



REVISED ****SPECIAL**** ADMINISTRATIVE POLICY COMMITTEE MEETING AGENDA

June 24, 2025 at 5:30 PM

Kronenwetter Municipal Center - 1582 Kronenwetter Drive Room A121

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. REPORTS AND DISCUSSIONS

- C. Finance Director Report

5. NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION

- D. Funding for Kronenwetter Storage Driveway
- E. Reassessment Services for Village Properties
- F. Budget Timeline
- G. Meeting Room Control Upgrade
- H. APC Workplan
- I. Badke Open Meeting Notice Requirements
- J. Date of Meeting

6. 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 Review of Administrator candidates; to wit- administrator interview.

7. RECONVENE OPEN SESSION

Consideration of motion to reconvene into open session.

8. ACTION AFTER CLOSED SESSION

9. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

10. NEXT MEETING: July 17, 2025

11. 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: 06/20/2025 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



REPORT TO VILLAGE BOARD and APC

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

PREPARED BY: John Jacobs, Interim Finance Director

DATE PREPARED: 6/20/2025

I have compiled the Comparative Internal Financial Statements for Year-to-Date thru 3/31/2025 & 3/31/2024 for the General Fund, for both the Village Board and APC meetings scheduled for 6/23/2025 and 6/24/2025 on back-to-back nights.

The first quarter 2025/2024 financial reports for all of the other funds will be distributed with the 7/14/2025 Village Board meeting packet. 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 financial statements that I have included with this meeting packet.

General Fund:

- 3/31/2025 Revenues over Expenditures = \$1,848,188
- 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 = \$890,024 (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.

VILLAGE OF KRONENWETTER

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

General Fund:

- **General Fund – Summary**
- **General Fund – Revenues**
- **General Fund – Expenditures**
- **General Fund – 2025 Budget vs. Actual Detail**

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

Section 4, Item C.

REVENUES:	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
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	\$ 147,522	\$ 1,078,488	\$ 1,058,488	\$ 910,966	\$ 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	\$ 890,024	\$ 5,929,856	\$ 5,664,323	\$ 4,774,299	\$ 1,052,811
NET CHANGE IN FUND BALANCE	\$ 1,848,188	\$ -	\$ -	\$ 1,848,188	\$ 1,925,174

Fund Balance - January 1, 2025:

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

Fund Balance - March 31, 2025:

		12/31/2024
Nonspendable:		
Inventories & Prepaid Items	\$ 137,966	\$ 137,966
Advance to TID #1	2,660,182	2,660,182
Assigned:		
Subsequent year's budget	-	-
Carryover funds	-	-
Unassigned	2,863,474	1,015,286
Total Fund Balance - March 31st	\$ 5,661,622	\$ 3,813,434

Current Year's Annual Budget	\$ 5,664,323	\$ 5,703,006
Actual Village's Unassigned General Fund Balance %	50.55%	17.8 5

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

Section 4, Item C.

REVENUES:	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
<i>Taxes:</i>					
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>
<i>Intergovernmental:</i>					
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>
<i>Licenses, Permits, and Other:</i>					
<i>Licenses:</i>					
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
<i>Permits:</i>					
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
<i>Other:</i>					
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>
<i>Fines & Forfeitures:</i>					
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>
<i>Public Charges for Services:</i>					
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 4, Item C.

REVENUES:	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
<i>Intergovernmental Charges for Services:</i>					
Crossing Guard	\$ -	\$ 2,500	\$ 2,500	\$ (2,500)	\$ -
Fire Protection	-	5,100	5,100	(5,100)	-
Total Intergovernmental Charges for Services	<u>\$ -</u>	<u>\$ 7,600</u>	<u>\$ 7,600</u>	<u>\$ (7,600)</u>	<u>\$ -</u>
<i>Miscellaneous:</i>					
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	<u>\$ 103,464</u>	<u>\$ 160,200</u>	<u>\$ 160,200</u>	<u>\$ (56,736)</u>	<u>\$ 79,468</u>
<i>Other Financing Sources:</i>					
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Apply Undesignated Fund Balance	-	-	-	-	402,438
Apply Carryover Funds from Prior Year	-	-	-	-	178,165
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 580,603</u>
TOTAL REVENUES	<u>\$ 2,738,212</u>	<u>\$ 5,929,856</u>	<u>\$ 5,664,323</u>	<u>\$ (2,926,111)</u>	<u>\$ 2,977,985</u>
<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 4, Item C.

EXPENDITURES:	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
<i>General Government:</i>					
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	405	140,707	140,707	140,302	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	<u>\$ 147,522</u>	<u>\$ 1,078,488</u>	<u>\$ 1,058,488</u>	<u>\$ 910,966</u>	<u>\$ 218,091</u>
<i>Public Safety:</i>					
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	<u>\$ 415,977</u>	<u>\$ 2,128,152</u>	<u>\$ 2,128,152</u>	<u>\$ 1,712,175</u>	<u>\$ 460,087</u>
<i>Public Works:</i>					
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	<u>\$ 291,181</u>	<u>\$ 2,229,560</u>	<u>\$ 2,084,560</u>	<u>\$ 1,793,379</u>	<u>\$ 334,055</u>
<i>Health & Human Services:</i>					
Animal and Insect Control	\$ 2,725	\$ 5,000	\$ 5,000	\$ 2,275	\$ -
Total Health & Human Services	<u>\$ 2,725</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 2,275</u>	<u>\$ -</u>

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

Section 4, Item C.

EXPENDITURES:	3/31/2025 YTD Actual	2025 Original Budget	2025 Amended Budget	2025 Budget Variance - Positive (Negative)	3/31/2024 YTD Actual
<i>Culture & Recreation:</i>					
Parks	\$ 636	\$ 115,454	\$ 115,454	\$ 114,818	\$ 6,865
Total Culture & Recreation	\$ 636	\$ 115,454	\$ 115,454	\$ 114,818	\$ 6,865
<i>Conservation & Development:</i>					
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
<i>Debt Service:</i>					
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	\$ -
<i>Other Financing Uses:</i>					
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	\$ 890,024	\$ 5,929,856	\$ 5,664,323	\$ 4,774,299	\$ 1,052,811
<i>Budget Percentage Expended YTD</i>	<i>15.71%</i>				

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 SERVICE</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 SERVICE		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/WELLNESS/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	405.00	31.00	(374.00)	1306.5
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	405.00	140,706.83	140,301.83	.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>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 ADM	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
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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
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPT</u>					
100-52000-110-110	368.00	1,316.72	4,860.00	3,543.28	27.1
100-52000-110-151	28.16	100.72	371.79	271.07	27.1
100-52000-110-154	.00	.00	915.00	915.00	.0
100-52000-120-138	.00	.00	2,000.00	2,000.00	.0
100-52000-120-140	.00	.00	29.00	29.00	.0
100-52000-120-146	.00	510.00	575.00	65.00	88.7
100-52000-120-157	.00	.00	29.00	29.00	.0
100-52000-120-159	.00	275.00	250.00	(25.00)	110.0
100-52000-120-160	395.00	395.00	2,000.00	1,605.00	19.8
100-52000-120-238	.00	595.00	6,500.00	5,905.00	9.2
100-52000-120-240	.00	.00	174.00	174.00	.0
100-52000-120-250	.00	.00	1,000.00	1,000.00	.0
100-52000-120-320	182.18	265.13	3,000.00	2,734.87	8.8
100-52000-120-321	233.80	952.41	9,000.00	8,047.59	10.6
100-52000-120-322	.00	.00	500.00	500.00	.0
100-52000-120-323	.00	.00	1,000.00	1,000.00	.0
100-52000-120-324	1,710.00	3,966.26	40,000.00	36,033.74	9.9
100-52000-120-326	507.60	1,015.20	8,700.00	7,684.80	11.7
100-52000-120-380	203.23	2,249.58	20,000.00	17,750.42	11.3
100-52000-120-434	.00	.00	29.00	29.00	.0
100-52000-120-437	.00	.00	200.00	200.00	.0
100-52000-120-438	.00	110.01	1,000.00	889.99	11.0
100-52000-120-460	195.59	511.31	5,500.00	4,988.69	9.3
100-52000-120-475	30.00	80.00	550.00	470.00	14.6
100-52000-120-476	56.90	56.90	1,000.00	943.10	5.7
100-52000-120-811	240.22	4,211.62	17,300.00	13,088.38	24.3
100-52000-120-815	.00	.00	500.00	500.00	.0
100-52000-120-820	11,735.00	13,016.00	35,000.00	21,984.00	37.2
100-52000-120-938	394.56	493.20	32,925.00	32,431.80	1.5
100-52000-121-110	7,888.98	21,127.67	105,633.39	84,505.72	20.0
100-52000-121-151	590.40	1,576.95	8,080.95	6,504.00	19.5
100-52000-121-152	1,184.14	3,188.80	15,105.57	11,916.77	21.1
100-52000-121-154	1,540.08	4,620.24	21,125.52	16,505.28	21.9
100-52000-122-110	38,992.05	93,059.10	525,510.82	432,451.72	17.7
100-52000-122-151	2,901.35	6,952.60	37,372.28	30,419.68	18.6
100-52000-122-152	5,815.20	13,944.72	69,859.29	55,914.57	20.0
100-52000-122-154	6,408.70	17,089.89	136,315.44	119,225.55	12.5
100-52000-123-110	558.85	969.43	7,561.80	6,592.37	12.8
100-52000-123-151	42.75	74.16	578.48	504.32	12.8
100-52000-124-110	2,221.97	5,834.14	26,675.15	20,841.01	21.9
100-52000-124-151	161.81	421.79	2,040.65	1,618.86	20.7
100-52000-124-152	154.42	405.82	1,840.59	1,434.77	22.1
100-52000-124-154	754.64	2,263.83	9,506.48	7,242.65	23.8
100-52000-125-110	670.68	1,815.88	7,416.00	5,600.12	24.5
100-52000-125-151	51.30	138.90	567.32	428.42	24.5
100-52000-126-110	629.10	1,713.10	25,323.17	23,610.07	6.8
100-52000-126-151	48.12	131.04	1,937.21	1,806.17	6.8
100-52000-127-110	8,681.57	23,006.14	116,246.20	93,240.06	19.8
100-52000-127-151	651.04	1,720.67	8,892.83	7,172.16	19.4
100-52000-127-152	1,303.10	3,474.18	16,623.21	13,149.03	20.9
100-52000-127-154	1,540.08	4,620.24	21,125.52	16,505.28	21.9
100-52000-128-110	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
<u>FIRE & EMS</u>						
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
<u>BUILDING INSPECTOR</u>						
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
<u>POLICE & FIRE COMMISSION</u>						
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	890,023.58	5,664,323.04	4,774,299.46	15.7
	NET REVENUE OVER EXPENDITURES	(301,567.41)	1,848,187.91	.00	(1,848,187.91)	.0



Report to APC

Agenda Item: Funding for Kronenwetter Storage Driveway

Meeting Date: June 24, 2025

Referring Body:

Committee Contact: David Baker

Staff Contact: Greg Ulman

Report Prepared by: Greg Ulman

AGENDA ITEM: Funding for Kronenwetter Storage Driveway

OBJECTIVE(S): To inform APC of this Invoice.

HISTORY/BACKGROUND: On June 10, 2025 NEW Concrete poured a section of trail on both sides of the entrance to Kronenwetter Storage on Kowalski Rd. The trail was situated close to the road and elevated higher than the road as well, which when the contractor wanted to pour the driveway apron and trail sidewalk section they were not able to because of elevation differences. To have the curb cut out and to match into the existing trail it would have been too steep for vehicles to enter without scraping the bottom of a vehicle or a trailer hitch/tongue. The decision was to lower the trail to accommodate the driveway opening, hence the contractor needed to remove 20 feet and 15 feet, respectively, on the sides of the driveway opening to comply with ADA (Americans with Disabilities Act) federal regulations for proper pitch. With the price being in the \$4,600 range staff contacted President Baker for approval since the crews were on schedule to pour in a short amount of time. President Baker approved this work to be done for \$4,675.00 as staff and he felt it wasn't the contractors fault the trail was placed at the elevation it was located.

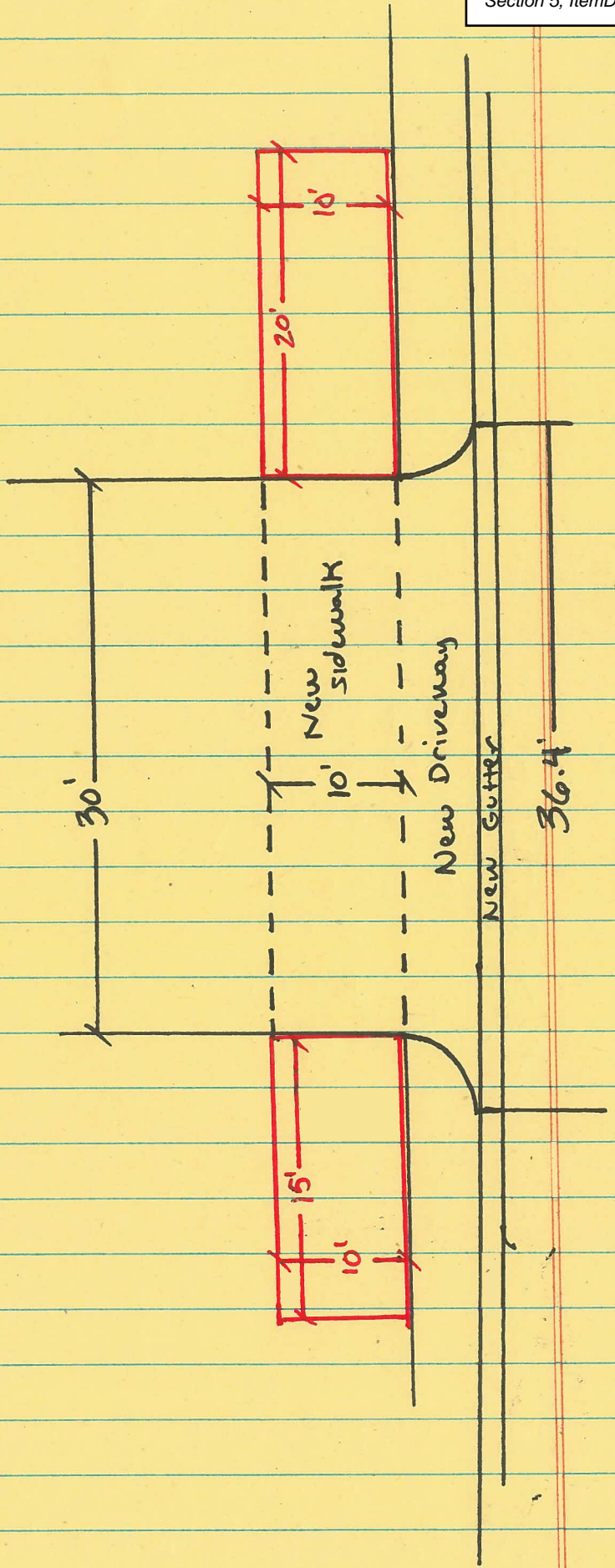
FINANCIAL

Financial Consideration/Action: \$4,675.00

FUNDING SOURCE:

Account Number/Title:	# 100-53000-311-344
Current Adopted Budget:	\$65,000
Spent to Date:	\$3,076.69
Remaining Budget:	\$61,923.31
Requested Amount:	\$4,675.00
Remainder of Budgeted Amount, if approved:	\$57,248.31

ATTACHMENTS: Invoice and Drawing



NEW CONCRETE LLC
 5098 CTY C
 OCONTO FALLS WI 54154

Section 5, Item D.

Invoice

Phone #	715-853-5213
Fax #	920-848-7830

Date	Invoice #
6/12/2025	3497

Bill To

Village Of Krononwetter
 1582 Krononwetter Dr
 Krononwetter, WI 54455
 ATTN: Greg Ulman

P.O. No.	Terms

Quantity	Description	Rate	Amount
1	Concrete walkway with Fcs Storage.	4,675.00	4,675.00
		Total	\$4,675.00



REPORT TO APC

AGENDA ITEM: Reassessment Services for Village Properties
MEETING DATE: June 24, 2025
PRESENTING COMMITTEE: APC
COMMITTEE CONTACT: Village President-David Baker
STAFF CONTACT: Interim Finance Director-John Jacobs
REPORT PREPARED BY: Interim Finance Director-John Jacobs

AGENDA ITEM: Reassessment Services for Village Properties

ISSUE: The Village’s assessment ratio (Municipal Assessed Value vs. Wis Dept of Revenue (WDOR) 100% Equalized Valuation) has fallen under 90% for the third consecutive year in a row, as of August 2024, and will likely continue to remain under 90% (for the 4th year in a row) when the August 2025 valuations are released.

A Wisconsin reassessment is necessary when the current assessment of property is not in substantial compliance with the law. This can occur if the assessment is not within 10% of full value at least once every 5 years, if the assessment level is not in compliance with current law, or if a governing body desires an original inventory of all taxable property. Reassessments are also conducted when a municipality falls out of compliance with the Wisconsin Property Assessment Manual (WPAM) for 3 years in a row. The reassessment process ensures that assessed property values are in line with current market conditions and that all property owners are paying their fair share to support all government services.

In addition, a revaluation will be required in the near future because the assessment levels for each major property class (residential, commercial, or agricultural) are required to be within 10% of the State’s Full Equalized Value, once in a 5-year period. For August 2024, the residential class of property is at 75.89% of full market value, while the agricultural class of property is at 79.96%, which are both below 90% acceptable level.

OBJECTIVES: To identify options of how the Village of Kronenwetter can conduct either a revaluation or reassessment process for all Village properties to bring all assessed valuation back up to 100% market valuation, in order to comply with Wisconsin State Statutes in 2026 or 2027. A market revaluation option or a full reassessment option would be considered, for the best cost-effective method and equitable manner in which to accomplish this goal. The revaluation/reassessment process could be spread over more than one year, whereby the 100% full values would not be implemented until the entire Village had been revaluated by the final year of the process.

BACKGROUND/PREVIOUS ACTIONS:

The Village last completed a revaluation of all taxable properties in 2021, whereby the reassessment ratio was brought up to 99.14% of full market valuation (from 82.28% in 2020).

The next previous year that any revaluation/reassessment had been conducted would have been in 2006, according to the chart shown below.

The 2025 assessment ratio will not be calculated and posted by the WDOR until August 2025, but the preliminary 2025 estimate as of 3/11/2025 is projected to be about 70.66%.

Here are the last 23 years of assessment ratios compared to WDOR Full Market Valuation:

- 2025 = 70.66% (WDOR estimate as of 3/11/2025)
- 2024 = 77.63%
- 2023 = 83.28%
- 2022 = 89.44%
- 2021 = 99.14% (revaluation year)
- 2020 = 82.28%
- 2019 = 84.32%
- 2018 = 89.12%
- 2017 = 90.77%
- 2016 = 91.21%
- 2015 = 95.68%
- 2014 = 99.59%
- 2013 = 100.69%
- 2012 = 106.46%
- 2011 = 100.45%
- 2010 = 101.77%
- 2009 = 97.02%
- 2008 = 96.03%
- 2007 = 97.76%
- 2006 = 104.88% (either a revaluation or reassessment was done here)
- 2005 = 81.84%
- 2004 = 83.36%
- 2003 = 92.47%

I believe that previous Village Board meetings in past years have discussed the potential for a revaluation or reassessment to be completed at some point in the future, but the cost for a revaluation/reassessment had not been included in a current budget cycle.

PROPOSAL: Review 6/11/2025 assessment services summary proposal from Associated Appraisal Consultants (the Village’s present contracted assessor) to obtain options as to the method, timing, and costs for completing either a revaluation or reassessment of all Village properties in 2026 and/or 2027 budget years. Once the options have been evaluated by APC, then bring a recommendation to the Village Board, so that any cost implications can be included in the 2025 (possible amended budget), and/or in the 2026 and 2027 budgets.

ADVANTAGES: Completing a revaluation or reassessment of all Village properties will bring the assessment roll valuation up to the 100% equalized valuation, per Wisconsin State Statutes. Also, any omitted buildings or enhancements could be identified and included on the assessment roll, to assure that all property owners are paying their fair share to support all government services.

DISADVANTAGES: The cost of completing a revaluation or reassessment of all Village properties in 2026 and/or 2027 will add an additional challenging cost for the 2026 and/or 2027 budget years. However, if the Village does not implement a reassessment on its own in 2026 or 2027, the WDOR will conduct the reassessment in 2028, and bill the Village at 3 or 4 times the cost of what a Village contracted vendor would charge the Village.

ITEMIZE ALL ANTICIPATED COSTS: Cost of implementing a Village-wide reassessment is in the range of \$180,000-\$220,000, which would be in addition to the normal annual maintenance costs of \$32,000-\$36,000. This contracted vendor would be willing to start the 2026 reassessment process in Fall 2025, and negotiate the allocation of this reassessment project cost between budget years 2025-2027, with the final payment due in January 2027.

RECOMMENDED ACTION: Discuss and refer the proposal for reassessment services to Village Board.

OTHER OPTIONS CONSIDERED/TIMING REQUIREMENTS: Do nothing for 2026 budget year, and defer the proposal to 2027 or later years, until the Wisconsin Department of Revenue issues the Village a “non-compliance” letter, since the assessment ratio has already fallen below 90% for three consecutive years, and will likely be under 90% for a fourth consecutive year by August 2025.

FUNDING SOURCE: Cost for implementation would be included in the General Fund budget and possibly the (4) TID Funds for budget years 2025, 2026, and/or 2027.

ATTACHMENTS (describe briefly):

- 6/11/2025 Assessment Services Summary proposal from Associated Appraisal Consultants
- 2024 WDOR Assessment/Sales Ratio Analysis for use in calculating 2025 Assessment Ratio (which will be finalized in August 2025)
- Average Assessment Ratio for Years of 2003-2024 for the Village of Kronenwetter (from the Wisconsin Department of Revenue website)
- Final Major Class Comparison of Village Assessed Valuation vs. WDOR Equalized Base Value for Years of 2018-2024 (from the Wisconsin Department of Revenue website)
- Annual Assessment Summary for the Village of Kronenwetter – data from 2020-2024 (from the Wisconsin Department of Revenue website)
- 2025 Guide for 70.75 Reassessments – from Wisconsin Department of Revenue

ASSESSMENT SERVICES SUMMARY

Prepared for:

Village of Kronenwetter
 John Jacobs
 Interim Finance Director



Fee Schedule

The figures below are based on 5 years of professional assessment services. Optional add-on assessment services for a revaluation would be in addition to the price of annual maintenance. Prices quoted below are only valid for 60 days after 6/11/2025.

*Assessment Services	2026 Assessment Year	2027 Assessment Year	2028 Assessment Year	2029 Assessment Year	2030 Assessment Year
MAINTENANCE	\$32,000	\$33,000	\$34,000	\$35,000	\$36,000
FULL VALUE MAINTENANCE	Not an option at this time due to last onsite inspections and records				
OPTIONAL ADD-ON REVALUATION ASSESSMENT SERVICES					
FULL INSPECTION REVALUATION	+\$220,000 (for each revaluation assessment year)				
EXTERIOR ONLY REVALUATION	+\$180,000 (for each revaluation assessment year)				
INTERIOR PRC QUESTIONNAIRE	+\$10,000 (for each exterior revaluation assessment year)				
INTERIM MARKET UPDATE	Not an option at this time due to last onsite inspections and records				

Out-of-Pocket Expenses / Invoice Procedures

MAINTENANCE: The compensation due to the Assessor shall be paid in monthly or quarterly installments throughout the 2026, 2027, 2028, 2029 and 2030 assessment year(s). The maintenance contract will continue to be all-inclusive without separate charges for monthly parking permit fee accounts and postage and mailing services.

REVALUATION: Payment shall be made on a monthly basis for services and expenses incurred during a revaluation year. Monthly invoices shall reflect the percentage of work completed, less 5 percent retained by the municipality until completion of the revaluation and final adjournment of the Board of Review.

- The 2025 assessment year will be the 4th year out of compliance in accordance with sec. 70.05(5), Wis. Stats. The municipality will be required to conduct a revaluation prior to or during the 2027 assessment year at the latest to avoid a state ordered reassessment for the 2028 assessment year which will cost 2-3 times the amounts provided above due to Wisconsin Department of Revenue oversight etc.
- Municipality will be responsible for all postage and mailing services costs during the revaluation year and are estimated to cost \$4,500-\$8,000 +/- depending on the revaluation type chosen and how many introduction letters, record questionnaires, agricultural land use forms, assessment notices and other general correspondence letters are mailed.
- For budgeting purposes if the municipality were to conduct one of the revaluation options for the 2026 assessment year the estimated total cost would be as follows:

Maintenance	Exterior Revaluation	Mailings	Total
\$32,000	+\$180,000	+\$8,000 +/-	= \$220,000 +/-
Maintenance	Full Revaluation	Mailings	Total
\$32,000	+\$220,000	+\$8,000 +/-	= \$260,000 +/-

- Options to spread a revaluation cost over multiple years are available upon request and the amount(s) would be based on the revaluation type and assessment year chosen.

