 1,052,811
Budget Percentage Expended YTD	15.71%				

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-41000-110 GENERAL PROPERTY TAXES	.00	1,940,584.56	1,940,582.33	(2.23)	100.0
100-41000-140 MOBILE HOME FEES (MONTHLY)	484.27	1,483.56	6,000.00	4,516.44	24.7
100-41000-141 MOBILE HOME LOTTERY CREDIT	.00	.00	2,588.04	2,588.04	.0
100-41000-151 MANAGED FOREST LAW (MFL)	.00	30,437.36	31,000.00	562.64	98.2
TOTAL TAXES	484.27	1,972,505.48	1,980,170.37	7,664.89	99.6
<u>INTERGOVERNMENTAL REVENUE</u>					
100-43000-001 STATE; SHARED REVENUES	.00	.00	473,152.80	473,152.80	.0
100-43000-003 ALL OTHER INTERGOVERNMENTAL	.00	.00	20,000.00	20,000.00	.0
100-43000-005 ENVIRONMENTAL IMPACT FEES	.00	.00	34,627.00	34,627.00	.0
100-43000-410 SHARED TAXES-WESTON 4	.00	.00	1,623,580.30	1,623,580.30	.0
100-43000-412 SHARED TAXES-WESTON RICE PLANT	.00	.00	256,000.00	256,000.00	.0
100-43000-531 STATE; QUARTERLY HIGHWAY AID	.00	84,721.03	327,330.97	242,609.94	25.9
100-43000-545 STATE; RECYCLING AID	.00	.00	28,500.00	28,500.00	.0
100-43000-550 STATE; COMPUTER AID	.00	.00	404.27	404.27	.0
100-43000-560 VIDEO SERVICE PROVIDER AID	.00	.00	12,078.85	12,078.85	.0
100-43000-650 CROSSING GUARD FEES	.00	.00	2,500.00	2,500.00	.0
100-43650-000 FOREST CROP/MAN FOREST LAND	.00	.00	3,800.00	3,800.00	.0
100-43670-000 PERSONAL PROPERTY STATE AID	.00	.00	20,503.48	20,503.48	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	84,721.03	2,802,477.67	2,717,756.64	3.0
<u>LICENSES & PERMITS</u>					
100-44000-002 ALL OTHER PERMITS & LICENSES	40.00	70.00	.00	(70.00)	.0
100-44000-110 LIQUOR & BEER LICENSES	.00	10.00	2,400.00	2,390.00	.4
100-44000-120 OPERATOR LICENSES	.00	165.00	1,000.00	835.00	16.5
100-44000-122 KENNEL LICENSES & PERMITS	.00	.00	75.00	75.00	.0
100-44000-123 MOBILE HOME COURT LICENSES	.00	.00	100.00	100.00	.0
100-44000-131 FARMERS MARKET PERMIT	380.00	530.00	800.00	270.00	66.3
100-44000-200 DOG LICENSES	692.50	5,431.00	2,200.00	(3,231.00)	246.9
100-44000-210 SIGN PERMITS/MISC LIC/PERMITS	.00	150.00	1,000.00	850.00	15.0
100-44000-300 BUILDING PERMITS	1,917.31	4,101.97	45,000.00	40,898.03	9.1
100-44000-400 ZONING & VARIANCE CHANGES	.00	.00	1,300.00	1,300.00	.0
100-44000-401 CONDITIONAL USE PERMITS	200.00	500.00	400.00	(100.00)	125.0
100-44000-402 PLAT/CSM/SITE PLAN REVIEWS	515.70	2,065.70	3,000.00	934.30	68.9
100-44000-900 EXCAVATING PERMITS	1,015.00	2,349.00	500.00	(1,849.00)	469.8
TOTAL LICENSES & PERMITS	4,760.51	15,372.67	57,775.00	42,402.33	26.6
<u>FINES, FORFEITURES AND PENALT</u>					
100-45100-100 FINES	4,664.78	14,009.26	36,000.00	21,990.74	38.9
TOTAL FINES, FORFEITURES AND PENALT	4,664.78	14,009.26	36,000.00	21,990.74	38.9

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>PUBLIC CHARGES FOR SERVIC</u>					
100-46000-200	SPECIAL ASSESSMENT SEARCH	245.00	735.00	.00	(735.00)	.0
100-46000-210	POLICE DEPARTMENT SERVICES	85.00	175.00	100.00	(75.00)	175.0
100-46000-221	FIRE DEPARTMENT SERVICES	.00	.00	2,500.00	2,500.00	.0
100-46000-420	GARBAGE COLLECTION FEES	.00	536,101.83	530,000.00	(6,101.83)	101.2
	TOTAL PUBLIC CHARGES FOR SERVIC	330.00	537,011.83	532,600.00	(4,411.83)	100.8
	<u>INTERGOV'T. CHARGES FOR S</u>					
100-47000-323	TOWN OF GUENTHER-STANDBY FEES	.00	.00	5,100.00	5,100.00	.0
	TOTAL INTERGOV'T. CHARGES FOR S	.00	.00	5,100.00	5,100.00	.0
	<u>MISCELLANEOUS REVENUES</u>					
100-48000-100	INTEREST EARNED ON INVESTMENTS	36,732.10	97,707.75	130,000.00	32,292.25	75.2
100-48000-200	MUNICIPAL CENTER & PARK RENTAL	980.00	3,080.00	7,500.00	4,420.00	41.1
100-48000-201	ATHLETIC/SOCCER FIELD RENTAL	.00	.00	3,100.00	3,100.00	.0
100-48000-306	SALE OF SCRAP AND USED OIL	.00	.00	1,500.00	1,500.00	.0
100-48000-309	WOOD SALES-COUNTY FOREST LAND	.00	11,127.08	11,500.00	372.92	96.8
100-48000-311	MISCELLANEOUS REVENUE	.00	55.43	11,000.00	10,944.57	.5
100-48000-312	SALE OF OFFICE SUPPLIES	3.05	21.06	100.00	78.94	21.1
100-48000-314	CULVERT & ROADWAY WORK/SALE	.00	.00	7,500.00	7,500.00	.0
100-48000-316	FRANCHISE FEE	.00	.00	71,000.00	71,000.00	.0
100-48000-500	DONATIONS; OTHER	.00	.00	500.00	500.00	.0
100-48000-530	DONATIONS-POLICE DEPARTMENT	.00	15.00	500.00	485.00	3.0
100-48400-000	INSURANCE CLAIM PROCEEDS	.00	134.90	.00	(134.90)	.0
100-48510-000	COMMUNITY EVENTS SPONSORSHIPS	.00	2,450.00	3,500.00	1,050.00	70.0
	TOTAL MISCELLANEOUS REVENUES	37,715.15	114,591.22	247,700.00	133,108.78	46.3
	<u>OTHER FINANCING SOURCES</u>					
100-49000-600	INSURANCE PROCEEDS; OTHER	.00	.00	2,500.00	2,500.00	.0
	TOTAL OTHER FINANCING SOURCES	.00	.00	2,500.00	2,500.00	.0
	TOTAL FUND REVENUE	47,954.71	2,738,211.49	5,664,323.04	2,926,111.55	48.3

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>						
100-51000-108-110	BOARD MEMBERS SALARIES & WAGES	2,400.00	4,800.00	33,000.00	28,200.00	14.6
100-51000-108-151	FICA TAX - VILLAGE BOARD	183.63	368.90	2,524.50	2,155.60	14.6
100-51000-108-320	EXPENSES - BOARD MEMBERS	20.00	20.00	1,000.00	980.00	2.0
	TOTAL GENERAL GOVERNMENT	2,603.63	5,188.90	36,524.50	31,335.60	14.2
<u>MUNICIPAL COURT</u>						
100-51200-100-333	MUNICIPAL COURT LEGAL FEES	3,785.78	3,785.78	20,000.00	16,214.22	18.9
100-51200-352-000	KRONENWETTER COURT EXPENDITURE	.00	.00	21,783.61	21,783.61	.0
	TOTAL MUNICIPAL COURT	3,785.78	3,785.78	41,783.61	37,997.83	9.1
<u>LEGAL</u>						
100-51300-302-000	LEGAL FEES-GENERAL	3,460.00	9,300.00	30,000.00	20,700.00	31.0
	TOTAL LEGAL	3,460.00	9,300.00	30,000.00	20,700.00	31.0
<u>GENERAL OFFICE</u>						
100-51400-460-000	OFFICE SUPPLIES	759.47	2,615.18	15,000.00	12,384.82	17.4
100-51400-470-000	OFFICE EQUIPMENT/SERVICE AGREE	.00	787.99	13,000.00	12,212.01	6.1
100-51400-485-000	COMPUTER SUPPLIES, EXPENSES &	10,308.27	26,465.09	143,350.00	116,884.91	18.5
100-51400-510-000	INDEPENDENT AUDIT/ACCOUNTING	.00	4,273.29	46,000.00	41,726.71	9.3
100-51400-516-000	UNIFORMS/APPAREL	.00	.00	1,000.00	1,000.00	.0
100-51400-517-000	EMPLOYEE SAFETY/WEELLNESS/GIFTS	.00	.00	350.00	350.00	.0
	TOTAL GENERAL OFFICE	11,067.74	34,141.55	218,700.00	184,558.45	15.6
<u>ADMINISTRATOR</u>						
100-51410-110-110	SALARIES & WAGES - ADMINISTRAT	.00	.00	103,824.00	103,824.00	.0
100-51410-110-151	FICA TAX - ADMINISTRATOR	.00	.00	7,942.53	7,942.53	.0
100-51410-110-152	RETIREMENT - ADMINISTRAT	.00	.00	7,163.86	7,163.86	.0
100-51410-110-154	INSURANCE - ADMINISTRAT	.00	.00	17,745.44	17,745.44	.0
100-51410-131-000	EAP FRINGE - ADMINISTRATOR	.00	.00	31.00	31.00	.0
100-51410-322-000	MISC-BUSINESS/MTG EXPENSES	.00	.00	2,000.00	2,000.00	.0
100-51410-340-000	ADMIN; SEMINARS & MILEAGE	.00	.00	2,000.00	2,000.00	.0
	TOTAL ADMINISTRATOR	.00	.00	140,706.83	140,706.83	.0

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT/ZON</u>					
100-51420-000-000 COMMUNITY DEVELOPMENT/ZONING	.00	440.00	.00 (	440.00)	.0
100-51420-110-110 SALARIES & WAGES - ZONING ADMI	5,946.35	15,917.34	83,100.71	67,183.37	19.2
100-51420-110-151 FICA TAX - ZONING ADMIN	442.85	1,181.52	6,357.20	5,175.68	18.6
100-51420-110-152 COMM. DEVELOP/ZONING; RETIREME	413.27	1,107.21	5,733.95	4,626.74	19.3
100-51420-110-154 COMM. DEVELOP/ZONING; HEALTH I	1,416.58	4,250.04	20,280.50	16,030.46	21.0
100-51420-131-000 COMM. DEVELOP/ZONING; EAP FRIN	.00	.00	29.00	29.00	.0
100-51420-340-000 CD/ZONING; SEMINARS & MILEAGE	.00	.00	1,000.00	1,000.00	.0
100-51420-345-000 CD/ZA MATERIALS AND SUPPLIES	.00	.00	500.00	500.00	.0
100-51420-350-000 COMMUNITY EVENTS	150.00 (	180.00)	8,500.00	8,680.00 (	2.1)
100-51420-360-000 PUBLIC RELATIONS/MARKETING	250.00	946.20	1,500.00	553.80	63.1
100-51420-370-000 ENGINEERING/SURVEYING/CONSULTI	.00	.00	5,000.00	5,000.00	.0
TOTAL COMMUNITY DEVELOPMENT/ZON	8,619.05	23,662.31	132,001.36	108,339.05	17.9
<u>CLERK</u>					
100-51421-110-110 SALARIES & WAGES - CLERK	2,979.83	2,979.83	61,800.00	58,820.17	4.8
100-51421-110-151 FICA TAX - CLERK	221.41	221.41	4,727.70	4,506.29	4.7
100-51421-110-152 RETIREMENT - CLERK	207.10 (	68.90)	4,264.20	4,333.10 (	1.6)
100-51421-110-154 INSURANCE - CLERK	770.04	770.04	21,125.52	20,355.48	3.7
100-51421-131-000 EAP FRINGE - CLERK	.00	.00	29.00	29.00	.0
100-51421-322-000 MISC - BONDING	255.00	255.00	150.00 (	105.00)	170.0
100-51421-340-000 CLERK; SEMINARS & MILEAGE	.00	.00	4,000.00	4,000.00	.0
TOTAL CLERK	4,433.38	4,157.38	96,096.42	91,939.04	4.3
<u>DEPUTY CLERK</u>					
100-51422-110-110 SALARIES & WAGES - DEPUTY CLER	389.73	1,052.65	5,311.78	4,259.13	19.8
100-51422-110-151 FICA TAX - DEPUTY CLERK	28.50	76.60	406.35	329.75	18.9
100-51422-110-152 RETIREMENT - DEPUTY CLER	27.09	73.23	366.51	293.28	20.0
100-51422-110-154 INSURANCE - DEPUTY CLER	154.06	462.07	2,112.55	1,650.48	21.9
100-51422-322-000 DEPUTY CLERK; MUNICIPAL BONDIN	.00	.00	150.00	150.00	.0
100-51422-340-000 DEPUTY CLERK; SEMINARS & MILEAG	.00	.00	500.00	500.00	.0
TOTAL DEPUTY CLERK	599.38	1,664.55	8,847.19	7,182.64	18.8
<u>ADMIN ASSIST</u>					
100-51423-110-110 SALARIES & WAGES - AA	2,532.40	10,336.57	53,117.78	42,781.21	19.5
100-51423-110-151 FICA TAX - AA	187.18	758.01	4,063.51	3,305.50	18.7
100-51423-110-152 RETIREMENT - AA	176.00	719.11	3,665.13	2,946.02	19.6
100-51423-110-154 INSURANCE - AA	770.04	3,850.20	21,125.52	17,275.32	18.2
100-51423-131-000 EAP FRINGE - AA	.00	.00	29.00	29.00	.0
100-51423-340-000 ADMIN ASSIST; SEMINARS & MILEA	.00	.00	1,500.00	1,500.00	.0
TOTAL ADMIN ASSIST	3,665.62	15,663.89	83,500.94	67,837.05	18.8

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>PLANNING TECHNICIAN</u>					
100-51425-110-110	SALARY & WAGES - PLAN TECH	1,947.61	5,262.25	55,197.78	49,935.53	9.5
100-51425-110-151	FICA TAX - PLAN TECH	142.44	382.91	4,222.63	3,839.72	9.1
100-51425-110-152	RETIREMENT - PLAN TECH	135.36	366.07	3,808.65	3,442.58	9.6
100-51425-110-154	INSURANCE - PLAN TECH	769.89	2,309.96	21,125.52	18,815.56	10.9
100-51425-131-000	EAP FRINGE - PLAN TECH	.00	.00	29.00	29.00	.0
100-51425-340-000	PLAN TECH; SEMINARS & MILEAGE	.00	.00	500.00	500.00	.0
	TOTAL PLANNING TECHNICIAN	2,995.30	8,321.19	84,883.58	76,562.39	9.8
	<u>ACCT CLERK</u>					
100-51427-110-110	SALARIES & WAGES - ACCT CLERK	3,277.53	7,413.52	42,494.22	35,080.70	17.5
100-51427-110-151	FICA TAX - ACCT CLERK	239.19	532.50	3,250.81	2,718.31	16.4
100-51427-110-152	RETIREMENT - ACCT CLERK	227.79	516.94	2,932.10	2,415.16	17.6
100-51427-110-154	INSURANCE - ACCT CLERK	1,232.06	3,696.11	16,900.42	13,204.31	21.9
100-51427-131-000	EAP FRINGE - ACCT CLERK	.00	.00	29.00	29.00	.0
100-51427-322-000	MISC - BONDING - ACCT CLERK	.00	.00	150.00	150.00	.0
100-51427-340-000	ACCT CLERK; SEMINARS & MILEAGE	54.04	209.58	1,300.00	1,090.42	16.1
	TOTAL ACCT CLERK	5,030.61	12,368.65	67,056.55	54,687.90	18.5
	<u>ELECTIONS</u>					
100-51440-110-110	SALARIES & WAGES - ELECTIONS	3,364.00	3,364.00	15,000.00	11,636.00	22.4
100-51440-110-151	FICA TAX - ELECTIONS	44.02	44.02	1,147.50	1,103.48	3.8
100-51440-350-000	OTHER EXPENSES & SUPPLIES	737.27	737.27	15,000.00	14,262.73	4.9
	TOTAL ELECTIONS	4,145.29	4,145.29	31,147.50	27,002.21	13.3

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMISSIONS, COMMITTEES,</u>					
100-51500-530-110 PROPERTIES & INFRASTRUCTURE WA	.00	.00	1,500.00	1,500.00	.0
100-51500-532-110 BOARD OF APPEALS WAGES	.00	50.00	1,500.00	1,450.00	3.3
100-51500-532-151 BOARD OF APPEALS FICA	.00	6.83	.00	(6.83)	.0
100-51500-535-110 PFC COMMITTEE WAGES	.00	125.00	1,500.00	1,375.00	8.3
100-51500-535-151 PFC COMMITTEE FICA	.00	13.04	114.75	101.71	11.4
100-51500-540-110 CLIPP - WAGES	.00	.00	1,500.00	1,500.00	.0
100-51500-540-151 CLIPP - FICA	.00	1.85	114.75	112.90	1.6
100-51500-560-110 PLANNING COMMISSION WAGES	.00	.00	1,500.00	1,500.00	.0
100-51500-560-151 PLANNING COMMISSION FICA	.00	3.25	114.75	111.50	2.8
100-51500-580-000 RECRUITMENT & BACKGROUND CHECK	.00	664.66	2,000.00	1,335.34	33.2
100-51500-590-110 ADMINISTRATIVE POLICY WAGES	.00	600.00	1,500.00	900.00	40.0
100-51500-590-151 ADMINISTRATIVE POLICY FICA	.00	47.05	114.75	67.70	41.0
100-51500-595-110 SPECIAL / AD HOC COMMITTEES WA	.00	.00	1,500.00	1,500.00	.0
100-51500-595-151 SPECIAL / AD HOC COMMITTEES FI	.00	.70	114.75	114.05	.6
100-51500-596-110 KOWALSKI INTERCHANGE WAGES	.00	.00	1,500.00	1,500.00	.0
100-51500-596-151 KOWALSKI INTERCHANGE FICA	.00	.45	114.75	114.30	.4
100-51500-597-100 COMMITTEES-OFFICE SUPPLIES	.00	.00	750.00	750.00	.0
TOTAL COMMISSIONS, COMMITTEES,	.00	1,512.83	15,438.50	13,925.67	9.8
<u>TREASURER</u>					
100-51520-110-110 SALARIES & WAGES - TREASURER	.00	2,000.00	50,498.55	48,498.55	4.0
100-51520-110-151 FICA TAX - TREASURER	.00	153.00	3,863.14	3,710.14	4.0
100-51520-110-152 RETIREMENT - TREASURER	.00	.00	3,484.40	3,484.40	.0
100-51520-110-154 INSURANCE - TREASURER	.00	.00	11,830.29	11,830.29	.0
100-51520-131-000 EAP FRINGE - TREASURER	.00	.00	29.00	29.00	.0
100-51520-300-001 FIN DIR/TREAS CONTR SERVICES	2,629.74	4,464.68	.00	(4,464.68)	.0
100-51520-322-000 MISCELLANEOUS-BONDING	.00	.00	150.00	150.00	.0
100-51520-340-000 TREASURER; SEMINARS & MILEAGE	.00	.00	4,000.00	4,000.00	.0
100-51520-999-000 BUDGET ADJUSTMENT	.00	.00	(20,000.00)	(20,000.00)	.0
TOTAL TREASURER	2,629.74	6,617.68	53,855.38	47,237.70	12.3
<u>ASSESSOR</u>					
100-51530-110-000 ASSESSOR FEE	1,460.45	5,841.80	16,500.00	10,658.20	35.4
100-51530-113-000 ASSESSOR - MANUFACTURING	.00	.00	1,300.00	1,300.00	.0
TOTAL ASSESSOR	1,460.45	5,841.80	17,800.00	11,958.20	32.8

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MUNICIPAL BUILDING</u>					
100-51600-110-110	WAGES -CLEANING/SNOW REMOVAL	1,563.85	4,936.13	9,068.89	4,132.76	54.4
100-51600-110-151	FICA - CLEANING/SNOW REMOVAL	119.64	377.62	693.77	316.15	54.4
100-51600-326-000	UTILITIES	8,725.72	23,981.02	40,000.00	16,018.98	60.0
100-51600-354-000	MATERIALS & SUPPLIES	350.59	839.05	5,000.00	4,160.95	16.8
100-51600-355-000	JANITORIAL SUPPLIES	.00	.00	5,000.00	5,000.00	.0
100-51600-389-000	MAINTENANCE	3,165.86	5,804.65	35,000.00	29,195.35	16.6
	TOTAL MUNICIPAL BUILDING	13,925.66	35,938.47	94,762.66	58,824.19	37.9
	<u>OTHER GENERAL GOVERNMENT</u>					
100-51900-095-000	UNEMPLOYMENT	.00	.00	10,000.00	10,000.00	.0
100-51900-115-000	VILLAGE EMPLOYEE EVENT	.00	216.00	1,000.00	784.00	21.6
100-51900-120-000	EMPLOYEE SETTLEMENTS	.00	.00	7,875.00	7,875.00	.0
100-51900-938-000	PROPERTY & LIABILITY INSURANCE	3,274.00	4,976.00	30,000.00	25,024.00	16.6
100-51900-960-000	PUBLICATIONS	.00	709.56	2,700.00	1,990.44	26.3
100-51900-970-000	NEWSLETTER	.00	.00	8,000.00	8,000.00	.0
100-51900-990-000	DUES & MEMBERSHIPS	.00	767.44	8,700.00	7,932.56	8.8
100-51900-991-000	BANK & INVESTMENT FEES	40.00	120.00	1,000.00	880.00	12.0
100-51900-994-000	WEIGHTS MEASURES INSPECTION	.00	.00	750.00	750.00	.0
100-51900-999-000	CONTINGENCY EXPS	.00	.00	74,027.77	74,027.77	.0
	TOTAL OTHER GENERAL GOVERNMENT	3,314.00	6,789.00	144,052.77	137,263.77	4.7