Overview of Assessment Cycle Options

As outlined in the annual assessor requirements chart from the Wisconsin Department of Revenue (WIDOR), municipalities and assessors are expected to follow certain guidelines for annual assessment cycles.

Annual Review/Maintenance Option

This is the minimum requirement for all municipalities. It involves copying the previous year’s assessment roll and updating values based on the current level of assessment when changes are warranted.

Examples of changes include:

- New construction
- Parcel splits or combinations
- Annexations
- Remodeling or demolition
- Zoning or tax classification changes
- Any other factor affecting market value or physical attributes

Note: These changes may or may not result in a value change, but each requires an update to the Property Record Card (PRC).

Full Inspection and Exterior-Only Revaluation Options

These are recommended when:

- PRC data is outdated or inaccurate
- Assessment equity is lacking
- A revaluation hasn’t occurred in 10+ years
- A reassessment is required under Wis. Stats. §70.75

Note: The last complete onsite revaluation for the municipality is unknown at this time.

Advantages

- Lower annual maintenance costs between revaluations
- Allows for annual budgeting toward future revaluations
- Market conditions dictate revaluation timing
- Ensures equitable data collection by visiting all parcels in the same year
- Identifies unpermitted improvements, potentially increasing net new construction values and levy limits
- Corrects inequities across property types (e.g., residential, commercial, other classes)
- Brings all major property classes within 10% of full value, as required by Wis. Stats. §70.05(5)

Disadvantages

- Higher costs during revaluation years due to onsite parcel visits
- Increased time and effort for Open Book, Board of Review, and appeals due to larger value shifts
- Slower response to market changes compared to annual updates
- Reactive rather than proactive approach to market trends

Interim Market Update Revaluation

This option works best when the property record card information is deemed reliable and a full inspection or exterior only revaluation has been completed within the last five (5) years and the overall assessment level shows an unacceptable degree of variance in some neighborhoods, property types or classes. This would be an option for the municipality if an onsite inspection revaluation had taken place within the past 5 to 10 years otherwise property record card information and building pictures would be outdated.

Note: The last interim market revaluation for the municipality was during the 2021 assessment year.

Positives

- Cost. This method is much less costly for the municipality than the full inspection or exterior only revaluation options as there would not be as many field inspections except in cases such as a parcel sale, building permit or a property owner requested a review which is common practice during a typical annual maintenance assessment year.
- The computer aided mass appraisal (CAMA) model would be reviewed and adjustments/calibrations would be made to all taxable parcels when deemed necessary to ensure all taxpayers are assessed fairly and equitably.
- Corrects inequities between individual property assessments and between classes of properties i.e.: Residential, Commercial, Sum of 5,5m, 6 & G7 etc.
- Brings all major classes of property within 10 percent of full market value in the same year as required under state law (sec 70.05(5), Wis. Stats.)

Negatives

- This may delay onsite inspections of every parcel more frequently, which would create less reliable assessment property record data and or assessment values.
- It only works if the data being used for assessments is accurate and up to date.
- There would not be field inspections on every parcel, so changes made without a permit would not be captured.
- May lead to higher attendance at Open Book and or assessment value changes at Open Book due to corrections/updates to property records that were unknown due to lack of recent onsite inspections.

Full Value Maintenance

This proactive approach offers an alternative to traditional revaluation methods. Our annual full value maintenance assessment services ensure the municipality’s assessments remain in compliance with Wisconsin Statute §70.05(5) throughout the contract term. The level of assessment will be maintained within 10% of the prior year’s equalized value for all major property classes. Taxable assessed values will be updated annually, as needed, to reflect recent sales using existing property records. No additional onsite inspections will be conducted beyond those performed during routine annual maintenance.

Best Practices from Other Municipalities

Associated Appraisal works with many municipalities that plan revaluations on fixed cycles (e.g., every 2, 4, 6, or 10 years), regardless of market conditions. This approach helps them:

- Stay compliant with WIDOR and Wis. Stats. §70.05(5)
- Ensure equitable and consistent PRC updates
- Capture changes that affect assessments
- Maintain accurate records under consistent market conditions

ANNUAL ASSESSOR REQUIREMENTS BY ASSESSMENT TYPE

	Full Revaluations	Exterior Revaluation	Interim Market Update	Annual Review/Maintenance
Appropriate when	PRC is outdated or inaccurate, <u>or</u> assessment uniformity is poor <u>or</u> full revaluation hasn't been done in 10 years <u>or</u> assessment uniformity is poor <u>or</u> reassessment is required per statute 70.75.	Most PRC information can be verified by exterior inspection <u>and</u> full revaluation completed within past 6-9 years	PRC is deemed reliable <u>and</u> full revaluation completed within past 5 years <u>and</u> assessment level shows unacceptable degree of variance in some neighborhoods or classes	PRC is deemed reliable <u>and</u> full revaluation was completed within past 5 years <u>and</u> assessment level during previous assessment year is within acceptable parameters
Real Property affected	All Property	All Property	Changes identified in column D PLUS Analysis of problem strata Identified from previous assessment year	Annexed properties Change in exemption status Demolitions & fire damage New construction Change in classification Parcels with ongoing construction Change in legal description Change in zoning
Land Study	On-site Inspection	On-site Inspection	As necessary	As necessary
Inspect Exterior	All Buildings	All Buildings If no changes, may use digital imaging technology to supplement field re-inspections with a computer-assisted office review.	Buildings w/changes	Buildings w/changes
Inspect Interior	All Buildings	Buildings w/changes	Buildings w/changes	Buildings w/changes
Building Measurements	Measure all buildings	Measure or verify as needed	Measure or verify as needed	Measure or verify as needed
Photos	All primary buildings	As necessary	As necessary	As necessary
Sketch	All primary buildings	As necessary	As necessary	As necessary
Analyze neighborhoods, property types, trends	Required	Required	Required. Results determine whether assessment is full value or aggregate assessment level	Optional
Property Record Card (PRC)	Create new	Update/create new as needed	Update/create new as needed	Update/create new as needed
Review classifications	Required	Required	Required	Required
Validate usability of sales	Required	Required	Required	Required
Verify sales attributes (Ch 7 and 9)	Required	Required	Required	Required
Parcels to be valued	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Review / revalue properties	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Assessment level	Full Value	Full Value	Aggregate assessment level or full value as appropriate	Aggregate Assessment
Mail Notice of Change in Asmt	Only if assessment changes	Only if assessment changes	Only if assessment changes	Only if assessment changes
Personal property assessment	Required	Required	Required	Required
Add omitted property to roll (70.44)	Required	Required	Required	Required
Correct errors in roll (70.43)	Required	Required	Required	Required
Hold open book / attend BOR (minimum 7 days between open book and BOR (70.47))	Required	Required	Required	Required

A change in color across a row indicates a change in the level of task work required compared to the preceding assessment type

Full Value Law
Wisconsin Statute §70.05
Village of Kronenwetter, Marathon County

Assessment Year

Action

2022, 2023,
2024, **2025**
(4 Years out of compliance)

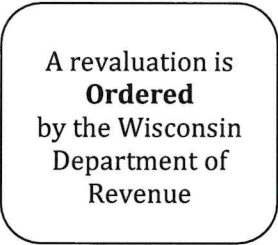


Wisconsin Department of Revenue will monitor the level of assessment for the municipality during the next assessment year.

2026
(5 Years out of Compliance)

Wisconsin Department of Revenue will order a state supervised revaluation for the next assessment year if still out of compliance.

2027
(6 Years out of Compliance)



Wisconsin Department of Revenue orders a complete revaluation if the municipality is still out of compliance. It will become a stated mandated reassessment the following year without action during the 2027 assessment year.

2028
(State Ordered Reassessment)



A complete reassessment will be conducted and supervised by the Wisconsin Department of Revenue (all costs will be billed to the municipality).

DATE: 03/11/2025

WISCONSIN DEPARTMENT OF REVENUE
2024 ASSESSMENT/SALES RATIO ANALYSIS

EQSALE304WI

PAGE 47 OF 61

TAXATION DISTRICT 145 VILLAGE OF KRONENWETTER

COUNTY 37 MARATHON

EQ ADMIN AREA 80 WAUSAU

CLASS		# OF SALES	ASSESSED VALUE	SALES VALUE	AGGREGATE RATIO	MEAN RATIO	MEDIAN RATIO	DISP COEFF	CONC COEFF	PRICE DIFFL
1 - RESIDENTIAL	VACANT	3	87,600	193,550	45.26	71.65	83.39	29.22	33.3	1.58
	IMPROVED	81	17,811,700	25,889,031	68.80	71.54	69.31	15.10	75.3	1.04
	TOTAL	84	17,899,300	26,082,581	68.63	71.55	69.35	16.05	72.6	1.04
2 - COMMERCIAL	VACANT	5	1,484,600	1,696,400	87.51	101.28	101.33	8.16	60.0	1.16
	IMPROVED	2	1,147,900	1,278,000	89.82	76.48	76.48	19.87	0.0	0.85
	TOTAL	7	2,632,500	2,974,400	88.51	94.19	101.11	12.83	57.1	1.06
TOTAL	VACANT	8	1,572,200	1,889,950	83.19	90.17	101.22	16.35	50.0	1.08
	IMPROVED	83	18,959,600	27,167,031	69.79	71.66	69.31	15.27	74.7	1.03
	TOTAL	91	20,531,800	29,056,981	70.66	73.29	70.42	17.54	65.9	1.04

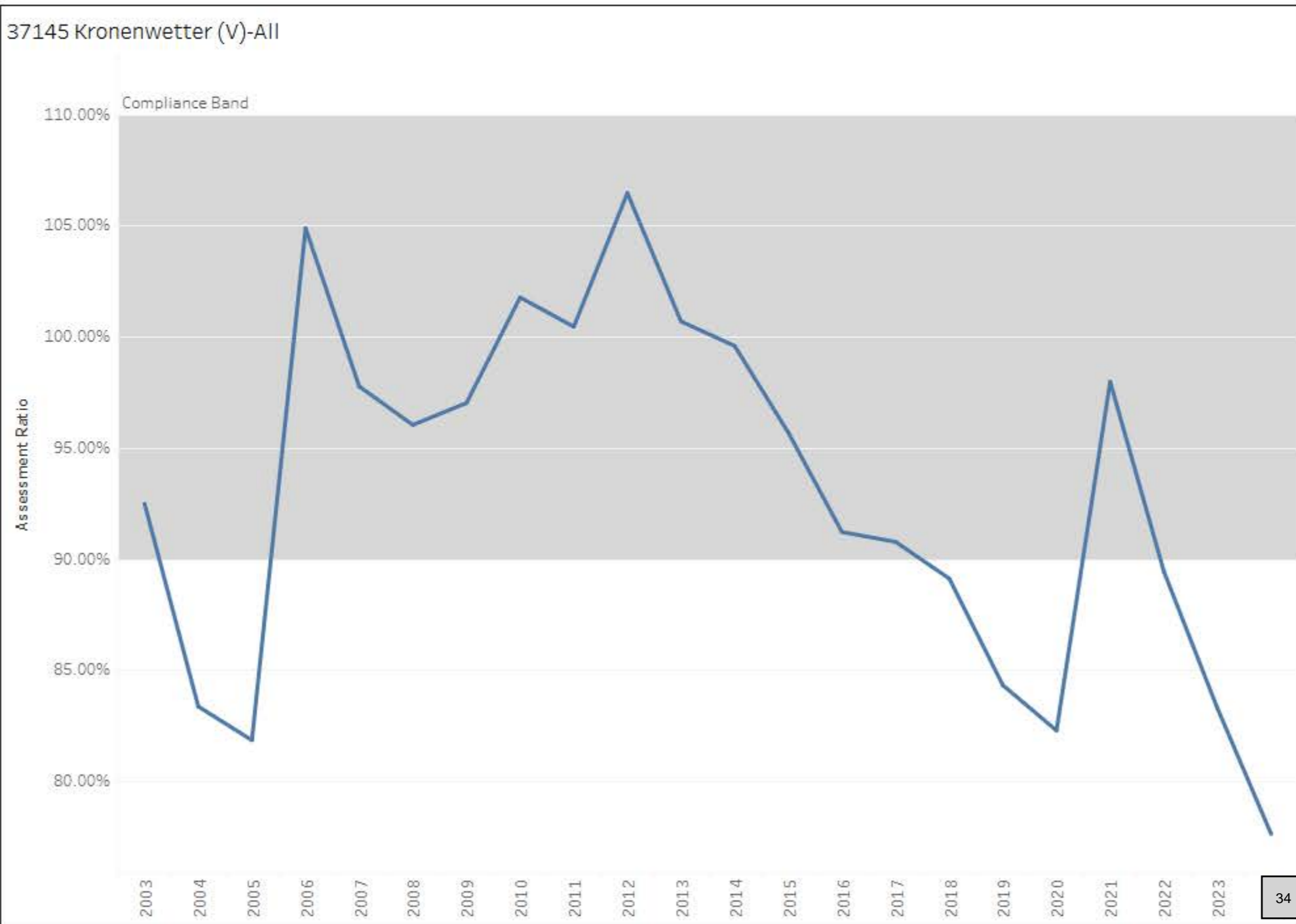
FREQUENCY TABLE (IN # OF OCCURRENCES AND PERCENTS FROM MEDIAN)

		#	OTHER		-45%		-30%		-15%		+15%		+30%		+45%		OTHER	
			#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
1 - RESIDENTIAL	VACANT	3	1	33.3	0	0.0	0	0.0	5	16.7	5	16.7	1	33.3	0	0.0	0	0.0
	IMPROVED	81	0	0.0	1	1.2	9	11.1	30.5	37.7	30.5	37.7	5	6.2	0	0.0	5	6.2
	TOTAL	84	1	1.2	1	1.2	9	10.7	31	36.9	30	35.7	6	7.1	0	0.0	6	7.1
2 - COMMERCIAL	VACANT	5	0	0.0	0	0.0	1	20.0	1.5	30.0	1.5	30.0	1	20.0	0	0.0	0	0.0
	IMPROVED	2	0	0.0	0	0.0	1	50.0	0	0.0	0	0.0	1	50.0	0	0.0	0	0.0
	TOTAL	7	0	0.0	1	14.3	1	14.3	1.5	21.4	2.5	35.7	1	14.3	0	0.0	0	0.0
TOTAL	VACANT	8	1	12.5	0	0.0	2	25.0	1	12.5	3	37.5	1	12.5	0	0.0	0	0.0
	IMPROVED	83	0	0.0	1	1.2	9	10.8	31.5	38.0	30.5	36.8	5	6.0	1	1.2	5	6.0
	TOTAL	91	1	1.1	2	2.2	12	13.2	30.5	33.5	29.5	32.4	5	5.5	3	3.3	8	8.8

Overview
Real Property Assessed Values
Real Property Assessed Parcels
Real Property Assessment Acres
Acres Compared with Values
Average Assessment Ratio
Map: Change In Real Property Value Assessed Value
Map: Real Property Assessed Acres
Map: Real Property Change in Acres Per Parcel
Personal Property Assessed Values

Municipality: 37145 Kronenwetter (V)
 Ratio Indicator: Compliant Non-Compliant-Low

Year	Compliance	Ratio	Change	
2024	Non-Compliant-Low	77.63%	-6.78%	↓
2023	Non-Compliant-Low	83.28%	-6.90%	↓
2022	Non-Compliant-Low	89.44%	-8.71%	↓
2021	Compliant	97.97%	19.08%	↑
2020	Non-Compliant-Low	82.28%	-2.42%	↓
2019	Non-Compliant-Low	84.32%	-5.39%	↓
2018	Non-Compliant-Low	89.12%	-1.82%	↓
2017	Compliant	90.77%	-0.48%	↓
2016	Compliant	91.21%	-4.67%	↓
2015	Compliant	95.68%	-3.92%	↓
2014	Compliant	99.59%	-1.09%	↓
2013	Compliant	100.69%	-5.43%	↓
2012	Compliant	106.46%	5.98%	↑
2011	Compliant	100.45%	-1.29%	↓
2010	Compliant	101.77%	4.89%	↑
2009	Compliant	97.02%	1.03%	↑
2008	Compliant	96.03%	-1.77%	↓
2007	Compliant	97.76%	-6.79%	↓
2006	Compliant	104.88%	28.15%	↑
2005	Non-Compliant-Low	81.84%	-1.82%	↓
2004	Non-Compliant-Low	83.36%	-9.85%	↓
2003	Compliant	92.47%	Null	●



Wisconsin Department of Revenue
Final Major Class Comparison

EQ ADMIN AREA 80 Wausau
COUNTY 37 Marathon County
VILLAGE 145 Kronenwetter

Year	Property Class	Municipal Assessed Value	DOR Base Value	% of DOR Base Value	Ratio (%)	Major Class Municipal Compliance Status	Type Of Notice Issued
2024	Residential	613,883,100	808,892,400	85.53	75.89	NO	
	Commercial	93,070,300	95,204,800	10.07	97.76	YES	
	Agricultural	759,800	950,200	0.10	79.96		
	Sum Of 5, 5M, 6, 7	26,432,600	40,688,000	4.30	64.96		
	Personal	0	0	0.00	0.00		
	Total	734,145,800	945,735,400	100.00	77.63	NO	
2023	Residential	610,183,600	745,659,000	84.98	81.83	NO	
	Commercial	92,571,000	90,216,900	10.28	102.61	YES	
	Agricultural	753,900	857,300	0.10	87.94		
	Sum Of 5, 5M, 6, 7	25,699,500	39,016,200	4.45	65.87		
	Personal	1,507,300	1,712,900	0.20	88.00		
	Total	730,715,300	877,462,300	100.00	83.28	NO	
2022	Residential	602,075,700	664,637,500	82.48	90.59	YES	
	Commercial	90,006,200	102,018,300	12.66	88.23	NO	
	Agricultural	776,600	775,000	0.10	100.21		
	Sum Of 5, 5M, 6, 7	26,199,000	36,691,100	4.55	71.40		
	Personal	1,692,400	1,692,400	0.21	100.00		
	Total	720,749,900	805,814,300	100.00	89.44	NO	
2021	Residential	585,834,100	578,283,100	81.37	101.31	YES	
	Commercial	90,043,200	94,796,200	13.34	94.99	YES	
	Agricultural	737,500	737,000	0.10	100.07		
	Sum Of 5, 5M, 6, 7	26,392,800	35,308,200	4.97	74.75		
	Personal	1,550,400	1,550,400	0.22	100.00		
	Total	704,558,000	710,674,900	100.00	99.14	YES	
2020	Residential	451,058,900	537,858,000	80.41	83.86	NO	
	Commercial	71,093,600	91,747,700	13.72	77.49	NO	
	Agricultural	602,300	715,600	0.11	84.17		
	Sum Of 5, 5M, 6, 7	26,513,400	37,277,200	5.57	71.12		
	Personal	1,059,000	1,260,700	0.19	84.00		
	Total	550,327,200	668,859,200	100.00	82.28	NO	1st Notice of Non-Compliance
2019	Residential	438,505,900	513,245,000	81.30	85.44	NO	
	Commercial	65,458,000	81,193,000	12.86	80.62	NO	
	Agricultural	671,200	691,200	0.11	97.11		
	Sum Of 5, 5M, 6, 7	26,578,600	34,958,900	5.54	76.03		
	Personal	1,079,900	1,227,200	0.19	88.00		
	Total	532,293,600	631,315,300	100.00	84.32	NO	
2018	Residential	426,324,600	466,925,700	81.58	91.30	YES	
	Commercial	55,626,500	66,708,400	11.65	83.39	NO	
	Agricultural	671,200	671,500	0.12	99.96		
	Sum Of 5, 5M, 6, 7	26,530,400	37,053,700	6.47	71.60		
	Personal	926,200	1,006,700	0.18	92.00		
	Total	510,078,900	572,366,000	100.00	89.12	NO	



Annual Assessment Summary

General Information			Assessor Information		
Assessment year	2024	Municipality	Village of Kronenwetter	Name	Nick Laird
Co-muni code	37145	County	Marathon	Phone	(920) 749 - 1995
Municipal Assessment Report type/date filed	FINAL / 2024-06-03			Email	INFO@APRAZ.COM

Fast Facts					
	2020	2021	2022	2023	2024
Total assessed value	\$ 568,787,300	\$ 726,667,600	\$ 739,032,500	\$ 745,956,900	\$ 748,737,500
Total equalized value	\$ 691,295,200	\$ 741,690,200	\$ 817,805,900	\$ 895,765,200	\$ 964,532,600
Net new construction	\$ 20,965,900	\$ 20,580,200	\$ 6,056,700	\$ 9,763,900	\$ 4,872,600

Parcel Count and Number of Acres by Class						
	2023 Parcels	2023 Acres	2024 Parcels	2024 Acres	Parcel Change	Acres Change
Class 1 – Residential	3,052	3,935	3,054	3,940	2	5
Class 2 – Commercial	119	773	111	764	-8	-9
Class 3 – Mfg	11	102	11	102	0	0
Class 4 – Agricultural	282	3,669	281	3,648	-1	-21
Class 5 – Undeveloped	382	4,338	387	4,333	5	-5
Class 5m – Ag forest	156	2,259	155	2,247	-1	-12
Class 6 – Forest lands	372	5,889	373	5,827	1	-62
Class 7 – Other	38	62	41	87	3	25
Total	4,412	21,027	4,413	20,948	1	-79

Real Estate Sales								
2023	Single Family	Multi-Family	Commercial	Mfg	Agricultural	Utility	Time Share	Misc
Valid sales	84	0	3	0	1	0	0	7
Invalid sales	100	2	2	0	2	0	0	4
Total sales	184	2	5	0	3	0	0	11
2022	Single Family	Multi-Family	Commercial	Mfg	Agricultural	Utility	Time Share	Misc
Valid sales	143	2	6	0	0	0	0	5
Invalid sales	137	1	2	0	16	0	0	11
Total sales	280	3	8	0	16	0	0	16

Assessment Level and Type					
	2020	2021	2022	2023	2024
Assessment type	MAINT	EXT REVAL	MAINT	MAINT	MAINT
Assessment level	82.28	99.14	89.44	83.28	77.63

Additional Information

- Contact your assessor (revenue.wi.gov/DOR%20Publications/assrlist.pdf) with questions on the assessment data above
- Assessment information - review Reports (revenue.wi.gov/Pages/Report/Home.aspx)
- Definitions and more - review Property Assessment Process Guide for Municipal Officials (revenue.wi.gov/Pages/HTML/govpub.aspx#property)
- DOR contact - otas@wisconsin.gov

2025 Guide for 70.75 Reassessments

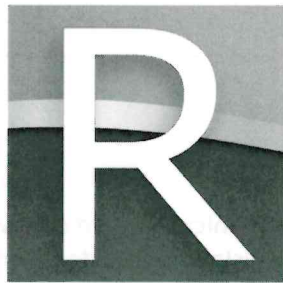


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I. Overview

A property owner can contest the assessment of their property at the municipal Board of Review (BOR). When the legality or equity of the entire assessment roll is in question, the legislature provides a remedy called a "Reassessment." This remedy requires property owners to submit a petition for reassessment to the Wisconsin Department of Revenue (DOR).

II. Reassessment Petition

A. Application for reassessment petition

Under state law ([sec. 70.75, Wis. Stats.](#)), property owners may file a petition for a reassessment of the taxation district if their combined property assessed value is at least 5 percent of the locally assessed value of the taxation district. The basis of the complaint must be that the assessment of property in the taxation district is not in substantial compliance with the law and that the interest of the public will be promoted by a reassessment.

The petition for reassessment is obtained from the Equalization Bureau District Supervisor of the county where the municipality is located. The District Supervisor can also answer any questions about the circumstances of a potential sec. 70.75, Wis. Stats. appeal.

B. DOR review of petition

After DOR receives a petition, it verifies with the Municipal Clerk that the assessed values were accurately reported, and ensures the 5 percent threshold of municipal assessed value was met.

- **Threshold met** – if it is determined the petition is valid, DOR holds a public hearing in the municipality, taking testimony from property owners who may be either for or against the need for a reassessment. Following the hearing, DOR conducts an investigation and issues an Order based on the findings.
- **Threshold not met** – if the 5 percent threshold has not been met, the chief petitioner is notified, and is advised to circulate another petition in order to meet the threshold

C. Actions following the public hearing

If the municipal board adopts a resolution to hire expert help under state law ([sec 70.055, Wis. Stats.](#)), DOR may dismiss the petition.

- This action is sometimes taken by municipal boards when they recognize that the municipality does need a revaluation
- The expert help must use the standard revaluation contract specified by DOR
- In this situation, the municipality (not DOR) must ensure all contract specifications are met
- The municipality also continues to use the services of the statutory assessor, who works with the expert help to make the assessment

DOR conducts an investigation of the assessment quality. There are four possible outcomes of the investigation:

1. An Order for Reassessment of all, or any part, of taxable property for the year under review
2. An Order for Revaluation of all property in a following year, supervised by DOR
3. DOR direction to the local assessor to correct specific assessment problems in a following year
4. Denial of the petition with no further action ordered

Note: These outcomes are explained in detail later in the guide.

III. Reassessment and Revaluation Definitions/Details

There are differences between a reassessment and a revaluation. It is important to note the primary difference between these two terms.

A. Reassessment

Defined by state law, "Reassessment" means to redo all or part of the assessment roll of the year petitioned. A reassessment takes place if DOR deems a complaint has merit (see page 6 "[Investigation by DOR](#)").

As part of the reassessment process:

- DOR contracts with an assessor (or assessment firm) who revalues all or part of the taxation district's taxable property and prepares a new assessment roll. The new assessment roll replaces the original assessment roll.
- DOR appoints a special three-person Board of Correction to review and correct the new assessment roll. The taxation district is responsible for paying all costs associated with the reassessment.
- If the reassessment is not completed in time to replace the original assessment, taxes are collected based on the original assessment, and changes to that assessment are applied in the following year
- Property owners are either charged additional taxes or credited for overpayments, depending on the reassessed property value

B. Revaluation

"Revaluation" generally means placing new values on all taxable property for the purpose of a new assessment. The previous year's assessment roll is not affected. The intended result of a revaluation is that assessments of all property represent the full taxable value of the property.

1. Types of revaluation

a. Supervised assessment (sec. 70.75(3), Wis. Stats.)

This is an alternative approach to a reassessment under state law (sec. 70.75(1), Wis. Stats.). Using supervised assessment, DOR contracts with an assessor (or assessment firm) to determine the assessment for a following year. DOR supervises all work performed by the contracted assessor or firm. The taxation district is responsible for the revaluation cost, including DOR's cost to supervise. The effect of a supervised assessment is essentially the same as a revaluation under state law (sec. 70.055, Wis. Stats.).

b. Expert help (sec. 70.055, Wis. Stats.)

This revaluation is initiated when the local governing body hires expert help to determine the assessments using DOR's standard revaluation contract. To complete a revaluation, the expert help (contracted assessor) and statutory assessor work together as an assessment board, exercising the powers and duties of the assessor. The municipality is responsible for the expert's fee and enforcement of the expert's contract.

2. Reasons for a revaluation include:

- Current assessment does not substantially comply with the law
- Property assessment inequities may exist within or between property classes
- Governing body may:
 - » Need updated records with the physical characteristics of all taxable real and personal property
 - » Need an original inventory of all its taxable property
 - » Initiate a revaluation because assessment levels do not comply with current law requiring that each major property class is within 10 percent of the state's Full Value for the corresponding major class, once in a five year period

For more information on reassessment and revaluation requirements, review the [Guide to the Property Assessment Process for Wisconsin Municipal Officials](#) located on DOR's website.

IV. 70.75 Reassessment Administrative Procedure

A. Application

DOR will not review any reassessment petition until:

1. Assessor completes the assessment roll
2. BOR is complete

Note: Each assessment year stands alone. Property owners may only file a petition on the current year's assessment; however, if a property owner feels their value is incorrect, they may appeal their assessment every year.

B. Verification of statutory requirements

After receiving a petition for reassessment, DOR sends the taxation district's clerk a copy of the petition.

1. Clerk is requested to verify that:

- Every individual signing the petition owns property in the taxation district
- Assessed values listed by each petitioner match those in the assessment roll being petitioned
- Total assessed value of the petitioners property comprises at least 5 percent of all locally (non-manufacturing) assessed property in the district

Note: When the 5 percent threshold is verified, DOR notifies the local assessor that no changes can be made to the local records.

2. Exception

An exception to this general rule is found under state law ([sec. 70.75\(1m\), Wis. Stats.](#)). If a property owner who owns more than 5 percent of the municipality's taxable property petitioned for a reassessment within the three previous years of this petition, owners of an additional 5 percent of the taxable property must sign the petition.

If a petition does not meet the 5 percent value requirement

- DOR notifies the first petition signer
- If the property owners decide to pursue the 5 percent value requirement, they cannot resubmit the previous petition
- Property owners must submit a new petition with original signatures to DOR. After DOR receives the petition, DOR sends a copy to the clerk for verification.

C. Hearing conducted by DOR

- If the petition is valid, DOR must hold a public hearing within or near the taxation district where the reassessment is sought. This is an administrative fact-finding hearing.
- DOR must mail a hearing notice to the taxation district's clerk and the first signer of the petition for reassessment at least eight days before the hearing
 - » The clerk publishes the hearing notice in the local newspaper
- At the hearing, testimony may be offered about the assessment equity or inequity, and whether the public interest will be promoted by a reassessment
 - » DOR uses the testimony to determine the focus of the investigation's second phase
- All witnesses are sworn in and the testimony is recorded. Anyone testifying is asked to provide:
 - » Their name and address
 - » Whether they are for or against a reassessment
 - » Whether they made a formal objection before the local BOR regarding their property assessment for the year under investigation
 - » Testimony that directly relates to proving or disproving the need for a reassessment

Guide for 70.75 Reassessments

D. Investigation by DOR

The evidence presented at the hearing is not the only information DOR takes into account when determining the need for a reassessment. If the local governing body does not adopt an Expert Help resolution (discussed previously), DOR completes a full investigation reviewing:

- Testimony presented
- Existing assessment records
- Valuation procedures
- Equity of the assessments

Note: The investigation includes field inspections of property related to issues raised during the hearing as well as inspection of a sample of other properties throughout the municipality.

1. Scoring

This multi-faceted field investigation awards points in several categories. The investigation’s focus is a review of the overall assessment equity, based on statutory requirements and accepted assessment practices.

The maximum possible score is 100. If a score is at or below 70 points, it typically indicates assessments or assessment practices that may result in inequity between or within property classes.

Categories and possible maximum points

Assessment equity

- Uniformity between classes of property 15 Points
(ex: residential vs. commercial)
- Uniformity within classes of property 45 Points
(ex: among residential property owners)

Assessor/municipal related components

- Property data and record cards 10 Points
- Property classification 5.5 Points
- Valuation 17.5 Points
- Administration and public relations 7 Points

Total 100 Points

2. Assessment equity

Uniformity between classes of property measures the relative difference in assessment level between the major assessment classes, comparing the highest and lowest assessment ratios of those classes.

- If major classes of property are assessed within 10 percent of each other, the maximum points are awarded
- Points awarded are reduced as major classes of property are assessed further from each other, until the spread becomes 20 percent different, at which time no points are awarded

Uniformity within assessment classes measures the relative difference between assessments of individual properties and their full taxable value. DOR conducts the following:

- **Sales studies** – DOR analyzes sale properties for potential time adjustments and any physical changes since the sale date and determines current market value estimates for each sale property
- **Sample appraisals** – if there are an insufficient number of sales, DOR supplements the sales study with appraisals of randomly selected properties of each major class, to estimate their market value
- **Sales studies and sample review** – DOR uses the results of the sales analysis to determine market value estimates for each sample parcel

- **Dispersion studies** – detailed analysis comparing current assessments to adjusted sale values or the appraised value of the sample properties results in a range of assessment ratios. DOR evaluates the statistical indicators related to the ratios (Coefficient of Dispersion and Coefficient of Concentration) which measure the uniformity of the assessments.
 - » A concentrated cluster of assessment ratios results in more points; divergent assessment ratios reduce points awarded

3. Assessor/Municipal related components

DOR awards points based on interviews with the assessor and clerk, and the review of local records and administrative procedures. A checklist of expected assessment practices provides the basis of these interviews and identifies the point value for each. Points can vary depending on the number of positive responses to interview questions.

- **Property data and records** – DOR evaluates the quality and accuracy of the assessor's property records to determine whether the records meet the requirements of the Wisconsin Property Assessment Manual (WPAM)
- **Classification and valuation** – DOR reviews the assessor's records, and randomly field inspects land parcels, to determine whether the assessor properly classified property and met the valuation requirements of the WPAM and state statutes
- **Administration and public relations** – DOR interviews both the municipal assessor and clerk to review their administrative practices related to statutory requirements and proper public relations

4. Final determination and order

a. DOR considers many factors when determining the final reassessment petition outcome, including:

- Public interest
- All information in DOR files and records
- Testimony given at the hearing
- DOR investigation results

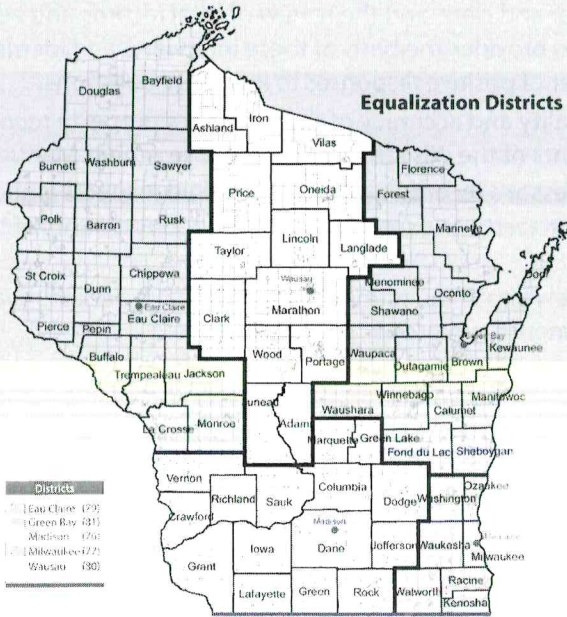
b. DOR has five choices when making a determination and order:

- 1) Under state law (sec. 70.75(1), Wis. Stats.), DOR may order a reassessment of all or any part of the taxation district's taxable property. DOR contracts with an assessor (or firm) to prepare a new assessment roll, supervises their work, and bills the taxation district for all the incurred fees and expenses.
- 2) Under state law (sec. 70.75(3), Wis. Stats.), DOR may order special supervision of succeeding assessments. This results in a complete revaluation for a year following the year petitioned. DOR contracts with an assessor (or firm) to conduct the revaluation. As with a reassessment, DOR contracts and supervises the assessor (or firm), pays the associated expenses, and charges the district for these costs.
- 3) Under state law (sec. 73.06, Wis. Stats.), DOR may provide general supervision over the assessors and may require correction of specific inequitable assessments. Any corrections would impact an assessment year that follows the petitioned year.
- 4) DOR can deny the petition for reassessment if it determines the year petitioned is in substantial compliance with the law and a reassessment is not in public interest
- 5) DOR can dismiss the petition before an order is issued if the municipality enacts a resolution to employ expert help and hires the expert help using the standard contract specified by DOR. The municipality ensures all contract specifications are met and continues with the statutory assessor's services, who will work with the expert help in making the assessment.

V. Contact Information

For more information, contact the Equalization Bureau District Office in your area.

Department of Revenue - Equalization District Offices



Equalization Bureau Contact Information

Eau Claire District Office (79)
610 Gibson St, Ste. 7
Eau Claire, WI 54701-2650
eqleau@wisconsin.gov
Ph: (715) 836-2866 Fax: (715) 836-6690

Green Bay District Office (81)
200 N. Jefferson St, Ste. 126
Green Bay, WI 54301-5100
eqlgrb@wisconsin.gov
Ph: (920) 448-5195 Fax: (920) 448-5207

Madison District Office (76)
Mailing Address
PO Box 8909 #6-301
Madison, WI 53708-8909

Street Address
2135 Rimrock Rd #6-301
Madison, WI 53713-1443
eqlmsn@wisconsin.gov
Ph: (608) 266-8184 Fax: (608) 267-1355

Milwaukee District Office (77)
819 N. 6th St, Rm. 530
Milwaukee, WI 53203-1682
eqlmke@wisconsin.gov
Ph: (414) 227-4455 Fax: (414) 227-4071

Wausau District Office (80)
730 N. Third St
Wausau, WI 54403-4700
eqlwau@wisconsin.gov
Ph: (715) 842-5885 Fax: (715) 848-1033

Wisconsin Counties - Alphabetical List

County Code	County Name	District Office Code	County Code	County Name	District Office Code	County Code	County Name	District Office Code
01	Adams	80	25	Iowa	76	48	Polk	79
02	Ashland	80	26	Iron	80	49	Portage	80
03	Barron	79	27	Jackson	79	50	Price	80
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	80	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	80	34	Langlade	80	57	Sawyer	79
11	Columbia	76	35	Lincoln	80	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	80	60	Taylor	80
14	Dodge	76	38	Marinette	81	61	Trempealeau	79
15	Door	81	39	Marquette	76	62	Vernon	76
16	Douglas	79	40	Menominee	81	63	Vilas	80
17	Dunn	79	41	Milwaukee	77	64	Walworth	77
18	Eau Claire	79	42	Monroe	79	65	Washington	79
19	Florence	81	43	Oconto	81	66	Washington	77
20	Fond du Lac	81	44	Oneida	80	67	Waukesha	77
21	Forest	81	45	Outagamie	81	68	Waupaca	81
22	Grant	76	46	Ozaukee	77	69	Waushara	81
23	Green	76	47	Pepin	79	70	Winnebago	81
24	Green Lake	76		Pierce	79	71	Wood	80

ASSESSMENT SERVICES SUMMARY

Prepared for:

Village of Kronenwetter
John Jacobs
Interim Finance Director



Fee Schedule

The figures below are based on 5 years of professional assessment services. Optional add-on assessment services for a revaluation would be in addition to the price of annual maintenance. Prices quoted below are only valid for 60 days after 6/11/2025.

*Assessment Services	2026 Assessment Year	2027 Assessment Year	2028 Assessment Year	2029 Assessment Year	2030 Assessment Year
MAINTENANCE	\$32,000	\$33,000	\$34,000	\$35,000	\$36,000
FULL VALUE MAINTENANCE	Not an option at this time due to last onsite inspections and records				
OPTIONAL ADD-ON REVALUATION ASSESSMENT SERVICES					
FULL INSPECTION REVALUATION	+\$220,000 (for each revaluation assessment year)				
EXTERIOR ONLY REVALUATION	+\$180,000 (for each revaluation assessment year)				
INTERIOR PRC QUESTIONNAIRE	+\$10,000 (for each exterior revaluation assessment year)				
INTERIM MARKET UPDATE	Not an option at this time due to last onsite inspections and records				

Out-of-Pocket Expenses / Invoice Procedures

MAINTENANCE: The compensation due to the Assessor shall be paid in monthly or quarterly installments throughout the 2026, 2027, 2028, 2029 and 2030 assessment year(s). The maintenance contract will continue to be all-inclusive without separate charges for monthly parking permit fee accounts and postage and mailing services.

REVALUATION: Payment shall be made on a monthly basis for services and expenses incurred during a revaluation year. Monthly invoices shall reflect the percentage of work completed, less 5 percent retained by the municipality until completion of the revaluation and final adjournment of the Board of Review.

- The 2025 assessment year will be the 4th year out of compliance in accordance with sec. 70.05(5), Wis. Stats. The municipality will be required to conduct a revaluation prior to or during the 2027 assessment year at the latest to avoid a state ordered reassessment for the 2028 assessment year which will cost 2-3 times the amounts provided above due to Wisconsin Department of Revenue oversight etc.
- Municipality will be responsible for all postage and mailing services costs during the revaluation year and are estimated to cost \$4,500-\$8,000 +/- depending on the revaluation type chosen and how many introduction letters, record questionnaires, agricultural land use forms, assessment notices and other general correspondence letters are mailed.
- For budgeting purposes if the municipality were to conduct one of the revaluation options for the 2026 assessment year the estimated total cost would be as follows:

Maintenance	Exterior Revaluation	Mailings	Total
\$32,000	+\$180,000	+\$8,000 +/-	= \$220,000 +/-
Maintenance	Full Revaluation	Mailings	Total
\$32,000	+\$220,000	+\$8,000 +/-	= \$260,000 +/-

- Options to spread a revaluation cost over multiple years are available upon request and the amount(s) would be based on the revaluation type and assessment year chosen.

Overview of Assessment Cycle Options

As outlined in the annual assessor requirements chart from the Wisconsin Department of Revenue (WIDOR), municipalities and assessors are expected to follow certain guidelines for annual assessment cycles.

Annual Review/Maintenance Option

This is the minimum requirement for all municipalities. It involves copying the previous year’s assessment roll and updating values based on the current level of assessment when changes are warranted.

Examples of changes include:

- New construction
- Parcel splits or combinations
- Annexations
- Remodeling or demolition
- Zoning or tax classification changes
- Any other factor affecting market value or physical attributes

Note: These changes may or may not result in a value change, but each requires an update to the Property Record Card (PRC).

Full Inspection and Exterior-Only Revaluation Options

These are recommended when:

- PRC data is outdated or inaccurate
- Assessment equity is lacking
- A revaluation hasn’t occurred in 10+ years
- A reassessment is required under Wis. Stats. §70.75

Note: The last complete onsite revaluation for the municipality is unknown at this time.

Advantages

- Lower annual maintenance costs between revaluations
- Allows for annual budgeting toward future revaluations
- Market conditions dictate revaluation timing
- Ensures equitable data collection by visiting all parcels in the same year
- Identifies unpermitted improvements, potentially increasing net new construction values and levy limits
- Corrects inequities across property types (e.g., residential, commercial, other classes)
- Brings all major property classes within 10% of full value, as required by Wis. Stats. §70.05(5)

Disadvantages

- Higher costs during revaluation years due to onsite parcel visits
- Increased time and effort for Open Book, Board of Review, and appeals due to larger value shifts
- Slower response to market changes compared to annual updates
- Reactive rather than proactive approach to market trends

Interim Market Update Revaluation

This option works best when the property record card information is deemed reliable and a full inspection or exterior only revaluation has been completed within the last five (5) years and the overall assessment level shows an unacceptable degree of variance in some neighborhoods, property types or classes. This would be an option for the municipality if an onsite inspection revaluation had taken place within the past 5 to 10 years otherwise property record card information and building pictures would be outdated.

Note: The last interim market revaluation for the municipality was during the 2021 assessment year.

Positives

- Cost. This method is much less costly for the municipality than the full inspection or exterior only revaluation options as there would not be as many field inspections except in cases such as a parcel sale, building permit or a property owner requested a review which is common practice during a typical annual maintenance assessment year.
- The computer aided mass appraisal (CAMA) model would be reviewed and adjustments/calibrations would be made to all taxable parcels when deemed necessary to ensure all taxpayers are assessed fairly and equitably.
- Corrects inequities between individual property assessments and between classes of properties i.e.: Residential, Commercial, Sum of 5, 6 & G7 etc.
- Brings all major classes of property within 10 percent of full market value in the same year as required under state law (sec 70.05(5), Wis. Stats.)

Negatives

- This may delay onsite inspections of every parcel more frequently, which would create less reliable assessment property record data and or assessment values.
- It only works if the data being used for assessments is accurate and up to date.
- There would not be field inspections on every parcel, so changes made without a permit would not be captured.
- May lead to higher attendance at Open Book and or assessment value changes at Open Book due to corrections/updates to property records that were unknown due to lack of recent onsite inspections.

Full Value Maintenance

This proactive approach offers an alternative to traditional revaluation methods. Our annual full value maintenance assessment services ensure the municipality's assessments remain in compliance with Wisconsin Statute §70.05(5) throughout the contract term. The level of assessment will be maintained within 10% of the prior year's equalized value for all major property classes. Taxable assessed values will be updated annually, as needed, to reflect recent sales using existing property records. No additional onsite inspections will be conducted beyond those performed during routine annual maintenance.

Best Practices from Other Municipalities

Associated Appraisal works with many municipalities that plan revaluations on fixed cycles (e.g., every 2, 4, 6, or 10 years), regardless of market conditions. This approach helps them:

- Stay compliant with WIDOR and Wis. Stats. §70.05(5)
- Ensure equitable and consistent PRC updates
- Capture changes that affect assessments
- Maintain accurate records under consistent market conditions

ANNUAL ASSESSOR REQUIREMENTS BY ASSESSMENT TYPE

	Full Revaluations	Exterior Revaluation	Interim Market Update	Annual Review/Maintenance
Appropriate when	PRC is outdated or inaccurate, or assessment uniformity is poor or full revaluation hasn't been done in 10 years or assessment uniformity is poor or reassessment is required per statute 70.75.	Most PRC information can be verified by exterior inspection and full revaluation completed within past 6-9 years	PRC is deemed reliable and full revaluation completed within past 5 years and assessment level shows unacceptable degree of variance in some neighborhoods or classes	PRC is deemed reliable and revaluation was completed within past 5 years and assessment level during previous assessment year is within acceptable parameters
Real Property affected	All Property	All Property	Changes identified in column D PLUS Analysis of problem strata identified from previous assessment year	Annexed properties Change in exemption status Demolitions & fire damage New construction Change in classification Parcels with ongoing construction Change in legal description Change in zoning As necessary Buildings w/changes
Land Study	On-site Inspection	On-site Inspection	As necessary	As necessary
Inspect Exterior	All Buildings	All Buildings If no changes, may use digital imaging technology to supplement field re-inspections with a computer-assisted office review.	Buildings w/changes	Buildings w/changes
Inspect Interior	All Buildings	Buildings w/changes	Buildings w/changes	Buildings w/changes
Building Measurements	Measure all buildings	Measure or verify as needed	Measure or verify as needed	Measure or verify as needed
Photos	All primary buildings	As necessary	As necessary	As necessary
Sketch	All primary buildings	As necessary	As necessary	As necessary
Analyze neighborhoods, property types, trends	Required	Required	Required. Results determine whether assessment is full value or aggregate assessment level	Optional
Property Record Card (PRC)	Create new	Update/create new as needed	Update/create new as needed	Update/create new as needed
Review classifications	Required	Required	Required	Required
Validate usability of sales	Required	Required	Required	Required
Verify sales attributes (Ch 7 and 9)	Required	Required	Required	Required
Parcels to be valued	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Review / revalue properties	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Assessment level	Full Value	Full Value	Aggregate assessment level or full value as appropriate	Aggregate Assessment
Mail Notice of Change in Asmt	Only if assessment changes	Only if assessment changes	Only if assessment changes	Only if assessment changes
Personal property assessment	Required	Required	Required	Required
Add omitted property to roll (70.44)	Required	Required	Required	Required
Correct errors in roll (70.43)	Required	Required	Required	Required
Hold open book / attend BOR (minimum 7 days between open book and BOR (70.47))	Required	Required	Required	Required

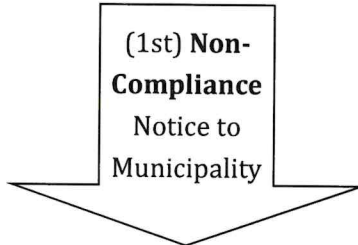
A change in color across a row indicates a change in the level of task work required compared to the preceding assessment type

Full Value Law
Wisconsin Statute §70.05
Village of Kronenwetter, Marathon County

Assessment Year

Action

2022, 2023,
2024, **2025**
(4 Years out of compliance)



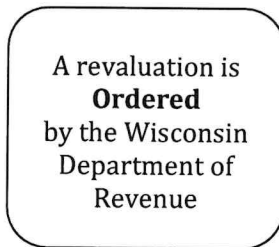
Wisconsin Department of Revenue will monitor the level of assessment for the municipality during the next assessment year.

2026
(5 Years out of Compliance)



Wisconsin Department of Revenue will order a state supervised revaluation for the next assessment year if still out of compliance.

2027
(6 Years out of Compliance)



Wisconsin Department of Revenue orders a complete revaluation if the municipality is still out of compliance. It will become a stated mandated reassessment the following year without action during the 2027 assessment year.

2028
(State Ordered Reassessment)



A complete reassessment will be conducted and supervised by the Wisconsin Department of Revenue (all costs will be billed to the municipality).