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPT</u>					
100-52000-110-110 SALARIES & WAGES - CROSS GUARD	368.00	1,316.72	4,860.00	3,543.28	27.1
100-52000-110-151 FICA TAX - CROSSING GUARD	28.16	100.72	371.79	271.07	27.1
100-52000-110-154 INSURANCE - CROSS GUARD	.00	.00	915.00	915.00	.0
100-52000-120-138 TRAINING & CONF - POLICE CHIEF	.00	.00	2,000.00	2,000.00	.0
100-52000-120-140 EMPLOYEE ASSISTANCE PROG-CHIEF	.00	.00	29.00	29.00	.0
100-52000-120-146 PROFESSIONAL DUES-POLICE CHIEF	.00	510.00	575.00	65.00	88.7
100-52000-120-157 EAP-LIEUTENANT	.00	.00	29.00	29.00	.0
100-52000-120-159 PROFESSIONAL DUES - LIEUTENANT	.00	275.00	250.00	(25.00)	110.0
100-52000-120-160 TRAINING & CONF - LIEUTENANT	395.00	395.00	2,000.00	1,605.00	19.8
100-52000-120-238 TRAINING - OFFICERS	.00	595.00	6,500.00	5,905.00	9.2
100-52000-120-240 EMERGENCY ASSIST PROG-OFFICERS	.00	.00	174.00	174.00	.0
100-52000-120-250 LEGAL SERVICES-POLICE DEPT	.00	.00	1,000.00	1,000.00	.0
100-52000-120-320 AMMUNITION	182.18	265.13	3,000.00	2,734.87	8.8
100-52000-120-321 FT OFFICERS PROTECTIVE CLOTH	233.80	952.41	9,000.00	8,047.59	10.6
100-52000-120-322 PT OFFICERS PROTECTIVE CLOTH	.00	.00	500.00	500.00	.0
100-52000-120-323 PHYSICAL EXAMS	.00	.00	1,000.00	1,000.00	.0
100-52000-120-324 FUEL	1,710.00	3,966.26	40,000.00	36,033.74	9.9
100-52000-120-326 TELEPHONE & UTILITIES - POLICE	507.60	1,015.20	8,700.00	7,684.80	11.7
100-52000-120-380 EQUIPMENT REPAIRS/MAINTENANCE	203.23	2,249.58	20,000.00	17,750.42	11.3
100-52000-120-434 EMPLOYEE ASSIST PROG-PD CLERK	.00	.00	29.00	29.00	.0
100-52000-120-437 MILEAGE - POLICE CLERK	.00	.00	200.00	200.00	.0
100-52000-120-438 TRAIN/MEETINGS - POLICE CLERK	.00	110.01	1,000.00	889.99	11.0
100-52000-120-460 OFFICE SUPPLIES	195.59	511.31	5,500.00	4,988.69	9.3
100-52000-120-475 POSTAGE & SHIPPING	30.00	80.00	550.00	470.00	14.6
100-52000-120-476 PROPERTY ROOM/EVIDENCE	56.90	56.90	1,000.00	943.10	5.7
100-52000-120-811 OUTLAY-EQUIPMENT	240.22	4,211.62	17,300.00	13,088.38	24.3
100-52000-120-815 PD CONTRACTED SERVICES	.00	.00	500.00	500.00	.0
100-52000-120-820 PD: COMPUTER SUPPLIES, EXPENSE	11,735.00	13,016.00	35,000.00	21,984.00	37.2
100-52000-120-938 POLICE DEPARTMENT INSURANCE	394.56	493.20	32,925.00	32,431.80	1.5
100-52000-121-110 SALARY & WAGES - LIEUTENANT	7,888.98	21,127.67	105,633.39	84,505.72	20.0
100-52000-121-151 FICA - LIEUTENANT	590.40	1,576.95	8,080.95	6,504.00	19.5
100-52000-121-152 RETIREMENT - LIEUTENANT	1,184.14	3,188.80	15,105.57	11,916.77	21.1
100-52000-121-154 HEALTH INSURANCE - LIEUTENANT	1,540.08	4,620.24	21,125.52	16,505.28	21.9
100-52000-122-110 SALARIES & WAGES - FT OFFICERS	38,992.05	93,059.10	525,510.82	432,451.72	17.7
100-52000-122-151 FICA TAX - FT OFFICERS	2,901.35	6,952.60	37,372.28	30,419.68	18.6
100-52000-122-152 RETIREMENT (WRS) - FT OFFICERS	5,815.20	13,944.72	69,859.29	55,914.57	20.0
100-52000-122-154 HEALTH INSURANCE - FT OFFICERS	6,408.70	17,089.89	136,315.44	119,225.55	12.5
100-52000-123-110 SALARIES & WAGES - PT OFFICERS	558.85	969.43	7,561.80	6,592.37	12.8
100-52000-123-151 FICA TAX - PT OFFICERS	42.75	74.16	578.48	504.32	12.8
100-52000-124-110 SALARIES & WAGES - POLICE CLERK	2,221.97	5,834.14	26,675.15	20,841.01	21.9
100-52000-124-151 FICA TAX - POLICE CLERK	161.81	421.79	2,040.65	1,618.86	20.7
100-52000-124-152 RETIREMENT(WRS) - POLICE CLERK	154.42	405.82	1,840.59	1,434.77	22.1
100-52000-124-154 HEALTH INS - POLICE CLERK	754.64	2,263.83	9,506.48	7,242.65	23.8
100-52000-125-110 SALARIES & WAGES - PROPERTY RO	670.68	1,815.88	7,416.00	5,600.12	24.5
100-52000-125-151 FICA TAX - PROP ROOM MGR	51.30	138.90	567.32	428.42	24.5
100-52000-126-110 SALARIES & WAGES PT POLICE CLE	629.10	1,713.10	25,323.17	23,610.07	6.8
100-52000-126-151 PT POLICE CLERK; FICA TAX	48.12	131.04	1,937.21	1,806.17	6.8
100-52000-127-110 SALARY & WAGES - POLICE CHIEF	8,681.57	23,006.14	116,246.20	93,240.06	19.8
100-52000-127-151 FICA TAX - POLICE CHIEF	651.04	1,720.67	8,892.83	7,172.16	19.4
100-52000-127-152 RETIREMENT(WRS) - POLICE CHIEF	1,303.10	3,474.18	16,623.21	13,149.03	20.9
100-52000-127-154 HEALTH INS - POLICE CHIEF	1,540.08	4,620.24	21,125.52	16,505.28	21.9
100-52000-128-110 SALARY & WAGES - SARGEANT	13,868.33	37,053.39	189,481.12	152,427.73	19.6

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-52000-128-151	FICA TAX - SARGEANT	1,048.58	2,797.53	13,475.16	10,677.63	20.8
100-52000-128-152	RETIREMENT(WRS) - SARGEANT	2,044.11	5,484.85	25,188.86	19,704.01	21.8
100-52000-128-154	HEALTH INS - SARGEANT	1,544.12	4,632.36	31,354.80	26,722.44	14.8
100-52000-128-157	EAP-SARGEANT	.00	.00	58.00	58.00	.0
TOTAL POLICE DEPT		117,575.71	288,237.48	1,619,803.60	1,331,566.12	17.8

FIRE & EMS

100-52200-201-110	SALARIES & WAGES - FIRE DEPART	12,597.60	22,254.60	163,290.00	141,035.40	13.6
100-52200-201-131	EMPLOYEE ASSISTANCE PROGRAM	.00	.00	1,160.00	1,160.00	.0
100-52200-201-151	FICA TAX - FIRE DEPARTMENT	961.83	1,668.80	12,491.69	10,822.89	13.4
100-52200-201-152	RETIREMENT FIRE DEPARTMENT	682.65	1,209.51	10,000.00	8,790.49	12.1
100-52200-201-321	PROTECTIVE CLOTHING	.00	7,072.44	20,000.00	12,927.56	35.4
100-52200-201-322	MISCELLANEOUS FD SUPPLIES	.00	457.51	1,000.00	542.49	45.8
100-52200-201-323	PHYSICAL EXAMS	.00	391.00	1,500.00	1,109.00	26.1
100-52200-201-324	FUEL	480.50	1,270.21	7,000.00	5,729.79	18.2
100-52200-201-326	UTILITIES - SIREN	29.91	95.25	500.00	404.75	19.1
100-52200-201-327	RADIOS	.00	2,275.00	10,000.00	7,725.00	22.8
100-52200-201-328	DISAB/ACCIDENT DEATH POLICY	.00	.00	8,500.00	8,500.00	.0
100-52200-201-330	PHONE REIMBURSEMENT	.00	80.00	960.00	880.00	8.3
100-52200-201-331	FD DUES & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
100-52200-201-340	TRAINING/SCHOOLING/MEETINGS	.00	235.00	4,000.00	3,765.00	5.9
100-52200-201-350	OFFICE EXPENSES & SUPPLIES	30.00	30.00	1,500.00	1,470.00	2.0
100-52200-201-380	EQUIPMENT REPAIRS/MAINTENANCE	1,855.76	6,063.11	30,000.00	23,936.89	20.2
100-52200-201-383	FIELD TOOLS OUTLAY	.00	349.96	7,500.00	7,150.04	4.7
100-52200-201-820	COMPUTER PURCHASE/SOFTWARE	236.25	236.25	3,000.00	2,763.75	7.9
100-52200-201-938	FIRE DEPARTMENT INSURANCE	.00	.00	25,000.00	25,000.00	.0
100-52200-201-940	FD GRANT MATCHING	.00	17,546.44	10,000.00	(7,546.44)	175.5
100-52200-300-110	SALARIES & WAGES - FR/EMS	4,854.00	8,508.00	45,000.00	36,492.00	18.9
100-52200-300-151	FICA TAX - FIRST RESPONDERS	371.34	661.61	3,442.50	2,780.89	19.2
100-52200-300-152	RETIREMENT - EMS/FR	370.60	598.45	2,000.00	1,401.55	29.9
100-52200-301-000	EQUIPMENT SUPPLIES/MAINTENANCE	560.54	954.78	5,000.00	4,045.22	19.1
100-52200-301-340	TRAINING/SCHOOLING/ADD'L MTGS	199.00	298.00	4,000.00	3,702.00	7.5
100-52200-301-350	SUPPLIES, MILEAGE & EXPENSES	.00	.00	3,000.00	3,000.00	.0
100-52200-301-360	MEDICAL/PHYSICALS	15.00	225.50	500.00	274.50	45.1
100-52200-301-811	OUTLAY-EQUIPMENT	.00	.00	4,000.00	4,000.00	.0
100-52200-310-210	OUTSIDE SERVICES	.00	.00	22,000.00	22,000.00	.0
100-52200-310-329	SERVICE/STANDBY FEE	.00	52,674.16	65,000.00	12,325.84	81.0
TOTAL FIRE & EMS		23,244.98	125,155.58	472,344.19	347,188.61	26.5

BUILDING INSPECTOR

100-52400-400-250	CONTRACTED INSPECTOR SERVICES	.00	.00	25,000.00	25,000.00	.0
100-52400-400-353	HOUSE NUMBERS	.00	.00	600.00	600.00	.0
100-52400-400-354	COMPUTER SOFTWARE AND SUPPLIES	.00	1,188.00	1,000.00	(188.00)	118.8
TOTAL BUILDING INSPECTOR		.00	1,188.00	26,600.00	25,412.00	4.5

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
POLICE & FIRE COMMISSION						
100-52800-100-321	PFC POSTAGE	30.00	30.00	25.00	(5.00)	120.0
100-52800-100-340	PFC TRAINING/SCHOOLING	.00	.00	375.00	375.00	.0
100-52800-100-354	MATERIALS & SUPPLIES	.00	.00	100.00	100.00	.0
100-52800-101-110	PFC CLERK SALARIES & WAGES	392.97	968.03	5,927.81	4,959.78	16.3
100-52800-101-151	PFC CLERK FICA TAX	29.06	71.04	453.48	382.44	15.7
100-52800-101-152	PFC CLERK RETIREMENT	18.91	49.70	409.02	359.32	12.2
100-52800-101-154	PFC CLERK-HEALTH INSURANCE	92.40	277.20	2,112.55	1,835.35	13.1
TOTAL POLICE & FIRE COMMISSION		563.34	1,395.97	9,402.86	8,006.89	14.9

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
100-53000-300-000 ENGINEERING COSTS	.00	.00	25,000.00	25,000.00	.0
100-53000-302-110 SALARIES & WAGES - PW DIRECTOR	3,201.26	8,484.40	42,873.75	34,389.35	19.8
100-53000-302-131 EAP FRINGE - PW DIRECTOR	.00	.00	29.00	29.00	.0
100-53000-302-151 FICA TAX - PW DIRECTOR	239.01	631.40	3,279.84	2,648.44	19.3
100-53000-302-152 RETIREMENT (WRS) - PW DIRECTOR	222.49	590.25	2,958.29	2,368.04	20.0
100-53000-302-154 HEALTH INSURANCE - PW DIRECTOR	692.89	2,078.95	9,506.48	7,427.53	21.9
100-53000-302-330 MILEAGE - PUBLIC WORKS	.00	67.00	.00	(67.00)	.0
100-53000-302-340 PWD; SEMINARS, TRAINING & MILE	.00	844.11	1,500.00	655.89	56.3
100-53000-311-110 SALARIES & WAGES - PW	27,430.74	74,682.90	365,569.63	290,886.73	20.4
100-53000-311-130 PW EMPLOYEES PHYSICALS	203.25	313.25	350.00	36.75	89.5
100-53000-311-137 PW CREW EAP FRINGE	.00	.00	150.00	150.00	.0
100-53000-311-151 FICA - PW	2,036.32	5,537.53	27,966.08	22,428.55	19.8
100-53000-311-152 RETIREMENT - PW	1,892.47	5,133.47	25,224.30	20,090.83	20.4
100-53000-311-154 HEALTH INSURANCE - PW	7,348.83	20,745.51	126,753.12	106,007.61	16.4
100-53000-311-342 SALT/BRINE	52,161.97	52,161.97	225,000.00	172,838.03	23.2
100-53000-311-344 PATCHING MATERIAL-ASPHALT	.00	672.00	65,000.00	64,328.00	1.0
100-53000-311-345 SEAL COATING	.00	.00	300,000.00	300,000.00	.0
100-53000-311-346 CRACKFILLING	.00	.00	65,000.00	65,000.00	.0
100-53000-311-347 PAVEMENT MARKING	.00	.00	20,000.00	20,000.00	.0
100-53000-311-348 GRAVEL & ROAD BASE	.00	.00	25,000.00	25,000.00	.0
100-53000-311-357 CULVERTS	.00	.00	15,000.00	15,000.00	.0
100-53000-311-358 ROAD SIGNS	216.86	775.88	4,300.00	3,524.12	18.0
100-53000-311-359 BRIDGE INSPECTIONS	.00	.00	2,000.00	2,000.00	.0
100-53000-311-360 STORM WATER	.00	1,500.00	2,500.00	1,000.00	60.0
100-53000-311-380 EQUIPMENT; REPAIRS/MAINTENANCE	305.60	6,126.30	70,000.00	63,873.70	8.8
100-53000-311-381 TRAFFIC SIGNAL MAINT. & REPAIR	.00	1,023.38	6,500.00	5,476.62	15.7
100-53000-311-384 PWKS; FUEL & OIL CHANGES	5,502.79	18,213.42	65,000.00	46,786.58	28.0
100-53000-311-814 PW; EQUIPMENT RENTALS	.00	.00	34,000.00	34,000.00	.0
100-53000-312-326 GARAGE UTILITIES	1,281.57	4,686.79	15,000.00	10,313.21	31.3
100-53000-312-329 UNIFORMS & SAFETY EQUIPMENT	554.10	1,526.44	6,500.00	4,973.56	23.5
100-53000-312-354 OFFICE SUPPLIES	.00	100.00	300.00	200.00	33.3
100-53000-312-355 WINTER MAINT-PLOW BLADES ETC	.00	2,494.93	10,000.00	7,505.07	25.0
100-53000-312-356 WINTER DAMAGE-PRIVATE PROPERTY	.00	.00	300.00	300.00	.0
100-53000-314-320 GARAGE SUPPLIES & EXPENSES	1,085.61	4,461.95	20,000.00	15,538.05	22.3
100-53000-314-422 WEATHER SIRENS	.00	.00	1,000.00	1,000.00	.0
100-53000-315-420 STREET LIGHTING	439.85	8,243.03	60,000.00	51,756.97	13.7
100-53000-620-315 RECYCLING EXPENSES	10,726.32	21,537.64	145,000.00	123,462.36	14.9
100-53000-620-317 YARD WASTE SITE EXP	.00	.00	15,000.00	15,000.00	.0
100-53000-620-320 SOLID WASTE COLLECTION EXPENSE	20,764.32	48,548.16	413,000.00	364,451.84	11.8
100-53000-938-000 PUBLIC WORKS INSURANCE	.00	.00	45,000.00	45,000.00	.0
100-53000-940-000 ROW TREE WORK	.00	.00	2,000.00	2,000.00	.0
100-53000-999-000 BUDGET ADJUSTMENT	.00	.00	(145,000.00)	(145,000.00)	.0
TOTAL PUBLIC WORKS	136,306.25	291,180.66	2,118,560.49	1,827,379.83	13.7

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ANIMAL CONTROL</u>					
100-54110-210-000	ANIMAL CONTROL	.00	2,725.00	5,000.00	2,275.00	54.5
	TOTAL ANIMAL CONTROL	.00	2,725.00	5,000.00	2,275.00	54.5
	<u>PARKS</u>					
100-55000-200-110	SALARY & WAGES - PARKS	.00	.00	42,642.00	42,642.00	.0
100-55000-200-116	PARKS SCHOOLING, TRAINING	.00	123.28	1,500.00	1,376.72	8.2
100-55000-200-140	PARKS DEPT PHYSICALS	.00	.00	100.00	100.00	.0
100-55000-200-151	FICA TAX - PARKS	.00	.00	3,262.11	3,262.11	.0
100-55000-200-326	PARKS; UTILITIES	96.21	513.34	6,000.00	5,486.66	8.6
100-55000-200-327	PORTABLE RESTROOM/WASH STATION	.00	.00	6,000.00	6,000.00	.0
100-55000-200-329	UNIFORMS & SAFETY EQUIPMENT	.00	.00	450.00	450.00	.0
100-55000-200-355	PARKS; FUEL CHARGES	.00	.00	6,000.00	6,000.00	.0
100-55000-200-361	MAINTENANCE SUPPLIES	.00	.00	8,000.00	8,000.00	.0
100-55000-200-380	EQUIPMENT REPAIRS	.00	.00	5,000.00	5,000.00	.0
100-55000-200-400	PARKS -OTHER PROJECTS	.00	.00	36,500.00	36,500.00	.0
	TOTAL PARKS	96.21	636.62	115,454.11	114,817.49	.6
	TOTAL FUND EXPENDITURES	349,522.12	889,618.58	5,664,323.04	4,774,704.46	15.7
	NET REVENUE OVER EXPENDITURES	(301,567.41)	1,848,592.91	.00	(1,848,592.91)	.0

VILLAGE OF KRONENWETTER
Municipal Court Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
REVENUES:					
Fines & Forfeitures	\$ 6,960	\$ 31,000	\$ 31,000	\$ (24,040)	\$ 5,901
Transfer from General Fund	-	21,784	21,784	(21,784)	-
TOTAL REVENUES	\$ 6,960	\$ 52,784	\$ 52,784	\$ (45,824)	\$ 5,901
Budget Percentage Received YTD	13.19%				
EXPENDITURES:					
Municipal Court Judge	\$ 2,167	\$ 10,021	\$ 10,021	\$ 7,854	\$ 3,761
Municipal Court Clerk	9,972	40,063	40,063	30,091	8,383
Municipal Court Other Exps	1,005	2,700	2,700	1,695	1,883
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	\$ 13,144	\$ 52,784	\$ 52,784	\$ 39,640	\$ 14,027
Budget Percentage Expended YTD	24.90%				
NET CHANGE IN FUND BALANCE	\$ (6,184)	\$ -	\$ -	\$ (6,184)	\$ (8,126)
Fund Balance - January 1st	-	-	-		-
Fund Balance (Deficit) - March 31st	\$ (6,184)	\$ -	\$ -		\$ (8,126)

VILLAGE OF KRONENWETTER
Park Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
REVENUES:					
Interest Income	\$ 792	\$ -	\$ -	\$ 792	\$ 944
Donations	-	-	-	-	-
Applied Fund Balance (Carryover from Prior Year)	-	-	-	-	1,500
TOTAL REVENUES	\$ 792	\$ -	\$ -	\$ 792	\$ 2,444
Budget Percentage Received YTD	N/A				
EXPENDITURES:					
Parks/Capital Outlay - Bike & Walkways	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Equipment Replacement Fund	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Percentage Expended YTD	N/A				
NET CHANGE IN FUND BALANCE	\$ 792	\$ -	\$ -	\$ 792	\$ 2,444
Fund Balance - January 1st	74,857	74,857	74,857		71,158
Fund Balance - March 31st	\$ 75,649	\$ 74,857	\$ 74,857		\$ 73,602

VILLAGE OF KRONENWETTER
Fire Department Donations Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
REVENUES:					
Interest Income	\$ 142	\$ 450	\$ 450	\$ (308)	\$ 204
Donations	-	5,000	5,000	(5,000)	81
TOTAL REVENUES	\$ 142	\$ 5,450	\$ 5,450	\$ (5,308)	\$ 285
Budget Percentage Received YTD	2.61%				
EXPENDITURES:					
Fire Donation Exps	\$ 1,499	\$ 5,450	\$ 5,450	\$ 3,951	\$ 840
TOTAL EXPENDITURES	\$ 1,499	\$ 5,450	\$ 5,450	\$ 3,951	\$ 840
Budget Percentage Expended YTD	27.50%				
NET CHANGE IN FUND BALANCE	\$ (1,357)	\$ -	\$ -	\$ (1,357)	\$ (555)
Fund Balance - January 1st	22,403	22,403	22,403		19,713
Fund Balance - March 31st	\$ 21,046	\$ 22,403	\$ 22,403		\$ 19,158

VILLAGE OF KRONENWETTER
2% Fire Dues Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

	3/31/2025	2025	2025	2025 Budget	
	YTD Actual	Original	Amended	Variance -	3/31/2024
REVENUES:		Budget	Budget	Positive	YTD Actual
				(Negative)	
State Aids - 2% Fire Dues/Kronenwetter	\$ -	\$ 36,655	\$ 36,655	\$ (36,655)	\$ -
State Aids - 2% Fire Dues/Town of Guenther	-	1,505	1,505	(1,505)	-
Interest Income	438	1,000	1,000	(562)	644
Applied Fund Balance	-	1,348	1,348	(1,348)	24,533
TOTAL REVENUES	\$ 438	\$ 40,508	\$ 40,508	\$ (40,070)	\$ 25,177
Budget Percentage Received YTD	1.08%				
EXPENDITURES:					
Wages & Fringe Benefits	\$ -	\$ 7,008	\$ 7,008	\$ 7,008	\$ -
Fire Training, Supplies, Tools	25,471	18,500	18,500	(6,971)	479
Capital Outlay - Fire Equipment	-	15,000	15,000	15,000	9,921
TOTAL EXPENDITURES	\$ 25,471	\$ 40,508	\$ 40,508	\$ 15,037	\$ 10,400
Budget Percentage Expended YTD	62.88%				
NET CHANGE IN FUND BALANCE	\$ (25,033)	\$ -	\$ -	\$ (25,033)	\$ 14,777
Fund Balance - January 1st	81,988	81,988	81,988		65,693
Fund Balance - March 31st	\$ 56,955	\$ 81,988	\$ 81,988		\$ 80,470

VILLAGE OF KRONENWETTER
EMS Grants Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
REVENUES:					
EMS Grants	\$ -	\$ 37,855	\$ 37,855	\$ (37,855)	\$ -
Interest Income	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 37,855	\$ 37,855	\$ (37,855)	\$ -
Budget Percentage Received YTD	0.00%				
EXPENDITURES:					
EMS - Training/Schooling	\$ -	\$ 2,398	\$ 2,398	\$ 2,398	\$ -
EMS - Outlay/Equipment	-	35,457	35,457	35,457	-
TOTAL EXPENDITURES	\$ -	\$ 37,855	\$ 37,855	\$ 37,855	\$ -
Budget Percentage Expended YTD	0.00%				
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance - January 1st	-	-	-		-
Fund Balance - March 31st	\$ -	\$ -	\$ -		\$ -

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #1 Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
REVENUES:					
Property Taxes	\$ 260,609	\$ 252,278	\$ 252,278	\$ 8,331	\$ 252,278
State Aids - Exempt Computer Aid	-	568	568	(568)	-
State Aids - Personal Property Aid	-	10,216	10,216	(10,216)	-
Tax Guarantee - Developers	-	56,464	56,464	(56,464)	56,464
Interest Income	5,082	10,000	10,000	(4,918)	4,442
TOTAL REVENUES	\$ 265,691	\$ 329,526	\$ 329,526	\$ (63,835)	\$ 313,184
<i>Budget Percentage Received YTD</i>	<i>80.63%</i>				
EXPENDITURES:					
TID Admin Staff	\$ 245	\$ 4,074	\$ 4,074	\$ 3,829	\$ 710
TID Misc Exps	-	2,400	2,400	2,400	150
RDA Committee	3	600	600	597	-
Debt - Principal Payments	120,000	330,000	330,000	210,000	330,000
Debt - Interest Payments	23,754	93,018	93,018	69,264	52,554
Debt - Issuance Costs	-	-	-	-	-
TOTAL EXPENDITURES	\$ 144,002	\$ 430,092	\$ 430,092	\$ 286,090	\$ 383,414
<i>Budget Percentage Expended YTD</i>	<i>33.48%</i>				
NET CHANGE IN FUND BALANCE	\$ 121,689	\$ (100,566)	\$ (100,566)	\$ 222,255	\$ (70,230)
Fund Balance (Deficit) - January 1st	(2,616,312)	(2,616,312)	(2,616,312)		(2,503,721)
Fund Balance (Deficit) - March 31st	\$ (2,494,623)	\$ (2,716,878)	\$ (2,716,878)		\$ (2,573,951)

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #2 Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