03/11/2025

WISCONSIN DEPARTMENT OF REVENUE

EQSALE304WI

2024 ASSESSMENT/SALES RATIO ANALYSIS

TOWN DISTRICT 145 VILLAGE OF KRONENWETTER

COUNTY 37 MARATHON

EQ ADMIN AREA 80 WAUSAU

CLASS	# OF SALES	ASSESSED VALUE	SALES VALUE	AGGREGATE RATIO	MEAN RATIO	MEDIAN RATIO	DISP COEFF	CONC COEFF	PRICE DIFFL
1 - RESIDENTIAL									
VACANT	3	87,600	193,550	45.26	71.65	83.39	29.22	33.3	1.58
IMPROVED	81	17,811,700	25,889,031	68.80	71.54	69.31	15.10	75.3	1.04
TOTAL	84	17,899,300	26,082,581	68.63	71.55	69.35	16.05	72.6	1.04
2 - COMMERCIAL									
VACANT	5	1,484,600	1,696,400	87.51	101.28	101.33	8.16	60.0	1.16
IMPROVED	2	1,147,900	1,278,000	89.82	76.48	76.48	19.87	0.0	0.85
TOTAL	7	2,632,500	2,974,400	88.51	94.19	101.11	12.83	57.1	1.06
TOTAL									
VACANT	8	1,572,200	1,889,950	83.19	90.17	101.22	16.35	50.0	1.08
IMPROVED	83	18,959,600	27,167,031	69.79	71.66	69.31	15.27	74.7	1.03
TOTAL	91	20,531,800	29,056,981	70.66	73.29	70.42	17.54	65.9	1.04

FREQUENCY TABLE (IN # OF OCCURRENCES AND PERCENTS FROM MEDIAN)

	OTHER	-45%	-30%	-15%	+15%	+30%	+45%	OTHER
	# %	# %	# %	# %	# %	# %	# %	# %
1 - RESIDENTIAL								
VACANT	3	1 33.3	0 0.0	0 0.0	5 16.7	1 33.3	0 0.0	0 0.0
IMPROVED	81	0 0.0	1 1.2	9 11.1	30.5 37.7	5 6.2	0 0.0	5 6.2
TOTAL	84	1 1.2	1 1.2	9 10.7	31 36.9	6 7.1	0 0.0	6 7.1
2 - COMMERCIAL								
VACANT	5	0 0.0	0 0.0	1 20.0	1.5 30.0	1 20.0	0 0.0	0 0.0
IMPROVED	2	0 0.0	0 0.0	0 0.0	0 0.0	1 50.0	0 0.0	0 0.0
TOTAL	7	0 0.0	1 14.3	1 14.3	1.5 21.4	2 28.6	0 0.0	0 0.0
TOTAL								
VACANT	8	1 12.5	0 0.0	2 25.0	1 12.5	3 37.5	0 0.0	0 0.0
IMPROVED	83	0 0.0	1 1.2	9 10.8	31.5 38.0	5 6.0	1 1.2	5 6.0
TOTAL	91	1 1.1	2 2.2	12 13.2	30.5 33.5	8 8.8	3 3.3	8 8.8

VILLAGE OF KRONENWETTER

2026 Budget Timetable (as of 6/24/2025)

Tuesday, 6/24/2025	Present 2026 Budget Timetable to APC (Admin Policy Committee)
Monday, 7/14/2025	Present 2026 Budget Timetable to Village Board
Tuesday, 7/22/2025	Village Staff meeting to Kick-off 2026 Budget, with worksheets & guidelines/expectations
Friday, 8/01/2025	WDOR releases <i>Preliminary 2025 Net New Construction Numbers & 2025 Equalized Valuation, including TIF Districts</i>
Friday, 8/15/2025	WDOR releases <i>Final 2025 Net New Construction Numbers & 2025 Equalized Valuation, including TIF Districts</i>
Friday, 8/15/2025	WDOR releases 2026 Personal Property Aid Estimates
Monday, 9/08/2025	Finance Department inserts 2026 Wages & Fringes into Budget for Departments
Friday, 9/12/2025	Village Departments submit 2026 Budget Requests to Finance Department
Monday, 9/15/2025	WDOR releases 2026 Shared Revenue Estimates
Friday, 9/19/2025	Finance Department compiles 2026 Department Budgets and sends to Village Administrator for First Review
Week of 9/29-10/03/2025	Village Administrator completes review of 2026 Proposed Budget
Wednesday, 10/01/2025	WDOR releases 2026 Exempt Computer Aid & Video Service Provider Aid Estimates
Wednesday, 10/01/2025	WDOR releases 2025 Municipal Fees of Manufacturing Property Assessment
Monday, 10/06/2025	WDOT releases 2026 Highway Aids Estimate
Tuesday, 10/07/2025	2026 Preliminary Utility Fund Budgets reviewed with UC (Utility Committee)
Thursday, 10/09/2025	2026 Preliminary Budget reviewed with APC (Admin Policy Committee) – “special meeting”

- Tuesday, 10/14/2025 2026 Preliminary Budget distributed to Village Board for Budget Workshops
- Tuesday, 10/21/2025 Village holds 2026 Budget Workshop #1 (Village Board/APC) – “special meeting for Village Board”**
- Wednesday, 10/22/2025 Village holds 2026 Budget Workshop #2 (Village Board/APC) – “special meeting for Village Board & APC”**
- Thursday, 10/23/2025 Village submits 2026 Budget Hearing notice proof to Wausau Daily Herald
- Friday, 10/24/2025 Village publishes 2026 Proposed Budget on Village’s website
- Sunday, 10/26/2025 Village publishes 2026 Budget Hearing Notice in Wausau Daily Herald (at least 15 days prior to 2026 Budget Hearing)
- Friday, 10/31/2025 Tech Colleges certify tax levy to Village (for 2026 TIF Districts)
- Monday, 11/03/2025 WDOR sends 1st Reassessment Notice Warning Letter to Village (4th Consecutive Year Assessment Ratio below 90%)
- Monday, 11/10/2025 Village holds 2026 Budget Hearing & Adopts 2026 Budget**
- Tuesday, 11/11/2025 School Districts certify tax levy to Village (for 2026 TIF Districts)
- Thursday, 11/20/2025 WDOR releases 2025 Lottery Credit, First Dollar Credit, and School Levy Tax Credit Amounts
- Tuesday, 11/25/2025 Village submits 2025 Tax Roll to County for processing December 2025 Tax Bills
- Tuesday, 12/09/2025 Estimated Date that Dec 2025 Property Tax Bills are sent out in the mail to taxpayers**
- Monday, 12/15/2025 Village submits 2025 Municipal Levy Limit Worksheet, Statement of Taxes, & Tax Increment Worksheet to WDOR

LEGEND for Important Dates:

Red – For Village Board, Committees, & Taxpayers/Residents

Blue – For Department Heads/Managers

Green – For Finance Department

Black – WDOR (Wis Dept of Revenue), WDOT (Wis Dept of Transportation), or other Taxing Jurisdictions provide information to Village



Report to APC

Agenda Item: Meeting Room Control Upgrade

Meeting Date: June 24, 2025

Referring Body:

Committee Contact: David Baker

Staff Contact: Greg Ulman

Report Prepared by: Greg Ulman

AGENDA ITEM: Meeting Room Control Upgrade

OBJECTIVE(S): To inform APC on the upgrades to the recording and sound system.

HISTORY/BACKGROUND: On June 9, 2025 the sound system and recording devices stopped working at the Village Board meeting because the touch panel which controls the microphones failed to work. The company which services the system notified us the touch panel was installed around 2009 and is now obsolete with replacement parts. Staff and President Baker thought this would be considered an emergency purchase to get the media working in the quickest possible timeframe. The price for all components, cabling, and installation is \$7,459.07 The funding will come from the computer supplies & expenses account.

FINANCIAL

Financial Consideration: \$7,459.07

FUNDING SOURCE: Computer Supplies & Expenses

Account Number/Title:	# 100-51400-485-000
Current Adopted Budget:	\$ 143,350
Spent to Date:	\$ 38,038.79
Remaining Budget:	\$ 105,311.21
Requested Amount:	\$ 7,459.07
Remainder of Budgeted Amount:	\$ 97,852.14

ATTACHMENTS: Proposal



**Arrow AV Group Proposal For:
Kronenwetter - Touch Panel Replacement**

Kim Coyle

**Kronenwetter Municipal Center
1582 KRONENWETTER DR
MOSINEE, WI 54455**

Presented By:
Timothy Perkins
timothyp@arrowavgroup.com

**Proposal: 20189
Date: 2025-06-10**

Statement of Work

PROJECT OBJECTIVE

The objective of this project is to replace the control touch panel at Kronenwetter Municipal Center.

FUNCTIONS AND FEATURES

To achieve the stated project objective, the following functionality will be delivered:

- The existing control touch panel has stopped working properly and can not be restored. A replacement 10.1" touch panel that will be forward compatible will be programmed and installed to work with the existing audio video system, with appearance and operation as close to current design, as possible.
- A remote PC will be installed at this time as there is a significant need for the ability to access the system remotely, from the AAVG offices.
- New control cabling will be required.

IN SCOPE

Arrow AV Group shall furnish:

- All products as listed within the 'Proposal' section of this document.
- All wire, connectors and cabling necessary.
- All labor related to physical installation, programming, tuning, testing and alignment of the Products listed, as required to deliver the stated functional requirements.
- Travel and expenses directly attributable to in-scope labor.
- Programming, testing, tuning and alignment of all systems to deliver the above stated functionality.
- All devices to facilitate system operation, regardless of its inclusion in the Specification. Such devices include but are not limited to power supplies, impedance matching devices, thermal management devices, transformers, line pads, line amplifiers, EDID emulators, signal repeaters, cable equalizers, relay and LED power supplies, and other devices as necessary to interface, control, or balance the AV systems.
- All components necessary to mount, install and secure the system components, including but not limited to fasteners, mounting brackets, rack hardware, termination plugs, jacks, faceplate mounting hardware, and other unique components as necessary to securely mount equipment and panels. All equipment not specified as portable shall be held firmly in place and supported with structure capable of supporting the load with a minimum safety factor of 5:1 or as approved by the equipment manufacturer or Professional Engineer.

OUT OF SCOPE

The following items are not included within the scope of the Installing Contractor:

- **Electrical system installation, conduit, pathways and raceways are not included.**
- Integration with building lighting systems, shades or other systems.
- Installation of bracing, backing and other mounting provisions.
- Any other work or product not explicitly listed as 'In Scope' above

ASSUMPTIONS

This proposal is dependent upon the following:

- All owner furnished equipment proposed for system shall be in like-new functional condition.
- Owner-furnished equipment shall be available no less than one week prior to the start of audiovisual systems integration activities on-site.
- Electrical Service and conduit is provided as specified and in coordination with the Installing Contractor(s).
- Proposal is accepted within 7 calendar days of quotation.
- All owner and other contractor responsibilities are fulfilled as required in a manner which does not impede the audiovisual

system installation schedule. (See next section for a list of these responsibilities).

If these assumptions prove to be untrue, a change order will be required to accommodate changes in schedule, pricing, components, or any combination of these items.

OWNER AND OTHER CONTRACTOR RESPONSIBILITIES

The following are the responsibility of the owner or its contractor:

- Provide access to the work site during the hours of 8:00am to 5:00pm Monday through Friday.
- Provide, install, and terminate any computer network and/or telephone lines
- Ensure cable pathways are provided as need to complete project
- Provide and install all conduit and electrical boxes, including floor boxes
- Provide and install all high voltage electrical wiring
- Custom alterations made to furniture to accommodate AV installation
- Paint and patch of building structure and ceiling finishes

WARRANTY:

Arrow AV Group (AAVG) guarantees that all workmanship, and materials, to include all equipment, wire, and connectors, excluding Owner Furnished Equipment, installed by AAVG as part of the listed audio/video system, shall carry a ONE YEAR WARRANTY from the date of customer acceptance. This warranty excludes incidental or consequential damages of any kind or failures due to normal wear-and-tear. Any service or modification of the audio/video system covered by this warranty, by any party other than AAVG will void this warranty. AAVG shall bear no financial responsibility for any loss of use of the aforementioned audio/video system, due to failures covered by this warranty.

Proposal Details

DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE
KRONENWETTER MUNICIPAL CENTER - TOUCH PANEL REPLACEMENT			
Touch Panel Replacement - Equipment			
10.1" TABLETOP TOUCH SCREEN, BLACK, SMOOTH	1.00	\$2,205.90	\$2,205.90
CATEGORY 6A SHIELDED TWISTED PAIR, PLENUM, BLACK	100.00	\$0.85	\$85.00
ESTIMATED FREIGHT AND HANDLING COSTS	1.00	\$135.00	\$135.00
MISCELLANEOUS MATERIALS	1.00	\$150.00	\$150.00
WORKMANSHIP WARRANTY	1.00	\$83.18	\$83.18
MINI PC W/ DUAL NIC - SUITABLE AS A REMOTE ACCESS OR VIRTUAL CONTROL PC	1.00	\$269.99	\$269.99
Touch Panel Replacement - Equipment Total:			\$2,929.07
AAVG - Services			
INSTALLATION SERVICES - ENGINEERING, PROGRAMMING, ON-SITE INSTALLATION	1.00	\$4,530.00	\$4,530.00
AAVG - Services Total:			\$4,530.00
KRONENWETTER MUNICIPAL CENTER - TOUCH PANEL REPLACEMENT Total:			\$7,459.07

General Terms & Conditions

Equipment:

AAVG hereby agrees to sell the equipment, including all parts and services herein after called "the equipment" as listed in this proposal. **AAVG** may substitute comparable equipment with **CUSTOMER's** consent. Deliveries may be made in installments.

Liability:

AAVG will exercise all reasonable efforts in furnishing the services and equipment provided herein, but shall not be liable for delays or failure due to force majeure, Government, services difficulties, failure of transportation, or other causes beyond the control of **AAVG**. It is recognized that **CUSTOMER** equipment contains memory or other devices which have accumulated substantial data. **AAVG** shall not be liable to the **CUSTOMER** if any such data is lost or rendered inaccurate, unless such loss or inaccuracy is the result of **AAVG's** gross negligence. IN NO EVENT SHALL **AAVG** BE LIABLE FOR SPECIAL, INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES WHETHER IN CONTRACT, OR TORT.

Changes:

Any changes to the products or performance requirements detailed in this proposal, whether initiated by **AAVG** or **CUSTOMER**, must be approved by both parties through a written change order detailing the changes and associated cost increases or savings for your system.

Termination:

Written notice of termination for cause shall be provided to the other party and termination shall be effective ten (10) days after receipt of said notice. In the event of termination by the **CUSTOMER**, **CUSTOMER** agrees to pay **AAVG** for all non-recoverable equipment costs as well as associated installation charges.

Delivery and Installation:

AAVG installation crews are scheduled many weeks in advance. We require an 8 to 16-week period to acquire the many custom components, complete final engineering and to permit prefabrication, programming and testing of components. Any deviation from this schedule requires specific discussion and mutual acceptance of an alternative time frame. Once your contract and any applicable down payment are received, all submittals requiring **CUSTOMER** approval will be generated and submitted. Once **CUSTOMER** approves all submittals and documents the project will be scheduled for installation.

Product Availability:

AAVG reserves the right to replace any items listed within this proposal with a like model from the same manufacturer. Due to the fact that model numbers and product lifecycles fluctuate within our industry, a new or altered model name may require these changes.

Designs and Parts List:

AAVG is happy to provide you with all of our design documentation should you choose not to use **AAVG** for the sales and installation of your systems. A design fee of 7.5% of the total proposal price is required and upon receipt, **AAVG** will produce all design documentation including parts lists, line-item pricing and schematic drawings.

Training:

Training on the operation of your system will be provided to all interested users within your organization. A training session will be scheduled upon the completion of system installation. Every effort will be made to ensure your staff is comfortable with system connections and operation. Please note that training will occur only after final acceptance of your system, and will coincide with the delivery of your custom instruction manuals and as-built drawing set. Training Session will be scheduled for a 2-hour block unless otherwise specified within **AAVG** documentation.

Owner/Contractor responsibilities:

Refer to attached SCOPE OF WORK for additional **CUSTOMER** responsibilities.

Troubleshooting:

Phone assistance is available during normal business hours, Monday through Friday, 8 a.m. to 4:30 p.m.

On-Site Service:

On-site warranty service as required during this agreement period will be furnished at no cost to the **CUSTOMER** during normal business hours.

Repair Coverage:

Parts and services for repair of equipment and wiring permanently installed by **AAVG** are included under this agreement. Discontinued parts and equipment may be terminated from the agreement.

Loaner Equipment:

In the event of equipment failure, loaner equipment will be provided subject to availability.

Response Time:

Response to service requests shall be within one business day.

Warranty:

All systems designed and installed by AAVG include our exceptional on-site warranty, which ensures the reliability and performance of your new system investment. On-site service is provided for one full year from the date of CUSTOMER acceptance. This warranty covers all new installed electronic equipment and workmanship, to include all equipment, wire and connectors installed by AAVG as part of the listed audio/video system, provided by our staff. Any changes made to the system by any party other than AAVG or one of its approved contractor's during the warranty period will void the warranty. Except as specified below, your AAVG warranty covers any defects in the material and workmanship of the product specified by job number noted within this agreement. The fitness of warranty coverage shall be at the sole discretion of AAVG. This warranty excludes incidental or consequential damages of any kind, failures due to normal wear-and-tear or force majeure. AAVG shall bear no financial responsibility for any loss of use of the aforementioned audio/video system due to failures covered or not covered by this warranty.

Service/Maintenance:

The system will be covered for one year after completion under AAVG's workmanship warranty as outlined within this document. After the first years' coverage, CUSTOMER has the option of extended warranty programs at the end of one year or can choose to pay for service calls at AAVG's prevailing rates. AAVG does not warrant that the operation of CUSTOMER equipment shall be uninterrupted.

Exceptions this agreement does not cover:

- Repairs to, or replacement of, Owner Furnished Equipment (OFE) or services related to remedy issues with said OFE.
- Repairs or service required as a result of misuse, abuse, unauthorized modification, or force majeure
- Consumable accessories including lamps, batteries, external cables, etc.
- Changes to accepted programming
- Image "burn in" on display devices
- Videoconferencing equipment (service plans are available specific to videoconferencing equipment.)

Insurance:

AAVG shall maintain insurance including, but not limited to general liability, umbrella and workers compensation, in reasonable amounts given the scope of services and AAVG's overall business generally. AAVG shall name Customer as an additional insured under all such policies and provide proof of coverage upon Customer's request.

Indemnification:

From and after the date set first set forth above, AAVG shall indemnify and hold harmless Customer, its directors, officers, personnel, successors and assigns ("Customer Indemnitees") from and against and in any respect of any loss, damage, cost, expense, penalties, fees, fines, charges, liability, obligation, claim, action, suit, demand, judgment and, if applicable, reasonable attorneys' fees and litigation-related expenses (collectively, "Liability") sustained, incurred or paid by any Customer Indemnitee for a third party claim in connection with, resulting from or arising out of: (a) any breach of a representation or warranty on the part of AAVG hereunder; (b) any breach or nonfulfillment of any covenant, obligation or agreement on the part of AAVG hereunder; (c) any violation of law; (d) any employment-related claims by any employee, independent contractor, agent or representative of AAVG; or (e) the gross negligence or misconduct of AAVG.

Certain Representations and Warranties:

AAVG represents and warrants that (i) all materials used to provide the services are appropriate and fit for the performance of the services, (ii) the services will be provided in a professional and workmanlike manner in accordance with accepted industry standards and (iii) the services will be performed in accordance with all applicable laws, regulations, rules, and governmental requirements.

Notices:

Any notices, consents other communication required to be sent or given hereunder by any of the parties shall in every case be in writing and shall be deemed properly given if (a) delivered personally or (b) delivered by a recognized overnight courier service, to the applicable party at its addresses as set forth below or at such other addresses as may be furnished in writing:

If to Customer:

Customer Name.
Attn: _____

If to AAVG:

Arrow Audio Inc.
Attn: General Manager
1209 Fullview Drive
Appleton, WI 54913

Governing Law and Venue:

This agreement shall be construed in accordance with and governed by the internal laws of the State of Wisconsin and the federal and state courts located in Outagamie County, Wisconsin shall have exclusive jurisdiction over any dispute arising hereunder or relating hereto.

Amendments:

This Agreement includes the items above as well as any additional terms and conditions as specifically included in Amendment "A" which must be attached and signed by both parties to this agreement.

Payment Terms & Special Notes

Payment/Ordering:

Due to the customized nature of your purchase, invoices will be generated as your system design and installation begins. Upon order of equipment for your project, invoices will be generated immediately. Progress billing for installation services will be periodically invoiced. AAVG has proposed this project based on a cash or check payment. Payment by credit card will incur a 4% convenience fee. Terms on invoices are 15 Days net. Finance charges of 1.5% per month will be imposed and collected on unpaid balances 31 days and older. AAVG may deem this contract in default and immediately terminate it if the payment is delinquent in excess of thirty (30) days. If CUSTOMER is in default on payment of invoice(s) and fails to cure such default within ten (10) days after receiving written notification of such default, the CUSTOMER agrees to pay any reasonable Attorney's Fees, non-recoverable equipment costs, as well as associated installation costs in the event the amount in default is placed in the hands of an Attorney for collection.

Tariffs:

This proposal does not reflect any pricing fluctuations created by current or future tariff policies. If tariffs are applied to equipment on this project, a change order will be required to proceed.

Proposal Summary

BILL TO:	SHIP TO:
Kronenwetter Municipal Center 1582 KRONENWETTER DR MOSINEE, WI 54455	Kronenwetter Municipal Center 1582 KRONENWETTER DR MOSINEE, WI 54455

PROJECT EQUIPMENT AND LABOR

Description	Amount
Equipment	\$2,929.07
Services	\$4,530.00
Taxes	\$0.00
Total One Time Charges	\$7,459.07

This Proposal shall become binding on the parties hereto when signed by Subscriber and accepted and approved by Arrow AV Group. By Customer's signature, Customer acknowledges that they have read, understood and agreed to Arrow AV Group Terms and Conditions.

CUSTOMER: **Kronenwetter Municipal Center**

Arrow AV Group

SIGNATURE: David M Baker
 NAME: David M Baker
 TITLE: President
 DATE: 6/10/25

SIGNATURE: _____
 NAME: _____
 TITLE: _____
 DATE: _____

**Village of Kronenwetter
APC Committee Work Plan
Preliminary- For Discussion at Committee
6/24/2025**

Reference	Topic	Source	Added	Modified
Develop Policy, Procedure, or Ordinance to Forward to the Village Board				
Ordinance 14.8 / 180-5	Discussion before Motion - Board and Committee Variance from Roberts Rules	Baker	Baker	Baker 6/18/25
Ordinance 14.8	Badke Open Meeting Requirements In absence of an Administrator Staff Job Descriptions and Pay Ranges Feedback or notification to Committees when Board overturns Committee recommendations	Baker Board Board (Plan Commission re Single Lot Line)	Baker Baker Baker Baker	
Review/Update Policy, Procedure or Ordinance to forward to Village Board				
FIN-004	Code of Conduct Review -Purchasing Policy Update Employee Handbook	Board Baker Board	Baker Baker Baker	
Ordinance 180-3	Possible clarification of language relative to adding items to the agenda	Baker/Poyer	Fisher/ Baker	6/18/25
Budget Related				
	Adopt Budget Timeline Property Reassessment Options	Baker Baker	Baker Baker	
RFPs				
	Auditing Services Garbage and Recycling Disposal	Board Board	Baker Baker	



REPORT TO APC

ITEM NAME:	Badke Open Meeting Notice Requirements
MEETING DATE:	June 24th, 2025
PRESENTING COMMITTEE:	NA
COMMITTEE CONTACT:	David Baker
STAFF CONTACT:	Jennifer Poyer
PREPARED BY:	David Baker

ISSUE: Attendance of members of a VOK governmental body at the meeting of another VOK governmental body has the potential to cause violations of Open Meetings Law. The applicable requirements are often referred to as “Badke” requirements.

OBJECTIVES: “Ensure that all open meetings laws are adhered to strictly and consistently” in accordance with Village Ordinance 115-11.C.(4)

Clarify whether the Badke requirements apply to our Village Board meetings or only to subunits (commissions, committees, etc.)

ISSUE BACKGROUND/PREVIOUS ACTIONS: Per Village Ordinance 115-11C(4) Administrator Functions and Duties:

Works with the village board and its president, commission and committee chairpersons, attorney, and clerk to ensure that all open meetings laws are adhered to strictly and consistently for all board, commission, and committee meetings, ensuring that each board, commission, and committee meeting has a clear, complete, and legally appropriate agenda with supporting materials with nothing in this statement being construed as to give the administrator authority to limit or in any way prevent matters from being considered by the village board or any of its committees and commissions. (Duty currently assigned to President)

State ex rel. Badke v. Village Bd. of Village of Greendale
494 N.W.2d 408,173 Wis. 2d 553

• **Multiple Meetings**

When a quorum of the members of one governmental body attend a meeting of another governmental body under circumstances where their attendance is not chance or social, in order to gather information or otherwise engage in governmental business regarding a subject over which they have decision-making responsibility, two separate meetings occur, and notice must be given of both meetings.⁹⁹ The Attorney General has advised that, despite the “separate public notice” requirement of Wis. Stat. § 19.84(4), a single notice can be used, provided that the notice clearly and plainly indicates that a joint meeting will be held and gives the names of each of the bodies involved, and provided that the notice is published and/or posted in each place where meeting notices are generally published or posted for each governmental body involved.¹⁰⁰

The kinds of multiple meetings presented in the *Badke* case, and the separate meeting notices required there, must be distinguished from circumstances where a subunit of a parent body meets during a recess from or immediately following the parent body’s meeting, to discuss or act on a matter that was the subject of the parent body’s meeting. In such circumstances, Wis. Stat. § 19.84(6) allows the subunit to meet on that matter without prior public notice.

PROPOSAL: Develop policy, ordinance or procedure to facilitate compliance with the Badke open meeting notice requirements.

ADVANTAGES:

DISADVANTAGES:

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

RECOMMENDED ACTION: Discuss and develop policy, ordinance or procedure to facilitate compliance with the Badke open meeting notice requirements to refer 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): LWM February 2017 Meeting Notices, Open Meetings Law Compliance Guide

WHEN MUST BODY PROVIDE NOTICE UNDER OPEN MEETING LAW THAT ITS MEMBERS ARE ATTENDING OTHER MEETINGS?

By: Claire Silverman, Legal Counsel, League of Wisconsin Municipalities

League attorneys have received many questions about correspondence sent from the Wisconsin Department of Justice's (DOJ's) Office of Open Government to Winnebago County¹ relating to whether it is necessary to provide notice under the open meetings law when more than half of a governmental body attends the meeting of another body that is not subject to the open meeting law. It should come as very little surprise to anyone that, assuming the subject of the meeting is within the responsibilities of that governmental body and is neither social nor chance, the answer is yes. Although DOJ correspondence is not equivalent to a formal or even an informal Attorney General opinion and does not have precedential value or persuasive value in a court of law, it is worth reviewing this correspondence and the underlying facts since DOJ brings actions to enforce the open meeting law and League attorneys have received many questions related to the correspondence. We agree with the DOJ Office of Open Government's conclusion that notice is required in such a situation. Before reviewing the correspondence, it's helpful to review the case of *State ex rel. Badke v. Greendale Village Bd.*²

Many local governments were taken by surprise 24 years ago, when the Wisconsin Supreme Court held in *Badke* that when one-half or more of the members of a governmental body attend a meeting of another governmental body to gather information about a subject over which they have ultimate decision-making responsibility, such a gathering is a "meeting" within the open meeting law and must be noticed as such, unless the gathering is social or chance. *Badke* also held that when a quorum of a governing body is present at a meeting of a second governmental body merely because all of the individual members of the quorum make up the membership of the second governmental body (e.g., a committee meeting with no governing body members who are non-members attending), additional notice is **not** required.

Badke involved a seven-member village board. Two trustees served on the plan commission. The plan commission was considering an application for a special use permit to construct a large apartment complex. The matter went to the plan commission for its recommendation, and then was to go to the board for final decision. The plan commission held four

meetings. The village clerk gave notice of the plan commission meetings to the media and the public and mailed each trustee notice of the plan commission meetings and copies of the agenda for the meetings. A quorum of the village board, which regularly attended plan commission meetings, attended each of the plan commission meetings. The issue in *Badke* was whether the village board violated the open meeting law by not giving public notice of a village board meeting when a quorum of the village board attended the plan commission meetings on the proposed development.

Many local governments were taken by surprise 24 years ago, when the Wisconsin Supreme Court held in *Badke* that when one-half or more of the members of a governmental body attend a meeting of another governmental body to gather information about a subject over which they have ultimate decision-making responsibility, such a gathering is a "meeting" within the open meeting law and must be noticed as such, unless the gathering is social or chance.

In reaching the holdings set forth above, the court noted that the fundamental purpose of the open meeting law is to ensure the public's right to be fully informed regarding the conduct of governmental business, and that the open meeting law must be liberally construed in favor of open government. The court explained that interaction between members of a governmental body is not necessary for a meeting to occur and that listening and exposing itself to facts, arguments and statements constitutes a crucial part of a governmental body's decision making. The court's decision was also based on the rationale that information presented at the plan commission could influence the trustees' decision so that the trustees, in large part, would have made up their minds or been influenced

¹ Correspondence by Assistant Attorney General Paul Ferguson, Wisconsin Department of Justice Office of Open Government, to Scott A. Ceman and John A. Bodnar (July 26, 2016)

² 173 Wis.2d 553, 494 N.W.2d 408 (1993).

LEGAL ARTICLE (CONTINUED)

by information they obtained at the plan commission meetings when the village board subsequently convened to consider the plan commission's recommendation and take final action on the matter. Furthermore, because the trustees obtained information at the plan commission meeting, the matter might not be presented in its entirety to the public. The court reasoned that the public would be more likely to attend the plan commission meeting if it was aware that information was being presented at the plan commission meeting that could form the basis for the board's decision.

The *Badke* decision prompted an outpouring of concern among local officials subject to the open meeting law and those charged with the responsibility of providing public notice of meetings of governmental bodies. The decision struck many as being wrong and as vastly complicating the noticing of meetings. Why was it a meeting of a governmental body if more than half of the members were present at the meeting of the second governmental body only for the purpose of attending the other body's meeting and the body did not have an agenda of its own? How should the meeting be noticed given that the governmental body in question did not have an agenda or would not be conducting business at the meeting? How would those responsible for noticing meetings know when members of their governmental body would attend meetings of other bodies and in what numbers?

League attorneys attempted to address some of these unanswered questions and suggested ways to notice these types

of meetings,³ and municipalities consulted with their municipal attorney to figure out what to do. Eventually the dust settled and the necessity of providing notice for *Badke*-type meetings became accepted and commonplace. However, the dust seems to have been stirred up a little recently by the correspondence from the Wisconsin Department of Justice's Office of Open Government addressing whether a *Badke*-type notice is necessary when more than half of a governmental body attends the meeting of another body that is not subject to the open meeting law.

The DOJ correspondence in question was written by Assistant Attorney General (AAG) Paul Ferguson and is addressed to Winnebago County's corporation counsel and a deputy district attorney for Winnebago County who asked DOJ to investigate what he alleged were "systemic violations of Wisconsin's Open Meetings law" According to the facts set forth in the letter, a quorum of two subcommittees of the Winnebago County Board of Supervisors (County Board) regularly attended meetings of Winnebago County's Judicial Courthouse and Security Committee (JCSC) over the course of 4 years. The JCSC is a courthouse security committee formed pursuant to Supreme Court Rule (SCR) 68.05 and is not subject to the open meeting law.⁴ No notices or meeting agendas were provided for those meetings. The county subcommittees are the Judiciary and Public Safety Committee (JPSC) and the Facilities and Property Management Committee (FPMC). The County Board chair and the District Attorney are members of the JCSC pursuant to SCR 68.05(1)(b) and (f), respectively.

³ See LWM Governing Bodies 338. We suggested the following notice: Notice is hereby given that a majority of the (village board) (city council) (X committee) [will] [is expected to] [may] be present at the meeting of the [governmental body] scheduled for [date and time] to gather information about [x], a subject over which they have decision-making responsibility. This constitutes a meeting of the (village board) (city council) pursuant to *State ex rel. Badke v. Greendale Village Bd.*, 173 Wis.2d 553, 494 N.W.2d 408 (1993), and must be noticed as such, although the (board) (council) (committee) will not take any formal action at this meeting.

⁴ See *State ex rel. Lynch v. Dancy*, 71 Wis.2d 287, 238 N.W.2d 81 (1976).

continued on page 22



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LEGAL

LEGAL ARTICLE (CONTINUED)

According to the county corporation counsel, it is long-standing practice in the County for the circuit court judge who chairs the JCSC to appoint the chairs of both county committees (JPSC and FPMC) to the JCSC. Both the JPSC and FPMC are made up of five County Board members. The chair of the JPSC is also a member of the FPMC and the chair of the FPMC is also a member of the JPSC. The County Board chair is, *ex officio*, a member of both committees. The deputy district attorney who asked DOJ to investigate said that after he expressed his concern over the JCSC not posting an agenda prior to their meetings, the county adopted a boiler plate notice on all their public notices stating that any county board subcommittee may have a quorum at any meeting.

In concluding that it was necessary for both the JPSC and FPMC to provide notices that half or more of the committees' members were attending the meeting of the JCSC, AAG Ferguson noted that the open meeting law provides that the public is entitled to the fullest and most complete information regarding government affairs as is compatible with conducting government business. The open meeting law also requires that all meetings of governmental bodies be held publicly and be open to all citizens at all times unless otherwise expressly provided by law, and open meeting law provisions are to be liberally construed to achieve that purpose. A meeting occurs under *Showers*⁵ when members of a governmental body are present in sufficient numbers to determine the parent body's business and are there for the purpose of engaging in governmental business which *Badke* clearly says includes information gathering. Ferguson noted the open meeting law applies to governmental bodies that are only advisory and

The *Badke* decision prompted an outpouring of concern among local officials subject to the open meeting law and those charged with the responsibility of providing public notice of meetings of governmental bodies.

that have no power to make binding decisions. Regarding the numbers requirement, Ferguson indicated determining the number of members of a particular body necessary to meet the numbers requirement is fact specific and depends on the circumstances of the particular body.⁶

Ferguson noted that JCSC discusses matters within both subcommittees' realm of authority and that a quorum (3 members) of each 5-member committee regularly attend meetings of the JCSC and that the meetings are therefore not social or chance.

Importantly, Ferguson noted that the two county subcommittees are responsible for providing notice of the meetings and ensuring compliance with the open meeting law, not the JCSC. Noting that every public notice of a meeting of a governmental body must set forth the time, date, place and subject matter of the meeting in such form as is reasonably likely to apprise members of the public and the news media thereof⁷ and that separate public notice must be given for each

⁵ See *State ex rel. Newspapers, Inc. v. Showers*, 135 Wis.2d 77, 398 N.W.2d 154 (1987).

⁶ The correspondence states that "Certainly a majority of the members of a governmental body constitutes a quorum." We note that this is incorrect for common councils with more than 5 members. See Wis. Stat. sec. 62.11(3)(b).

⁷ Wis. Stat. sec. 19.84(2).

continued on page 23

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LEGAL ARTICLE (CONTINUED)

meeting of a governmental body,⁸ AAG Ferguson concluded that the county’s use of a boiler plate notice was inadequate because it did not reasonably apprise the public or news media about an *actual* meeting, but only a *possible* meeting. In response to the corporation counsel’s question of how the subcommittees could provide proper notice for a meeting where they don’t control the agenda, Ferguson suggested that the JCSC and subcommittees could work together to ensure the subcommittees were provided with an agenda prior to the JCSC meetings so that the committees could provide notice compliant with the open meeting law. AAG Ferguson said a single notice may be used provided it clearly and plainly indicates that the joint meeting will be held and gives the names of each of the governmental bodies involved. The notice must be published and/or posted in each place where meeting notices are generally published or posted for each governmental body involved.

We agree with the DOJ Office of Open Government’s conclusion. Shortly after *Badke* was decided, League attorneys opined in Governing Bodies # 339-A (10/4/1993), that if one-half or more of the members of a governmental body attend a meeting of a neighborhood or citizen’s group to gather information about a subject over which they have ultimate decision-making responsibility, such a gathering, if it does not occur by chance, constitutes a meeting under the open meetings law and requires public notice. We opined that although the factual situation put a new spin on things in that the meetings being attended by the governing body were not the meetings of a second governmental body, that should not affect the outcome. We noted that sec. 19.82(2), Stats., defines a “meeting” as “the convening of members of a governmental body for the purpose of exercising the responsibilities, authority, power or duties delegated to or vested in the body” and further provides that if one-half or more of the members of a governmental body are present, the meeting is rebuttably presumed to be for the purpose of exercising the responsibilities, authority, power or duties delegated to or vested in the body. We cited *Badke*⁹ for the proposition that interaction between members of a governmental body is not necessary for a convening of a meeting to have taken place, nor is interaction necessary for the body to have exercised its powers, duties, or responsibilities. Listening and exposing itself to facts, arguments, and statements constitutes a crucial part of a governmental body’s decisionmaking. *Id*¹⁰. The determinative factors here would be that one-half or more of the members of the governmental body would be assembled for the purpose of exercising the responsibilities vested in the body.

⁸ Wis. Stat. sec. 19.84(4).

⁹ 494 N.W.2d at 415

¹⁰ *Id*

We said because we can conclude from *Badke* that the attendance of the governmental body members at these citizen’s meetings would be deemed a “meeting” of the body under sec. 19.82(2), it is necessary to provide the public with notice of the meeting to avoid violating the open meetings law. We suggested a notice that reads something like the following:

Notice is hereby given that a majority of the [name of governmental body] will be present at a meeting of the [insert name of group that is meeting] scheduled for [insert date and time] to gather information about [provide the subject matter], a subject over which they have decisionmaking responsibility. This constitutes a meeting of the city council pursuant to *State ex rel. Badke v. Greendale Village Bd.*, 173 Wis.2d 553, 494 N.W.2d 408 (1993), and must be noticed as such although the [governmental body] will not take any formal action at this meeting.

.....



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Claire Silverman is Legal Counsel for the League of Wisconsin Municipalities. Claire’s responsibilities include supervising the legal services provided by the League, answering questions of a general nature for officials and employees of member municipalities, writing legal articles for the League’s magazine and amicus briefs in appellate cases involving issues of statewide concern to municipalities, organizing an annual institute for municipal attorneys, and educating local officials on a variety of topics pertaining to their duties. In addition, she coordinates legal material for the League’s web page. Claire joined the League staff in 1992.

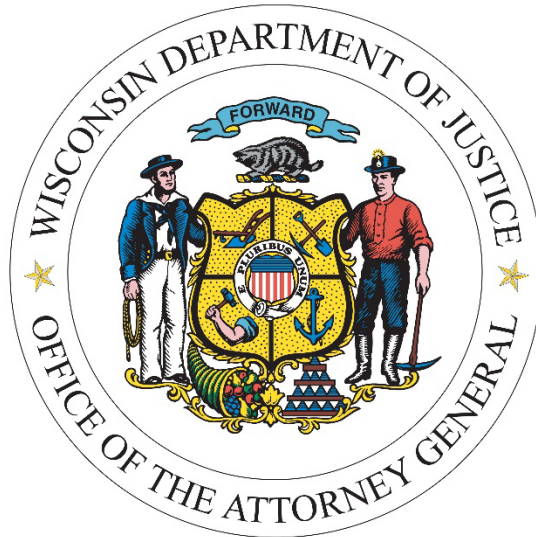
LEGAL CAPTION

Governing Bodies 397

Legal Comment reviews *State ex rel. Badke v. Greendale Village Bd.*, 173 Wis.2d 553, 494 N.W.2d 408 (1993) and correspondence from DOJ’s Office of Open Government to Winnebago County which concludes that it is necessary to provide notice under the open meetings law when more than half of a governmental body attends the meeting of another body that is not subject to the open meeting law, assuming the subject of the meeting is within the responsibilities of that governmental body and the meeting is neither social nor chance.

March 2025

Wisconsin Open Meetings Law Compliance Guide



Wisconsin Department of Justice
Attorney General Josh Kaul

Message from the Office of Open Government

It is imperative that we recognize that transparency is the cornerstone of democracy and that citizens cannot hold elected officials accountable in a representative government unless government is performed in the open.

The Wisconsin Department of Justice (DOJ) plays an important role in ensuring Wisconsin's open government laws are properly and faithfully executed by public officials. Wisconsin DOJ's Office of Open Government makes available a snapshot of all public records requests pending each week, average monthly response times for the office, and responses to public records requests that may be of public interest on the Wisconsin DOJ website. Wisconsin DOJ responds to hundreds of inquiries every year concerning issues related to the open meetings law and the public records law, and instructs on open government at conferences, seminars, and training sessions. In these ways, the Office of Open Government provides resources and services to all state, regional, and local government entities and citizens.

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Records custodians and all those who perform public duties are encouraged to contact the Office of Open Government if we can be of assistance.

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Disclaimer

This guide provides an overview of the law and compiles information provided by Wisconsin DOJ in response to inquiries submitted over the course of several decades. This guide is provided pursuant to Wis. Stat. § 19.98 and does not constitute an informal or formal opinion of the Attorney General pursuant to Wis. Stat. § 165.015(1).

This guide does not provide answers to every question that may arise regarding the open meetings law. Although this guide is updated periodically, it reflects the current law as of the date of its publication, and it may be superseded or affected by newer versions and/or changes in the law. This guide does not create an attorney-client relationship. You should consult with an attorney for specific information and advice when necessary and appropriate.

Wisconsin Open Meetings Law Compliance Guide



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POLICY OF THE OPEN MEETINGS LAW

The State of Wisconsin recognizes the importance of having a public informed about governmental affairs. The state's open meetings law declares that:

In recognition of the fact that a representative government of the American type is dependent upon an informed electorate, it is declared to be the policy of this state that the public is entitled to the fullest and most complete information regarding the affairs of government as is compatible with the conduct of governmental business.¹

In order to advance this policy, the open meetings law requires that “all meetings of all state and local governmental bodies shall be publicly held in places reasonably accessible to members of the public and shall be open to all citizens at all times unless otherwise expressly provided by law.”² Thus, there is a presumption that meetings of governmental bodies must be held in open session.³ Although there are exemptions allowing closed sessions in specified circumstances, they are to be invoked sparingly and only where necessary to protect the public interest. The policy of the open meetings law dictates that governmental bodies convene in closed session only where holding an open session would be incompatible with the conduct of governmental affairs. “Mere government inconvenience is . . . no bar to the requirements of the law.”⁴

The open meetings law explicitly provides that all of its provisions must be liberally construed to achieve its purposes.⁵ This rule of liberal construction applies in all situations, except enforcement actions in which forfeitures are sought.⁶ Public officials must be ever mindful of the policy of openness and the rule of liberal construction in order to ensure compliance with both the letter and spirit of the law.⁷

WHEN DOES THE OPEN MEETINGS LAW APPLY?

The open meetings law applies to every “meeting” of a “governmental body.”⁸ The terms “meeting” and “governmental body” are defined in Wis. Stat. § 19.82(1) and (2).

Definition of “Governmental Body”

A “governmental body” is defined as:

[A] state or local agency, board, commission, council, department or public body corporate and politic created by constitution, statute, ordinance, rule or order; a governmental or quasi-governmental corporation except for the Bradley Center sports and entertainment corporation; a local exposition district under subch. II of ch. 229; a long-term care district under s. 46.2895; or a formally constituted subunit of any of the foregoing, but excludes any such

¹ Wis. Stat. § 19.81(1).

² Wis. Stat. § 19.81(2).

³ *State ex rel. Newspapers, Inc. v. Showers*, 135 Wis. 2d 77, 97, 398 N.W.2d 154 (1987).

⁴ *State ex rel. Lynch v. Conta*, 71 Wis. 2d 662, 678, 239 N.W.2d 313 (1976).

⁵ Wis. Stat. § 19.81(4); *State ex rel. Badke v. Vill. Bd. of Greendale*, 173 Wis. 2d 553, 570, 494 N.W.2d 408 (1993); *State ex rel. Lawton v. Town of Barton*, 2005 WI App 16, ¶ 19, 278 Wis. 2d 388, 692 N.W.2d 304 (“The legislature has issued a clear mandate that we are to vigorously and liberally enforce the policy behind the open meetings law.”).

⁶ Wis. Stat. § 19.81(4).

⁷ *State ex rel. Citizens for Responsible Dev. v. City of Milton*, 2007 WI App 114, ¶ 6, 300 Wis. 2d 649, 731 N.W.2d 640 (“The legislature has made the policy choice that, despite the efficiency advantages of secret government, a transparent process is favored.”).

⁸ Wis. Stat. § 19.83.

body or committee or subunit of such body which is formed for or meeting for the purpose of collective bargaining under subch. I, IV, V, or VI of ch. 111.⁹

This definition includes multiple parts, the most important of which are discussed below.

○ **State or Local Agencies, Boards, and Commissions**

The definition of “governmental body” includes a “state or local agency, board, commission, committee, council, department or public body corporate and politic created by constitution, statute, ordinance, rule or order”¹⁰ This list of entities is broad enough to include virtually any collective governmental entity, regardless of what it is labeled. It is important to note that these entities are defined primarily in terms of the manner in which they are created, rather than in terms of the type of authority they possess. Purely advisory bodies are therefore subject to the law, even though they do not possess final decision-making power, as long as they are created by constitution, statute, ordinance, rule, or order.¹¹

The words “constitution,” “statute,” and “ordinance,” as used in the definition of “governmental body,” refer to the constitution and statutes of the State of Wisconsin and to ordinances promulgated by a political subdivision of the state. Thus, the definition includes state and local bodies created by Wisconsin’s constitution or statutes, including condemnation commissions created by Wis. Stat. § 32.08, as well as local bodies created by an ordinance of any Wisconsin municipality. It does not, however, include bodies created solely by federal law or by the law of some other sovereign.

State and local bodies created by “rule or order” are also included in the definition. The term “rule or order” has been liberally construed to include any directive, formal or informal, creating a body and assigning it duties.¹² This includes directives from governmental bodies, presiding officers of governmental bodies, or certain governmental officials, such as county executives, mayors, or heads of a state or local agency, department, or division.¹³

Thus, for example, in *State ex rel. Krueger v. Appleton Area School District Board of Education*, the Wisconsin Supreme Court held that a curriculum committee, “created by” school board rule and given the delegated authority to review and select educational materials for the school board’s approval, was subject to open meetings laws.¹⁴

- First, the curriculum committee was a “committee” under Wis. Stat. § 19.82(1), not an ad hoc gathering, because it was comprised of a defined membership of individuals selected pursuant to the procedures set forth in the school board’s policy handbook, and its members were empowered to vote on how the school board should exercise its collective authority as a body.¹⁵
- Second, the curriculum committee was “created by . . . rule” under Wis. Stat. § 19.82(1), because the school board handbook policy was authorized by school board rule, thereby authorizing and enabling the committee to be created. The school board rule also prescribed the procedures

⁹ Wis. Stat. § 19.82(1).

¹⁰ Wis. Stat. § 19.82(1).

¹¹ See *State v. Swanson*, 92 Wis. 2d 310, 317, 284 N.W.2d 655 (1979).

¹² 78 Op. Att’y Gen. 67, 68–69 (1989).

¹³ See 78 Op. Att’y Gen. 67.

¹⁴ *State ex rel. Krueger v. Appleton Area Sch. Dist. Bd. of Educ.*, 2017 WI 70, ¶¶ 27–34, 376 Wis. 2d 239, 898 N.W.2d 35.

¹⁵ *Id.* ¶¶ 28–31.

for school district employees to follow in reviewing educational materials and presenting them to the school board for approval. Read together, the school board rule and the board-approved handbook policy therefore authorized committees like the one at issue to be created, and also authorized such committees to exercise the school board's delegated authority over curriculum review for the school district.¹⁶

- In so holding, the Wisconsin Supreme Court explained that it did not matter that two individual district employees decided to put the rule and handbook policy in motion to form the committee. It also did not matter that neither the school board rule nor the handbook policy had provisions that created or mentioned the committee by name. Nor did it matter that the committee deviated from the handbook's procedures in making its recommendations to the school board for a specific course's curriculum. Rather, the dispositive factor was that the school board's handbook policy authorized such review committees to be created for the purposes of reviewing curriculum materials and making recommendations to the school board for adoption.¹⁷

A group organized by its own members pursuant to its own charter, however, is not created by any governmental directive and thus is not a governmental body, even if it is subject to governmental regulation and receives public funding and support. Thus, the relationship of affiliation between the University of Wisconsin Union and various student clubs is not sufficient to make the governing board of such a club a governmental body.¹⁸

The Wisconsin Supreme Court or Wisconsin Attorney General have concluded that the following entities are state or local bodies that are subject to the open meetings law by virtue of having been created by constitution, statute, ordinance, resolution, rule or order:

- **State or Local Bodies Created by Constitution, Statute, or Ordinance**
 - ◇ A municipal public utility managing a city-owned public electrical utility.¹⁹
 - ◇ Departments of formally constituted subunits of the University of Wisconsin system or campus.²⁰
 - ◇ A town board, but not an annual or special town meeting of town electors.²¹
 - ◇ A county board of zoning adjustment authorized by Wis. Stat. § 59.99(3) (1983) (now Wis. Stat. § 59.694(1)).²²
 - ◇ A public inland lake protection and rehabilitation district established by a county or municipality, pursuant to Wis. Stat. §§ 33.21 to 33.27.²³

¹⁶ *Krueger*, 2017 WI 70, ¶¶ 32–34, 43.