REVENUES:	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
Property Taxes	\$ 880,339	\$ 844,013	\$ 844,013	\$ 36,326	\$ 844,012
State Aids - Exempt Computer Aid	-	41,800	41,800	(41,800)	-
State Aids - Personal Property Aid	-	3,301	3,301	(3,301)	-
Interest Income	51,471	310,401	310,401	(258,930)	9,919
Capital Borrowing Proceeds	-	-	-	-	-
Debt Premium Proceeds	-	250,768	250,768	(250,768)	-
Miscellaneous Revenue	-	-	-	-	-
TOTAL REVENUES	\$ 931,810	\$ 1,450,283	\$ 1,450,283	\$ (518,473)	\$ 853,931
<i>Budget Percentage Received YTD</i>	<i>64.25%</i>				
EXPENDITURES:					
TID Admin Staff	\$ 2,599	\$ 9,531	\$ 9,531	\$ 6,932	\$ 4,975
TID Misc Exps	30	15,100	15,100	15,070	910
RDA Committee	-	600	600	600	-
Engineering Costs	18,216	-	-	(18,216)	31,455
Advertising/Marketing	-	-	-	-	-
Legal	-	-	-	-	-
Infrastructure	-	-	-	-	-
Developer Incentives	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Debt - Principal Payments	-	690,000	690,000	690,000	-
Debt - Interest Payments	-	250,768	250,768	250,768	-
Debt - Issuance Costs	-	1,000	1,000	1,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	\$ 20,845	\$ 966,999	\$ 966,999	\$ 946,154	\$ 37,340
<i>Budget Percentage Expended YTD</i>	<i>2.16%</i>				
NET CHANGE IN FUND BALANCE	\$ 910,965	\$ 483,284	\$ 483,284	\$ 427,681	\$ 816,591
Fund Balance - January 1st	7,808,025	7,808,025	7,808,025		509,567
Fund Balance - March 31st	\$ 8,718,990	\$ 8,291,309	\$ 8,291,309		\$ 1,326,158



TID #2 Fund Balance Restrictions:

Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2025 & 2026 budgets)	\$ 270,187
Balance of 2024B Capital Borrowing Proceeds to be used in 2025	\$ 6,357,599
Unassigned Fund Balance	\$ 2,091,204
Fund Balance - 3/31/2025	\$ 8,718,990

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #3 Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
REVENUES:					
Property Taxes	\$ 35,660	\$ 34,131	\$ 34,131	\$ 1,529	\$ 34,131
State Aids - Personal Property Aid	-	583	583	(583)	-
Interest Income	1,022	2,500	2,500	(1,478)	1,025
TOTAL REVENUES	\$ 36,682	\$ 37,214	\$ 37,214	\$ (532)	\$ 35,156
<i>Budget Percentage Received YTD</i>	<i>98.57%</i>				
EXPENDITURES:					
TID Admin Staff	\$ 245	\$ 4,074	\$ 4,074	\$ 3,829	\$ 690
TID Misc Exps	-	1,060	1,060	1,060	150
RDA Committee	-	600	600	600	-
Legal	-	150	150	150	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	\$ 245	\$ 5,884	\$ 5,884	\$ 5,639	\$ 840
<i>Budget Percentage Expended YTD</i>	<i>4.16%</i>				
NET CHANGE IN FUND BALANCE	\$ 36,437	\$ 31,330	\$ 31,330	\$ 5,107	\$ 34,316
Fund Balance - January 1st	132,761	132,761	132,761		98,711
Fund Balance - March 31st	\$ 169,198	\$ 164,091	\$ 164,091		\$ 133,027

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #4 Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
REVENUES:					
Property Taxes	\$ 134,586	\$ 129,409	\$ 129,409	\$ 5,177	\$ 129,409
State Aids - Exempt Computer Aid	-	675	675	(675)	-
State Aids - Personal Property Aid	-	3,528	3,528	(3,528)	-
Tax Guarantee - Developers	-	26,895	26,895	(26,895)	26,895
Interest Income	1,422	2,500	2,500	(1,078)	1,870
TOTAL REVENUES	\$ 136,008	\$ 163,007	\$ 163,007	\$ (26,999)	\$ 158,174
<i>Budget Percentage Received YTD</i>	<i>83.44%</i>				
EXPENDITURES:					
TID Admin Staff	\$ 244	\$ 4,074	\$ 4,074	\$ 3,830	\$ 689
TID Misc Exps	200	1,360	1,360	1,160	150
RDA Committee	-	600	600	600	-
Debt - Principal Payments	-	170,000	170,000	170,000	165,000
Debt - Interest Payments	-	29,500	29,500	29,500	19,750
TOTAL EXPENDITURES	\$ 444	\$ 205,534	\$ 205,534	\$ 205,090	\$ 185,589
<i>Budget Percentage Expended YTD</i>	<i>0.22%</i>				
NET CHANGE IN FUND BALANCE	\$ 135,564	\$ (42,527)	\$ (42,527)	\$ 178,091	\$ (27,415)
Fund Balance - January 1st	88,213	88,213	88,213		132,806
Fund Balance - March 31st	\$ 223,777	\$ 45,686	\$ 45,686		\$ 105,391

VILLAGE OF KRONENWETTER
Capital Projects Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
REVENUES:					
Property Taxes	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
Interest Income	11,549	75,000	75,000	(63,451)	5,640
Capital Borrowing Proceeds	-	-	-	-	-
Applied Fund Balance	-	-	-	-	202,000
TOTAL REVENUES	\$ 11,549	\$ 275,000	\$ 75,000	\$ (63,451)	\$ 407,640
Budget Percentage Received YTD	15.40%				
EXPENDITURES:					
Road Improvements	\$ 5,336	\$ 1,696,775	\$ 1,115,860	\$ 1,110,524	\$ -
Other Capital Projects	-	125,000	125,000	125,000	3,827
Debt Issuance Costs	-	-	-	-	-
Transfer to General Fund	-	-	57,000	57,000	-
TOTAL EXPENDITURES	\$ 5,336	\$ 1,821,775	\$ 1,297,860	\$ 1,292,524	\$ 3,827
Budget Percentage Expended YTD	0.41%				
NET CHANGE IN FUND BALANCE	\$ 6,213	\$ (1,546,775)	\$ (1,222,860)	\$ 1,229,073	\$ 403,813
Fund Balance - January 1st	1,925,934	1,925,934	1,925,934		524,673
Fund Balance - March 31st	\$ 1,932,147	\$ 379,159	\$ 703,074		\$ 928,486

Fund Balance Restrictions:

Balance of 2024B Capital Borrowing Proceeds to be used in 2025	\$ 1,460,000
Unassigned Fund Balance	\$ 472,147
Fund Balance - 3/31/2025	\$ 1,932,147

VILLAGE OF KRONENWETTER
Equipment Replacement Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
REVENUES:					
Property Taxes	\$ -	\$ 86,000	\$ -	\$ -	\$ 428,500
Interest Income	1,498	1,000	1,000	498	287
Proceeds from Sale of Capital Assets	-	-	-	-	-
Capital Borrowing Proceeds	-	-	-	-	-
Transfer from Parks Fund	-	-	-	-	-
Transfer from General Fund	-	-	-	-	10,000
TOTAL REVENUES	\$ 1,498	\$ 87,000	\$ 1,000	\$ 498	\$ 438,787
<i>Budget Percentage Received YTD</i>	<i>149.80%</i>				
EXPENDITURES:					
Equipment Purchases	\$ 63,170	\$ 86,000	\$ 226,000	\$ 162,830	\$ 348,096
Fire Protection Equipment	-	-	-	-	-
Bank & Investment Fees	-	1,000	1,000	1,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENDITURES	\$ 63,170	\$ 87,000	\$ 227,000	\$ 163,830	\$ 348,096
<i>Budget Percentage Expended YTD</i>	<i>27.83%</i>				
NET CHANGE IN FUND BALANCE	\$ (61,672)	\$ -	\$ (226,000)	\$ 164,328	\$ 90,691
Fund Balance - January 1st	297,039	297,039	297,039		295,100
Fund Balance - March 31st	\$ 235,367	\$ 297,039	\$ 71,039		\$ 385,791

VILLAGE OF KRONENWETTER
Water Utility Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

REVENUES:	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
Metered Sales-Residential	\$ 108,569	\$ 388,237	\$ 388,237	\$ (279,668)	\$ 71,270
Metered Sales-Commercial	9,702	39,320	39,320	(29,618)	8,416
Metered Sales-Industrial	2,636	8,349	8,349	(5,713)	1,786
Private Fire Protection	1,346	5,326	5,326	(3,980)	1,302
Public Fire Protection	32,707	115,014	115,014	(82,307)	20,972
Industrial Fire Protection	541	-	-	541	102
Commercial Fire Protection	1,576	-	-	1,576	1,571
Metered Sales-Public Authority	137	390	390	(253)	89
Metered Sales-Multi Family Residential	15,217	51,500	51,500	(36,283)	9,233
Cell Tower Rental on Water Tower	-	31,360	31,360	(31,360)	-
Water Connection Fees	275	1,000	1,000	(725)	550
Misc Operating Revenues	-	1,290	1,290	(1,290)	26
Clear Water Revenues	4,444	706,335	706,335	(701,891)	2,645
Contributed Assets	-	-	-	-	-
Interest on Investments	18,200	50,000	50,000	(31,800)	20,980
Interest on Lease Receivables	-	-	-	-	-
Forfeited Discounts	823	-	-	823	875
Misc Non-Operating Revenues	-	-	-	-	-
Apply Unrestricted Fund Balance	-	542,500	542,500	(542,500)	-
TOTAL REVENUES	\$ 196,173	\$ 1,940,621	\$ 1,940,621	\$ (1,744,448)	\$ 139,817
<i>Budget Percentage Received YTD</i>	<i>10.11%</i>				
EXPENSES:					
Utility Committee	\$ 270	\$ -	\$ -	\$ (270)	\$ -
Maintenance Meters	224	5,000	5,000	4,776	-
Pumping Expense	37,564	92,447	92,447	54,883	23,969
Purchased Water	-	250,000	250,000	250,000	-
Water Treatment Expense	3,029	34,000	34,000	30,971	7,644
Capital Projects	-	542,500	542,500	542,500	116,894
Trans/Distribution Expense	9,438	109,188	109,188	99,750	42,863
Billing Expense	8,387	55,385	55,385	46,998	9,840
Water Administration	24,029	160,414	160,414	136,385	35,134
Misc Water Expense	13,491	72,757	72,757	59,266	9,561
Safe Drinking Loan - Interest	-	71,051	71,051	71,051	-
Depreciation	-	400,000	400,000	400,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENSES	\$ 96,432	\$ 1,792,742	\$ 1,792,742	\$ 1,696,310	\$ 245,905
<i>Budget Percentage Expended YTD</i>	<i>5.38%</i>				
NET CHANGE IN NET POSITION	\$ 99,741	\$ 147,879	\$ 147,879	\$ (48,138)	\$ (106,088)

VILLAGE OF KRONENWETTER
Sewer Utility Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

REVENUES:	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
Metered Sales-Residential	\$ 230,479	\$ 817,691	\$ 817,691	\$ (587,212)	\$ 134,905
Metered Sales-Commercial	23,818	91,889	91,889	(68,071)	17,947
Metered Sales-Industrial	7,614	23,783	23,783	(16,169)	4,281
Metered Sales-Multi Family Residential	49,339	168,292	168,292	(118,953)	25,778
Metered Sales-Public Authority	875	3,253	3,253	(2,378)	744
Sewer Connection Fees	275	700	700	(425)	525
Misc Operating Revenues	-	-	-	-	-
Contributed Assets	-	-	-	-	-
Interest on Investments	13,116	35,000	35,000	(21,884)	15,743
Sewer Tax Roll	-	-	-	-	-
Forfeited Discounts	3,415	12,000	12,000	(8,585)	2,597
Misc Non-Operating Revenues	-	-	-	-	-
Apply Unrestricted Fund Balance	-	-	-	-	-
TOTAL REVENUES	\$ 328,931	\$ 1,152,608	\$ 1,152,608	\$ (823,677)	\$ 202,520
<i>Budget Percentage Received YTD</i>	<i>28.54%</i>				
EXPENSES:					
Sewer Administration/Crew	\$ 45,469	\$ 217,041	\$ 217,041	\$ 171,572	\$ 47,393
Sewer Operations/Maintenance	27,684	288,525	288,525	260,841	58,161
Rib Mt Sewerage District	68,629	430,000	430,000	361,371	78,746
Capital Projects	-	407,500	407,500	407,500	3,827
Depreciation	-	280,000	280,000	280,000	-
Transfer to General Fund	-	-	-	-	-
TOTAL EXPENSES	\$ 141,782	\$ 1,623,066	\$ 1,623,066	\$ 1,481,284	\$ 188,127
<i>Budget Percentage Expended YTD</i>	<i>8.74%</i>				
NET CHANGE IN NET POSITION	\$ 187,149	\$ (470,458)	\$ (470,458)	\$ 657,607	\$ 14,393

VILLAGE OF KRONENWETTER
Debt Service Fund
Year-to-Date Ended March 31, 2025 and 2024
(25% of Year Completed)

	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
REVENUES:					
Property Taxes	\$ 662,169	\$ 110,636	\$ 662,169	\$ -	\$ 193,012
Special Assessments - Principal Payments	-	8,465	8,465	(8,465)	17,255
Interest Income - on Investments	4,444	19,000	19,000	(14,556)	3,046
Interest Income - on Special Assessments	2,109	2,109	2,109	-	-
Bond Premium	-	42,500	42,500	(42,500)	-
Apply Designated Fund Balance	-	-	-	-	-
Transfer from Capital Project Funds	-	-	57,000	(57,000)	-
Transfer from TID Funds	-	1,563,286	1,563,286	(1,563,286)	-
TOTAL REVENUES	\$ 668,722	\$ 1,745,996	\$ 2,354,529	\$ (1,685,807)	\$ 213,313
Budget Percentage Received YTD	28.40%				
EXPENDITURES:					
Principal Payments	\$ 219,531	\$ 1,321,179	\$ 1,321,179	\$ 1,101,648	\$ 606,179
Interest Payments	35,022	424,817	424,817	389,795	82,624
Debt Issuance Costs	-	-	-	-	-
TOTAL EXPENDITURES	\$ 254,553	\$ 1,745,996	\$ 1,745,996	\$ 1,491,443	\$ 688,803
Budget Percentage Expended YTD	14.58%				
NET CHANGE IN FUND BALANCE	\$ 414,169	\$ -	\$ 608,533	\$ (194,364)	\$ (475,490)
Fund Balance - January 1st	123,919	123,919	123,919		595,895
Fund Balance - March 31st	\$ 538,088	\$ 123,919	\$ 732,452		\$ 120,405
Debt Service Fund Restrictions:					
Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2026 budget)	\$ 73,679				
Unassigned Fund Balance	\$ 464,409				
Fund Balance - 3/31/2025	\$ 538,088				

VILLAGE OF KRONENWETTER
Schedule of Debt Outstanding
March 31, 2025

Section 5, Item H.

NAME OF DEBT OBLIGATION:	As of 3/31/2025
2016 Lease Revenue Bonds	\$ 1,570,000.00
2018 General Obligation Notes	480,000.00
2021A General Obligation Bonds	3,110,000.00
2021B General Obligation Bonds	1,315,000.00
2023 Fire Truck Note	606,498.36
2024 Safe Water Drinking Loan	3,158,591.11
2024 General Obligation Notes	7,855,000.00
TOTAL DEBT OUTSTANDING	\$ 18,095,089.47

DEBT OUTSTANDING BY FUNDING SOURCE:	As of 3/31/2025
Debt Service Fund - Tax Levy	\$ 4,256,498.36
TID #1 Fund	3,175,000.00
TID #2 Fund	6,390,000.00
TID #3 Fund	-
TID #4 Fund	1,115,000.00
Water Utility Fund	3,158,591.11
Sewer Utility Fund	-
TOTAL DEBT OUTSTANDING - by Funding Source	\$ 18,095,089.47

DEBT OUTSTANDING BY DEBT TYPE:	As of 3/31/2025
General Obligation Debt	\$ 13,366,498.36
Lease Revenue Bonds	1,570,000.00
Water Utility Safe Water Drinking Loan	3,158,591.11
Water Utility Revenue Bonds	-
Sewer Utility Revenue Bonds	-
TOTAL DEBT OUTSTANDING - by Debt Type	\$ 18,095,089.47

CALCULATION OF GENERAL OBLIGATION DEBT CAPACITY:	As of 3/31/2025	Debt Capacity
2024 Equalized Valuation of Village	\$ 964,532,600	
	x 5%	
2025 Maximum General Obligation Debt Limit	\$ 48,226,630	
2025 Maximum General Obligation Debt Limit	\$ 48,226,630	
Less: 3/31/2025 Outstanding General Obligation Debt	\$ (13,366,498)	27.72%
2025 General Obligation Debt Limit Available to Village	\$ 34,860,132	72.28%



REPORT TO VILLAGE BOARD & APC

ITEM NAME:	Review of 2023 TID Annual Report Errors
MEETING DATE:	July 14, 2025
PRESENTING COMMITTEE:	None
COMMITTEE CONTACT:	David Baker
STAFF CONTACT:	John Jacobs
PREPARED BY:	David Baker and John Jacobs

ISSUE: The 2023 TID Reports appear to contain substantial errors, including a \$591,892 error in the 2023 TID #2 ending balance.

OBJECTIVES: Provide transparency for past TID Reports and provide accurate, timely, and easily understandable financial information going forward.

ISSUE BACKGROUND/PREVIOUS ACTIONS: The period for amending the 2023 TID Reports has passed, so a corrected version could not be filed. The deadline for submitting any amended report filings for the 2023 TID reports was 10/01/2024.

PROPOSAL: John will provide a report to APC on the financial impact, if any, of this error. The Wisconsin Department of Revenue also encouraged Village Administration to provide transparency of the 2023 TID report errors to the Joint Review Board at their next meeting.

ADVANTAGES:

DISADVANTAGES:

ITEMIZE ALL ANTICIPATED COSTS (Direct or Indirect, Start-Up/One-Time, Capital, Ongoing & Annual, Debt Service, etc.)

RECOMMENDED ACTION: No action is recommended on this item.

OTHER OPTIONS CONSIDERED:

TIMING REQUIREMENTS/CONSTRAINTS:

ATTACHMENTS (describe briefly):

- 2023 Original TID Annual Reports as originally filed on 6/28/2024
- 2023 "Amended" TID Annual Reports as recomputed on 6/26/2025
- 2024 Original TID Annual Reports as originally filed on 6/26/2025

VILLAGE OF KRONENWETTER

2023 Original TID Annual Reports as filed on 6/28/2024

vs.

**2023 “Amended” TID Annual Reports as recomputed on
6/26/2025 (but unable to amend after 10/01/2024)**

Form
PE-300

TID Annual Report

2023
WI Dept of Revenue

Section 1 – Municipality and TID

Co-muni code	Municipality	County	Due date	Report type
37145	KRONENWETTER	MARATHON	07/01/2024	ORIGINAL
TID number	TID type	TID name	Creation date	Mandatory termination date
001	5S	N/A	11/03/2004	11/03/2044
				Expected termination date
				N/A

2023
AMENDED
AMOUNTSSHOULD HAVE
BEEN

Section 2 – Beginning Balance

Amount

TID fund balance at beginning of year

\$-2,431,582

2,420,588

Section 3 – Revenue

Amount

Tax increment

\$250,038

284,575

Investment income

\$17,365

17,365

Debt proceeds

\$0

Special assessments

\$0

Shared revenue

\$568

568

Sale of property

\$0

Allocation from another TID

TID number

\$0

Developer guarantees

Developer name Epiroc Drilling tools, LLC

\$49,415

49,415

Transfer from other funds

Source

\$0

Grants

Source

\$0

Other revenue

Source

\$0

Total Revenue (deposits)

\$317,386

351,923

2023

WI Dept of Revenue

Form
PE-300

TID Annual Report

Section 4 – Expenditures	ORIGINAL Amount	AMENDED Amount
Capital expenditures	\$0	✓
Administration	\$7,457	7,457
Professional services	\$2,146	3,073
Interest and fiscal charges	\$108,764	109,376
DOR fees	\$1,077	150
Discount on long-term debt	\$0	
Debt issuance costs	\$612	0
Principal on long-term debt	\$315,000	315,000
Environmental costs	\$0	
Real property assembly costs	\$0	
Allocation to another TID		
TID number		
Developer grants		
Developer name N/A	\$0	
Transfer to other funds		
Fund		
Other expenditures		
Name		
Total Expenditures	\$435,056	435,056

Section 5 – Ending Balance	Amount
TID fund balance at end of year	\$-2,549,252 <2,503,721>
Future costs	\$4,466,806 4,466,806
Future revenue	\$5,250,792 5,250,792
Surplus or deficit	\$-1,765,266 <1,719,735>

Section 6 – TID New Construction

Current Year TID New Construction Values

TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001	\$45,800	\$0	\$0	\$45,800
002	\$101,200	\$0	\$0	\$101,200
003	\$1,637,500	\$0	\$0	\$1,637,500
004	\$0	\$0	\$0	\$0
Total	\$1,784,500	\$0	\$0	\$1,784,500

Current Year Allowable Levy Increase Attributable to TID NNC

TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
001	\$45,800	\$817,805,900	0.01	\$1,828,249	\$183
002	\$101,200	\$817,805,900	0.01	\$1,828,249	\$183
003	\$1,637,500	\$817,805,900	0.20	\$1,828,249	\$3,656
004	\$0	\$817,805,900	0.00	\$1,828,249	\$0
Total	\$1,784,500	\$817,805,900	0.22	\$1,828,249	\$4,022

Current Year Actual TID NNC Impact to Municipal Levy

Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$0	\$0

2023
AMENDED
AMOUNTS
SHOULD HAVE
BEEN

4,022

0.04022

2023

WI Dept of Revenue

Form
PE-300**TID Annual Report****Section 7 – Preparer/Contact Information**

Preparer name Lisa Kerstner	Preparer title Treasurer
Preparer email lkerstner@kronenwetter.org	Preparer phone (715) 693-4200
Contact name Lisa Kerstner	Contact title Finance Director/Treasurer
Contact email lkerstner@kronenwetter.org	Contact phone (715) 693-4200

Submission Information

Co-muni code	37145
TID number	001
Submission date	06-28-2024 11:12 AM
Confirmation	TIDAR20231978O1718795171931
Submission type	ORIGINAL

Form
PE-300

TID Annual Report

2023

WI Dept of Revenue

Section 1 – Municipality and TID

Co-muni code	Municipality	County	Due date	Report type
37145	KRONENWETTER	MARATHON	07/01/2024	ORIGINAL
TID number	TID type	TID name	Creation date	Mandatory termination date
002	99	N/A	11/03/2004	11/03/2034
				Expected termination date
				N/A

2023
AMENDED
AMOUNTS
SHOULD HAVE
BEEN

Section 2 – Beginning Balance

	Amount
TID fund balance at beginning of year	\$87,933

<423,813>
DEFICIT

Section 3 – Revenue

	Amount
Tax increment	\$980,255
Investment income	\$30,220
Debt proceeds	\$0
Special assessments	\$0
Shared revenue	\$41,800
Sale of property	\$2,495
Allocation from another TID	
TID number	
Developer guarantees	
Developer name	
Transfer from other funds	
Source	
Grants	
Source	
Other revenue	
Source	Misc & Land
	\$4,502
Total Revenue (deposits)	\$1,059,272

951,013

30,220

44,295

0

3

1,025,531

Form
PE-300

TID Annual Report

2023

WI Dept of Revenue

Section 4 – Expenditures	ORIGINAL Amount	AMENDED Amount
Capital expenditures		
Administration	\$16,091	16,091
Professional services	\$27,755	74,347
Interest and fiscal charges	\$1,900	1,562
DOR fees		150
Discount on long-term debt		
Debt issuance costs		
Principal on long-term debt		
Environmental costs		
Real property assembly costs		
Allocation to another TID		
TID number		
Developer grants		
Developer name NA	\$0	
Transfer to other funds		
Fund - GENERAL FUND		1
Other expenditures		
Name		
Total Expenditures	\$45,746	92,151

Section 5 – Ending Balance	Amount
TID fund balance at end of year	\$1,101,459 509,567
Future costs	\$8,482,302 8,482,302
Future revenue	\$10,782,804 10,782,804
Surplus or deficit	\$3,401,961 2,810,069

2023

WI Dept of Revenue

Form
PE-300

TID Annual Report

Section 6 – TID New Construction

Current Year TID New Construction Values

TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001	\$45,800	\$0	\$0	\$45,800
002	\$101,200	\$0	\$0	\$101,200
003	\$1,637,500	\$0	\$0	\$1,637,500
004	\$0	\$0	\$0	\$0
Total	\$1,784,500	\$0	\$0	\$1,784,500

Current Year Allowable Levy Increase Attributable to TID NNC

TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
001	\$45,800	\$817,805,900	0.01	\$1,828,249	\$183
002	\$101,200	\$817,805,900	0.01	\$1,828,249	\$183
003	\$1,637,500	\$817,805,900	0.20	\$1,828,249	\$3,656
004	\$0	\$817,805,900	0.00	\$1,828,249	\$0
Total	\$1,784,500	\$817,805,900	0.22	\$1,828,249	\$4,022

Current Year Actual TID NNC Impact to Municipal Levy

Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$4,022	\$0.04022

Form
PE-300

TID Annual Report

2023
WI Dept of Revenue**Section 7 – Preparer/Contact Information**

Preparer name Lisa Kerstner	Preparer title Treasurer
Preparer email lkerstner@kronenwetter.org	Preparer phone (715) 693-4200
Contact name Lisa Kerstner	Contact title Finance Director/Treasurer
Contact email lkerstner@kronenwetter.org	Contact phone (715) 693-4200