¹⁷ *Id.* ¶¶ 35–40.

¹⁸ *Penkalski Correspondence* (May 4, 2009).

¹⁹ *65 Op. Att'y Gen. 243* (1976).

²⁰ *66 Op. Att'y Gen. 60* (1977).

²¹ *66 Op. Att'y Gen. 237* (1977).

²² *Gaylord Correspondence* (June 11, 1984).

²³ *DuVall Correspondence* (Nov. 6, 1986).

▪ **State or Local Bodies Created by Resolution, Rule, or Order**

- ◇ A committee created by a school board's policy handbook to review and select education materials for the board's approval.²⁴
- ◇ A committee appointed by the school superintendent to consider school library materials.²⁵
- ◇ A citizen's advisory group appointed by the mayor.²⁶
- ◇ An advisory committee appointed by the Natural Resources Board, the Secretary of the Department of Natural Resources, or a District Director, Bureau Director, or Property Manager of that department.²⁷
- ◇ A consortium of school districts created by a contract between districts; a resolution is the equivalent of an order.²⁸
- ◇ An industrial agency created by resolution of a county board under Wis. Stat. § 59.57(2).²⁹
- ◇ A deed restriction committee created by resolution of a common council.³⁰
- ◇ A school district's strategic-planning team whose creation was authorized and whose duties were assigned to it by the school board.³¹
- ◇ A citizen's advisory committee appointed by a county executive.³²
- ◇ An already-existing numerically definable group of employees of a governmental entity, assigned by the entity's chief administrative officer to prepare recommendations for the entity's policy-making board, when the group's meetings include the subject of the chief administrative officer's directive.³³
- ◇ A Criminal Justice Study Commission created by the Wisconsin Department of Justice, the University of Wisconsin Law School, the State Bar of Wisconsin, and the Marquette University Law School.³⁴
- ◇ Grant review panels created by a consortium which was established pursuant to an order of the Wisconsin Commissioner of Insurance.³⁵

²⁴ *Krueger*, 2017 WI 70, ¶ 27.

²⁵ *Staples Correspondence* (Feb. 10, 1981).

²⁶ *Funkhouser Correspondence* (Mar. 17, 1983).

²⁷ 78 Op. Att'y Gen. 67.

²⁸ I-10-93 (Oct. 15, 1993).

²⁹ I-22-90 (Apr. 4, 1990).

³⁰ I-34-90 (May 25, 1990).

³¹ I-29-91 (Oct. 17, 1991).

³² *Jacques Correspondence* (Jan. 26, 2004).

³³ *Tylka Correspondence* (June 8, 2005).

³⁴ *Lichstein Correspondence* (Sept. 20, 2005).

³⁵ *Katayama Correspondence* (Jan. 20, 2006).

- ◇ A joint advisory task force established by a resolution of a Wisconsin town board and a resolution of the legislature of a sovereign Indian tribe.³⁶
- ◇ A University of Wisconsin student government committee, council, representative assembly, or similar collective body that has been created and assigned governmental responsibilities pursuant to Wis. Stat. § 36.09(5).³⁷

○ Governmental or Quasi-Governmental Corporations

The definition of “governmental body” also includes a “governmental or quasi-governmental corporation,” except for the Bradley sports center corporation.³⁸ The term “governmental corporation” is not defined in either the statutes or the case law interpreting the statutes. It is clear, however, that a “governmental corporation” must at least include a corporation established for some public purpose and created directly by the state legislature or by some other governmental body pursuant to specific statutory authorization or direction.³⁹

The term “quasi-governmental corporation” also is not defined in the statutes, but its definition was discussed by the Wisconsin Supreme Court in *State v. Beaver Dam Area Development Corp.* (“BDADC”).⁴⁰ In that decision, the court held that a “quasi-governmental corporation” does not have to be *created* by the government or be *per se* governmental, but rather is a corporation that significantly resembles a governmental corporation in function, effect, or status.⁴¹ The court further held that each case must be decided on its own particular facts, under the totality of the circumstances and set forth a non-exhaustive list of factors to be examined in determining whether a particular corporation sufficiently resembles a governmental corporation to be deemed quasi-governmental, while emphasizing that no single factor is outcome determinative.⁴² The factors set out by the court in *BDADC* fall into five basic categories: (1) the extent to which the private corporation is supported by public funds; (2) whether the private corporation serves a public function and, if so, whether it also has other private functions; (3) whether the private corporation appears in its public presentations to be a governmental entity; (4) the extent to which the private corporation is subject to governmental control; and (5) the degree of access that government bodies have to the private corporation’s records.⁴³

In adopting this case-specific, multi-factored “function, effect or status” standard, the Wisconsin Supreme Court followed a 1991 Attorney General opinion.⁴⁴ Prior to 1991, however, Attorney General opinions on this subject emphasized some of the more formal aspects of

³⁶ I-04-09 (Sept. 28, 2009).

³⁷ I-05-09 (Dec. 17, 2009).

³⁸ Wis. Stat. § 19.82(1).

³⁹ See 66 Op. Att’y Gen. 113, 115 (1977).

⁴⁰ *State v. Beaver Dam Area Dev. Corp.* (“BDADC”), 2008 WI 90, 312 Wis. 2d 84, 752 N.W.2d 295.

⁴¹ *Id.* ¶¶ 33–36.

⁴² *Id.* ¶¶ 7–8, 63 n.14, 79.

⁴³ *Id.* ¶ 62.

⁴⁴ See 80 Op. Att’y Gen. 129, 135 (1991) (Milwaukee Economic Development Corporation, a Wis. Stat. ch. 181 corporation organized by two private citizens and one city employee, is a quasi-governmental corporation); see also *Kowalczyk Correspondence* (Mar. 13, 2006) (non-stock, non-profit corporations established for the purpose of providing emergency medical or fire department services for participating municipalities are quasi-governmental corporations).

quasi-governmental corporations. Those opinions should now be read in light of the *BDADC* decision.⁴⁵

In March 2009, the Attorney General issued an informal opinion which analyzed the *BDADC* decision in greater detail and expressed the view that, out of the numerous factors discussed in that decision, particular weight should be given to whether a corporation serves a public function and has any private functions.⁴⁶ When a private corporation contracts to perform certain services for a governmental body, the key considerations in determining whether the corporation becomes quasi-governmental are whether the corporation is performing a portion of the governmental body's public functions or whether the services provided by the corporation play an integral part in any stage—including the purely deliberative stage—of the governmental body's decision-making process.⁴⁷

In January 2019, the Wisconsin Court of Appeals also analyzed the *BDADC* decision further, and held that, while all the non-exhaustive factors set forth in *BDADC* are relevant and no one factor is outcome determinative, a "primary consideration" is whether the private corporation is funded exclusively on public tax dollars or interest generated on those dollars.⁴⁸

○ State Legislature

Generally speaking, the open meetings law applies to the state legislature, including the senate, assembly, and any committees or subunits of those bodies.⁴⁹ The law does not apply to any partisan caucus of the senate or assembly.⁵⁰ The open meetings law also does not apply where it conflicts with a rule of the legislature, senate, or assembly.⁵¹ Additional restrictions are set forth in Wis. Stat. § 19.87.

○ Subunits

A "formally constituted subunit" of a governmental body is itself a "governmental body" within the definition in Wis. Stat. § 19.82(1). A subunit is a separate, smaller body created by a parent body and composed exclusively of members of the parent body.⁵² If, for example, a fifteen member county board appoints a committee consisting of five members of the county board, that committee would be considered a "subunit" subject to the open meetings law. This is true despite the fact that the five-person committee would be smaller than a quorum of the county board. Even a committee with only two members is considered a "subunit," as is a committee that is only advisory and that has no power to make binding decisions.⁵³

Groups that include both members and non-members of a parent body are not "subunits" of the parent body. Such groups nonetheless frequently fit within the definition of a "governmental

⁴⁵ See 66 Op. Att'y Gen. 113 (volunteer fire department organized under Wis. Stat. ch. 181 is not a quasi-governmental corporation); 73 Op. Att'y Gen. 53 (1984) (Historic Sites Foundation organized under Wis. Stat. ch. 181 is not a quasi-governmental corporation); 74 Op. Att'y Gen. 38 (corporation established to provide financial support to public broadcasting stations organized under Wis. Stat. ch. 181 is not a quasi-governmental corporation); Geyer Correspondence (Feb. 26, 1987) (Grant County Economic Development Corporation organized by private individuals under Wis. Stat. ch. 181 is not a quasi-governmental corporation, even though it serves a public purpose and receives more than fifty percent of its funding from public sources).

⁴⁶ I-02-09 (Mar. 19, 2009).

⁴⁷ *Id.*

⁴⁸ *State ex rel. Flynn v. Kemper Ctr., Inc.*, 2019 WI App 6, ¶¶ 14–16, 385 Wis. 2d 811, 924 N.W.2d 218.

⁴⁹ Wis. Stat. § 19.87.

⁵⁰ Wis. Stat. § 19.87(3).

⁵¹ Wis. Stat. § 19.87(2).

⁵² 74 Op. Att'y Gen. 38, 40 (1985).

⁵³ Dziki Correspondence (Dec. 12, 2006).

body” —e.g., as advisory groups to the governmental bodies or government officials that created them.

Any entity that fits within the definition of “governmental body” must comply with the requirements of the open meetings law. In most cases, it is readily apparent whether a particular entity fits within the definition. On occasion, there is some doubt. In such situations, the entity should consult with its legal counsel. Any doubts as to the applicability of the open meetings law should be resolved in favor of complying with the law’s requirements.

- **Entities That Are Not Governmental Bodies**

- **Governmental Offices Held by a Single Individual**

The open meetings law does not apply to a governmental department with only a single member.⁵⁴ Because the term “body” connotes a group of individuals, a governmental office held by a single individual likewise is not a “governmental body” within the meaning of the open meetings law. Thus, the open meetings law does not apply to the office of coroner or to inquests conducted by the coroner.⁵⁵ Similarly, the Attorney General has concluded that the open meetings law does not apply to an administrative hearing conducted by an individual hearing examiner.⁵⁶

- **Bodies Meeting for Collective Bargaining**

The definition of “governmental body” explicitly excludes bodies that are formed for or meeting for the purpose of collective bargaining with municipal or state employees under subchapters I, IV, or V of Wis. Stat. ch. 111. A body formed exclusively for the purpose of collective bargaining is not subject to the open meetings law.⁵⁷ A body formed for other purposes, in addition to collective bargaining, is not subject to the open meetings law when conducting collective bargaining.⁵⁸ The Attorney General has, however, advised multi-purpose bodies to comply with the open meetings law, including the requirements for convening in closed session, when meeting for the purpose of forming negotiating strategies to be used in collective bargaining.⁵⁹ The collective bargaining exclusion does not permit any body to consider the final ratification or approval of a collective bargaining agreement under subchapters I, IV, or V of Wis. Stat. ch. 111 in closed session.⁶⁰

- **Bodies Created by the Wisconsin Supreme Court**

The Wisconsin Supreme Court has held that bodies created by the court, pursuant to its superintending control over the administration of justice, are not governed by the open meetings law.⁶¹ Thus, generally speaking, the open meetings law does not apply to the court or bodies created by the court. In the *Lynch* case, for example, the court held that the former open meetings law, Wis. Stat. § 66.77(1) (1973), did not apply to the Wisconsin Judicial Commission, which is responsible for handling misconduct complaints against judges. Similarly, the Attorney General has indicated that the open meetings law does not apply to: the Board of Attorneys Professional

⁵⁴ *Plourde v. Habegger*, 2006 WI App 147, 294 Wis. 2d 746, 720 N.W.2d 130.

⁵⁵ 67 Op. Att’y Gen. 250 (1978).

⁵⁶ *Clifford Correspondence* (Dec. 2, 1980).

⁵⁷ Wis. Stat. § 19.82(1).

⁵⁸ Wis. Stat. § 19.82(1).

⁵⁹ 66 Op. Att’y Gen. 93, 96-97 (1977).

⁶⁰ Wis. Stat. § 19.85(3).

⁶¹ *State ex rel. Lynch v. Dancey*, 71 Wis. 2d 287, 238 N.W.2d 81 (1976).

Responsibility;⁶² the Board of Bar Examiners;⁶³ or the monthly judicial administration meetings of circuit court judges, conducted under the authority of the court's superintending power over the judiciary.⁶⁴

o **Ad Hoc Gatherings**⁶⁵

Although the definition of a governmental body is broad, some gatherings are too loosely constituted to fit the definition. Thus, *Conta* holds that the directive that creates the body must also "confer[] collective power and define[] when it exists."⁶⁶ *Showers* adds the further requirement that a "meeting" of a governmental body takes place only if there are a sufficient number of members present to determine the governmental body's course of action.⁶⁷ In order to determine whether a sufficient number of members are present to determine a governmental body's course of action, the membership of the body must be numerically definable. The Attorney General's Office thus has concluded that a loosely constituted group of citizens and local officials instituted by the mayor to discuss various issues related to a dam closure was not a governmental body, because no rule or order defined the group's membership, and no provision existed for the group to exercise collective power.⁶⁸

The definition of a "governmental body" is only rarely satisfied when groups of a governmental unit's employees gather on a subject within the unit's jurisdiction. Thus, for example, the Attorney General concluded that the predecessor of the current open meetings law did not apply when a department head met with some or even all of his or her staff.⁶⁹ Similarly, the Attorney General's Office has advised that the courts would be unlikely to conclude that meetings between the administrators of a governmental agency and the agency's employees, or between governmental employees and representatives of a governmental contractor were "governmental bodies" subject to the open meetings law.⁷⁰ However, where an already-existing numerically definable group of employees of a governmental entity are assigned by the entity's chief administrative officer to prepare recommendations for the entity's policy-making board, the group's meetings with respect to the subject of the directive are subject to the open meetings law.⁷¹

⁶² OAG 67-79 (July 31, 1979) (unpublished) (the Board of Attorneys Professional Responsibility was the predecessor to the Office of Lawyer Regulation).

⁶³ Kosobucki Correspondence (Sept. 6, 2006).

⁶⁴ Constantine Correspondence (Feb. 28, 2000).

⁶⁵ In this compliance guide, the use of "ad hoc" meetings refers to informal or otherwise unplanned gatherings. It does not refer to ad hoc governmental bodies in the sense of short-term or temporary bodies created for specific purposes, meetings of which would be subject to the open meetings law.

⁶⁶ *Conta*, 71 Wis. 2d at 681.

⁶⁷ *Showers*, 135 Wis. 2d at 102.

⁶⁸ Godlewski Correspondence (Sept. 24, 1998).

⁶⁹ 57 Op. Att'y Gen. 213, 216 (1968).

⁷⁰ Peplnjak Correspondence (June 8, 1998).

⁷¹ Tylka Correspondence (June 8, 2005).

Definition of “Meeting”

A “meeting” is defined as:

[T]he convening of members of a governmental body for the purpose of exercising the responsibilities, authority, power or duties delegated to or vested in the body. If one-half or more of the members of a governmental body are present, the meeting is rebuttably presumed to be for the purpose of exercising the responsibilities, authority, power or duties delegated to or vested in the body. The term does not include any social or chance gathering or conference which is not intended to avoid this subchapter⁷²

The statute then excepts the following: an inspection of a public works project or highway by a town board; or inspection of a public works project by a town sanitary district; or the supervision, observation, or collection of information about any drain or structure related to a drain by any drainage board.⁷³

- **The Showers Test**

The Wisconsin Supreme Court has held that the above statutory definition of a “meeting” applies whenever a convening of members of a governmental body satisfies two requirements: (1) there is a purpose to engage in governmental business and (2) the number of members present is sufficient to determine the governmental body’s course of action.⁷⁴

- **The Purpose Requirement**

The first part of the *Showers* test focuses on the purpose for which the members of the governmental body are gathered. They must be gathered to conduct governmental business. *Showers* stressed that “governmental business” refers to any formal or informal action, including discussion, decision, or information gathering, on matters within the governmental body’s realm of authority.⁷⁵ Thus, in *Badke*,⁷⁶ the Wisconsin Supreme Court held that the village board conducted a “meeting,” as defined in the open meetings law, when a quorum of the board regularly attended each plan commission meeting to observe the commission’s proceedings on a development plan that was subject to the board’s approval. The court stressed that a governmental body is engaged in governmental business when its members gather to simply hear information on a matter within the body’s realm of authority.⁷⁷ The members need not actually discuss the matter or otherwise interact with one another to be engaged in governmental business.⁷⁸ The court also held that the gathering of town board members was not chance or social because a majority of town board members attended plan commission meetings with regularity.⁷⁹ In contrast, the court of appeals concluded in *Paulton v. Volkmann*,⁸⁰ that no meeting occurred where a quorum of school board members attended a gathering of town residents, but did not collect information on a subject the school board had the potential to decide.

⁷² Wis. Stat. § 19.82(2).

⁷³ Wis. Stat. § 19.82(2).

⁷⁴ *Showers*, 135 Wis. 2d at 102.

⁷⁵ *Id.* at 102–03.

⁷⁶ *Badke*, 173 Wis. 2d at 572–74.

⁷⁷ *Id.* at 573–74.

⁷⁸ *Id.* at 574–76.

⁷⁹ *Id.* at 576.

⁸⁰ *Paulton v. Volkmann*, 141 Wis. 2d 370, 375–77, 415 N.W.2d 528 (Ct. App. 1987).

- **The Numbers Requirement**

The second part of the *Showers* test requires that the number of members present be sufficient to determine the governmental body's course of action on the business under consideration. People often assume that this means that the open meetings law applies only to gatherings of a majority of the members of a governmental body. That is not the case because the power to control a body's course of action can refer either to the affirmative power to pass a proposal or the negative power to defeat a proposal. Therefore, a gathering of one-half of the members of a body, or even fewer, may be enough to control a course of action if it is enough to block a proposal. This is called a "negative quorum."

Typically, governmental bodies operate under a simple majority rule in which a margin of one vote is necessary for the body to pass a proposal. Under that approach, exactly one-half of the members of the body constitutes a "negative quorum" because that number against a proposal is enough to prevent the formation of a majority in its favor. Under simple majority rule, therefore, the open meetings law applies whenever one-half or more of the members of the governmental body gather to discuss or act on matters within the body's realm of authority.

The size of a "negative quorum" may be smaller, however, when a governmental body operates under a super majority rule. For example, if a two-thirds majority is required for a body to pass a measure, then any gathering of more than one-third of the body's members would be enough to control the body's course of action by blocking the formation of a two-thirds majority. *Showers* made it clear that the open meetings law applies to such gatherings, as long as the purpose requirement is also satisfied (*i.e.*, the gathering is for the purpose of conducting governmental business).⁸¹ If a three-fourths majority is required to pass a measure, then more than one-fourth of the members would constitute a "negative quorum," etc.

- **Convening of Members**

When the members of a governmental body conduct official business while acting separately, without communicating with each other or engaging in other collective action, there is no meeting within the meaning of the open meetings law.⁸² Nevertheless, the phrase "convening of members" in Wis. Stat. § 19.82(2) is not limited to situations in which members of a body are simultaneously gathered in the same location, but may also include other situations in which members are able to effectively communicate with each other and to exercise the authority vested in the body, even if they are not physically present together. Whether such a situation qualifies as a "convening of members" under the open meetings law depends on the extent to which the communications in question resemble a face-to-face exchange.

- **Written Correspondence**

The circulation of a paper or hard copy memorandum among the members of a governmental body, for example, may involve a largely one-way flow of information, with any exchanges spread out over a considerable period of time and little or no conversation-like interaction among members. Accordingly, the Attorney General has long taken the position that such written communications generally do not constitute a "convening of members" for purposes of the open meetings law.⁸³ Although the rapid evolution of electronic media has made the distinction between

⁸¹ *Showers*, 135 Wis. 2d at 101-02.

⁸² *Katayama Correspondence* (Jan. 20, 2006).

⁸³ *Merkel Correspondence* (Mar. 11, 1993).

written and oral communication less sharp than it once appeared, it is still unlikely that a Wisconsin court would conclude that the circulation of a document through the postal service, or by other means of paper or hard-copy delivery, could be deemed a “convening” or “gathering” of the members of a governmental body for purposes of the open meetings law.

○ **Teleconference and Video Conferences**

Teleconferences or video conferences—including those held through the use of virtual or remote meeting platforms—are very similar to in-person conversations and thus qualify as a convening of members.⁸⁴ Therefore, under the *Showers* test, the open meetings law applies to any teleconference or video conference that: (1) is for the purpose of conducting governmental business; and (2) involves a sufficient number of members of the body to determine the body’s course of action on the business under consideration. To comply with the law, a governmental body conducting a meeting by teleconference or video conference must provide the public with an effective means to monitor the conference. This may be accomplished by broadcasting the conference through speakers (and video for video conference) located at one or more sites open to the public or providing the public with an accessible link to attend the meeting remotely.⁸⁵ When conducting a video conference, the governmental body should strongly consider providing the public with an alternative telephone dial-in option for observing such a meeting so that lack of internet is not a barrier to monitor the meeting.⁸⁶

○ **Electronic Communications**

Written communications transmitted by electronic means, such as email, instant messaging, blogging, or other social media, may also constitute a “convening of members,” depending on how the communication medium is used. Although no Wisconsin court has applied the open meetings law to these methods of electronic communication, it is likely that the courts will try to determine whether the communications in question are more like an in-person discussion—*e.g.*, a rapid back-and-forth exchange of viewpoints among multiple members—or more like non-electronic written correspondence, which generally does not raise open meetings law concerns. If the communications closely resemble an in-person discussion, then they may constitute a meeting if they involve enough members to control an action by the body.⁸⁷ In addressing these questions, courts are likely to consider such factors as the following: (1) the number of participants involved in the communications; (2) the number of communications regarding the subject; (3) the time frame within which the electronic communications occurred; and (4) the extent of the conversation-like interactions reflected in the communications.⁸⁸

Because the applicability of the open meetings law to such electronic communications depends on the particular way in which a specific message technology is used, these technologies create special dangers for governmental officials trying to comply with the law. Although two members of a governmental body larger than four members may generally discuss the body’s business without violating the open meetings law, features like “forward” and “reply to all,” common in electronic mail programs, deprive a sender of control over the number and identity of the recipients who eventually may have access to the sender’s message. Moreover, it is quite possible that, through

⁸⁴ 69 Op. Att’y Gen. 143 (1980); [Madsen Correspondence](#) (Jan. 27, 2023).

⁸⁵ 69 Op. Att’y Gen. at 145.

⁸⁶ Office of Open Government, Advisory, [Additional Information Regarding Coronavirus Disease 2019 \(COVID-19\) and Open Meetings](#) (Mar. 20, 2020).

⁸⁷ [Krischan Correspondence](#) (Oct. 3, 2000).

⁸⁸ [Schmiege Correspondence](#) (Aug. 22, 2018).

the use of electronic mail, a quorum of a governmental body may receive information on a subject within the body's jurisdiction in an almost real-time basis, just as they would receive it in a physical gathering of the members.

Inadvertent violations of the open meetings law through the use of electronic communications can be reduced if electronic mail is used principally to transmit information one-way to a body's membership; if the originator of the message reminds recipients to reply only to the originator, if at all; and if message recipients are scrupulous about minimizing the content and distribution of their replies. Nevertheless, because of the absence of judicial guidance on the subject, and because electronic mail creates the risk that it will be used to carry on private debate and discussion on matters that belong at public meetings subject to public scrutiny, the Attorney General's Office strongly discourages the members of every governmental body from using electronic mail to communicate about issues within the body's realm of authority.⁸⁹ Members of a governmental body may not decide matters by email voting, even if the result of the vote is later ratified at a properly noticed meeting.⁹⁰

- **Walking Quorums**

The requirements of the open meetings law also extend to walking quorums. A "walking quorum" is a series of gatherings among separate groups of members of a governmental body, each less than quorum size, who agree, tacitly or explicitly, to act uniformly in sufficient number to reach a quorum.⁹¹ In *Conta*, the court recognized the danger that a walking quorum may produce a predetermined outcome and thus render the publicly-held meeting a mere formality.⁹² The court commented that any attempt to avoid the appearance of a "meeting" through use of a walking quorum is subject to prosecution under the open meetings law.⁹³ Thus, the requirements of the open meetings law cannot be circumvented by using an agent or surrogate to poll a quorum of the members of governmental bodies through a series of individual contacts. Such a circumvention "almost certainly" violates the open meetings law.⁹⁴ In contrast, simply keeping track of the votes of less than a negative quorum of the members of a governmental body is "hardly indicative" of a walking quorum.⁹⁵

The essential feature of a "walking quorum" is the element of agreement among members of a body to act uniformly in sufficient numbers to reach a quorum. Where there is no such express or tacit agreement, exchanges among separate groups of members may take place without violating the open meetings law.⁹⁶ The signing, by members of a body, of a document asking that a subject be placed on the agenda of an upcoming meeting thus does not constitute a "walking quorum" where the signers have not engaged in substantive discussion or agreed on a uniform course of action regarding the proposed subject.⁹⁷ In contrast, where a majority of members of a body sign a document that expressly commits them to a future course of action, a court could find a walking quorum violation.⁹⁸

⁸⁹ [Krischan Correspondence](#) (Oct. 3, 2000); [Benson Correspondence](#) (Mar. 12, 2004).

⁹⁰ [I-01-10](#) (Jan. 25, 2010).

⁹¹ [Showers](#), 135 Wis. 2d at 92 (quoting *Conta*, 71 Wis. 2d at 687).

⁹² *Conta*, 71 Wis. 2d at 685–88.

⁹³ *Id.* at 687.

⁹⁴ [Clifford Correspondence](#) (Apr. 28, 1986) (individual polling of every member is a prohibited walking quorum); [Herbst Correspondence](#) (July 16, 2008) (individually polling of a quorum of members is a prohibited walking quorum).

⁹⁵ *State ex rel. Zecchino v. Dane Cnty. Bd. of Supervisors*, 2018 WI App 19, ¶¶ 11–14, 380 Wis. 2d 453, 909 N.W.2d 203 (individual polling of less than a negative quorum of members is not a prohibited walking quorum).

⁹⁶ *Id.* ¶ 10.

⁹⁷ [Kay Correspondence](#) (Apr. 25, 2007); [Kittleson Correspondence](#) (June 13, 2007).

⁹⁸ [Huff Correspondence](#) (Jan. 15, 2008); see also [I-01-10](#) (Jan. 25, 2010) (use of email voting to decide matters fits the definition of a "walking quorum" violation of the open meetings law).

- **Multiple Meetings**

When a quorum of the members of one governmental body attend a meeting of another governmental body under circumstances where their attendance is not chance or social, in order to gather information or otherwise engage in governmental business regarding a subject over which they have decision-making responsibility, two separate meetings occur, and notice must be given of both meetings.⁹⁹ The Attorney General has advised that, despite the “separate public notice” requirement of Wis. Stat. § 19.84(4), a single notice can be used, provided that the notice clearly and plainly indicates that a joint meeting will be held and gives the names of each of the bodies involved, and provided that the notice is published and/or posted in each place where meeting notices are generally published or posted for each governmental body involved.¹⁰⁰

The kinds of multiple meetings presented in the *Badke* case, and the separate meeting notices required there, must be distinguished from circumstances where a subunit of a parent body meets during a recess from or immediately following the parent body’s meeting, to discuss or act on a matter that was the subject of the parent body’s meeting. In such circumstances, Wis. Stat. § 19.84(6) allows the subunit to meet on that matter without prior public notice.

- **Burden of Proof as to Existence of a Meeting**

The presence of members of a governmental body does not, in itself, establish the existence of a “meeting” subject to the open meetings law. The law provides, however, that if one-half or more of the members of a body are present, the gathering is presumed to be a “meeting.”¹⁰¹ The law also exempts any “social or chance gathering” not intended to circumvent the requirements of the open meetings law.¹⁰² Thus, where one-half or more of the members of a governmental body rode to a meeting in the same vehicle, the law presumes that the members conducted a “meeting” which was subject to all of the requirements of the open meetings law.¹⁰³ Similarly, where a majority of members of a common council gathered at a lounge immediately following a common council meeting, a violation of the open meetings law was presumed.¹⁰⁴ The members of the governmental body may overcome the presumption by proving that they did not discuss any subject that was within the realm of the body’s authority.¹⁰⁵

Where a person alleges that a gathering of less than one-half the members of a governmental body was held in violation of the open meetings law, that person has the burden of proving that the gathering constituted a “meeting” subject to the law.¹⁰⁶ That burden may be satisfied by proving: (1) that the members gathered to conduct governmental business; and (2) that there was a sufficient number of members present to determine the body’s course of action.

It is important to remember that the overriding policy of the open meetings law is to ensure public access to information about governmental affairs. Under the rule of liberally construing the law to ensure this purpose, any doubts as to whether a particular gathering constitutes a “meeting” subject to the open meetings law should be resolved in favor of complying with the provisions of the law.

⁹⁹ *Badke*, 173 Wis. 2d at 577.

¹⁰⁰ [Friedman Correspondence](#) (Mar. 4, 2003).

¹⁰¹ Wis. Stat. § 19.82(2).

¹⁰² Wis. Stat. § 19.82(2).

¹⁰³ [Karstens Correspondence](#) (July 31, 2008).

¹⁰⁴ [Dieck Correspondence](#) (Sept. 12, 2007).

¹⁰⁵ *Id.*

¹⁰⁶ *Showers*, 135 Wis. 2d at 102.

WHAT IS REQUIRED IF THE OPEN MEETINGS LAW APPLIES?

The two most basic requirements of the open meetings law are that a governmental body:

- (1) give advance public notice of each of its meetings; and
- (2) conduct all of its business in open session, unless an exemption to the open session requirement applies.¹⁰⁷

Notice Requirements

Wisconsin Stat. § 19.84, which sets forth the public notice requirements, specifies when, how, and to whom notice must be given, as well as what information a notice must contain.

- **To Whom and How Notice Must Be Given**

The chief presiding officer of a governmental body, or the officer's designee, must give notice of each meeting of the body to: (1) the public; (2) any members of the news media who have submitted a written request for notice; and (3) the official newspaper designated pursuant to state statute or, if none exists, a news medium likely to give notice in the area.¹⁰⁸

The chief presiding officer shall give notice of a meeting to the public using one of the following methods: (1) posting a notice in at least 3 places likely to give notice to persons affected; (2) posting a notice in at least one public place likely to give notice to persons affected and placing a notice electronically on the governmental body's Internet site; or (3) by paid publication in a news medium likely to give notice to persons affected. If the presiding officer gives notice in the third manner, he or she must ensure that the notice is actually published.¹⁰⁹

The chief presiding officer must also give notice of each meeting to members of the news media who have submitted a written request for notice.¹¹⁰ Although this notice may be given in writing or by telephone,¹¹¹ it is preferable to give notice in writing to help ensure accuracy and so that a record of the notice exists.¹¹²

Governmental bodies cannot charge the news media for providing statutorily required notices of public meetings.¹¹³

In addition, the chief presiding officer must give notice to the officially designated newspaper or, if none exists, to a news medium likely to give notice in the area.¹¹⁴ The governmental body is not required to pay for and the newspaper is not required to publish such notice.¹¹⁵ Note, however, the requirement to provide notice to the officially designated newspaper is distinct from the requirement to provide notice to the

¹⁰⁷ Wis. Stat. § 19.83.

¹⁰⁸ Wis. Stat. § 19.84(1)(b).

¹⁰⁹ Wis. Stat. § 19.84(b); [DeMars Correspondence](#) (Sept. 21, 2021).

¹¹⁰ Wis. Stat. § 19.84(1)(b); [Lawton](#), 2005 WI App 16, ¶¶ 3–4, 7.

¹¹¹ [65 Op. Att'y Gen. Preface](#), v–vi (1976).

¹¹² [65 Op. Att'y Gen. 250](#), 251 (1976).

¹¹³ [77 Op. Att'y Gen. 312](#), 313 (1988).

¹¹⁴ Wis. Stat. § 19.84(1)(b); [Lawton](#), 2005 WI App 16, ¶¶ 3–4, 7.

¹¹⁵ [66 Op. Att'y Gen. 230](#), 231 (1977).

public. If the chief presiding officer chooses to provide notice to the public by paid publication in a news medium, the chief presiding officer must ensure that the notice is in fact published.¹¹⁶

When a specific statute prescribes the type of meeting notice a governmental body must give, the body must comply with the requirements of that statute as well as the notice requirements of the open meetings law.¹¹⁷ However, violations of those other statutory requirements are not redressable under the open meetings law. For example, the open meetings law is not implicated by a municipality's alleged failure to comply with the public notice requirements of Wis. Stat. ch. 985 when providing published notice of public hearings on proposed tax incremental financing districts.¹¹⁸ Where a class 1 notice under Wis. Stat. ch. 985 has been published, however, the public notice requirement of the open meetings law is also thereby satisfied.¹¹⁹

- **Contents of Notice**

- **In General**

Every public notice of a meeting must give the “time, date, place and subject matter of the meeting, including that intended for consideration at any contemplated closed session, in such form as is reasonably likely to apprise members of the public and the news media thereof.”¹²⁰ The chief presiding officer of the governmental body is responsible for providing notice, and when he or she is aware of matters which may come before the body, those matters must be included in the meeting notice.¹²¹ The Attorney General's Office has advised that a chief presiding officer may not avoid liability for a legally deficient meeting notice by assigning to a non-member of the body the responsibility to create and provide a notice that complies with Wis. Stat. § 19.84(2).¹²²

A frequently recurring question is how specific a subject-matter description in a meeting notice must be. Prior to June 13, 2007, this question was governed by the “bright-line” rule articulated in *State ex rel. H.D. Enterprises II, LLC v. City of Stoughton*.¹²³ Under that standard, a meeting notice adequately described a subject if it identified “the general topic of items to be discussed” and the simple heading “licenses,” without more, was found sufficient to apprise the public that a city council would reconsider a previous decision to deny a liquor license to a particular local grocery store.¹²⁴

On June 13, 2007, the Wisconsin Supreme Court overruled *H.D. Enterprises* and announced a new standard to be applied prospectively to all meeting notices issued after that date.¹²⁵ In *State ex rel. Buswell v. Tomah Area School District*, the court held that a public notice for a closed session for the purpose of “consideration and/or action concerning employment/negotiations with district personnel pursuant to Wis. Stat. § 19.85(1)(c)” was vague, misleading, and legally insufficient, where the school board tentatively approved a collective bargaining agreement between it and the teacher's union.¹²⁶ In reaching that conclusion, the court determined that “the plain meaning of

¹¹⁶ [DeMars Correspondence](#) (Sept. 29, 2021).

¹¹⁷ Wis. Stat. § 19.84(1)(a).

¹¹⁸ [See Boyle Correspondence](#) (May 4, 2005).

¹¹⁹ [Stalle Correspondence](#) (Apr. 10, 2008).

¹²⁰ Wis. Stat. § 19.84(2).

¹²¹ 66 Op. Att'y Gen. 68, 70 (1977).

¹²² [Schuh Correspondence](#) (Oct. 17, 2001).

¹²³ *State ex rel. H.D. Enters. II, LLC v. City of Stoughton*, 230 Wis. 2d 480, 602 N.W.2d 72 (Ct. App. 1999).

¹²⁴ *Id.* at 486–87.

¹²⁵ *State ex rel. Buswell v. Tomah Area Sch. Dist.*, 2007 WI 71, 301 Wis. 2d 178, 732 N.W.2d 804.

¹²⁶ *Id.* ¶¶ 6–7, 37–38, 41.

Wis. Stat. § 19.84(2) sets forth a reasonableness standard, and that such a standard strikes the proper balance contemplated in Wis. Stat. §§ 19.81(1) and (4) between the public's right to information and the government's need to efficiently conduct its business."¹²⁷ This reasonableness standard "requires a case-specific analysis" and "whether notice is sufficiently specific will depend upon what is reasonable under the circumstances."¹²⁸ In making that determination, the factors to be considered include: "[1] the burden of providing more detailed notice, [2] whether the subject is of particular public interest, and [3] whether it involves non-routine action that the public would be unlikely to anticipate."¹²⁹

The first factor "balances the policy of providing greater information with the requirement that providing such information be 'compatible with the conduct of governmental affairs.' Wis. Stat. § 19.81(1)."¹³⁰ The determination must be made on a case-by-case basis.¹³¹ "[T]he demands of specificity should not thwart the efficient administration of governmental business."¹³²

The second factor takes into account "both the number of people interested and the intensity of that interest," though the level of interest is not dispositive, and must be balanced with other factors on a case-by-case basis.¹³³

The third factor considers "whether the subject of the meeting is routine or novel."¹³⁴ There may be less need for specificity where a meeting subject occurs routinely, because members of the public are more likely to anticipate that the subject will be addressed.¹³⁵ "Novel issues may . . . require more specific notice."¹³⁶

Whether a meeting notice is reasonable, according to the court, "cannot be determined from the standpoint of when the meeting actually takes place," but rather must be "based upon what information is available to the officer noticing the meeting at the time the notice is provided, and based upon what it would be reasonable for the officer to know."¹³⁷ Once reasonable notice has been given, "meeting participants would be free to discuss any aspect of the noticed subject matter, as well as issues that are reasonably related to it."¹³⁸ However, "a meeting cannot address topics unrelated to the information in the notice."¹³⁹ The Attorney General has similarly advised, in an informal opinion, that if a meeting notice contains a general subject matter designation and a subject that was not specifically noticed comes up at the meeting, a governmental body should refrain from engaging in any information gathering or discussion or from taking any action that would deprive the public of information about the conduct of governmental business.¹⁴⁰

Whether a meeting notice reasonably apprises the public of the meeting's subject matter may also depend, in part, on the surrounding circumstances. A notice that might be adequate, standing alone, may nonetheless fail to provide reasonable notice if it is accompanied by other statements

¹²⁷ *Id.* ¶ 3.

¹²⁸ *Id.* ¶ 22.

¹²⁹ *Id.* ¶ 28.

¹³⁰ *Id.* ¶ 29.

¹³¹ *Id.*

¹³² *Id.*

¹³³ *Id.* ¶ 30.

¹³⁴ *Id.* ¶ 31.

¹³⁵ *Id.*

¹³⁶ *Id.*

¹³⁷ *Id.* ¶ 32.

¹³⁸ *Id.* ¶ 34.

¹³⁹ *Id.*

¹⁴⁰ I-05-93 (Apr. 26, 1993).

or actions that expressly contradict it, or if the notice is misleading when considered in the light of long-standing policies of the governmental body.¹⁴¹

In order to draft a meeting notice that complies with the reasonableness standard, a good rule of thumb is to ask whether a person interested in a specific subject would be aware, upon reading the notice, that the subject might be discussed. In an unpublished, post-*Buswell* decision, the court of appeals determined that a meeting notice for a closed session of a school board under Wis. Stat. § 19.85(1)(c) for the purpose of “[d]iscussion of the role, duties, and responsibilities of the [l]ibrary [d]irector and evaluation of job performance and possible action” gave sufficient public notice of the board’s discussion of the discipline and termination of the library director.¹⁴² The court reasoned that, under *Buswell*, the “sufficiency of the notice will be based on the knowledge of the person posting notice at the time when it is posted.”¹⁴³

○ Generic Agenda Items

Purely generic subject matter designations such as “old business,” “new business,” “miscellaneous business,” “agenda revisions,” or “such other matters as are authorized by law” are insufficient because, standing alone, they identify no particular subjects at all.¹⁴⁴ Similarly, the use of a notice heading that merely refers to an earlier meeting of the governmental body (or of some other body) without identifying any particular subject of discussion is so lacking in informational value that it almost certainly fails to give the public reasonable notice of what the governmental body intends to discuss.¹⁴⁵ If such a notice is meant to indicate an intent to simply receive and approve minutes of the designated meeting, it should so indicate and discussion should be limited to whether the minutes accurately reflect the substance of that meeting.¹⁴⁶

Likewise, the Attorney General has advised that the practice of using such designations as “mayor comments,” “alderman comments,” or “staff comments” for the purpose of communicating information on matters within the scope of the governmental body’s authority “is, at best, at the outer edge of lawful practice, and may well cross the line to become unlawful.”¹⁴⁷ Because members and officials of governmental bodies have greater opportunities for input into the agenda-setting process than the public has, they should be held to a higher standard of specificity regarding the subjects they intend to address.¹⁴⁸

○ Action Agenda Items

The Wisconsin Court of Appeals has noted that “Wis. Stat. § 19.84(2) does not expressly require that the notice indicate whether a meeting will be purely deliberative or if action will be taken.”¹⁴⁹ The *Buswell* decision inferred from the court of appeals that “adequate notice . . . may not require information about whether a vote on a subject will occur, so long as the subject matter of the vote

¹⁴¹ [Linde Correspondence](#) (May 4, 2007); [Koss Correspondence](#) (May 30, 2007); [Musolf Correspondence](#) (July 13, 2007); [Martinson Correspondence](#) (Mar. 2, 2009).

¹⁴² *State ex rel. Wanninger v. City of Manitowoc Pub. Libr. Bd.*, No. 2011AP1059, 2012 WL 1192048, ¶¶ 19–21 (Wis. Ct. App. Apr. 11, 2012) (unpublished).

¹⁴³ *Id.* ¶ 21 (citing *Buswell*, 2007 WI 71, ¶ 32).

¹⁴⁴ [Becker Correspondence](#) (Nov. 30, 2004); [Heupel Correspondence](#) (Aug. 29, 2006).

¹⁴⁵ [Erickson Correspondence](#) (Apr. 22, 2009).

¹⁴⁶ *Id.*

¹⁴⁷ [Rude Correspondence](#) (Mar. 5, 2004).

¹⁴⁸ [Thompson Correspondence](#) (Sept. 3, 2004).

¹⁴⁹ *State ex rel. Olson v. City of Baraboo Joint Rev. Bd.*, 2002 WI App 64, ¶ 15, 252 Wis. 2d 628, 643 N.W.2d 796.

is adequately specified.”¹⁵⁰ Both in *Olson* and in *Buswell*, however, the courts reiterated the principle—first recognized in *Badke*¹⁵¹—that the information in the notice must be sufficient to alert the public to the importance of the meeting, so that they can make an informed decision whether to attend.¹⁵² The *Olson* decision thus acknowledged that, in some circumstances, a failure to expressly state whether action will be taken at a meeting could be a violation of the open meetings law.¹⁵³ Although the courts have not articulated the specific standard to apply to this question, it appears to follow from *Buswell* that the test would be whether, under the particular factual circumstances of the case, the notice reasonably alerts the public to the importance of the meeting.¹⁵⁴

Another frequently asked question is whether a governmental body may act on a motion for reconsideration of a matter voted on at a previous meeting if the motion is brought under a general subject matter designation. The Attorney General has advised that a member may move for reconsideration under a general subject matter designation, but that any discussion or action on the motion should be set over to a later meeting for which specific notice of the subject matter of the motion is given.¹⁵⁵

○ Notice of Closed Sessions

The notice provision in Wis. Stat. § 19.84(2) requires that if the chief presiding officer or the officer’s designee knows at the time he or she gives notice of a meeting that a closed session is contemplated, the notice must contain the subject matter to be considered in closed session. Such notice “must contain enough information for the public to discern whether the subject matter is authorized for closed session under § 19.85(1).”¹⁵⁶ The Attorney General has advised that notice of closed sessions must contain the specific nature of the business, as well as the exemption(s) under which the chief presiding officer believes a closed session is authorized.¹⁵⁷ Merely identifying and quoting from a statutory exemption does not reasonably identify any particular subject that might be taken up thereunder and thus is not adequate notice of a closed session.¹⁵⁸ In *State ex rel. Schaeve v. Van Lare*, the court held that a notice to convene in closed session under Wis. Stat. § 19.85(1)(b) “to conduct a hearing to consider the possible discipline of a public employee” was sufficient.¹⁵⁹

● Time of Notice

Wisconsin Statute § 19.84(3) requires that every public notice of a meeting be given at least 24 hours in advance of the meeting, unless “for good cause” such notice is “impossible or impractical.” If “good cause” exists, the notice should be given as soon as possible and must be given at least two hours in advance of the meeting.¹⁶⁰

No Wisconsin court decisions or Attorney General opinions discuss what constitutes “good cause” to provide less than twenty-four-hour notice of a meeting. This provision, like all other provisions of the open

¹⁵⁰ *Buswell*, 2007 WI 71, ¶ 37 n.7.

¹⁵¹ *Badke*, 173 Wis. 2d at 573-74, 577-78.

¹⁵² *Buswell*, 2007 WI 71, ¶ 26; *Olson*, 2002 WI App 64, ¶ 15.

¹⁵³ *Olson*, 2002 WI App 64, ¶ 15.

¹⁵⁴ *Herbst Correspondence* (July 16, 2008).

¹⁵⁵ *Bukowski Correspondence* (May 5, 1986).

¹⁵⁶ *Buswell*, 2007 WI 71, ¶ 37 n.7.

¹⁵⁷ 66 Op. Att’y Gen. 93, 98.

¹⁵⁸ *Weinschenk Correspondence* (Dec. 29, 2006); *Anderson Correspondence* (Feb. 13, 2007).

¹⁵⁹ *State ex rel. Schaeve v. Van Lare*, 125 Wis. 2d 40, 47, 370 N.W.2d 271 (Ct. App. 1985).

¹⁶⁰ Wis. Stat. § 19.84(3).

meetings law, must be construed in favor of providing the public with the fullest and most complete information about governmental affairs as is compatible with the conduct of governmental business.¹⁶¹ If there is any doubt whether “good cause” exists, the governmental body should provide the full twenty-four-hour notice.

When calculating the 24-hour notice period, Wis. Stat. § 990.001(4)(a) requires that Sundays and legal holidays be excluded. Posting notice of a Monday meeting on the preceding Sunday is, therefore, inadequate, but posting such notice on the preceding Saturday would suffice, as long as the posting location is open to the public on Saturdays.¹⁶²

Wisconsin Stat. § 19.84(4) provides that separate notice for each meeting of a governmental body must be given at a date and time reasonably close to the meeting date. A single notice that lists all the meetings that a governmental body plans to hold over a given week, month, or year does not comply with the notice requirements of the open meetings law.¹⁶³ Similarly, a meeting notice that states that a quorum of various town governmental bodies may participate at the same time in a multi-month, on-line discussion of town issues fails to satisfy the “separate notice” requirement.¹⁶⁴

University of Wisconsin departments and their subunits, as well as the Olympic ice training rink, are exempt from the specific notice requirements in Wis. Stat. § 19.84(1)–(4). Those bodies are simply required to provide notice “which is reasonably likely to apprise interested persons, and news media who have filed written requests for such notice.”¹⁶⁵ Also exempt from the specific notice requirements are certain meetings of subunits of parent bodies held during or immediately before or after a meeting of the parent body.¹⁶⁶

- **Compliance with Notice**

A governmental body, when conducting a meeting, is free to discuss any aspect of any subject identified in the public notice of that meeting, as well as issues reasonably related to that subject, but may not address any topics that are not reasonably related to the information in the notice.¹⁶⁷ There is no requirement, however, that a governmental body must follow the agenda in the order listed on the meeting notice, unless a particular agenda item has been noticed for a specific time.¹⁶⁸ Nor is a governmental body required to actually discuss every item contained in the public notice. It is reasonable, in appropriate circumstances, for a body to cancel a previously planned discussion or postpone it to a later date.¹⁶⁹

Open Session Requirements

- **Accessibility**

In addition to requiring advance public notice of every meeting of a governmental body, the open meetings law also requires that “all meetings of all state and local governmental bodies shall be publicly held in places reasonably accessible to members of the public and shall be open to all citizens at all times.”¹⁷⁰ Similarly, an “open session” is defined as “a meeting which is held in a place reasonably accessible to

¹⁶¹ Wis. Stat. § 19.81(1), (4).

¹⁶² [Caylor Correspondence](#) (Dec. 6, 2007).

¹⁶³ See 63 Op. Att’y Gen. 509, 513.

¹⁶⁴ [Connors/Haag Correspondence](#) (May 26, 2009).

¹⁶⁵ Wis. Stat. § 19.84(5).

¹⁶⁶ See Wis. Stat. § 19.84(6).

¹⁶⁷ [Buswell](#), 2007 WI 71, ¶ 34.

¹⁶⁸ [Stencil Correspondence](#) (Mar. 6, 2008).

¹⁶⁹ [Black Correspondence](#) (Apr. 22, 2009).