Submission Information

Co-muni code	37145
TID number	002
Submission date	06-28-2024 11:49 AM
Confirmation	TIDAR20231978O1718800807262
Submission type	ORIGINAL

Form
PE-300

TID Annual Report

2023
WI Dept of Revenue

Section 1 – Municipality and TID

Co-muni code	Municipality	County	Due date	Report type
37145	KRONENWETTER	MARATHON	07/01/2024	ORIGINAL
TID number	TID type	TID name	Creation date	Mandatory termination date
003	5	N/A	11/03/2004	11/03/2034
				Expected termination date
				N/A

2023
AMENDED
AMOUNTS
SHOULD HAVE
BEEN

Section 2 – Beginning Balance

	Amount
TID fund balance at beginning of year	\$86,546 85,324

Section 3 – Revenue

	Amount
Tax increment	\$13,391 12,992
Investment income	\$4,281 4,281
Debt proceeds	
Special assessments	
Shared revenue	\$534 534
Sale of property	
Allocation from another TID	
TID number	
Developer guarantees	
Developer name	
Transfer from other funds	
Source	
Grants	
Source	
Other revenue	
Source	
Total Revenue (deposits)	\$18,206 17,807

2023

WI Dept of Revenue

Form
PE-300

TID Annual Report

Section 4 – Expenditures	ORIGINAL Amount	AMENDED Amount
Capital expenditures		
Administration	\$1,855	1,854
Professional services	\$2,415	2,415
Interest and fiscal charges	\$150	0
DOR fees		150
Discount on long-term debt		
Debt issuance costs		
Principal on long-term debt		
Environmental costs		
Real property assembly costs		
Allocation to another TID		
TID number		
Developer grants		
Developer name N/A	\$0	
Transfer to other funds		
Fund - GENERAL FUND		1
Other expenditures		
Name		
Total Expenditures	\$4,420	4,420

Section 5 – Ending Balance	Amount	
TID fund balance at end of year	\$100,332	98,711
Future costs	\$46,966	46,966
Future revenue	\$147,304	147,304
Surplus or deficit	\$200,670	199,049

Form
PE-300

TID Annual Report

2023
WI Dept of Revenue

Section 6 – TID New Construction

Current Year TID New Construction Values

TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001	\$45,800	\$0	\$0	\$45,800
002	\$101,200	\$0	\$0	\$101,200
003	\$1,637,500	\$0	\$0	\$1,637,500
004	\$0	\$0	\$0	\$0
Total	\$1,784,500	\$0	\$0	\$1,784,500

Current Year Allowable Levy Increase Attributable to TID NNC

TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
001	\$45,800	\$817,805,900	0.01	\$1,828,249	\$183
002	\$101,200	\$817,805,900	0.01	\$1,828,249	\$183
003	\$1,637,500	\$817,805,900	0.20	\$1,828,249	\$3,656
004	\$0	\$817,805,900	0.00	\$1,828,249	\$0
Total	\$1,784,500	\$817,805,900	0.22	\$1,828,249	\$4,022

Current Year Actual TID NNC Impact to Municipal Levy

Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$4,022	\$0.04022

2023

WI Dept of Revenue

**Form
PE-300****TID Annual Report****Section 7 – Preparer/Contact Information**

Preparer name Lisa Kerstner	Preparer title Treasurer
Preparer email lkerstner@kronenwetter.org	Preparer phone (715) 693-4200
Contact name Lisa Kerstner	Contact title Finance Director/Treasurer
Contact email lkerstner@kronenwetter.org	Contact phone (715) 693-4200

Submission Information

Co-muni code	37145
TID number	003
Submission date	06-28-2024 11:48 AM
Confirmation	TIDAR20231978O1718801000494
Submission type	ORIGINAL

2023

WI Dept of Revenue

Form
PE-300

TID Annual Report

Section 1 – Municipality and TID

Co-muni code	Municipality	County	Due date	Report type
37145	KRONENWETTER	MARATHON	07/01/2024	ORIGINAL
TID number	TID type	TID name	Creation date	Mandatory termination date
004	5D	N/A	11/03/2004	11/03/2034
				Expected termination date
				N/A

2023
AMENDED
AMOUNTS
SHOULD HAVE
BEEN

Section 2 – Beginning Balance

Amount

TID fund balance at beginning of year

\$139,051

142,512

Section 3 – Revenue

Amount

Tax increment

\$164,112

159,217

Investment income

\$5,213

5,213

Debt proceeds

Special assessments

Shared revenue

\$1,037

1,037

Sale of property

Allocation from another TID

TID number

Developer guarantees

Developer name Polzer Holding

\$6,518

6,518

Developer name G3

\$20,327

20,327

Transfer from other funds

Source

Grants

Source

Other revenue

Source

Total Revenue (deposits)

\$197,207

192,312

2023

WI Dept of Revenue

Form
PE-300

TID Annual Report

Section 4 – Expenditures	ORIGINAL Amount	AMENDED Amount
Capital expenditures	↓	↓
Administration	\$1,853	1,853
Professional services	\$2,415	2,415
Interest and fiscal charges	\$42,750	42,600
DOR fees		150
Discount on long-term debt		
Debt issuance costs		
Principal on long-term debt	\$155,000	155,000
Environmental costs		
Real property assembly costs		
Allocation to another TID		
TID number		
Developer grants		
Developer name N/A	\$0	0
Transfer to other funds		
Fund		
Other expenditures		
Name		
Total Expenditures	\$202,018	202,018

Section 5 – Ending Balance	Amount	
TID fund balance at end of year	\$134,240	132,806
Future costs	\$1,448,945	1,448,945
Future revenue	\$1,805,235	1,805,235
Surplus or deficit	\$490,530	489,096

Form
PE-300

TID Annual Report

2023

WI Dept of Revenue

Section 6 – TID New Construction

Current Year TID New Construction Values

TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001	\$45,800	\$0	\$0	\$45,800
002	\$101,200	\$0	\$0	\$101,200
003	\$1,637,500	\$0	\$0	\$1,637,500
004	\$0	\$0	\$0	\$0
Total	\$1,784,500	\$0	\$0	\$1,784,500

Current Year Allowable Levy Increase Attributable to TID NNC

TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
001	\$45,800	\$817,805,900	0.01	\$1,828,249	\$183
002	\$101,200	\$817,805,900	0.01	\$1,828,249	\$183
003	\$1,637,500	\$817,805,900	0.20	\$1,828,249	\$3,656
004	\$0	\$817,805,900	0.00	\$1,828,249	\$0
Total	\$1,784,500	\$817,805,900	0.22	\$1,828,249	\$4,022

Current Year Actual TID NNC Impact to Municipal Levy

Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$0	\$0

2023
AMENDED
AMOUNTS
SHOULD
HAVE BEEN

#4,022

#0.04022

Form
PE-300**TID Annual Report****2023**
WI Dept of Revenue**Section 7 – Preparer/Contact Information**

Preparer name Lisa Kerstner	Preparer title Treasurer
Preparer email lkerstner@kronenwetter.org	Preparer phone (715) 693-4200
Contact name Lisa Kerstner	Contact title Finance Director/Treasurer
Contact email lkerstner@kronenwetter.org	Contact phone (715) 693-4200

Submission Information

Co-muni code	37145
TID number	004
Submission date	06-28-2024 11:14 AM
Confirmation	TIDAR20231978O1718801183140
Submission type	ORIGINAL

VILLAGE OF KRONENWETTER

2024 Original TID Annual Reports as filed on 6/26/2025

***(using TID Beginning Balances from 2023 “Amended”
TID Annual Reports as recomputed on 6/26/2025)***

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
----------------	--------------------------	-----------------------------------

Section 1 – Municipality and TID

Co-muni code 37145	Municipality KRONENWETTER		County MARATHON	Due date 07/01/2025	Report type ORIGINAL
TID number 001	TID type 5S	TID name N/A	Creation date 11/03/2004	Mandatory termination date 11/03/2044	Anticipated termination date N/A

Section 2 – Beginning Balance

	Amount
TID fund balance at beginning of year	\$-2,503,721

Section 3 – Revenue

	Amount
Tax increment	\$252,278
Investment income	\$14,245
Debt proceeds	\$0
Special assessments	\$0
Shared revenue	\$568
Sale of property	\$0
Allocation from another TID	
Developer guarantees	
Developer name Epiroc Drilling Tools, LLC	\$58,464
Transfer from other funds	
Grants	
Other revenue	
Total Revenue (deposits)	\$325,555

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
----------------	--------------------------	-----------------------------------

Section 4 – Expenditures	Amount
Capital expenditures	\$0
Administration	\$3,551
Professional services	\$725
Interest and fiscal charges	\$101,720
DOR fees	\$150
Discount on long-term debt	\$0
Debt issuance costs	\$0
Principal on long-term debt	\$330,000
Environmental costs	\$0
Real property assembly costs	\$0
Allocation to another TID	
Developer grants	
Developer name N/A	\$0
Transfer to other funds	
Other expenditures	
Total Expenditures	\$436,146

Section 5 – Ending Balance	Amount
TID fund balance at end of year	\$-2,614,312
Future costs	\$4,098,314
Future revenue	\$6,057,212
Surplus or deficit	\$-655,414

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
----------------	--------------------------	-----------------------------------

Section 6 – TID New Construction

Current Year TID New Construction Values

TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001	\$393,500	\$0	\$0	\$393,500
002	\$0	\$0	\$-300	\$-300
003	\$0	\$0	\$-6,100	\$-6,100
004	\$0	\$0	\$0	\$0
Total	\$393,500	\$0	\$-6,400	\$387,100

Current Year Allowable Levy Increase Attributable to TID NNC

TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
001	\$393,500	\$895,765,200	0.04	\$1,850,078	\$740
002	\$-300	\$895,765,200	0.00	\$1,850,078	\$0
003	\$-6,100	\$895,765,200	0.00	\$1,850,078	\$0
004	\$0	\$895,765,200	0.00	\$1,850,078	\$0
Total	\$387,100	\$895,765,200	0.04	\$1,850,078	\$740

Current Year Actual TID NNC Impact to Municipal Levy

Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$740	\$0.00740

Historical Allowable Levy Increase Attributable to TID NNC

Year	TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
2023	001	\$45,800	\$817,805,900	0.01	\$1,828,249	\$183
2023	002	\$101,200	\$817,805,900	0.01	\$1,828,249	\$183
2023	003	\$1,637,500	\$817,805,900	0.20	\$1,828,249	\$3,656
2023	004	\$0	\$817,805,900	0.00	\$1,828,249	\$0
2023	Total	\$1,784,500	\$817,805,900	0.22	\$1,828,249	\$4,022

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
------------------------	--------------------------	-----------------------------------

Section 7 – Preparer/Contact Information	
Preparer name John Jacobs	Preparer title Finance Director/Treasurer
Preparer email jjacobs@kronenwetter.gov	Preparer phone (715) 693-4200
Contact name John Jacobs	Contact title Finance Director/Treasurer
Contact email jjacobs@kronenwetter.gov	Contact phone (715) 693-4200

Submission Information	
Co-muni code	37145
TID number	001
Submission date	06-26-2025 04:19 PM
Confirmation	TIDAR20241978O1750960952520
Submission type	ORIGINAL

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
------------------------	--------------------------	-----------------------------------

Section 1 – Municipality and TID					
Co-muni code 37145	Municipality KRONENWETTER		County MARATHON	Due date 07/01/2025	Report type ORIGINAL
TID number 002	TID type 99	TID name N/A	Creation date 11/03/2004	Mandatory termination date 11/03/2034	Anticipated termination date N/A

Section 2 – Beginning Balance	Amount
TID fund balance at beginning of year	\$509,567

Section 3 – Revenue	Amount
Tax increment	\$844,012
Investment income	\$84,918
Debt proceeds	\$6,691,937
Special assessments	\$0
Shared revenue	\$44,295
Sale of property	\$0
Allocation from another TID	
Developer guarantees	
Transfer from other funds	
Grants	
Other revenue	
Source Miscellaneous	\$12
Total Revenue (deposits)	\$7,665,174

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
----------------	--------------------------	-----------------------------------

Section 4 – Expenditures	Amount
Capital expenditures	\$0
Administration	\$21,702
Professional services	\$238,150
Interest and fiscal charges	\$0
DOR fees	\$150
Discount on long-term debt	\$0
Debt issuance costs	\$106,714
Principal on long-term debt	\$0
Environmental costs	\$0
Real property assembly costs	\$0
Allocation to another TID	
Developer grants	
Developer name NA	\$0
Transfer to other funds	
Other expenditures	
Total Expenditures	\$366,716

Section 5 – Ending Balance	Amount
TID fund balance at end of year	\$7,808,025
Future costs	\$14,228,418
Future revenue	\$9,732,250
Surplus or deficit	\$3,311,857

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
----------------	--------------------------	-----------------------------------

Section 6 – TID New Construction

Current Year TID New Construction Values				
TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001	\$393,500	\$0	\$0	\$393,500
002	\$0	\$0	\$-300	\$-300
003	\$0	\$0	\$-6,100	\$-6,100
004	\$0	\$0	\$0	\$0
Total	\$393,500	\$0	\$-6,400	\$387,100

Current Year Allowable Levy Increase Attributable to TID NNC					
TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
001	\$393,500	\$895,765,200	0.04	\$1,850,078	\$740
002	\$-300	\$895,765,200	0.00	\$1,850,078	\$0
003	\$-6,100	\$895,765,200	0.00	\$1,850,078	\$0
004	\$0	\$895,765,200	0.00	\$1,850,078	\$0
Total	\$387,100	\$895,765,200	0.04	\$1,850,078	\$740

Current Year Actual TID NNC Impact to Municipal Levy	
Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$740	\$0.00740

Historical Allowable Levy Increase Attributable to TID NNC						
Year	TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
2023	001	\$45,800	\$817,805,900	0.01	\$1,828,249	\$183
2023	002	\$101,200	\$817,805,900	0.01	\$1,828,249	\$183
2023	003	\$1,637,500	\$817,805,900	0.20	\$1,828,249	\$3,656
2023	004	\$0	\$817,805,900	0.00	\$1,828,249	\$0
2023	Total	\$1,784,500	\$817,805,900	0.22	\$1,828,249	\$4,022

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
------------------------	--------------------------	-----------------------------------

Section 7 – Preparer/Contact Information

Preparer name John Jacobs	Preparer title Finance Director/Treasurer
Preparer email jjacobs@kronenwetter.gov	Preparer phone (715) 693-4200
Contact name John Jacobs	Contact title Finance Director/Treasurer
Contact email jjacobs@kronenwetter.gov	Contact phone (715) 693-4200

Submission Information

Co-muni code	37145
TID number	002
Submission date	06-26-2025 04:22 PM
Confirmation	TIDAR20241978O1750961488217
Submission type	ORIGINAL

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
------------------------	--------------------------	-----------------------------------

Section 1 – Municipality and TID					
Co-muni code	Municipality		County	Due date	Report type
37145	KRONENWETTER		MARATHON	07/01/2025	ORIGINAL
TID number	TID type	TID name	Creation date	Mandatory termination date	Anticipated termination date
003	5	N/A	11/03/2004	11/03/2034	N/A

Section 2 – Beginning Balance	Amount
TID fund balance at beginning of year	\$98,711

Section 3 – Revenue	Amount
Tax increment	\$34,131
Investment income	\$3,103
Debt proceeds	\$0
Special assessments	\$0
Shared revenue	\$534
Sale of property	\$0
Allocation from another TID	
Developer guarantees	
Transfer from other funds	
Grants	
Other revenue	
Total Revenue (deposits)	\$37,768

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
----------------	--------------------------	-----------------------------------

Section 4 – Expenditures	Amount
Capital expenditures	\$0
Administration	\$2,968
Professional services	\$600
Interest and fiscal charges	\$0
DOR fees	\$150
Discount on long-term debt	\$0
Debt issuance costs	\$0
Principal on long-term debt	\$0
Environmental costs	\$0
Real property assembly costs	\$0
Allocation to another TID	
Developer grants	
Developer name N/A	\$0
Transfer to other funds	
Other expenditures	
Total Expenditures	\$3,718

Section 5 – Ending Balance	Amount
TID fund balance at end of year	\$132,761
Future costs	\$80,000
Future revenue	\$377,680
Surplus or deficit	\$430,441

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
----------------	--------------------------	-----------------------------------

Section 6 – TID New Construction

Current Year TID New Construction Values

TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001	\$393,500	\$0	\$0	\$393,500
002	\$0	\$0	\$-300	\$-300
003	\$0	\$0	\$-6,100	\$-6,100
004	\$0	\$0	\$0	\$0
Total	\$393,500	\$0	\$-6,400	\$387,100

Current Year Allowable Levy Increase Attributable to TID NNC

TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
001	\$393,500	\$895,765,200	0.04	\$1,850,078	\$740
002	\$-300	\$895,765,200	0.00	\$1,850,078	\$0
003	\$-6,100	\$895,765,200	0.00	\$1,850,078	\$0
004	\$0	\$895,765,200	0.00	\$1,850,078	\$0
Total	\$387,100	\$895,765,200	0.04	\$1,850,078	\$740

Current Year Actual TID NNC Impact to Municipal Levy

Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$740	\$0.00740

Historical Allowable Levy Increase Attributable to TID NNC

Year	TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
2023	001	\$45,800	\$817,805,900	0.01	\$1,828,249	\$183
2023	002	\$101,200	\$817,805,900	0.01	\$1,828,249	\$183
2023	003	\$1,637,500	\$817,805,900	0.20	\$1,828,249	\$3,656
2023	004	\$0	\$817,805,900	0.00	\$1,828,249	\$0
2023	Total	\$1,784,500	\$817,805,900	0.22	\$1,828,249	\$4,022

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
----------------	--------------------------	-----------------------------------

Section 7 – Preparer/Contact Information

Preparer name John Jacobs	Preparer title Finance Director/Treasurer
Preparer email jjacobs@kronenwetter.gov	Preparer phone (715) 693-4200
Contact name John Jacobs	Contact title Finance Director/Treasurer
Contact email jjacobs@kronenwetter.gov	Contact phone (715) 693-4200

Submission Information

Co-muni code	37145
TID number	003
Submission date	06-26-2025 04:24 PM
Confirmation	TIDAR20241978O1750961689328
Submission type	ORIGINAL

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
----------------	--------------------------	-----------------------------------

Section 1 – Municipality and TID

Co-muni code 37145	Municipality KRONENWETTER		County MARATHON	Due date 07/01/2025	Report type ORIGINAL
TID number 004	TID type 5D	TID name N/A	Creation date 11/03/2004	Mandatory termination date 11/03/2034	Anticipated termination date N/A

Section 2 – Beginning Balance

	Amount
TID fund balance at beginning of year	\$132,806

Section 3 – Revenue

	Amount
Tax increment	\$129,409
Investment income	\$2,983
Debt proceeds	\$0
Special assessments	\$0
Shared revenue	\$1,037
Sale of property	\$0
Allocation from another TID	
Developer guarantees	
Developer name Polzer Holdings	\$6,882
Developer name G3	\$20,014
Transfer from other funds	
Grants	
Other revenue	
Total Revenue (deposits)	\$160,325

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
----------------	--------------------------	-----------------------------------

Section 4 – Expenditures	Amount
Capital expenditures	\$0
Administration	\$2,968
Professional services	\$600
Interest and fiscal charges	\$36,200
DOR fees	\$150
Discount on long-term debt	\$0
Debt issuance costs	\$0
Principal on long-term debt	\$165,000
Environmental costs	\$0
Real property assembly costs	\$0
Allocation to another TID	
Developer grants	
Developer name N/A	\$0
Transfer to other funds	
Other expenditures	
Total Expenditures	\$204,918

Section 5 – Ending Balance	Amount
TID fund balance at end of year	\$88,213
Future costs	\$1,280,250
Future revenue	\$1,441,874
Surplus or deficit	\$249,837

Form
PE-300

TID Annual Report

2024
WI Dept of Revenue

Section 6 – TID New Construction

Current Year TID New Construction Values

TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
001	\$393,500	\$0	\$0	\$393,500
002	\$0	\$0	\$-300	\$-300
003	\$0	\$0	\$-6,100	\$-6,100
004	\$0	\$0	\$0	\$0
Total	\$393,500	\$0	\$-6,400	\$387,100

Current Year Allowable Levy Increase Attributable to TID NNC

TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
001	\$393,500	\$895,765,200	0.04	\$1,850,078	\$740
002	\$-300	\$895,765,200	0.00	\$1,850,078	\$0
003	\$-6,100	\$895,765,200	0.00	\$1,850,078	\$0
004	\$0	\$895,765,200	0.00	\$1,850,078	\$0
Total	\$387,100	\$895,765,200	0.04	\$1,850,078	\$740

Current Year Actual TID NNC Impact to Municipal Levy

Levy Increase Attributable to TID Net New Construction	Increase per \$100,000
\$740	\$0.00740

Historical Allowable Levy Increase Attributable to TID NNC

Year	TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
2023	001	\$45,800	\$817,805,900	0.01	\$1,828,249	\$183
2023	002	\$101,200	\$817,805,900	0.01	\$1,828,249	\$183
2023	003	\$1,637,500	\$817,805,900	0.20	\$1,828,249	\$3,656
2023	004	\$0	\$817,805,900	0.00	\$1,828,249	\$0
2023	Total	\$1,784,500	\$817,805,900	0.22	\$1,828,249	\$4,022

Form PE-300	TID Annual Report	2024 WI Dept of Revenue
------------------------	--------------------------	-----------------------------------

Section 7 – Preparer/Contact Information

Preparer name John Jacobs	Preparer title Finance Director/Treasurer
Preparer email jjacobs@kronenwetter.gov	Preparer phone (715) 693-4200
Contact name John Jacobs	Contact title Finance Director/Treasurer
Contact email jjacobs@kronenwetter.gov	Contact phone (715) 693-4200

Submission Information

Co-muni code	37145
TID number	004
Submission date	06-26-2025 04:27 PM
Confirmation	TIDAR20241978O1750963096187
Submission type	ORIGINAL



REPORT TO APC

ITEM NAME:	FIN-004 Policy Review
MEETING DATE:	July 22, 2025
PRESENTING COMMITTEE:	NA
COMMITTEE CONTACT:	David Baker
STAFF CONTACT:	John Jacobs
PREPARED BY:	David Baker

ISSUE: 2024 and 2025 budgeted expenditures were much higher than budgeted revenues due to the approximately \$600,000 per year double counting of revenue announced in April 2025. This double counting of revenue occurred because the same revenue was included both in the general fund and the TID Funds.

The 2026 budgeted expenditures will need to be reduced substantially from 2024/2025 **budgeted** expenditures (but not necessarily from 2024/2025 **actual** expenditures) in order to prevent a large increase in the 2026 property tax.

Reducing the budgeted expenditures to a level close to the expected expenditures will undoubtedly lead to a large number of line item accounts for which the actual expenditures will exceed budgeted expenditures due to the normal year to year variations in expenses. If a budget amendment, public notice, and Village Board approval is required every time that actual expenses approach budgeted expenses for individual line item accounts with the proposed tighter budget, Village operations will be unnecessarily cumbersome and time consuming.

Wisconsin State Statute 65.90 does not require a budget amendment for actual expenses exceeding budgeted expenses at the line item level.

OBJECTIVES: Revise the FIN-004 Purchasing policy to accommodate a “tighter” budget without causing unnecessarily cumbersome and time consuming budget amendments for individual line item accounts while still maintaining a high level of transparency and accountability.

ISSUE BACKGROUND/PREVIOUS ACTIONS: The attached article from the League of Wisconsin Municipalities notes that “The law on changing an adopted budget is important because it is a key consideration in deciding how detailed the budget should be. A two-thirds vote of the entire governing body is required to change an adopted budget ...”

The attached document “Municipal Budget Policy Comparison” shows the “legal level of budgetary control, that is, the level at which management cannot overspend funds without a budget amendment” for several Wisconsin municipalities.

The legal level of budgetary control is typically at the cost center, fund, or function level. Appropriations are typically still shown at the line item level for budget development and for financial reporting. Some municipalities require a level of approval short of a formal budget amendment for overspending at the line item level.

PROPOSAL: The proposal is to modify the FIN-004 Purchasing Policy to provide legal budgetary control at the cost center level rather than at the line item account level. Line item account expenditures would still be shown in budget preparation documents and in monthly financial reporting to continue to provide full transparency.

The budgeted expenditures by cost center would be shown in the budget message and in the budget resolution for clarity. The staff position responsible for the cost center control would be indicated in both the budget message and the budget resolution.

Preliminary proposed changes are shown on the marked up FIN-004 Policy document and in the paragraphs directly following:

Proposed Text to replace “**EXCEEDING BUDGETED EXPENDITURE LINE ITEM TOTAL**” Section

Legal Budgetary Control

The budget as adopted includes total budgeted expenditures at the cost center level. A cost center can be a fund, major program, department, or other activity for which control of expenditure is considered desirable. The budget will indicate the staff position responsible for the budget control of each cost center.

Expenditures cannot legally exceed appropriations at the cost center level without public notice and approval by two thirds of the Village Board.

Line item appropriations will be included in the budget development process and in monthly financial reporting to the Village Board.

Annual expenditures that exceed a line item appropriation by \$2500.00 or less may be approved by the individual responsible for the cost center control. Annual expenditures that exceed a line item appropriation by more than \$2500.00 but less than \$5000.00 may be approved by the Village Administrator.

Annual expenditures that exceed that exceed a line item appropriation by more than \$5000.00 may be approved by a simple majority vote of the Village Board without the public notice required for a budget amendment.

ADVANTAGES:

DISADVANTAGES:

ITEMIZE ALL ANTICIPATED COSTS (Direct or Indirect, Start-Up/One-Time, Capital, Ongoing & Annual, Debt Service, etc.)

RECOMMENDED ACTION: Review, discuss, and possible recommend modifications to be forwarded to the Village Board.

OTHER OPTIONS CONSIDERED:

TIMING REQUIREMENTS/CONSTRAINTS:

FUNDING SOURCE(s) – Must include Account Number/Description/Budgeted Amt CFY/% Used CFY/\$

Remaining CFY


Account Number:

Description:

Budgeted Amount:

Spent to Date:
Percentage Used:
Remaining:

ATTACHMENTS (describe briefly): FIN-004 Policy, Marked up proposed FIN-004 Policy, Snip from LWM article, Full LWM article, "Municipal Budget Policy Comparison", WI Statute 65.90

POLICY ID: FIN-004		TITLE: Purchasing Policy	
<input type="checkbox"/> ORIGINAL <input checked="" type="checkbox"/> REVISION February 26, 2024		APPROVED BY VILLAGE BOARD:  VILLAGE CLERK	
EFFECTIVE DATE: Immediate		DATE: 02/26/2024	
APPLIES TO:		<input checked="" type="checkbox"/> FLSA EXEMPT <input checked="" type="checkbox"/> FLSA NON-EXEMPT <input checked="" type="checkbox"/> REPRESENTED EMPLOYEES <input checked="" type="checkbox"/> Non-REPRESENTED EMPLOYEES	
<i>This policy applies to all Village of Kronenwetter employees in the categories checked in this section. Provisions within individual personal contracts or a collective bargaining agreement may supersede certain parts of this policy.</i>			

POLICY

The Village of Kronenwetter hereby adopts this Purchasing Policy to maintain uniform purchasing rules for all departments, assist staff with guidelines on everyday purchases and to ensure that purchases are completed in a transparent manner so that the public may be aware of any expenditure. It is hoped that with the adoption of this policy that purchases can be streamlined, purchases can follow a regular method and that those that are outside of the organization can easily track expenditures to conform with open and honest government standards.

This policy shall be applicable to contracts for the procurement of supplies, services, and construction, entered into by the Village of Kronenwetter after the effective date of this policy. The Village shall apply this policy to all expenditures of public funds by a public agent for public purchasing irrespective of the source of the funds.

When the procurement involves the expenditure of federal assistance or contract funds, the procurement shall be conducted in accordance with any mandatory applicable federal law and regulations.

The Village Administrator shall be charged with the enforcement of the rules that are set out by this policy. In the case where the position of the Village Administrator is vacant, the Village Treasurer will be charged with enforcement of this policy.

The following regulations and requirements to organization behavior are hereby adopted:

- It shall be the policy of the Village of Kronenwetter to attempt to first purchase any item as locally as possible from Wausau Chamber, Mosinee Chamber and Village of Kronenwetter businesses when financially feasible and competitive.
- In the case where there is a State of Wisconsin cooperative purchasing agreement in place, the prices from these products shall be compared to locally purchased items and evaluation of support for local businesses, and the local economy shall be weighed against the amount of money that is saved by utilizing a State of Wisconsin purchasing agreement.
- At no time shall any Village employee participate directly or indirectly in a procurement activity when the Village employee shall financially profit from the purchase activity, in cases of this nature, a purchase shall be recommended to an employee's supervisor with employees recommending to a department head, and a department head recommending the purchase to the Village Administrator. In the case where there exists a conflict of interest in the position of the Village Administrator, the Administrator shall disclose such conflict to the governing body and the purchase activity shall be approved prior to purchase by the governing body.

- While price should be one of the most important factors in purchasing, transportation, impact on the environment and previous village experience with products shall also be weighed in making purchasing decisions. Any item that is lower in price but is passed over for any of the other reasons enumerated herein shall have that deciding factor noted in Village records.

PROCEDURE

GENERAL INFORMATION

Professional contracted legal, architectural, engineering, auditing, financial advising, ambulance, informational technology and garbage services, except in the case of emergency purchases, shall be reviewed for recommendation to the Village Board by the appropriate Committee (Ordinance 21-08) Contracts approved through the budget process are exempt.

Line Item budgeted contracts for repairs and maintenance of existing equipment under the purchasing levels detailed below, such as repairs to existing information technology equipment, utility pumps, traffic signals, window cleaning, floor waxing, vehicle repairs and building maintenance shall require only approval of the Village Administrator.

Any purchases made by a Trustee/committee member needs to have pre-approval from the Administrator or Village President. The Village Clerk will keep the original and make copies of the purchase if the Village does not already own the material.

New Purchases made by the Village of Kronenwetter are grouped under the following categories.

1. Purchases up to and including \$499.99. These purchases shall not require authorization of a department head before purchase but notification of the relevant department head, after the purchase is made.
2. Line Item budgeted purchases from \$500 up to an equal to \$2,500. These purchases shall require approval of the relevant department head prior to being purchased.
3. Line Item budgeted purchases over \$2,500 and up to \$10,000. These purchases shall require approval of the relevant department head and also the Village Administrator.
4. Purchases over \$10,000 and up to \$35,000. These purchases shall require approval of the relevant department head, Village Administrator, review by the Administrative Policy Committee (APC) and approval of the Village Board.
5. Purchases over \$35,000. These purchases shall require review by the Administrative Policy Committee and approval of the Village Board and shall follow the current applicable State of Wisconsin bidding procedure unless they are for services such as legal, engineering, architectural, etc.
6. Items that were specifically identified during the budget process does not need require a secondary approval.
7. Emergency Purchases (see Emergency Purchases below)

EXCEEDING BUDGETED EXPENDITURE LINE ITEM TOTAL

It is the assumption of the purchasing policy that all requested expenditures have been provided for in the current budget. Purchases that will result in the expenditure line item exceeding the current budgeted amount require approval before the purchase is executed. The Department Head shall first notify the Village Administrator that the expenditure being requested will result in the expenditure line item budget overage and provide written documentation regarding the expenditure to the Administrator and Finance Director/Treasurer.

The Village Administrator will have the authority to approve expenditures that exceed the line item budget up to \$5,000 and if the total applicable department budget will NOT result in an overage. These expenditures shall be reported to the APC and the Village Board.

Any expenditure request that will result in a line item budget overage will need to notify the Finance Director/Treasurer. These changes to the Budget are considered budget amendments which require Village Board approval and proper notification to the public per State of Wisconsin statutes.

UNAUTHORIZED PURCHASE

An unauthorized purchase will be considered a personal purchase and the individual who made the purchase may be personally liable for payment as well as subject to possible further disciplinary actions.

CAPITAL ASSETS

An item qualifies as a Capital Asset if it is over \$5,000 in value and has a life span of more than 5 years. Purchases of new capital items which are not replacing another capital item, require approval of the Village Board. Capital assets are defined as property, plant, equipment and infrastructure but not limited to this list.

LINE ITEM BUDGETED PURCHASES UP TO AND EQUAL TO \$2,500

These purchases can be handled in the most effective way deemed appropriate by the Department Head. Alternative price quotations are strongly encouraged but not mandatory. Periodic price quotations are acceptable for similar items purchased throughout the year even though individual orders are less than \$2,500 on budgeted items. (An example would be small automotive supplies.) Annual or semiannual price comparisons are to be made with purchases in between being made from the best source based on the most recent comparison.

LINE ITEM BUDGETED NON-ROUTINE PURCHASES OVER \$2,500 AND UP TO AND EQUAL TO \$34,999

Non-Routine Purchases over \$2,500 and up to and equal to \$34,999 will have multiple quotes in writing for review and consideration. Exceptions to the requirement can be made for sole source purchases, standardized equipment, standardized chemicals, or other similar circumstances. Items that are purchased periodically during the year can be purchased based upon annual price quotations. Such purchases must be submitted to the Village Administrator for approval in the form of a memo. Information to be included in the memo is as follows:

- Description of purchase
- Budget amount
- Recommended source and price
- If price is over budget, an explanation of and a budget transfer from where the additional funds will be obtained
- Alternate price quotations or explanation for not seeking them
- Explanation of recommendation if it is other than the lowest price

It should be noted that any purchases that exceed \$10,000 in nature will require approval by the Village Board in addition to the relevant Department Head and Village Administrator approval.

PURCHASES OVER \$35,000

Require the following:

Advertisement Information

Formal bids must be advertised in a local newspaper at least 10 business days before the bid opening. (Bid notices will also be available via the Village website.) The ad must include the date, time and location of the bid opening. The Village Administrator, in conjunction with the appropriate Department Head, will establish the time and date of the bid opening.

Bidders List

Departments will prepare a list of qualified vendors to be contacted for the submission of bids. Particular care should be taken to include appropriate local vendors. Bid specifications or notice of availability of specifications will be (e-)mailed to all vendors on the bidder's list. The bid specifications will also be made available via the Village website.

Written Specifications

Department Heads will prepare written specifications outlining the technical characteristics desired. These will be provided to all interested vendors. If appropriate, a mandatory pre-bid conference may be scheduled to assure

adequate understanding of the specifications. All bidders must be notified in writing (use of e-mail is acceptable) of pre-bid conferences. Under no circumstances is staff to converse with any prospective bidder during the bidding process outside of the pre-bid conference. Should it become necessary to revise any portion of a bid specification, notice shall be promptly delivered to all prospective bidders through a bid addendum.

Bid Opening and Recommendation

All competitively bid projects are to be sealed and opened by the respective Department Head and the Village Administrator. A witness will document the opening and attest the opening was conducted in their presence. Following the bid opening, the Department Head will make a written recommendation to the Village Board through the Village Administrator. The written recommendation shall include:

- Description of purchase
- Budget amount
- Recommended source and price
- If price is over budget, an explanation why and a budget transfer from where the additional funds will be obtained
- Alternate price quotations or explanation for not seeking them
- Explanation of recommendation if it is other than the lowest price

If approved by the Department Head and Village Administrator or Designee, a Resolution, as drafted by the Village Administrator may be adopted by the Village Board authorizing the acceptance of such bid.

Exceptions

Normally, services such as legal, engineering, architectural, etc., are exempt from the competitive bidding process. However, these types of services shall be purchased using the "Request for Proposals" (RFP) process. This is similar to a competitive bidding process but does not require some of the formality such as an advertisement. The focus of the analysis in an RFP is dependent upon the service needs. RFPs can be requested by the Village Board.

Other exceptions include sole source, need to standardize, etc. Such reasons should be appropriately detailed in the written recommendations to the Village Administrator. The Village may, in times of emergency waive the provision of this section.

These purchasing procedures are not to be used for Public Works type improvements where all or a portion of the costs are paid from assessments to the benefiting properties. Procedures established in Wisconsin Statutes 62.15, 62.29 shall apply.

EMERGENCY PURCHASES

Emergency purchasing procedures should be used only when normal purchasing channels are not available.

Whenever feasible, emergency purchases are to be approved by the Village Administrator (if no Administrator – Village President). If it is not feasible to follow the normal procedures, the Department Head shall request a signature from the Village Administrator after the completion of an emergency purchase. The Department head will indicate the Emergency Purchase on the voucher including justification of the emergency purchase and sign-off is required by the Village Administrator.

Emergency purchases may be made:

- When there is a need for immediate delivery of items
- To prevent delays in work or construction schedules
- When there is an immediate threat to public health or safety
- To meet emergencies rising from unforeseen causes
- To prevent delays in critical maintenance repairs

Any emergency purchase approved by the Administrator will be coded to the emergency purchases account. The Finance Director/Treasurer will be notified that a budget amendment will need to be presented to the Village Board for approval.


PETTY CASH FUND

Petty cash drawers shall be used to make change only. It is discouraged to pay out any cash directly from the cash/petty cash drawer. Petty cash drawers shall be reconciled on a daily basis by the Accounting Clerk and any "cash out" shall be communicated to the Finance Director/Treasurer.

INTERNAL CONTROLS

Advertisement for bids must be published for all purchases at or above \$35,000 (not to include professional services such as engineering/legal contracts).

- Appropriate documentation (supporting invoices) must be attached for all disbursements.
- Original bills, not copies, must be used for documentation.
- All invoices must have Department Head approval prior to drawing the check.
- All disbursements are presented at Village Board Meetings.
- Every effort should be made to avoid finance or late charges.
- Accounts Payable Department will mail out checks.
- Adequate security must be provided over unused checks.
- Checks must NOT be signed prior to being completely filled out.
- Numerically controlled, pre-numbered checks must be used.
- The Treasurer will review all processed checks before the checks are distributed (ref. to FIN-003).

POLICY ID: FIN-004		TITLE: Purchasing Policy	
<input type="checkbox"/> ORIGINAL <input checked="" type="checkbox"/> REVISION February 26, 2024 EFFECTIVE DATE: Immediate		APPROVED BY VILLAGE BOARD:  VILLAGE CLERK	DATE: 02/26/2024
APPLIES TO:		<input checked="" type="checkbox"/> FLSA EXEMPT	<input checked="" type="checkbox"/> FLSA NON-EXEMPT
<input checked="" type="checkbox"/> REPRESENTED EMPLOYEES		<input checked="" type="checkbox"/> Non-REPRESENTED EMPLOYEES	
<i>This policy applies to all Village of Kronenwetter employees in the categories checked in this section. Provisions within individual personal contracts or a collective bargaining agreement may supersede certain parts of this policy.</i>			

POLICY

The Village of Kronenwetter hereby adopts this Purchasing Policy to maintain uniform purchasing rules for all departments, assist staff with guidelines on everyday purchases and to ensure that purchases are completed in a transparent manner so that the public may be aware of any expenditure. It is hoped that with the adoption of this policy that purchases can be streamlined, purchases can follow a regular method and that those that are outside of the organization can easily track expenditures to conform with open and honest government standards.

This policy shall be applicable to contracts for the procurement of supplies, services, and construction, entered into by the Village of Kronenwetter after the effective date of this policy. The Village shall apply this policy to all expenditures of public funds by a public agent for public purchasing irrespective of the source of the funds.

When the procurement involves the expenditure of federal assistance or contract funds, the procurement shall be conducted in accordance with any mandatory applicable federal law and regulations.

The Village Administrator shall be charged with the enforcement of the rules that are set out by this policy. In the case where the position of the Village Administrator is vacant, the Village Treasurer will be charged with enforcement of this policy.

The following regulations and requirements to organization behavior are hereby adopted:

- stand the duties of the Administrator are not assigned, Administrator,*
- It shall be the policy of the Village of Kronenwetter to attempt to first purchase any item as locally as possible from Wausau Chamber, Mosinee Chamber and Village of Kronenwetter businesses when financially feasible and competitive.
 - In the case where there is a State of Wisconsin cooperative purchasing agreement in place, the prices from these products shall be compared to locally purchased items and evaluation of support for local businesses, and the local economy shall be weighed against the amount of money that is saved by utilizing a State of Wisconsin purchasing agreement.
 - At no time shall any Village employee participate directly or indirectly in a procurement activity when the Village employee shall financially profit from the purchase activity, in cases of this nature, a purchase shall be recommended to an employee's supervisor with employees recommending to a department head, and a department head recommending the purchase to the Village Administrator. In the case where there exists a conflict of interest in the position of the Village Administrator, the Administrator shall disclose such conflict to the governing body and the purchase activity shall be approved prior to purchase by the governing body.

- While price should be one of the most important factors in purchasing, transportation, impact on the environment and previous village experience with products shall also be weighed in making purchasing decisions. Any item that is lower in price but is passed over for any of the other reasons enumerated herein shall have that deciding factor noted in Village records.

PROCEDURE

GENERAL INFORMATION

Professional contracted legal, architectural, engineering, auditing, financial advising, ambulance, informational technology and garbage services, except in the case of emergency purchases, shall be reviewed for recommendation to the Village Board by the appropriate Committee (Ordinance 21-08) Contracts approved through the budget process are exempt.

~~Line Item budgeted~~ Contracts for repairs and maintenance of existing equipment under the purchasing levels detailed below, such as repairs to existing information technology equipment, utility pumps, traffic signals, window cleaning, floor waxing, vehicle repairs and building maintenance shall require only approval of the Village Administrator. Any purchases made by a Trustee/committee member needs to have pre-approval from the Administrator or Village President. The Village Clerk will keep the original and make copies of the purchase if the Village does not already own the material.

New Purchases made by the Village of Kronenwetter are grouped under the following categories.

1. Purchases up to and including \$499.99. These purchases shall not require authorization of a department head before purchase but notification of the relevant department head, after the purchase is made.
2. ~~Line Item budgeted~~ Purchases from \$500 up to an equal to \$2,500. These purchases shall require approval of the relevant department head prior to being purchased.
3. ~~Line Item budgeted~~ Purchases over \$2,500 and up to \$10,000. These purchases shall require approval of the relevant department head and also the Village Administrator.
4. Purchases over \$10,000 and up to \$35,000. These purchases shall require approval of the relevant department head, Village Administrator, review by the Administrative Policy Committee (APC) and approval of the Village Board.
5. Purchases over \$35,000. These purchases shall require review by the Administrative Policy Committee and approval of the Village Board and shall follow the current applicable State of Wisconsin bidding procedure unless they are for services such as legal, engineering, architectural, etc.
6. Items that were specifically identified during the budget process does not need require a secondary approval.
7. Emergency Purchases (see Emergency Purchases below)

~~EXCEEDING BUDGETED EXPENDITURE LINE ITEM TOTAL~~

~~It is the assumption of the purchasing policy that all requested expenditures have been provided for in the current budget. Purchases that will result in the expenditure line item exceeding the current budgeted amount require approval before the purchase is executed. The Department Head shall first notify the Village Administrator that the expenditure being requested will result in the expenditure line item budget overage and provide written documentation regarding the expenditure to the Administrator and Finance Director/Treasurer.~~

~~The Village Administrator will have the authority to approve expenditures that exceed the line item budget up to \$5,000 and if the total applicable department budget will NOT result in an overage. These expenditures shall be reported to the APC and the Village Board.~~

~~Any expenditure request that will result in a line item budget overage will need to notify the Finance Director/Treasurer. These changes to the Budget are considered budget amendments which require Village Board approval and proper notification to the public per State of Wisconsin statutes.~~

UNAUTHORIZED PURCHASE

Unauthorized by What Standard? Service contracts
NO T&M Not To Exceed

Section 6, Item J.

An unauthorized purchase will be considered a personal purchase and the individual who made the purchase may be personally liable for payment as well as subject to possible further disciplinary actions.

CAPITAL ASSETS

An item qualifies as a Capital Asset if it is over \$5,000 in value and has a life span of more than 5 years. Purchases of new capital items which are not replacing another capital item, require approval of the Village Board. Capital assets are defined as property, plant, equipment and infrastructure but not limited to this list.

~~LINE ITEM BUDGETED~~ PURCHASES UP TO AND EQUAL TO \$2,500

These purchases can be handled in the most effective way deemed appropriate by the Department Head. Alternative price quotations are strongly encouraged but not mandatory. Periodic price quotations are acceptable for similar items purchased throughout the year even though individual orders are less than \$2,500 on budgeted items. (An example would be small automotive supplies.) Annual or semiannual price comparisons are to be made with purchases in between being made from the best source based on the most recent comparison.

~~LINE ITEM BUDGETED~~ NON-ROUTINE PURCHASES OVER \$2,500 AND UP TO AND EQUAL TO \$34,999

Non-Routine Purchases over \$2,500 and up to and equal to \$34,999 will have multiple quotes in writing for review and consideration. Exceptions to the requirement can be made for sole source purchases, standardized equipment, standardized chemicals, or other similar circumstances. Items that are purchased periodically during the year can be purchased based upon annual price quotations. Such purchases must be submitted to the Village Administrator for approval in the form of a memo. Information to be included in the memo is as follows:

- Description of purchase
- Budget amount
- Recommended source and price
- If price is over budget, an explanation of and a budget transfer from where the additional funds will be obtained
- Alternate price quotations or explanation for not seeking them
- Explanation of recommendation if it is other than the lowest price

It should be noted that any purchases that exceed \$10,000 in nature will require approval by the Village Board in addition to the relevant Department Head and Village Administrator approval.

PURCHASES OVER \$35,000

Require the following:

Advertisement Information

Formal bids must be advertised in a local newspaper at least 10 business days before the bid opening. (Bid notices will also be available via the Village website.) The ad must include the date, time and location of the bid opening. The Village Administrator, in conjunction with the appropriate Department Head, will establish the time and date of the bid opening.

Bidders List

Departments will prepare a list of qualified vendors to be contacted for the submission of bids. Particular care should be taken to include appropriate local vendors. Bid specifications or notice of availability of specifications will be (e-)mailed to all vendors on the bidder's list. The bid specifications will also be made available via the Village website.

Written Specifications

Department Heads will prepare written specifications outlining the technical characteristics desired. These will be provided to all interested vendors. If appropriate, a mandatory pre-bid conference may be scheduled to assure

adequate understanding of the specifications. All bidders must be notified in writing (use of e-mail is acceptable) of pre-bid conferences. Under no circumstances is staff to converse with any prospective bidder during the bidding process outside of the pre-bid conference. Should it become necessary to revise any portion of a bid specification, notice shall be promptly delivered to all prospective bidders through a bid addendum.

Bid Opening and Recommendation

All competitively bid projects are to be sealed and opened by the respective Department Head and the Village Administrator. A witness will document the opening and attest the opening was conducted in their presence. Following the bid opening, the Department Head will make a written recommendation to the Village Board through the Village Administrator. The written recommendation shall include:

- Description of purchase
- Budget amount
- Recommended source and price
- If price is over budget, an explanation why and a budget transfer from where the additional funds will be obtained
- Alternate price quotations or explanation for not seeking them
- Explanation of recommendation if it is other than the lowest price

If approved by the Department Head and Village Administrator or Designee, a Resolution, as drafted by the Village Administrator may be adopted by the Village Board authorizing the acceptance of such bid.

Exceptions

Normally, services such as legal, engineering, architectural, etc., are exempt from the competitive bidding process. However, these types of services shall be purchased using the "Request for Proposals" (RFP) process. This is similar to a competitive bidding process but does not require some of the formality such as an advertisement. The focus of the analysis in an RFP is dependent upon the service needs. RFPs can be requested by the Village Board.

Other exceptions include sole source, need to standardize, etc. Such reasons should be appropriately detailed in the written recommendations to the Village Administrator. The Village may, in times of emergency waive the provision of this section.

These purchasing procedures are not to be used for Public Works type improvements where all or a portion of the costs are paid from assessments to the benefiting properties. Procedures established in Wisconsin Statutes 62.15, 62.29 shall apply.

EMERGENCY PURCHASES

Emergency purchasing procedures should be used only when normal purchasing channels are not available.

Whenever feasible, emergency purchases are to be approved by the Village Administrator (if no Administrator – Village President). If it is not feasible to follow the normal procedures, the Department Head shall request a signature from the Village Administrator after the completion of an emergency purchase. The Department head will indicate the Emergency Purchase on the voucher including justification of the emergency purchase and sign-off is required by the Village Administrator.

Emergency purchases may be made:

- When there is a need for immediate delivery of items
- To prevent delays in work or construction schedules
- When there is an immediate threat to public health or safety
- To meet emergencies rising from unforeseen causes
- To prevent delays in critical maintenance repairs

Any emergency purchase approved by the Administrator will be coded to the emergency purchases account. The Finance Director/Treasurer will be notified that a budget amendment will need to be presented to the Village Board for approval.

PETTY CASH FUND

Petty cash drawers shall be used to make change only. It is discouraged to pay out any cash directly from the cash/petty cash drawer. Petty cash drawers shall be reconciled on a daily basis by the Accounting Clerk and any "cash out" shall be communicated to the Finance Director/Treasurer.

INTERNAL CONTROLS

Advertisement for bids must be published for all purchases at or above \$35,000 (not to include professional services such as engineering/legal contracts).

- Appropriate documentation (supporting invoices) must be attached for all disbursements.
- Original bills, not copies, must be used for documentation.
- All invoices must have Department Head approval prior to drawing the check.
- All disbursements are presented at Village Board Meetings.
- Every effort should be made to avoid finance or late charges.
- Accounts Payable Department will mail out checks.
- Adequate security must be provided over unused checks.
- Checks must NOT be signed prior to being completely filled out.
- Numerically controlled, pre-numbered checks must be used.
- The Treasurer will review all processed checks before the checks are distributed (ref. to FIN-003).

Staff and
Committee
Review
for
accuracy
and
correct
practice

Municipal Budgeting:

By Claire Silverman, League Legal Counsel



All municipalities must prepare an annual budget. Although time periods vary depending on a municipality's process, the budget process typically commences in the summer or early fall and is in full swing during October and November when municipal officials hold public hearings on proposed budgets and eventually adopt final budgets.

Because the budget process requires municipal governing bodies to allocate scarce resources to programs, services and capital assets, it is one of the most important activities undertaken by local governments. This comment reviews

state laws governing the budget adoption process. [Note: This legal comment incorporates the material on Budgeting from the League's *Handbook for Wisconsin Municipal Officials*.]

THE STATE BUDGETING LAW

All Wisconsin municipalities must adopt an annual budget. See Wis. Stat. secs. 65.01 and 65.90. A budget is a projected financial plan or "fiscal blueprint" that outlines how municipal funds will be raised and spent.¹ Technically, for purposes of complying with state law, a budget is an ordinance or resolution enacted by the governing body that meets the requirements of sec. 65.90(2). The budget requirements applicable to first class cities (the City of Milwaukee) are set forth in different statutes, secs. 65.01 - 65.20 and are discussed below under the Board of Estimates System. Second, third and fourth class cities are governed by sec. 65.90 but may, by ordinance adopted by three-fourths of all governing body members, choose to be governed by the municipal budget system set forth in secs. 65.02, 65.03 and 65.04.

Under sec. 65.90(2), the following information must be included in a municipal budget:

- all existing indebtedness and all anticipated revenue from all sources during the ensuing year;
- all proposed appropriations for each department, activity and reserve account during the ensuing year;
- actual revenues and expenditures for the preceding year, actual revenues and expenditures for not less than the first six months of the current year and estimated revenues and expenditures for the balance of the current year;
- all anticipated unexpended or unappropriated fund balances, and surpluses.

BUDGET SUMMARY AND BUDGET HEARING

Before adopting the annual budget, a municipal governing body must hold a public hearing on the proposed budget to allow citizen comment. To inform the public about the proposed budget, the municipality must publish the following information as a class 1 notice under Wis. Stat. ch. 985, at least 15 days before the date of the public hearing on the budget:

- A budget summary that includes information specified by state law;
- A notice of the place where the proposed budget in detail may be inspected (e.g., the clerk's office);
- A notice of the time and place of the budget hearing.

Wis. Stat. sec. 65.90(3)(a).

1. *Financial Administration Handbook for Small Wisconsin Towns and Villages*, Wisconsin Department of Revenue (June 1991).

What Local Officials Need to Know

The published budget summary must contain the following information for the current budget and the proposed budget, and must also include the percentage change between the current and proposed budgets:

- General fund expenditures in the following categories: general government; public safety; public works; health and human services; culture, recreation and education; conservation and development; capital outlay; debt service; other financing uses.
- General fund revenues from the following sources: taxes; special assessments; intergovernmental revenues; licenses and permits; fines, forfeitures and penalties; public charges for services; intergovernmental charges; miscellaneous revenue; other financing sources.
- All beginning and year-end governmental and proprietary fund balances.
- The contribution of the property tax to each governmental fund and to each proprietary fund that receives property tax revenue and the totals for all funds.
- Revenue and expenditure totals, by fund, for each governmental fund, and for each proprietary fund and the revenue and expenditure totals for all funds combined.
- Revenue and expenditure totals for each impact fee imposed by the municipality.

In addition, the budget summary must include “an itemization of proposed increases and decreases to the current year budget due to new or discontinued activities or functions.”²

A municipality may publish additional budget summary information, but the additional information must be reported separately from the statutorily required information.³

A public hearing on the proposed budget must be conducted not less than 15 days after the budget summary is published. At this meeting “any resident or taxpayer of the governmental unit shall have an opportunity to be heard on the proposed budget.”⁴ Sometime after the public hearing, either at the same meeting or at a subsequent one, the budget ordinance or resolution is formally adopted by the governing body.

In cities, the budget ordinance or resolution is submitted to the mayor for his or her approval. Mayors are authorized to veto actions of the common council.⁵ If the mayor vetoes the budget, it is sent back to the council where a two-thirds vote of all the members is required to override the veto.

Statutory law does not authorize a partial veto by a mayor. However, it is the League’s view that cities may rely on their constitutional home rule powers to enact a charter ordinance providing for partial line or item veto of the municipal budget by the mayor.⁶ The League’s *Handbook for Wisconsin Municipal Officials* (2012) contains a sample charter ordinance giving the mayor partial veto authority over the budget on p. 246 in the appendix at the end of chapter VII which deals with Finance and Taxation.

Once a budget has been adopted by the governing body and, in cities, approved by the mayor, it provides the authorization to levy taxes and spend the authorized appropriations. The provisions of an adopted budget are obligatory and may be amended only by following certain procedures described below.

*Municipal Budgeting
Continued on page 234*

2. Wis. Stat. sec. 65.90(3)(bm).

3. Sec. 65.90(3)(d).

4. Sec. 65.90(4).

5. Sec. 62.09(8)(c).

6. League Legal Opinion Ordinances & Resolutions 353.

Municipal Budgeting
*From page 233***DEADLINE FOR ADOPTING A MUNICIPAL BUDGET**

State law does not set forth a specific date by which a municipal budget must be enacted. Certainly the budget must be adopted by the end of the year because villages and cities operate on a calendar fiscal year.⁷ For all practical purposes, however, the budget should be adopted by the end of November or, at the latest, the beginning of December. Otherwise, the municipality will be unable to comply with certain other deadlines relating to the property tax collection process. For example, village boards must determine the village's tax levy by December 15.⁸ Also, the municipal clerk must transfer the tax roll to the municipal treasurer by December 8.⁹ This deadline is extended to the 3rd Monday in December if the municipality has in effect a policy of issuing refund checks to taxpayers whose escrow check for property taxes exceeds the actual tax bill within 15 business days after receiving the escrow payment.¹⁰

In addition, the clerk must return the annual "Statement of Taxes," showing all taxes levied in the municipality, to the Department of Revenue and county treasurer on or before the 3rd Monday in December.¹¹

Moreover, many municipalities have their tax bills printed by the county or a private service provider. In such situations, the municipality will need to have its budget adopted in time to comply with the county's or private service provider's deadline for receiving the tax roll. Thus, practically speaking, the deadline for adopting a budget is dictated by other deadlines, both statutory and otherwise, designed to ensure that tax bills are sent to taxpayers by Christmas so that taxpayers can pay their property tax bills before the end of the year.

BUDGET CHANGES

The law on changing an adopted budget is important because it is a key consideration in deciding how detailed the budget should be. A two-thirds vote of the entire governing body is required to change an adopted budget, and a class 1 notice of the change must be published under ch. 985 with-

7. Wis. Stat. secs. 61.51(3) and 62.12(1).

8. Sec. 61.46.

9. Sec. 74.03(1).

10. Sec. 74.03(2).

11. Wis. Stat. sec. 69.61.

in 10 days after the change is made or the change is invalid.¹² This process must be followed when altering the amount of tax to be levied, the amounts of the various appropriations and the purposes for such appropriations stated in the budget. The law is unclear on whether transfers from the contingency fund to other budgeted accounts may be done under normal voting requirements, or require an extraordinary vote and a class 1 notice publication.¹³

NON-LAPSING RESERVE FUNDS

In general, municipalities may not accumulate unappropriated surplus funds. However, cities and villages may

1. maintain reasonable amounts of unappropriated funds on hand to meet immediate cash flow needs, and
2. accumulate needed capital in non-lapsing funds to finance specifically identified future capital expenditures (e.g., new fire truck, village hall or library).

*In general,
municipalities
may not
accumulate
unappropriated
surplus funds.*

Wis. Stat. sec. 65.90(1) provides that every municipality must annually, “prior to the determination of the sum to be financed in whole or in part by a general property tax, **funds on hand** or estimated revenues from any source, formulate a budget and hold public hearings thereon.” (Emphasis added.) In *Immega v. City of Elkhorn*,¹⁴ a taxpayer sued the City of Elkhorn to recover an amount of increased taxes he paid under protest that he claimed was due to Walworth County’s failure to use surplus funds on hand to reduce its tax levy. The City tendered defense of the action to the county and the county accepted. Before adopting its budget, the county board had adopted a resolution reciting its desire to set aside funds for future use in building a new courthouse. It also had changed the name of a no-longer needed sinking fund that had been started and used to retire a bond issue from “Special

Sinking Fund” to “New Court House Fund.” However, the board failed to actually appropriate any funds for the construction of a new courthouse.

The *Immega* court stated that it was inappropriate for a local government to levy a tax to enrich the public treasury or to accumulate funds for no specific purpose. The court concluded that the unappropriated surplus must be treated as “funds on hand” and could not be carried forward as a separate sinking fund into the new fiscal year but rather must be used to reduce taxes. The Wisconsin Supreme Court held that year-end balances in accounts, if not designated for any particular purpose, must be considered “funds on hand” under Wis. Stat. sec. 65.90(1) and used to defray budgetary costs and reduce the tax levy for the ensuing year.

The general rule announced in *Immega* against accumulating surpluses for undesignated purposes was first qualified in *Fiore v. City of Madison*.¹⁵ In *Fiore*, a taxpayer sued for a refund of taxes claiming that approximately \$600,000 appropriated by the city to a city-county non-lapsing building reserve fund should have been considered unallocated surplus “funds on hand” under Wis. Stat. sec. 65.90(1) and used to defray budgetary expenses. The *Fiore* court disagreed and held that, unlike the county board in *Immega*, the Madison city council had adopted a resolution appropriating approximately \$600,000 into a city-county non-lapsing building reserve fund which it had lawfully created pursuant to its broad home rule powers under sec. 62.11(5).

The court concluded that because of the appropriation, the amount ceased to be an unallocated surplus available to defray budget expenses. With regard to the plaintiff’s claims that the city failed to take into account other large sums of unallocated surplus funds when fixing the tax rate, the *Fiore* court

*Municipal Budgeting
Continued on page 236*

12. Wis. Stat. sec. 65.90(5)(a).

13. In 32 Op. Att’y Gen. 301 (1943), the Attorney General opined that transfers from a contingent account for a purpose not within the budget would not constitute a budget amendment since the very purpose of a contingency fund is to provide for moneys on hand to be available for emergency and other unforeseen matters not contemplated and otherwise provided for in the budget. This opinion was retreated from in 57 Op. Att’y Gen. 134 (1968) and 76 Op. Att’y Gen. 145 (1987) but these opinions are not clearly applicable to cities and villages since they were based, in part, on statutes specifically applicable to county contingent funds and were addressed to counties; See also League opinion, Financial Procedure 182 (intended allocation of funds from village’s contingency account to pay for newly created, although previously anticipated, positions would merely constitute a transfer of funds which would not require a two-thirds vote).

14. 253 Wis. 282, 34 N.W.2d 101 (1948).

15. 264 Wis. 482, 59 N.W.2d 460 (1953).

Municipal Budgeting
From page 235

agreed that if there were such funds they must be applied to finance the budget. However, the court said that ordinary business principles permit municipalities to retain reasonable working cash balances in the municipal treasury. In other words, every “last cent [of unallocated surplus funds] need not be devoted to reduction of taxes in aid of the budget.”¹⁶

Subsequent judicial decisions, an attorney general opinion and a statutory change have further qualified the general prohibition in *Immega* against accumulating unappropriated surpluses. In *Blue Top Motel, Inc. v. City of Stevens Point*,¹⁷ the Wisconsin Supreme Court analyzed the *Immega* and *Fiore* cases as follows: “Taken together, *Immega* and *Fiore* establish generally that a city may retain funds to meet its needs, but may not simply carry a large surplus which has not been designated for any particular use.”¹⁸

In *Barth v. Monroe Board of Education*,⁶ the Wisconsin court of appeals stated in dicta that “[i]t is possible that a sinking fund dedicated to all current and future capital expenditures without relation to specific capital projects has so little public purpose that it violates the prohibition against taxing for purposes other than a public purpose.”¹⁹ The *Barth* court declined to resolve the matter, however, because the school board specifically dedicated the funds at issue in the case to construct a swimming pool before the suit was filed.

A 1987 Wisconsin Attorney General opinion reads the *Immega*, *Fiore*, *Blue Top Motel* and *Barth* line of cases to mean that while municipalities may not lawfully create and accumulate unappropriated surplus funds, they may “maintain reasonable amounts necessary in the exercise of sound business principles to meet their immediate cash flow needs during the current budgetary period or to accumulate needed capital in non-lapsing funds to finance specifically identified future capital expenditures.”²⁰

In 1988, Wis. Stat. sec. 65.90 was amended to authorize municipalities to set up, operate and dissolve liability reserve funds. In the League’s opinion, these provisions were unnecessary as regards city and village authority to establish reserve funds, and can in fact be read to create limits on what

a municipality can do with respect to establishing liability reserve funds.

The provisions provide that municipalities may set up and levy taxes for a liability reserve fund to pay liability claims or insurance premiums. The fund may accumulate from year to year. The annual taxes levied for the fund may not exceed the amount recommended by an actuary, in accordance with generally accepted actuarial principles, sufficient to pay the premiums and uninsured portion of the claims anticipated to be made for occurrences during the year. Payment of the premiums and claims may be made either directly from the reserve or transferred from the reserve to an operating account for the payments.

BOARD OF ESTIMATES BUDGET SYSTEM

The budget development and adoption process set forth in Wis. Stat. sec. 65.90 applies to nearly all Wisconsin municipalities. However, as mentioned above, the City of Milwaukee follows the budget system set forth in secs. 65.01 - 65.20. Any other city may, by ordinance adopted by three-fourths of all the members of the common council, adopt the budget development process set forth in secs. 65.02 - 65.04. Only a few municipalities, such as the City of Madison, have done so. Under this alternative budget development process, the city must create a Board of Estimates made up of key city officers such as the mayor, president of the common council, city attorney, and comptroller. The Board of Estimates receives budget requests from each city department and prepares and submits a proposed budget to the common council by October 25 each year. The proposed budget must comply with sec. 65.02(5) - (11).

RECOMMENDED BUDGET PRACTICES

So far, this discussion of municipal budgeting has focused almost exclusively on the minimum requirements imposed by state law regarding the adoption of an annual budget. As the National Advisory Council on State and Local Budgeting (NACSLB) explains in its Recommended Budget Practices: A Framework for Improved State and Local Government Budgeting (1998), published by the Government Finance Officers Association (GFOA), “[a] good budget process is far

16. 264 Wis. at 486.

17. 107 Wis.2d 392, 320 N.W.2d 172 (1982).

18. 320 N.W.2d at 175.

19. 322 N.W.2d at 698.

20. 76 Op. Att’y Gen. 77 (1987).

more than the preparation of a legal document that appropriates funds for a series of line items. Good budgeting is a broadly defined process that has political, managerial, planning, communication, and financial dimensions.”

Wis. Stat. sec. 65.90 is silent about how a municipality is to develop a proposed budget for consideration by the governing body. This absence of a statutorily prescribed process for preparing a budget leaves substantial discretion to local governments in determining their own budgeting procedures. Consequently, there are wide differences in budget practices among municipalities.

Many municipalities have developed formal procedures set out in ordinances or resolutions and in guidelines furnished to department heads. See The League’s *Handbook for Wisconsin Municipal Officials* (2012) Ch. VII appendix for a sample “budget system” ordinance. The budget process in smaller municipalities is often less formal. Nevertheless, in most, if not all, municipalities, the process of developing a budget “is governed by a mixture of law, tradition, agreements, understandings — and politics.” Donoghue, “Local Government in Wisconsin,” *Wisconsin Blue Book* 1979-80.

Some communities treat budgeting as a seasonal occurrence — something to be done each October and November. However, as the discussion below of recommended budget practices implies, the budget process is a continuous, year-round process that involves three main components: 1) preparation; 2) consideration and adoption; and 3) administration.

In many communities, the budget process begins early in the calendar year when each department head or local official reviews his or her operations for the current and previous year and prepares a budget request for the ensuing year. In some cases, the municipal clerk or administrator may do this for some departments. The municipal clerk, administrator or finance officer compiles the requests. The compilation then is reviewed by the finance or budget committee of the governing body and a preliminary budget is developed. This is a legislative budget.

A number of other municipalities follow an executive budget system, where the municipal administrator, mayor or manager

reviews the budget requests. The chief executive considers the whole budget and may make reductions or additions. After this process, the chief executive presents the recommended budget to the governing body. In some instances, the executive budget is accompanied by an executive budget message, which highlights the major goals of the budget and any significant anticipated or proposed changes in revenues or expenditures.

Executive budgets are most common in cities with a council-manager form of government or a full-time mayor. Some municipalities with an administrator also use the executive budget. The council or village board may review the preliminary budget either by referring the budget to a standing committee for consideration or by having the entire governing body undertake the budget review. Following this review, the reviewing body develops a proposed budget and a public hearing is held. The governing body then adopts the budget, which includes a levy of the necessary property taxes. The League’s *Handbook for Wisconsin Municipal Officials* ch. VII appendix contains a sample ordinance for adopting a budget and levying a property tax.

FEATURES OF A GOOD BUDGET PROCESS

Some or all of the NACSLB’s 59 recommended budget practices might serve as a blueprint for Wisconsin local governments seeking to improve their budget process. As the NACSLB points out in the introduction to its recommended budget practices, “the quality of decisions resulting from the budget process and the level of their acceptance depends on the characteristics of the budget process that is used.” Thus:

A budget process that is well integrated with other activities of government, such as the planning and management functions, will provide better financial and program decisions and lead to improved governmental operations. A process that effectively involves all stakeholder selected officials, governmental administrators, employees and their representatives, citizen groups, and business leaders and reflects their needs and priorities will serve as a positive force in maintaining good public relations and enhancing citizens’ and other stakeholders’ overall impression of government.²¹

*Municipal Budgeting
Continued on page 238*

21. *National Advisory Council on State and Local Budgeting Recommended Budget Practices: A Framework for Improving State and Local Government Budgeting* (1998).

Municipal Budgeting
From page 237

The NACSLB document further explains that a good budget process has the following essential features:

- Incorporates a long-term perspective;
- Establishes linkages to broad organizational goals;
- Focuses budget decisions on results and outcomes;
- Involves and promotes effective communication with stakeholders;
- Provides incentives to government management and employees.

These key characteristics of good budgeting make clear that the budget process is more than an annual exercise in balancing revenues and expenditures. It is strategic in nature, encompassing a multiyear financial and operating plan that allocates resources on the basis of identified goals. A good budget process moves beyond the traditional concept of line item expenditure control, providing incentives and flexibility to managers that can lead to improved program efficiency and effectiveness.²²

Finally, the NACSLB's list of recommended budget practices emphasizes that communication and involvement with citizens and other stakeholders is integral to the budget process. The term "stakeholder" refers to anyone who is affected by or has a stake in government. This term includes citizens, customers, elected officials, management, employees and their representatives (whether unions or other agents), businesses, other governments, and the media. As the NACSLB document explains:

It is vital that the budget process include all stakeholders. The budget process should accomplish the following:

- involve stakeholders,
- identify stakeholder issues and concerns,
- achieve stakeholder buy-in to the overall budgeting process,
- achieve stakeholder buy-in to decisions related to goals, services, and resource utilization,
- report to stakeholders on services and resource utilization, and
- serve generally to enhance the stakeholders' view of government.

The importance of this aspect of the budget process cannot be overstated. Regular and frequent reporting is necessary to provide accountability, educate and inform stakeholders, and improve their confidence in the government. Communication and involvement is an essential component of every aspect of the budget process.²³

A copy of the NACSLB's *Recommended Budget Practices: A Framework for Improved State and Local Governmental Budgeting* is available from the Government Finance Officers Association (GFOA) for a small fee. Other budgeting guidebooks available from the GFOA are: *The Operating Budget: A Guide for Smaller Governments*; *Capital Improvement Programming: A Guide for Smaller Governments*; *The Best of Governmental Budgeting: A Guide to Preparing Budget Documents*, and *Best Practices in Public Budgeting*. The GFOA's telephone number is (312) 977-9700; its web site is www.gfoa.org.

Financial Procedure 237R

22. *Id.*

23. *Id.*

The law on changing an adopted budget is important because it is a key consideration in deciding how detailed the budget should be. A two-thirds vote of the entire governing body is required to change an adopted budget, and a class 1 notice of the change must be published under ch. 985 with-

-
7. Wis. Stat. secs. 61.51(3) and 62.12(1).
 8. Sec. 61.46.
 9. Sec. 74.03(1).
 10. Sec. 74.03(2).
 11. Wis. Stat. sec. 69.61.

**VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

14. Fund Equity (Continued)

Government-Wide and Proprietary Fund Statements

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

Net investment in Capital Assets – Amount of capital assets, net of accumulated depreciation and amortization, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.

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 neither classified as restricted nor as net investment in capital assets.

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE 2 STEWARDSHIP AND COMPLIANCE

A. Budgets and Budgetary Accounting

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

1. During November, Village management submits to the Village Board 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 Village Board action.

**VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

A. Budgets and Budgetary Accounting (Continued)

2. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund, special revenue funds, capital projects funds, and the proprietary funds. The Village did not adopt a budget for the ARPA special revenue 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 adopting a budget.
4. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the Village. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Village Board.
5. Encumbrance accounting is not used by the Village to record commitments related to unperformed contracts for goods or services.

The Village did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2023.

B. Excess of Expenditures Over Budget Appropriations

The following expenditure accounts of the general fund had actual expenditures in excess of budget appropriations for the year ended December 31, 2023, as follows:

Function/Activity	Excess Expenditures
General:	
General Government:	
Municipal Court	\$ 2,107
Office	25,796
Elections	2,441
Assessor	1,598
Municipal Building	110,719
Public Safety:	
Police and Fire Commissioner	1,282
Fire Department	76,606
First Responders	62,838
Public Works:	
Shop and Garage	2,887
Debt Service:	
Principal Retirement	28,363
Interest and Fiscal Charges	6,551

VILLAGE OF WESTON

NOTES TO FINANCIAL STATEMENTS December 31, 2022

NOTE III – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note I.(C.).

A budget has been adopted for the general fund, all special revenue funds, debt service fund, all capital project funds, all enterprise funds, and the internal service fund. Comparative schedules have been presented in supplementary information for all funds. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

The budgeted amounts presented include any amendments made.

The Village follows these procedures in establishing the budget versus actual budgetary data reflected in the financial statements:

- a. The Village Administrator submits to the Village Board a proposed budget for the fiscal year commencing the following January 1. The budget includes proposed expenditures and the means of financing them.
- b. Public hearings are conducted at the Weston Municipal Center to obtain taxpayer comments.
- c. Prior to December 31, the budget is legally adopted through passage of a Village resolution.
- d. The budget as adopted includes total expenditures at the cost center level. A cost center can be a fund, major program, department, or other activity for which control of expenditures is considered desirable. Cost centers are defined as follows for the governmental fund types with annual budgets: General Fund at the function level, Special Revenue and Capital Projects Funds at the major program level, and Debt Service Fund at total fund level. Expenditures cannot legally exceed appropriations at this level without two-thirds Village Board approval to amend the budget. Supplemental appropriations during the year include an increase of \$193,639 in revenues and \$3,575,049 in expenditures in the Capital Project Funds. Transfers of appropriations between cost center levels also require the approval of the Village Board. The Village Board did approve transfers of appropriations between costs centers in 2022.
- e. Formal budgetary integration is employed as a management control device during the year for the General Fund, the Special Revenue Funds, the Debt Service Fund, the Capital Projects Funds, and the Enterprise Funds.

A comparison of Actual and Budget is included in the accompanying financial statements for all governmental fund types with a legally adopted annual budget. The budget presentations are at the cost center level (legal level of control for the annual budget).

- f. All budgets adopted conform to generally accepted accounting principles (GAAP), including the Enterprise Funds. Budget amounts are as originally adopted or as amended via the procedures explained above. Individual amendments were legally authorized as described.
- g. Budgets for all non-committed governmental funds lapse at year-end.

**CITY OF WAUSAU, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 2 STEWARDSHIP AND COMPLIANCE

A. Budgetary Information

Budgeting is an essential element of the financial planning, control, and evaluation process of the City. Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund, Debt Service Fund, the following Special Revenue Funds: Grants, HUD Mortgage, DLAD Mortgage Program, Economic Development, WRRP Rehabilitation, Environmental Clean Up, Hazardous Materials Emergency Response, Housing Stock Improvement, Room Tax, Public Access Cable, Recycling, Public Safety Grant, 400 Block, and the Other Grants & Special Purpose Accounts fund; and the following Capital Project Funds: Capital Improvements, TID #3 Downtown Development, Central Capital Purchasing, TID #6 West Side Development, TID #7 West Side Development, TID #8 Near West Side, TID #9 Big Bull Falls, TID #10 Industrial Park, TID #11 Business Campus, and TID #12 Downtown Development. All appropriations lapse at year-end.

On or before the last day of August, all departments of the government submit requests for appropriations to the City's Finance Director so that a budget may be prepared. The budget is prepared by fund, department or program, and includes information on the prior year, year-to-date current year activity, current year estimates and requested appropriations for the next year.

The City's Finance Committee holds several budgetary review meetings to consider the departmental budgets. On or before the second Tuesday of November, the proposed budget is presented to the City Council for review. The Council holds public hearings to obtain taxpayer comments. The final adoption of the budget is by way of an annual budget resolution and must be passed by the Council no later than the fourth Tuesday in November.

The budget as adopted includes total expenditures at the cost center level. A cost center can be a fund, department, program, or other activity for which control of expenditures is considered desirable. Cost centers are defined as follows for the governmental fund types with annual budgets: General Fund at department level, Special Revenue and Capital Projects at program level, and Debt Service at total fund level.

The City's Finance Director and Mayor may authorize new appropriations or transfers of budgeted amounts within expenditures of a cost center up to \$5,000. Amounts up to \$15,000 require Finance Committee approval and transfers or new appropriations over \$15,000 require two-thirds (2/3) Council approval to amend the budget. Supplemental appropriations were necessary during the year but were not material in relation to the original appropriation. All such supplemental appropriations were properly authorized by the Common Council. Budget data presented in the financial statements reflect any adjustments made.

**CITY OF WAUSAU, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

A. Budgetary Information (Continued)

The Council may amend the budget resolution in two respects: (a) it may transfer appropriations from one particular fund to another fund or it may add new objects within a fund. The Council may do this by means of a resolution; (b) it may increase the aggregate total of appropriations in order to reflect changes in financial circumstances either not contemplated in the annual budget resolution or due to financial circumstances which by their very nature are difficult to estimate with exactness at the time of the enactment of the annual budget resolution. The Council may do this by means of a resolution adopted by a two-thirds vote of the members. The Council may, by resolution, appropriate money from its contingent fund for any lawful purpose.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated during the ensuing year.

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, 2023, as follows:

<u>Funds</u>	<u>Excess Expenditures</u>
General Fund:	
General Government:	
Mayor	\$ 405
City Promotion	12,036
IT Operations	47,360
Mail Center	5,441
Human Resources	14,831
City Facilities	45,186
Public Safety:	
Fire Department	978,667
Inspections Department	82,552
City Emergency Government	11,305
Transportation and Streets:	
Engineering	13,342
Public Works	37,755
Sanitation, Health, and Welfare:	
Garbage and Refuse Collection	8,555
Special Revenue:	
Environmental Cleanup	92,508
Recycling	79,824
Other Grants & Special Purposes	78,335

Excess expenditures in the general fund, special revenue funds and debt service fund were funded by excess revenues, other cost savings or by available fund balance. Those incurred in the capital project funds would be funded with debt proceeds and advances from the General Fund.

CITY OF BROOKFIELD

NOTES TO FINANCIAL STATEMENTS
December 31, 2024**NOTE III – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY****A. BUDGETARY INFORMATION**

The City adopts annual budgets for its General Fund; Special Revenue Funds; Debt Service Funds (with the exception of the TID Debt Service Fund); and Capital Projects Funds other than the Capital Improvement and Tax Incremental Districts funds. These budgets are adopted in accordance with State Statutes. Comparisons of budget to actual are presented as required supplementary information for the General Fund and major Special Revenue Funds. The actual results of operations presented in the Statement of Revenues, Expenditures and Changes in Fund Balances for governmental funds are presented in accordance with generally accepted accounting principles (GAAP). These differ in certain respects from those practices used in the preparation of the 2024 budget.

Supplemental appropriations were approved by the Common Council during 2024 for the following funds:

- General Fund – increase of \$150,000 to transfer funds to the Fleet Services Fund to support fund balance; additional pavement maintenance expenditures (\$200,000); and to cover police salary and overtime costs (\$250,000).
- Employee Retirement Fund – increase of \$23,710 to fund employee retirement costs.
- Parks Development Fund – increases in transfers out of \$393,000 to fund Wirth Park and Greenway trail improvements.
- Vehicle/Equipment Replacement Fund – increase of \$1,069,589 to fund highway patrol trucks, police vehicles, parks trucks and equipping the fire command vehicle mainly due to delays in receiving equipment ordered in prior years.
- Computer Replacement Fund – increase of \$412,871 to fund technology purchases originally included in the 2023 budget that were not completed until 2024.
- ARPA Fund – increase of \$355,910 to allocate additional portions of the City's American Rescue Plan Act funds.

Unencumbered appropriations lapse at year-end. General Fund encumbrances that do not lapse are recorded as expenditures against the current year's budget (on a budgetary basis).

The budgets are prepared by fund, function, activity, and object. Appropriations are made at the object level. The legal level of budgetary control, that is, the level at which management cannot overspend funds without a budget amendment approved by the City's Common Council, is at the function level for the General Fund and at the individual fund level for Special Revenue Funds, the Debt Service Fund and Capital Projects Funds.

B. EXCESS EXPENDITURES OVER APPROPRIATIONS

General fund, health and sanitation expenditures exceeded appropriations by \$107 due to deer and mosquito control activities.

Police Grant Fund – expenditures exceeded appropriations by \$7,093 due to the purchase of a drone. This excess was covered by fund balance.

Economic Development Fund expenditures exceeded appropriations by \$490,039 due to increased payments to the Convention and Visitors Bureau as a result of room taxes collections in excess of the maximum the City may retain under state law for non-tourism purposes.

Sister City Fund expenditures exceeded appropriations by \$11,179 due to unbudgeted costs for the German Holiday market. This excess was covered by donations, product sales during the German Holiday market in December and fund balance.

5 Updated 19–20 Wis. Stats.**MUNICIPAL BUDGET SYSTEMS****Section 6, Item J.**

commissions and otherwise, and shall at the end of each month, during that officer's term of office, pay into the city treasury all such money in that officer's hands and file a duly verified copy of that officer's account with the city comptroller, together with a receipt of the city treasurer showing that such money has been paid into the city treasury. Until such account and receipt are so filed, it shall not be lawful for the common council or city officer, to order, draw, countersign or deliver any warrant for the payment of the salary or allowance of any such delinquent officer.

History: 1991 a. 316.

65.20 Executive budget procedures in cities of the 1st class. (1) **ALTERNATIVE.** As an alternative to any other budget procedure under this chapter, the common council of any city of the 1st class may, by adoption of a charter ordinance, permanently transfer the duties and responsibilities of the board of estimates relating to the preparation of the proposed budget under ss. 65.02 to 65.06 to the mayor of such city. Any charter ordinance adopted under this section shall provide that:

(a) The functions of the board of estimates relating to the preparation of the city budget are permanently transferred to the mayor who shall prepare the proposed budget and present it to the common council. The budget presented by the mayor shall be called the "executive budget" and its contents shall comply with the requirements of ss. 65.02 to 65.04 in all respects, consistent with any variation that is necessary due to the common council having adopted a biennial budget procedure under s. 65.025.

(am) Any budget department existing on October 25, 1977 shall be transferred to the office of the mayor. The director and employees of the department shall retain their civil service status.

(b) Each department shall submit to the mayor not later than the 2nd Tuesday in May of each budget period on forms approved by the budget director an estimate in detail of the department's needs for the ensuing budget period, including a statement of any permanent improvements to be made and an estimate of expenditures therefor, and including such information supplied in such form as the mayor requests.

(c) Any department whose funds are not subject to the control of the common council may include in its estimate such sum as it deems reasonably necessary for a contingent fund for emergency purposes or other purposes which may arise during the budget period requiring the expenditure of money in addition to the sums provided for the several purposes or for purposes for which no express provision is made in the budget.

(d) The mayor shall hold hearings with respect to departmental requests at the times and places the mayor or the common council, by ordinance, directs. All hearings shall be open to the public. The mayor shall conduct the hearings in the manner in which the mayor determines best suited to fulfilling the purpose of the hearings. For each budget period, the mayor shall prepare a requested budget summary which shall be published at least once prior to the commencement of the hearings in the newspaper having the largest circulation in the city. A complete copy of the entire requested budget shall be made available for public inspection in the office of the city clerk.

(e) From the estimates before him or her, the mayor shall make and submit to the common council, on or before September 28 each budget period, a proposed budget setting forth in detail the amounts proposed to be spent by each department and the various purposes therefor and the amounts of money for each purpose it is proposed shall be appropriated by the council. The proposed budget shall comply with s. 65.02 (5) to (11). The proposed budget summary shall be published forthwith in at least one and not more than 2 daily newspapers having the largest circulation in the city as a class 1 notice, under ch. 985, and the proposed budget summary shall be printed forthwith in the proceedings of the common council. A complete copy of the entire proposed budget shall be made available for inspection in the office of the city clerk. If any department fails to file its estimates as provided in this section, the mayor shall make a proposed budget for the department speci-

fying the purposes for which and the amount of funds the department may expend.

(f) The mayor may not change any sum or purpose of any department which by law is authorized to determine the purposes of its expenditures and the tax to be levied therefor, unless the department by formal resolution shall so determine by an affirmative vote of a majority of its members. The mayor shall then make the change and include a certified copy of the resolution with its estimates to be filed with the common council.

(g) In addition to the purposes required to be set forth in detail, the mayor may provide a contingent fund for such sum as the mayor deems reasonably necessary for emergency and other purposes that may arise during the budget period requiring the expenditure of money in addition to the sums provided for the several purposes, and for purposes for which no express provision is made in the budget.

(h) The mayor shall also include in the proposed budget the amount of bonds and the purposes for them, to be issued during the budget period, except such bonds as are authorized to be omitted by express provision of law. Bonds authorized to be omitted include bonds issued for the purpose of refunding prior indebtedness of the city.

(i) At the meeting of the common council at which the proposed budget is submitted by the mayor, the common council shall determine the place and time of a public hearing on the budget which shall be held jointly by the common council and by the mayor not less than 10 days after the publication under par. (e), nor later than October 20. The common council shall cause a notice of the place and time of the hearing to be published as a class 1 notice, under ch. 985, which hearing may not be less than 7 days after the date of the last publication of the notice in at least one and not more than 2 daily newspapers having the largest circulation in the city.

(j) All functions of the board of estimates and the budget examining committee not related to the preparation of the proposed budget are transferred to the finance committee of the common council, except that any administrative matter shall be delegated to a budget department existing under par. (am) or by a budget department created under sub. (2).

(k) The operating and corporation budget shall be prepared on a program basis, a performance basis or similar basis. The budget shall be in the technical form prescribed by a budget department existing under par. (am) or by a budget department created under sub. (2).

(2) CREATION OF BUDGET DEPARTMENT BY CHARTER ORDINANCE. If the city council adopts a charter ordinance under sub. (1), the city council may also adopt a charter ordinance which establishes a budget department in the office of the mayor and which defines the department's authority and operational procedures. A charter ordinance adopted under this subsection shall provide that:

(a) The budget director and employees of the budget department shall be selected under civil service rules and procedures. The budget department shall assist in preparing and analyzing the budget and shall be responsible to the mayor.

(b) The budget department shall make special studies, provide budget and management analysis and information and perform any other duties related to the department's functions, as the council determines are necessary.

History: 1977 c. 109; 1983 a. 207, 234, 538; 1987 a. 289; 1989 a. 266; 2019 a. 42.

65.90 Municipal budgets. (1) Unless otherwise provided, in this section, "municipality" means each county other than counties having a population of 750,000 or more, each city, excepting cities of the 1st class, village, town, school district, technical college district and all other public bodies that have the power to levy or certify a general property tax or budget. Except as provided in sub. (1m), every municipality shall annually, prior to the determination of the sum to be financed in whole or in part

65.90 MUNICIPAL BUDGET SYSTEMS

Updated 19–20 Wis. Stat.

Section 6, Item J.

by a general property tax, funds on hand or estimated revenues from any source, formulate a budget and hold public hearings thereon.

(1m) (am) For purposes of adopting and implementing a biennial budget as described in this subsection, “municipality” means a county other than a county having a population of 750,000 or more; a city other than a city of the 1st class; a village; or a town.

(b) A municipality may adopt a biennial budget by implementing the procedures under this subsection and using the procedures under this section. If a municipality chooses to adopt a biennial budget, it shall adopt such a budget in an odd-numbered year for the next 2 fiscal years that follow immediately the year in which the budget is adopted.

(c) For any municipality to proceed under this subsection, the governing body of the municipality shall adopt a resolution or enact an ordinance stating its intent to adopt a biennial budget. Once a resolution is adopted or an ordinance is enacted, such an action takes effect and may not be reconsidered or repealed, except as provided in par. (d).

(d) The governing body of a municipality that has adopted a biennial budget procedure as provided in this subsection may return to the use of an annual budget procedure if the governing body, by a two-thirds majority vote, adopts a resolution or enacts an ordinance stating its intent to adopt an annual budget.

(2) (a) An annual budget shall list all existing indebtedness and all anticipated revenue from all sources during the ensuing year and shall likewise list all proposed appropriations for each department, activity and reserve account during the said ensuing year. Such budget shall also show actual revenues and expenditures for the preceding year, actual revenues and expenditures for not less than the first 6 months of the current year and estimated revenues and expenditures for the balance of the current year. Such budget shall also show for informational purposes by fund all anticipated unexpended or unappropriated balances, and surpluses.

(b) A biennial budget shall list all existing indebtedness and all anticipated revenue from all sources during the ensuing budget period and shall likewise list all proposed appropriations for each department, activity and reserve account during that period. A biennial budget shall also show actual revenues and expenditures for the preceding budget period, actual revenues and expenditures for not less than the first 18 months of the current budget period and estimated revenues and expenditures for the balance of the period to which the budget applies. Such budget shall also show for informational purposes by fund all anticipated unexpended or unappropriated balances, and surpluses.

(3) (a) A summary of the budget required under sub. (1) or authorized under sub. (1m) and notice of the time and place of the budget in detail is available for public inspection and notice of the time and place for holding the public hearing thereon shall be published as a class 1 notice, under ch. 985, in the municipality at least 15 days prior to the time of the public hearing except that:

1. In towns a summary of the budget required under sub. (1) or authorized under sub. (1m) and notice of the time and place of the public hearing thereon shall be posted in 3 public places at least 15 days prior to the time of the public hearing.

2. Any school district reproducing and providing general distribution within the district of an annual report incorporating a budget summary at least 15 days prior to the annual meeting is exempt from the notice requirements of this paragraph.

3. A common school district, as defined under s. 115.01 (3), shall publish a class 1 notice, under ch. 985, as required under this paragraph, at least 10 days prior to the time of the public hearing thereon.

(b) Any budget summary required under par. (a) shall include all of the following for each fiscal year of the proposed budget and the budget in effect, and shall also include the percentage change

between the budget of the current year and each fiscal year of the proposed budget:

1. For the general fund, all expenditures in the following categories:

- a. General government.
- b. Public safety.
- c. Public works.
- d. Health and human services.
- e. Culture, recreation and education.
- f. Conservation and development.
- g. Capital outlay.
- h. Debt service.
- i. Other financing uses.

2. For the general fund, all revenues from the following sources:

- a. Taxes.
- b. Special assessments.
- c. Intergovernmental revenues.
- d. Licenses and permits.
- e. Fines, forfeitures and penalties.
- f. Public charges for services.
- g. Intergovernmental charges.
- h. Miscellaneous revenue.
- i. Other financing sources.

3. Revenue and expenditure totals for each impact fee that is imposed by a municipality.

4. All beginning and year-end governmental and proprietary fund balances.

5. The contribution of the property tax to each governmental fund and to each proprietary fund that receives property tax revenue and the totals for all funds.

6. Revenue and expenditure totals, by fund, for each governmental fund, and for each proprietary fund and the revenue and expenditure totals for all funds combined.

(bm) Any budget summary created under par. (a) shall include an itemization of proposed increases and decreases to the current year budget, and an itemization of proposed increases and decreases between the first and second year of a biennial budget, due to new or discontinued activities and functions.

(c) The department of public instruction under s. 115.28, the department of revenue under s. 73.10 and the technical college system board under s. 38.04 shall encourage and consult with interested public and private organizations regarding the budget summary information required under pars. (a) and (b). The department of public instruction and the technical college system board shall specify the revenue and expenditure detail that is required under par. (b) 1. and 2. for school districts and for technical college districts.

(d) A municipality may publish any additional budget summary information that its governing body considers necessary, but the additional information shall be reported separately from the information required under pars. (a), (b) and (bm).

(4) Not fewer than 15 days or, in the case of common school districts, as defined under s. 115.01 (3), not fewer than 10 days, after the publication of the proposed budget and the notice of hearing thereon a public hearing shall be held at the time and place stipulated at which any resident or taxpayer of the governmental unit shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time. In school districts holding an annual meeting the time and place of the budget hearing shall be the time and place of the annual meeting.

(5) (ag) In this subsection, “members-elect” has the meaning given in s. 66.10015 (1) (bs).

(ar) Except as provided in pars. (b) and (c) and except for alterations made pursuant to a hearing under sub. (4), the amount of tax to be levied or certified, the amounts of the various appropriations

7 Updated 19–20 Wis. Stats.

MUNICIPAL BUDGET SYSTEMS

Section 6, Item J.

and the purposes for such appropriations stated in a budget required under sub. (1) or authorized under sub. (1m) may not be changed unless authorized by a vote of two-thirds of the members-elect of the governing body of the municipality. Any municipality, except a town, that makes changes under this paragraph shall publish either a class 1 notice of the changes, under ch. 985, within 15 days after any change is made or post a notice of the changes on the municipality's website within 15 days after any change is made. Failure to give notice shall preclude any changes in the proposed budget and alterations thereto made under sub. (4).

(b) A county board may authorize its standing committees to transfer funds between budgeted items of an individual county office or department, if such budgeted items have been separately appropriated, and to supplement the appropriations for a particular office, department, or activity by transfers from the contingent fund. Such committee transfers shall not exceed the amount set up in the contingent fund as adopted in the annual budget, nor aggregate in the case of an individual office, department, or activity in excess of 10 percent of the funds originally provided for such office, department, or activity in such annual budget. The publication provisions of par. (ar) shall apply to all committee transfers from the contingent fund.

(c) 1. A governing body or a committee authorized by the governing body may, at any time, decrease appropriation amounts in a biennial budget.

2. In October or November of an even-numbered year, the governing body of a municipality may change any appropriation or revenue amount in relation to the 2nd year of the biennial budget by a simple majority vote of the members-elect of the governing body.

(6) As part of the annual budget required under sub. (1) or the biennial budget authorized under sub. (1m), the governing body

of any municipality and of any county having a population of 750,000 or more may establish and maintain, and levy a tax for, a liability reserve fund for the purpose of paying liability claims against the municipality or premiums on insurance to pay such claims. The governing body may allow amounts appropriated to the fund to accumulate from year to year. The annual taxes levied for this purpose may not exceed the level necessary to collect the amount recommended by an actuary, in accordance with generally accepted actuarial principles, that will be sufficient to pay any insurance premiums and the uninsured portion of claims that are anticipated to be made based on occurrences during the year in which the tax is collected. Payment of claims and premiums may either be made directly from the reserve account or appropriations may be made from the reserve account to an operating account for such payments. No other transfers may be made from the fund except in accordance with the procedure specified in sub. (5) (ar) and unless:

(a) If the fund is to be dissolved, an actuary has determined that all claims that are to be paid from the fund have been paid or a sufficient reserve has been created from the fund to pay such claims; or

(b) If the fund is to be continued and the types of claims or the amount of coverage of claims by the fund is to be reduced, an actuary has determined, under generally accepted actuarial principles, that the balance in the fund exceeds the amount necessary to pay claims and premiums and the amount transferred is not more than the excess amount.

History: 1971 c. 40, 154; 1971 c. 211 ss. 77, 124; 1973 c. 224; 1975 c. 224; 1977 c. 418; 1981 c. 203; 1985 a. 225; 1987 a. 314, 377; 1989 a. 31; 1991 a. 39, 189; 1993 a. 399; 1995 a. 27, s. 9145 (1); 1997 a. 27; 2005 a. 477; 2009 a. 177; 2015 a. 138; 2017 a. 207 s. 5; 2019 a. 42; 2021 a. 239 ss. 28 to 30, 73, 74.

Under former sub. (5), 2017 stats., the vote of two-thirds of a board's entire membership is needed to transfer funds from a contingency fund to use for a purpose not anticipated in the budget. 76 Atty. Gen. 145.



REPORT TO APC

ITEM NAME:	Roth Professional Service Invoice and Ordinance 460 Review (Glacier Meadows)
MEETING DATE:	July 22, 2025
PRESENTING COMMITTEE:	NA
COMMITTEE CONTACT:	David Baker
STAFF CONTACT:	Administrator
PREPARED BY:	David Baker

ISSUE: “The subdivider shall pay all engineering and legal fees equal to the actual costs to the village for all engineering and legal work incurred by the village in connection with the preliminary plats, final plats, public improvements, plans and specifications and certified survey maps, including inspections required by the village.” Ordinance 460.17.

The Village is responsible for costs associated with planning, designing, constructing, and maintaining our municipal water, sewer, and storm systems.

The developer and land owner of the proposed Glacier Meadows subdivision have offered to each provide a significant amount of funding for the construction of a lift station which would provide service to the subdivision. This lift station would become part of the Village sewer utility system. Maintenance and operating costs would be the responsibility of the Village.

Roth Professional Solutions has provided engineering services to the Village relating to municipal water, sewer, and storm systems relating to the area of and near the proposed Glacier Meadows subdivision. I have provided a preliminary allocation of these expenditures between the Developer and the Village for review by Staff and the APC Committee.

OBJECTIVES: Provide Transparency for Village Expenditures and Operations. Properly allocate expenditures for Engineering Work for the Village municipal water, sewer, and storm systems and for the proposed Glacier Meadows Subdivision.

ISSUE BACKGROUND/PREVIOUS ACTIONS: Roth Professional Services has conducted \$5,325.00 of engineering work related to Sewer and storm water management from 1/1/2025 to 4/30/2025 and \$11,577.50 from 5/1/2025 to 5/31/2025. The initial invoice has been approved and paid. The second invoice is awaiting approval prior to payment, but is due.

PROPOSAL: Recommend allocation of RPS Invoices between Village Engineering and new Accounts Receivable (AR –Glacier Meadows ??) and Asset (Construction in Progress – Glacier Meadows ??) accounts. I believe that we will need to make a budget amendment to utilize the new Accounts Receivable and Asset accounts.

ADVANTAGES:

DISADVANTAGES:

ITEMIZE ALL ANTICIPATED COSTS (Direct or Indirect, Start-Up/One-Time, Capital, Ongoing & Annual, Debt Service, etc.)

RECOMMENDED ACTION: Review, discuss and potentially recommend expenditure allocations and a related Budget Amendment to the Village Board.

OTHER OPTIONS CONSIDERED:

TIMING REQUIREMENTS/CONSTRAINTS:

FUNDING SOURCE(s) – Must include Account Number/Description/Budgeted Amt CFY/% Used CFY/\$

Remaining CFY

Account Number: 100-53000-300-000

Description: Engineering Costs(E)

Budgeted Amount: \$25,000.00

Spent to Date: \$12,555.00

Percentage Used: 50.2%

Remaining: \$12,455.00

ATTACHMENTS (describe briefly): RPS Invoice 3562 (Jan 2025 to April 2025), RPS Invoice 3614 (May 2025), Proposed Allocation of Expenditures, Kronenwetter Ordinance Chapter 460 – Selected sections



Roth Professional Solutions

317 DeWitt Street
Portage, WI 53901, United States
Tel: 608-571-3205
robert@rpsprofessionalsolutions.com
www.rpsprofessionalsolutions.com

Section 6, ItemK.

INVOICE

Accounts Payable
Village of Kronenwetter
1582 Kronenwetter Drive
Kronenwetter, WI 54455

INVOICE DATE: 7/1/2025
INVOICE NO: RPS Invoice #3666(2025)
BILLING FROM: 4/1/2025
BILLING TO: 6/30/2025

2025-020 (B) Village of Kronenwetter Project Development TID 2 Flanner Road Drainage

Managed By: Robert J Roth

PROFESSIONAL SERVICES

DATE	EMPLOYEE	DESCRIPTION	HOURS	RATE	AMOUNT
6/1/2025	Kalvin Klimeck	Surveying, Download Flanner Road, Transmittal	0.75	\$140.00	\$105.00
6/2/2025	Wayne Casper	Storm Sewer Systems and Ditch Design	6.00	\$115.00	\$690.00
6/3/2025	Wayne Casper	Storm Sewer Systems and Ditch Design	6.00	\$115.00	\$690.00
6/9/2025	Wayne Casper	Storm Sewer Systems and Ditch Design	1.00	\$115.00	\$115.00
6/13/2025	Robert J Roth	Design Review and Coordination	1.00	\$175.00	\$175.00
6/13/2025	Wayne Casper	Storm Sewer Systems and Ditch Design	2.00	\$115.00	\$230.00
6/18/2025	Wayne Casper	Storm Sewer Systems and Ditch Design	4.00	\$115.00	\$460.00
6/19/2025	Wayne Casper	Storm Sewer Systems and Ditch Design	4.00	\$115.00	\$460.00
6/20/2025	Wayne Casper	General Design, Build Plan Set	4.00	\$115.00	\$460.00
6/23/2025	Wayne Casper	Storm Sewer Systems and Ditch Design	4.00	\$115.00	\$460.00
6/24/2025	Wayne Casper	Storm Sewer Systems and Ditch Design	2.00	\$115.00	\$230.00
6/25/2025	Robert J Roth	Design Development, Coordination, Permitting	0.50	\$175.00	\$87.50
6/25/2025	Wayne Casper	Storm Sewer Systems and Ditch Design	8.00	\$115.00	\$920.00
6/26/2025	Wayne Casper	Storm Sewer Systems and Ditch Design	4.00	\$115.00	\$460.00
TOTAL SERVICES			47.25		\$5,542.50

EXPENSES

EXPENSE	DESCRIPTION	AMOUNT
Geotechnical:103	Geotechnical, Boring, Drilling, Reporting	\$4,895.00
TOTAL EXPENSES		\$4,895.00

SUBTOTAL \$10,437.50

AMOUNT DUE THIS INVOICE \$10,437.50

This invoice is due on 7/31/2025

Pay Now

ACH payments accepted



Roth Professional Solutions

317 DeWitt Street
Portage, WI 53901, United States
Tel: 608-571-3205
robert@rpsprofessionalsolutions.com
www.rpsprofessionalsolutions.com

Section 6, ItemK.

INVOICE

Accounts Payable
Village of Kronenwetter
1582 Kronenwetter Drive
Kronenwetter, WI 54455

INVOICE DATE: 7/1/2025
INVOICE NO: RPS Invoice #3666(2025)
BILLING FROM: 4/1/2025
BILLING TO: 6/30/2025

ACCOUNT SUMMARY

SERVICES BTD	EXPENSES BTD	LAST INV NO	LAST INV DATE	LAST INV AMT	LAST PAY AMT	PREV UNPAID AMT
\$27,947.50	\$5,404.74	RPS Invoice #3612(2025)	6/2/2025	\$6,503.84	\$11,575.90	\$6,503.84

TOTAL AMOUNT DUE INCLUDING THIS INVOICE **\$16,941.34**

Thank you for the Business!!!



Roth Professional Solutions

315 DeWitt Street
Portage, WI 53901, United States
Tel: 608-571-3205
robert@rpsprofessionalsolutions.com
www.rpsprofessionalsolutions.com

Section 6, ItemK.

INVOICE

INVOICE DATE: 5/1/2025
INVOICE NO: RPS Invoice #3562(2025)
BILLING FROM: 1/1/2025
BILLING TO: 4/30/2025

Accounts Payable
Village of Kronenwetter
1582 Kronenwetter Drive
Kronenwetter, WI 54455

2025-020 (C) Village of Kronenwetter Denyon Homes Plan Review

Managed By: Robert J Roth

PROFESSIONAL SERVICES

DATE	EMPLOYEE	DESCRIPTION	HOURS	RATE	AMOUNT
1/27/2025	Robert J Roth	Project Review, Coordination	1.00	\$175.00	\$175.00
1/28/2025	Kalvin Klimeck	Review Site Plan	1.25	\$130.00	\$162.50
1/30/2025	Kalvin Klimeck	Letter Preparation, Letter of Review	1.50	\$130.00	\$195.00
2/10/2025	Wayne Casper	Concept Development, Service Area Possibilities	3.00	\$115.00	\$345.00
2/10/2025	Robert J Roth	Consulting on Drainage Matter	0.50	\$175.00	\$87.50
2/11/2025	Wayne Casper	Concept Development, Service Area Possibilities	2.00	\$115.00	\$230.00
2/11/2025	Robert J Roth	Project Administration, Communcations	1.00	\$175.00	\$175.00
2/17/2025	Wayne Casper	Concept Development, Service Area Possibilities	0.50	\$115.00	\$57.50
2/27/2025	Wayne Casper	Concept Development, Service Area Possibilities	1.00	\$115.00	\$115.00
4/11/2025	Robert J Roth	Project Review, Development	0.50	\$175.00	\$87.50
4/15/2025	Wayne Casper	Concept Development	1.00	\$115.00	\$115.00
4/15/2025	Robert J Roth	Prepare for and Attend Meeting	2.00	\$175.00	\$350.00
4/22/2025	Wayne Casper	Concept Development	6.00	\$115.00	\$690.00
4/22/2025	Robert J Roth	Evaluation of Alternatives, Lift Station	1.00	\$175.00	\$175.00
4/23/2025	Wayne Casper	Concept Development	4.00	\$115.00	\$460.00
4/23/2025	Robert J Roth	Project Review, Development, Coordination	0.50	\$175.00	\$87.50
4/24/2025	Wayne Casper	Concept Development	2.00	\$115.00	\$230.00
4/25/2025	Wayne Casper	Concept Development	7.00	\$115.00	\$805.00
4/25/2025	Robert J Roth	Sanitary Sewer Serviceability	2.50	\$175.00	\$437.50
4/28/2025	Wayne Casper	Concept Development	1.00	\$115.00	\$115.00
4/29/2025	Wayne Casper	Concept Development	1.00	\$115.00	\$115.00
4/30/2025	Robert J Roth	Sanitary Sewer Design, Flow and Velocity	1.00	\$115.00	\$115.00
TOTAL SERVICES			41.25		\$5,325.00

SUBTOTAL \$5,325.00

AMOUNT DUE THIS INVOICE \$5,325.00

This invoice is due on 5/31/2025



Roth Professional Solutions

315 DeWitt Street
Portage, WI 53901, United States
Tel: 608-571-3205
robert@rpsprofessionalsolutions.com
www.rpsprofessionalsolutions.com

Section 6, ItemK.

Accounts Payable
Village of Kronenwetter
1582 Kronenwetter Drive
Kronenwetter, WI 54455

INVOICE

INVOICE DATE: 5/1/2025
INVOICE NO: RPS Invoice #3562(2025)
BILLING FROM: 1/1/2025
BILLING TO: 4/30/2025

Pay Now

ACH payments accepted

ACCOUNT SUMMARY

SERVICES BTD	EXPENSES BTD	LAST INV NO	LAST INV DATE	LAST INV AMT	LAST PAY AMT	PREV UNPAID AMT
\$5,325.00	\$0.00	--	--	--	--	--

TOTAL AMOUNT DUE INCLUDING THIS INVOICE	\$5,325.00
---	------------

Thank you for the Business!!!



Roth Professional Solutions

315 DeWitt Street
Portage, WI 53901, United States
Tel: 608-571-3205
robert@rpsprofessionalsolutions.com
www.rpsprofessionalsolutions.com

Section 6, ItemK.

INVOICE

Accounts Payable
Village of Kronenwetter
1582 Kronenwetter Drive
Kronenwetter, WI 54455

INVOICE DATE: 5/1/2025
INVOICE NO: RPS Invoice #3562(2025)
BILLING FROM: 1/1/2025
BILLING TO: 4/30/2025

2025-020 (C) Village of Kronenwetter Denyon Homes Plan Review

Managed By: Robert J Roth

PROFESSIONAL SERVICES

DATE	EMPLOYEE	DESCRIPTION	HOURS	RATE	AMOUNT	
1/27/2025	Robert J Roth	Project Review, Coordination	1.00	\$175.00	\$175.00	D
1/28/2025	Kalvin Klimeck	Review Site Plan	1.25	\$130.00	\$162.50	D
1/30/2025	Kalvin Klimeck	Letter Preparation, Letter of Review	1.50	\$130.00	\$195.00	D
2/10/2025	Wayne Casper	Concept Development, Service Area Possibilities	3.00	\$115.00	\$345.00	K
2/10/2025	Robert J Roth	Consulting on Drainage Matter	0.50	\$175.00	\$87.50	K
2/11/2025	Wayne Casper	Concept Development, Service Area Possibilities	2.00	\$115.00	\$230.00	K
2/11/2025	Robert J Roth	Project Administration, Communications	1.00	\$175.00	\$175.00	K
2/17/2025	Wayne Casper	Concept Development, Service Area Possibilities	0.50	\$115.00	\$57.50	K
2/27/2025	Wayne Casper	Concept Development, Service Area Possibilities	1.00	\$115.00	\$115.00	K
4/11/2025	Robert J Roth	Project Review, Development	0.50	\$175.00	\$87.50	D
4/15/2025	Wayne Casper	Concept Development	1.00	\$115.00	\$115.00	K
4/15/2025	Robert J Roth	Prepare for and Attend Meeting	2.00	\$175.00	\$350.00	D
4/22/2025	Wayne Casper	Concept Development	6.00	\$115.00	\$690.00	D
4/22/2025	Robert J Roth	Evaluation of Alternatives, Lift Station	1.00	\$175.00	\$175.00	K
4/23/2025	Wayne Casper	Concept Development	4.00	\$115.00	\$460.00	K
4/23/2025	Robert J Roth	Project Review, Development, Coordination	0.50	\$175.00	\$87.50	D
4/24/2025	Wayne Casper	Concept Development	2.00	\$115.00	\$230.00	K
4/25/2025	Wayne Casper	Concept Development	7.00	\$115.00	\$805.00	D
4/25/2025	Robert J Roth	Sanitary Sewer Serviceability	2.50	\$175.00	\$437.50	D
4/28/2025	Wayne Casper	Concept Development	1.00	\$115.00	\$115.00	K
4/29/2025	Wayne Casper	Concept Development	1.00	\$115.00	\$115.00	D
4/30/2025	Robert J Roth	Sanitary Sewer Design, Flow and Velocity	1.00	\$115.00	\$115.00	K
TOTAL SERVICES			41.25		\$5,325.00	

SUBTOTAL \$5,325.00

AMOUNT DUE THIS INVOICE \$5,325.00

This invoice is due on 5/31/2025



Roth Professional Solutions

317 DeWitt Street
Portage, WI 53901, United States
Tel: 608-571-3205
robert@rpsprofessionalsolutions.com
www.rpsprofessionalsolutions.com

Section 6, ItemK.

Accounts Payable
Village of Kronenwetter
1582 Kronenwetter Drive
Kronenwetter, WI 54455

INVOICE

INVOICE DATE: 6/2/2025
INVOICE NO: RPS Invoice #3614(2025)
BILLING FROM: 5/1/2025
BILLING TO: 5/31/2025

This invoice is due on 7/2/2025

Pay Now



ACH payments accepted

ACCOUNT SUMMARY

SERVICES BTD	EXPENSES BTD	LAST INV NO	LAST INV DATE	LAST INV AMT	LAST PAY AMT	PREV UNPAID AMT
\$16,902.50	\$0.00	RPS Invoice #3562(2025)	5/1/2025	\$5,325.00	\$5,325.00	--
TOTAL AMOUNT DUE INCLUDING THIS INVOICE						\$11,577.50

Thank you for the Business!!!



Roth Professional Solutions

317 DeWitt Street
Portage, WI 53901, United States
Tel: 608-571-3205
robert@rpsprofessionalsolutions.com
www.rpsprofessionalsolutions.com

Section 6, ItemK.

INVOICE

Accounts Payable
Village of Kronenwetter
1582 Kronenwetter Drive
Kronenwetter, WI 54455

INVOICE DATE: 6/2/2025
INVOICE NO: RPS Invoice #3614(2025)
BILLING FROM: 5/1/2025
BILLING TO: 5/31/2025

2025-020 (C) Village of Kronenwetter Denyon Homes Plan Review

Managed By: Robert J Roth

PROFESSIONAL SERVICES

DATE	EMPLOYEE	DESCRIPTION	HOURS	RATE	AMOUNT	
5/1/2025	Wayne Casper	Concept Development, Gravity Sewer Option	2.00	\$115.00	\$230.00	K
5/1/2025	Robert J Roth	Prepare for and Attend Site Visit, Glacier Meadows Meeting	4.50	\$175.00	\$787.50	D
5/1/2025	Wayne Casper	Prepare Project Cost Estimate for Meeting	1.00	\$115.00	\$115.00	D
5/2/2025	Wayne Casper	Concept Development, Gravity Sewer Options	7.00	\$115.00	\$805.00	K
5/5/2025	Wayne Casper	Concept Development, Area Maps	2.00	\$115.00	\$230.00	K
5/5/2025	Robert J Roth	Prepare Documents, Memo, Cost Estimates	3.50	\$175.00	\$612.50	D
5/5/2025	Wayne Casper	Prepare Project Cost Estimate, Gravity Sewer Options	6.00	\$115.00	\$690.00	K
5/6/2025	Robert J Roth	Attend Utility Commission Meeting Regarding Glacier Meadows	3.00	\$175.00	\$525.00	D
5/9/2025	Robert J Roth	Evaluation of Systems, Lift Station Option	1.00	\$175.00	\$175.00	D
5/9/2025	Wayne Casper	Prepare Project Cost Estimate, Lift Station Options	4.00	\$115.00	\$460.00	K
5/12/2025	Wayne Casper	Prepare Project Cost Estimate, Development	2.00	\$115.00	\$230.00	D
5/13/2025	Wayne Casper	Concept Development, Drawing Updates	3.00	\$115.00	\$345.00	K
5/13/2025	Robert J Roth	Lift Station Analysis, Estimates. Preparation of Memo and Recommendation	7.00	\$175.00	\$1,225.00	K
5/13/2025	Wayne Casper	Prepare Project Cost Estimate, Updates	1.50	\$115.00	\$172.50	D
5/14/2025	Wayne Casper	Concept Development, Mapping	6.00	\$115.00	\$690.00	D
5/14/2025	Robert J Roth	Document Review, Sewer Service, Final Document Transmittal	1.50	\$175.00	\$262.50	D
5/15/2025	Robert J Roth	Attend Municipal Meeting, Utility Commission	4.00	\$175.00	\$700.00	D
5/15/2025	Wayne Casper	Concept Development, Documents	2.00	\$115.00	\$230.00	D
5/16/2025	Wayne Casper	Storm Sewer Systems Design Concept	6.00	\$115.00	\$690.00	K
5/16/2025	Robert J Roth	Storm Water Management, Drainage	0.50	\$175.00	\$87.50	K
5/28/2025	Wayne Casper	Storm Sewer Systems Concept Design	4.00	\$115.00	\$460.00	K
5/29/2025	Robert J Roth	Surveying Coordination. Preparation, Drainage Option Mapping	1.00	\$175.00	\$175.00	K
5/29/2025	Kalvin Klimeck	Surveying for Drainage Options, Grades	12.00	\$140.00	\$1,680.00	K
TOTAL SERVICES			84.50		\$11,577.50	

SUBTOTAL \$11,577.50

AMOUNT DUE THIS INVOICE \$11,577.50



Roth Professional Solutions

315 DeWitt Street
Portage, WI 53901, United States
Tel: 608-571-3205
robert@rpsprofessionalsolutions.com
www.rpsprofessionalsolutions.com

Section 6, ItemK.

Accounts Payable
Village of Kronenwetter
1582 Kronenwetter Drive
Kronenwetter, WI 54455

INVOICE

INVOICE DATE: 5/1/2025
INVOICE NO: RPS Invoice #3562(2025)
BILLING FROM: 1/1/2025
BILLING TO: 4/30/2025

Pay Now

ACH payments accepted

ACCOUNT SUMMARY

SERVICES BTD	EXPENSES BTD	LAST INV NO	LAST INV DATE	LAST INV AMT	LAST PAY AMT	PREV UNPAID AMT
\$5,325.00	\$0.00	--	--	--	--	--

TOTAL AMOUNT DUE INCLUDING THIS INVOICE \$5,325.00

Thank you for the Business!!!

RPS Invoice
3562

	Glacier Meadows	Denyon	
\$ 175.00	1	\$ 175.00	
\$ 162.50	1	\$ 162.50	
\$ 195.00	1	\$ 195.00	
\$ 345.00	0	\$ -	
\$ 87.50	0	\$ -	
\$ 230.00	0	\$ -	
\$ 175.00	0	\$ -	
\$ 57.50	0	\$ -	
\$ 115.00	0	\$ -	
\$ 87.50	1	\$ 87.50	
\$ 115.00	0	\$ -	
\$ 350.00	1	\$ 350.00	
\$ 690.00	1	\$ 690.00	
\$ 175.00	0	\$ -	
\$ 460.00	0	\$ -	
\$ 87.50	1	\$ 87.50	
\$ 230.00	0	\$ -	
\$ 805.00	1	\$ 805.00	
\$ 437.50	1	\$ 437.50	
\$ 115.00	0	\$ -	
\$ 115.00	1	\$ 115.00	
\$ 115.00	0	\$ -	
\$ 5,325.00	10	\$ 3,105.00	Denyon Homes
		\$ 2,220.00	Village of Kronenwetter

RPS Invoice
3614

\$ 230.00	0	\$ -	
\$ 787.50	1	\$ 787.50	
\$ 115.00	1	\$ 115.00	
\$ 805.00	0	\$ -	
\$ 230.00	0	\$ -	
\$ 612.50	1	\$ 612.50	
\$ 690.00	0	\$ -	
\$ 525.00	1	\$ 525.00	
\$ 175.00	1	\$ 175.00	
\$ 460.00	0	\$ -	
\$ 230.00	1	\$ 230.00	
\$ 345.00	0	\$ -	
\$ 1,225.00	0	\$ -	
\$ 172.50	1	\$ 172.50	
\$ 690.00	1	\$ 690.00	
\$ 262.50	1	\$ 262.50	
\$ 700.00	1	\$ 700.00	
\$ 230.00	1	\$ 230.00	
\$ 690.00	0	\$ -	
\$ 87.50	0	\$ -	
\$ 460.00	0	\$ -	
\$ 175.00	0	\$ -	
\$ 1,680.00	0	\$ -	
\$ 11,577.50	11	\$ 4,500.00	Denyon Homes
		\$ 7,077.50	Village of Kronenwetter

§ 460-9. - Fee schedule.

- A. *General.* All persons, firms or corporations performing work which requires the review of plans, public hearing(s) or the issuance of permit(s) shall pay a fee and professional fees for such work to the village clerk to assist in defraying the cost of administration, investigation, advertising and processing of applications, permits and variances. There may be additional fees for outside consultants (such as planning, engineering, inspection, legal, and etc.). These fees will be billed at actual cost approximately 30 days after completion of services.
- B. *Effective date.* All fees shall be effective upon adoption by the village board.
- C. *Fee schedule.* The following fees shall apply to all projects within the village and shall be set from time to time by the village board:
 - (1) Conditional use permit, variances and zoning fees.
 - (2) Platting fees.
 - (3) Erosion control/storm water review fees.
 - (4) Site plan fees.
 - (5) Platting and site plan review fees. This review fee is established to help defray the cost of reviewing and inspecting site plans, subdivisions and certified survey maps occurring in the village. All of these fees are cumulative. The developer or subdivider shall pay fees as herein established to the village clerk.
 - (6) Planning, engineering and inspection review fees. The village shall be assisted by planning consultants, engineers and inspectors on all site plans, plats and CSMs submitted for review. The actual cost of the planning consultants, engineers and inspectors fees for reviewing and inspecting, site plans, plats, CSMs and any related supporting documentation, shall be paid by the developer prior to site plan, final plat or CSM approval by the village board. Prior to the consultant beginning work, the developer must execute a contract with the village board for payment of the services.
 - (7) Legal fees. In the event the village attorney is required to prepare contracts, developer agreements, and/or related documents between the developer and the village, the actual cost of the village attorney's fees in the preparation and review of documents shall be paid by the developer prior to approval of the site plan, final plat or CSM by the village board.
 - (8) Park dedication fees: per subdivision regulations.
 - (9) Failure to obtain permits. The village shall charge a double fee if work is started before a permit is applied for and issued. Such double fee shall not release the applicant from full compliance with village ordinances nor from prosecution for violation of village ordinances.
 - (10) Relocation of common boundary: \$40.00 plus \$5.00 per lot.

(Ord. No. 11-51, 11-14-2011)

ARTICLE IV. - REVIEW AND APPROVAL PROCEDURES

§ 460-10. - Preliminary consultation and concept plan.

Prior to filing an application for the approval of a preliminary plat or certified survey map, the subdivider shall consult with the village for assistance and advice regarding site suitability, general subdivision requirements, approval procedures and preliminary review of the conceptual plan for the proposed subdivision or certified survey map.

- A. *Conceptual plan.* A sketch/conceptual plan of the proposed subdivision or land divisions should be drawn on a topographic survey map or other suitable map to be submitted to the village. The conceptual plan should identify:
 - (1) Property boundaries;
 - (2) Proposed road layout and design, lot layout and proposed dedications;
 - (3) General existing and proposed utility location and layout;
 - (4) General topography, general slopes of roads and lots;
 - (5) General soil conditions, including the evaluation of seasonal high groundwater levels;
 - (6) Building limitations, such as wetlands, soil, floodplains, drainageways, rock outcroppings and vegetation;
 - (7) Current and proposed zoning;
 - (8) Any contiguous property owned or controlled by the subdivider; and
 - (9) Any additional information requested by the village.
- B. *Village review.* The village may place the conceptual plan on the plan commission agenda for review. Conceptual plan consultation and review does not constitute approval of the preliminary plat or certified survey map.
- C. *Filing fee.* Upon filing the concept plan or map with the village, the subdivider shall pay a fee as set by the village board from time to time. The subdivider is responsible for payment of all professional fees incurred by the village engineer and village attorney for reviewing the concept plan or map.
- D. *Concept plan or map.* Approval of the concept plan or map does not constitute approval of the preliminary plat, public improvements, plans and specifications or final plat.

(Ord. of 4-12-2004; Ord. No. 14-02, 2-25-2014)

§ 460-17. - Payment of fees.

- A. The subdivider shall pay the village all fees as hereinafter required before being entitled to the recording of the final plat or certified survey map. At the time of submitting a plat or certified survey application, the subdivider shall pay to the village clerk all required application filing fees as set from time to time by the village board.
- B. The subdivider shall pay all engineering and legal fees equal to the actual costs to the village for all engineering and legal work incurred by the village in connection with the preliminary plats, final plats, public improvements, plans and specifications and certified survey maps, including inspections required by the village. The subdivider shall pay a fee equal to the actual cost to the village for such inspection as the village board deems necessary to assure that the construction of the required improvements is in compliance with the public improvements, plans, and specifications and ordinances of the village or any other governmental authority.



REPORT TO APC

ITEM NAME:	2026 Budget Guidelines and Expectations
MEETING DATE:	July 22, 2025
PRESENTING COMMITTEE:	NA
COMMITTEE CONTACT:	David Baker
STAFF CONTACT:	John Jacobs
PREPARED BY:	David Baker

ISSUE: The Village is developing a Budget per the Budget timeline approved by the Village Board.

OBJECTIVES: Provide the Standing Committees and the Village Board with opportunities to provide guidance and set expectations for development of the 2025 Village Budget

ISSUE BACKGROUND/PREVIOUS ACTIONS: This agenda item is in accordance with the “Budget Guidelines and Expectations” APC meeting specified in the Budget timeline.

PROPOSAL:

ADVANTAGES:

DISADVANTAGES:

ITEMIZE ALL ANTICIPATED COSTS (Direct or Indirect, Start-Up/One-Time, Capital, Ongoing & Annual, Debt Service, etc.)

RECOMMENDED ACTION: Review, Consider and potentially make recommendations regarding the 2026 Budget to Staff or the Village Board.

OTHER OPTIONS CONSIDERED:

TIMING REQUIREMENTS/CONSTRAINTS:

FUNDING SOURCE(s) – Must include Account Number/Description/Budgeted Amt CFY/% Used CFY/\$

Remaining CFY

Account Number:

Description:

Budgeted Amount:

Spent to Date:

Percentage Used:

Remaining:

ATTACHMENTS (describe briefly): Preliminary proposed Budget Worksheets will be provided at the meeting and will be included in the 7/28/25 Village Board packet.