¹⁷⁰ Wis. Stat. § 19.81(2).

members of the public and open to all citizens at all times.”¹⁷¹ Every meeting of a governmental body must initially be convened in “open session.”¹⁷² All business of any kind, formal or informal, must be initiated, discussed, and acted upon in “open session,” unless one of the exemptions set forth in Wis. Stat. § 19.85(1) applies.¹⁷³

The requirement that meeting locations be reasonably accessible to the public and open to all citizens at all times means that governmental bodies must hold their meetings in rooms that are reasonably calculated to be large enough to accommodate all citizens who wish to attend the meetings.¹⁷⁴ Absolute access is not, however, required.¹⁷⁵ In *Badke*, for instance, the Wisconsin Supreme Court concluded that a village board meeting that was held in a village hall capable of holding 55–75 people was reasonably accessible, although three members of the public were turned away due to overcrowding.¹⁷⁶ Whether a meeting place is reasonably accessible depends on the facts in each individual case. Any doubt as to whether a meeting facility—or remote meeting platform—has sufficient capacity to satisfy the requirement should be resolved in favor of holding the meeting in a larger facility and/or using a remote meeting platform with greater capacity.¹⁷⁷

- **In-Person Meetings**

The policy of openness and accessibility favors governmental bodies holding their meetings in public places, such as a municipal hall or school, rather than on private premises.¹⁷⁸ The law prohibits meetings on private premises that are not open and reasonably accessible to the public.¹⁷⁹ Generally speaking, places such as a private room in a restaurant or a dining room in a private club are not considered “reasonably accessible.” A governmental body should meet on private premises only in exceptional cases, where the governmental body has a specific reason for doing so which does not compromise the public’s right to information about governmental affairs.

The policy of openness and accessibility also requires that governmental bodies hold their meetings at locations near to the public they serve. Accordingly, the Attorney General has concluded that a school board meeting held forty miles from the district which the school board served was not “reasonably accessible” within the meaning of the open meetings law.¹⁸⁰ The Attorney General advises that, in order to comply with the “reasonably accessible” requirement, governmental bodies should conduct all their meetings at a location within the territory they serve, unless there are special circumstances that make it impossible or impractical to do so.¹⁸¹

Occasionally, a governmental body may need to leave the place where the meeting began in order to accomplish its business—*e.g.*, inspection of a property or construction projects. The Attorney General’s Office has advised that such off-site business may be conducted consistently with the requirements of the open meetings law, as long as certain precautions are taken:

¹⁷¹ Wis. Stat. § 19.82(3)

¹⁷² See Wis. Stat. §§ 19.83, 19.85(1).

¹⁷³ Wis. Stat. § 19.83.

¹⁷⁴ *Badke*, 173 Wis. 2d at 580–81.

¹⁷⁵ *Id.*

¹⁷⁶ *Id.* at 561, 563, 581.

¹⁷⁷ [Madsen Correspondence](#) (Jan. 27, 2023).

¹⁷⁸ See 67 Op. Att’y Gen. 125, 127 (1978).

¹⁷⁹ Wis. Stat. § 19.82(3).

¹⁸⁰ [Miller Correspondence](#) (May 25, 1977).

¹⁸¹ I-29-91 (Oct. 17, 1991).

- 1) First, the public notice of the meeting must list all of the locations to be visited in the order in which they will be visited. This makes it possible for a member of the public to follow the governmental body to each location or to join the governmental body at any particular location;
- 2) Second, each location at which government business is to be conducted must itself be reasonably accessible to the public at all times when such business is taking place; and
- 3) Third, care must be taken to ensure that government business is discussed only during those times when the members of the body are convened at one of the particular locations for which notice has been given. The members of the governmental body may travel together or separately, but if half or more of them travel together, they may not discuss government business when their vehicle is in motion, because a moving vehicle is not accessible to the public.¹⁸²

A governmental body holding an in-person meeting is encouraged to also offer a remote option for the public to attend such a meeting. However, the public's right to attend an in-person meeting of a governmental body cannot be limited to only remote options.

- o **Remote Meetings**

The open meetings law “does not require that all meetings be held in publicly owned places but rather, in places ‘reasonably accessible to members of the public.’”¹⁸³ Accordingly, the Attorney General has long advised that governmental bodies may convene their meetings via telephone or video conference.¹⁸⁴ It should be noted that the courts have not resolved the question of whether the practice of convening meetings in this matter is always permissible.¹⁸⁵

When an open meeting is held by teleconference or video conference, the public must have a means of monitoring the meeting. A governmental body will typically be able to meet this obligation by providing the public with information (in accordance with notice requirements) for joining the meeting remotely, even if there is no central in-person location at which the public can convene for the meeting. A governmental body conducting a meeting remotely should be mindful of the possibility that it may be particularly burdensome, or even infeasible, for one or more individuals who would like to observe a meeting to do so remotely—for example, for people without telephone or internet access or who are deaf or hard of hearing—and appropriate accommodations should be made to facilitate reasonable access to the meeting for such individuals.¹⁸⁶

The Attorney General's Office has advised that providing only remote access to an open meeting is not always permissible. For example, where a complex plan, drawing, or chart is needed for display or the demeanor of a witness is significant, a meeting held by telephone conference likely would not be “reasonably accessible” to the public because important aspects of the discussion or

¹⁸² [Rappert Correspondence](#) (Apr. 8, 1993); [Musolf Correspondence](#) (July 13, 2007).

¹⁸³ [69 Op. Att'y Gen. 143, 144](#) (1980) (quoting [47 Op. Att'y Gen. 126](#) (1978)).

¹⁸⁴ *Id.* at 146.

¹⁸⁵ Office of Open Government, Advisory, [Coronavirus Disease 2019 \(COVID-19\) and Open Meetings](#) (Mar. 16, 2020); Office of Open Government, Advisory, [Additional Information Regarding Coronavirus Disease 2019 \(COVID-19\) and Open Meetings](#) (Mar. 20, 2020); Office of Open Government, Advisory, [Sunshine Week and the Continued Importance of Ensuring that Open Meetings are Reasonably Accessible During the COVID-19 Pandemic](#) (Mar. 15, 2021).

¹⁸⁶ Office of Open Government, Advisory, [Coronavirus Disease 2019 \(COVID-19\) and Open Meetings](#) (Mar. 16, 2020); Office of Open Government, Advisory, [Additional Information Regarding Coronavirus Disease 2019 \(COVID-19\) and Open Meetings](#) (Mar. 20, 2020); Office of Open Government, Advisory, [Sunshine Week and the Continued Importance of Ensuring that Open Meetings are Reasonably Accessible During the COVID-19 Pandemic](#) (Mar. 15, 2021).

deliberation would not be communicated to the public.¹⁸⁷ Furthermore, what is considered “reasonably accessible” in certain circumstances, such as during a pandemic, during which health officials encourage social distancing, may be different than in other circumstances. Ultimately, whether a meeting is “reasonably accessible” is a factual question that must be determined on a case-by-case basis.¹⁸⁸

Wisconsin DOJ encouraged governmental bodies to retain practices adopted to promote transparency during the COVID-19 pandemic to the extent those practices increase accessibility. By maintaining a remote option for public access to meetings or posting recordings of meetings as soon as practicable after meetings conclude, governmental bodies can advance the open meetings law’s purpose of ensuring governmental openness and transparency.¹⁸⁹

- **Access for Persons with Disabilities**

The public accessibility requirements of the open meetings law have long been interpreted by the Attorney General as meaning that every meeting subject to the law must be held in a location that is “reasonably accessible to all citizens, including those with disabilities.”¹⁹⁰ In selecting a meeting facility that satisfies this requirement, a local governmental body has more leeway than does a state governmental body. For a state body, the facility must have physical characteristics that permit persons with functional limitations to enter, circulate, and leave the facility *without* assistance.¹⁹¹ In the case of a local governmental body, however, a meeting facility must have physical characteristics that permit persons with functional limitations to enter, circulate, and leave the facility *with* assistance.¹⁹² In order to optimally comply with the spirit of open government, however, local bodies should also, whenever possible, meet in buildings and rooms that are accessible without assistance.

The Americans with Disabilities Act and other federal laws governing the rights of persons with disabilities may additionally require governmental bodies to meet accessibility and reasonable accommodation requirements that exceed the requirements imposed by Wisconsin’s open meetings law. For more detailed assistance regarding such matters, both government officials and members of the public are encouraged to consult with their own attorneys or to contact the appropriate federal enforcement authorities.

- **Recording, Filming, and Photographing**

The open meetings law grants citizens the right to attend and observe meetings of governmental bodies that are held in open session. The open meetings law also specifies that citizens may record, film, or photograph open session meetings, as long as doing so does not disrupt the meeting. The law explicitly states that a governmental body must make a reasonable effort to accommodate anyone who wants to record, film, or photograph an open session meeting, as long as the activity does not interfere with the conduct of the meeting or the rights of the participants.¹⁹³

¹⁸⁷ See 69 Op. Att’y Gen. at 145.

¹⁸⁸ *Id.*; Office of Open Government, Advisory, *Coronavirus Disease 2019 (COVID-19) and Open Meetings* (Mar. 16, 2020); Office of Open Government, Advisory, *Additional Information Regarding Coronavirus Disease 2019 (COVID-19) and Open Meetings* (Mar. 20, 2020); Office of Open Government, Advisory, *Sunshine Week and the Continued Importance of Ensuring that Open Meetings are Reasonably Accessible During the COVID-19 Pandemic* (Mar. 15, 2021).

¹⁸⁹ Office of Open Government, Advisory, *Sunshine Week and the Continued Importance of Ensuring that Open Meetings are Reasonably Accessible During the COVID-19 Pandemic* (Mar. 15, 2021).

¹⁹⁰ 69 Op. Att’y Gen. 251, 252 (1980).

¹⁹¹ See Wis. Stat. §§ 19.82(3), 101.13(1); 69 Op. Att’y Gen. at 252.

¹⁹² 69 Op. Att’y Gen. at 253.

¹⁹³ Wis. Stat. § 19.90.

In contrast, the open meetings law does not require a governmental body to permit recording of an authorized closed session.¹⁹⁴ If a governmental body wishes to record its own closed meetings, it should arrange for the security of the records to prevent their improper disclosure.¹⁹⁵

- **Citizen Participation**

In general, the open meetings law grants citizens the right to attend and observe open session meetings of governmental bodies, but does not require a governmental body to allow members of the public to speak or actively participate in the body's meeting.¹⁹⁶ There are some other state statutes that require governmental bodies to hold public hearings on specified matters.¹⁹⁷ Unless such a statute specifically applies, however, a governmental body is free to determine for itself whether and to what extent it will allow citizen participation at its meetings.¹⁹⁸

Although it is not required, the open meetings law does permit a governmental body to set aside a portion of an open meeting as a public comment period.¹⁹⁹ Such a period must be included on the meeting notice. During such a period, the body may receive information from the public and may discuss any matter raised by the public. If a member of the public raises a subject that does not appear on the meeting notice, however, it is advisable to limit the discussion of that subject and to defer any extensive deliberation to a later meeting for which more specific notice can be given. In addition, the body may not take formal action on a subject raised in the public comment period, unless that subject is also identified in the meeting notice.²⁰⁰

- **Ballots, Votes, and Records, Including Meeting Minutes**

No secret ballot may be used to determine any election or decision of a governmental body, except the election of officers of a body.²⁰¹ For example, a body cannot vote by secret ballot to fill a vacancy on a city council.²⁰² If a member of a governmental body requests that the vote of each member on a particular matter be recorded, a voice vote or a vote by a show of hands is not permissible unless the vote is unanimous and the minutes reflect who is present for the vote.²⁰³ A governmental body may not use email ballots to decide matters, even if the result of the vote is later ratified at a properly noticed meeting.²⁰⁴

The open meetings law requires a governmental body to create and preserve a record of all motions and roll-call votes at its meetings.²⁰⁵ This requirement applies to both open and closed sessions.²⁰⁶ Written minutes are the most common method used to comply with the requirement, but they are not the only permissible method. It can also be satisfied if the motions and roll-call votes are recorded and preserved in some other way, such as on a tape recording.²⁰⁷ As long as the body creates and preserves a record of all motions and roll-call votes, it is not required by the open meetings law to take more formal or detailed minutes of other aspects of the meeting. Other statutes outside the open meetings law, however, may

¹⁹⁴ 66 Op. Att'y Gen. 318, 325 (1977); [Maroney Correspondence](#) (Oct. 31, 2006).

¹⁹⁵ 66 Op. Att'y Gen. at 325.

¹⁹⁶ [Lundquist Correspondence](#) (Oct. 25, 2005).

¹⁹⁷ See, e.g., Wis. Stat. §§ 65.90(4) (requiring public hearing before adoption of a municipal budget), 66.1105(4)(a) (requiring public hearing before creation of a tax incremental finance district).

¹⁹⁸ [Zwieg Correspondence](#) (July 13, 2006); [Chiaverotti Correspondence](#) (Sept. 19, 2006).

¹⁹⁹ Wis. Stat. §§ 19.83(2), 19.84(2).

²⁰⁰ [Sayles Correspondence](#) (Aug. 4, 2017).

²⁰¹ Wis. Stat. § 19.88(1).

²⁰² 65 Op. Att'y Gen. 131 (1976).

²⁰³ I-95-89 (Nov. 13, 1989).

²⁰⁴ I-01-10 (Jan. 25, 2010).

²⁰⁵ Wis. Stat. § 19.88(3).

²⁰⁶ [De Moya Correspondence](#) (June 17, 2009).

²⁰⁷ I-95-89 (Nov. 13, 1989).

prescribe particular minute-taking requirements for certain governmental bodies and officials that go beyond what is required by the open meetings law.²⁰⁸

The open meetings law does not specify a timeframe in which a body must create a record of all motions and roll-call votes. In the absence of a specific statutory timeframe, issues can arise. In *Journal Times v. City of Racine Board of Police and Fire Commissioners*, the Racine Board of Police and Fire Commissioners voted on a motion in a closed session meeting, but did not contemporaneously create a record of the motion.²⁰⁹ Instead, the motion was included in the minutes of the meeting, which were not finished and approved by the Commission until three months after the meeting. In a non-party brief, Wisconsin DOJ argued that Wis. Stat. § 19.88(3) should be construed as requiring that a record of all motions must be made at the time of the meeting in question or as soon thereafter as practicable.²¹⁰ While the court resolved the case on other grounds without deciding this issue, as a best practice, it is advisable that the motions and roll call votes of a meeting of a governmental body be recorded at the time of the meeting or as soon thereafter as practicable.

Although Wis. Stat. § 19.88(3) does not indicate how detailed the record of motions and votes should be, the general legislative policy of the open meetings law is that “the public is entitled to the fullest and most complete information regarding the affairs of government as is compatible with the conduct of governmental business.”²¹¹ In light of that policy, it seems clear that a governmental body’s records should provide the public with a reasonably intelligible description of the essential substantive elements of every motion made, who initiated and seconded the motion, the outcome of any vote on the motion, and, if a roll-call vote, how each member voted.²¹²

Nothing in the open meetings law prohibits a body from making decisions by general consent, without a formal vote, but such informal procedures are typically only appropriate for routine procedural matters such as approving the minutes of prior meetings or adjourning. In any event, regardless of whether a decision is made by consensus or by some other method, Wis. Stat. § 19.88(3) still requires the body to create and preserve a meaningful record of that decision.²¹³ “Consent agendas,” whereby a body discusses individual items of business under separate agenda headings, but takes action on all discussed items by adopting a single motion to approve all the items previously discussed, are likely insufficient to satisfy the recordkeeping requirements of Wis. Stat. § 19.88(3).²¹⁴

Wisconsin Stat. § 19.88(3) also provides that meeting records created under that statute—whether for an open or a closed session—must be open to public inspection to the extent prescribed in the state public records law. Because the records law contains no general exemption for records created during a closed session, a custodian must release such items unless the particular record at issue is subject to a specific statutory exemption or the custodian concludes that the harm to the public from its release would outweigh the benefit to the public.²¹⁵ There is a strong presumption under the public records law that release of records is in the public interest. As long as the reasons for convening in closed session continue to exist, however, the custodian may be able to justify not disclosing any information that requires confidentiality. But the custodian still must separate information that can be made public from that which cannot and must disclose the former, even if the latter can be withheld. In addition, once the underlying purpose for the

²⁰⁸ I-20-89 (Mar. 8, 1989); see, e.g., Wis. Stat. §§ 59.23(2)(a) (county clerk), 60.33(2)(a) (town clerk), 61.25(3) (village clerk), 62.09(11)(b) (city clerk), 62.13(5)(i) (police and fire commission), 66.1001(4)(b) (plan commission), 70.47(7)(bb) (board of review).

²⁰⁹ *J. Times v. City of Racine Bd. of Police & Fire Comm’rs*, 2015 WI 56, 362 Wis. 2d 577, 866 N.W.2d 563.

²¹⁰ Non-party Brief of Wisconsin Department of Justice at 6, *J. Times v. City of Racine Bd. of Police & Fire Comm’rs*, 2015 WI 56 (No. 2013AP1715).

²¹¹ Wis. Stat. § 19.81(1).

²¹² [De Moya Correspondence](#) (June 17, 2009).

²¹³ [Huebscher Correspondence](#) (May 23, 2008).

²¹⁴ [Perlick Correspondence](#) (May 12, 2005).

²¹⁵ [De Moya Correspondence](#) (June 17, 2009).

closed session ceases to exist, all records of the session must then be provided to any person requesting them.²¹⁶

WHEN IS IT PERMISSIBLE TO CONVENE IN CLOSED SESSION?

Every meeting of a governmental body must initially be convened in open session. All business of any kind, formal or informal, must be initiated, discussed, and acted upon in open session unless one of the exemptions in Wis. Stat. § 19.85(1) applies.²¹⁷

Notice of Closed Session

The notice provision in Wis. Stat. § 19.84(2) requires that, if the chief presiding officer of a governmental body is aware that a closed session is contemplated at the time he or she gives public notice of the meeting, the notice must contain the subject matter of the closed session.

If the chief presiding officer was not aware of a contemplated closed session at the time he or she gave notice of the meeting, that does not foreclose a governmental body from going into closed session under Wis. Stat. § 19.85(1) to discuss an item contained in the notice for the open session.²¹⁸ In both cases, a governmental body must follow the procedure set forth in Wis. Stat. § 19.85(1) before going into closed session.

Procedure for Convening in Closed Session

Every meeting of a governmental body must initially be convened in open session.²¹⁹ Before convening in closed session, the governmental body must follow the procedure set forth in Wis. Stat. § 19.85(1) which requires that the governmental body pass a motion, by recorded majority vote, to convene in closed session. If a motion is unanimous, there is no requirement to record the votes individually.²²⁰ Before the governmental body votes on the motion, the chief presiding officer must announce and record in open session the nature of the business to be discussed and the specific statutory exemption which is claimed to authorize the closed session.²²¹ Stating only the statute section number of the applicable exemption is not sufficient because many exemptions contain more than one reason for authorizing closure. For example, Wis. Stat. § 19.85(1)(c) allows governmental bodies to use closed sessions to interview candidates for positions of employment, to consider promotions of particular employees, to consider the compensation of particular employees, and to conduct employee evaluations—each of which is a different reason that should be identified in the meeting notice and in the motion to convene into closed session.²²² Similarly, merely identifying and quoting from a statutory exemption does not adequately announce what particular part of the governmental body's business is to be considered under that exemption.²²³ Enough specificity is needed in describing the subject matter of the contemplated closed meeting to enable the members of the governmental body to intelligently vote on the motion to close the meeting.²²⁴ If several exemptions are relied on to authorize a closed discussion of several subjects, the motion should make it clear which exemptions correspond

²¹⁶ See 67 Op. Att'y Gen. 117, 119 (1978).

²¹⁷ Wis. Stat. § 19.83.

²¹⁸ 66 Op. Att'y Gen. 106, 108 (1977).

²¹⁹ Wis. Stat. §§ 19.83, 19.85(1).

²²⁰ *Schaeve*, 125 Wis. 2d at 51.

²²¹ 66 Op. Att'y Gen. 93, 97-98.

²²² Reynolds/Kreibich Correspondence (Oct. 23, 2003).

²²³ Weinschenk Correspondence (Dec. 29, 2006); Anderson Correspondence (Feb. 13, 2007).

²²⁴ Heule Correspondence (June 29, 1977); see also *Buswell*, 2007 WI 71, ¶ 37 n.7.

to which subjects.²²⁵ The governmental body must limit its discussion in closed session to the business specified in the announcement.²²⁶

Authorized Closed Sessions

Wisconsin Stat. § 19.85(1) contains eleven exemptions to the open session requirement which permit, but do not require, a governmental body to convene in closed session.²²⁷ Because the law is designed to provide the public with the most complete information possible regarding the affairs of government, exemptions should be strictly construed.²²⁸ The policy of the open meetings law dictates that the exemptions be invoked sparingly and only where necessary to protect the public interest. If there is any doubt as to whether closure is permitted under a given exemption, the governmental body should hold the meeting in open session.²²⁹

The following are some of the most frequently cited exemptions.

- **Judicial or Quasi-Judicial Hearings**

Wisconsin Stat. § 19.85(1)(a) authorizes a closed session for “[d]eliberating concerning a case which was the subject of any judicial or quasi-judicial trial or hearing before that governmental body.” In order for this exemption to apply, there must be a “case” that is the subject of a quasi-judicial proceeding.²³⁰ The Wisconsin Supreme Court held that the term “case” contemplates a controversy among parties that are adverse to one another; it does not include a mere request for a permit.²³¹ An example of a governmental body that considers “cases” and thus can convene in closed session under Wis. Stat. § 19.85(1)(a), where appropriate, is the Wisconsin Employment Relations Commission.²³² However, bodies that consider zoning appeals, such as boards of zoning appeals and boards of adjustment, may not convene in closed session.²³³ Additionally, the meetings of town, village, and city boards of review regarding appeals of property tax assessments must also be conducted in open session.²³⁴

- **Employment and Licensing Matters**

- **Consideration of Dismissal, Demotion, Discipline, Licensing, and Tenure**

Two of the statutory exemptions to the open session requirement relate specifically to employment or licensing of an individual. The first, Wis. Stat. § 19.85(1)(b), authorizes a closed session for:

Considering dismissal, demotion, licensing or discipline of any public employee or person licensed by a board or commission or the investigation of charges against such person, or considering the grant or denial of tenure for a university faculty member, and the taking of formal action on any such matter

²²⁵ [Brisco Correspondence](#) (Dec. 13, 2005).

²²⁶ Wis. Stat. § 19.85(1).

²²⁷ [Krueger Correspondence](#) (Feb. 13, 2019).

²²⁸ *State ex rel. Hodge v. Town of Turtle Lake*, 180 Wis. 2d 62, 71, 508 N.W.2d 603 (1993); *Citizens for Responsible Dev.*, 2007 WI App 114, ¶ 8.

²²⁹ See 74 Op. Att’y Gen. 70, 73 (1985).

²³⁰ *Hodge*, 180 Wis. 2d at 72; cf. *State ex rel. Cities Serv. Oil Co. v. Bd. of Appeals of Milwaukee*, 21 Wis. 2d 516, 537, 124 N.W.2d 809 (1963) (allowing zoning appeal boards to deliberate in closed session after hearing, decided before the Legislature added the “case” requirement in 1977).

²³¹ *Hodge*, 180 Wis. 2d at 74.

²³² 68 Op. Att’y Gen. 171 (1979).

²³³ Wis. Stat. §§ 59.694 (counties), 60.65(5) (towns), 62.23(7)(e)3. (cities); [White Correspondence](#) (May 1, 2009).

²³⁴ Wis. Stat. § 70.47(2m).

If a closed session for such a purpose will include an evidentiary hearing or final action, then the governmental body must give the public employee or licensee actual notice of that closed hearing and/or closed final action. Evidentiary hearings are characterized by the formal examination of charges and by taking testimony and receiving evidence in support or defense of specific charges that may have been made.²³⁵ Such hearings may be required by statute, ordinance or rule, by collective bargaining agreement, or by circumstances in which the employee or licensee is the subject of charges that might damage the person's good name, reputation, honor or integrity, or where the governmental body's action might impose substantial stigma or disability upon the person.²³⁶

Where actual notice is required, the notice must state that the person has a right to request that any such evidentiary hearing or final action be conducted in open session. If the person makes such a request, the governmental body may not conduct an evidentiary hearing or take final action in closed session. The body may, however, convene in closed session under Wis. Stat. § 19.85(1)(b) for the purpose of deliberating about the dismissal, demotion, licensing, discipline, or investigation of charges. Following such closed deliberations, the body may reconvene in open session and take final action related to the person's employment or license.²³⁷

Nothing in Wis. Stat. § 19.85(1) permits a person who is not a member of the governmental body to demand that the body meet in closed session. The Wisconsin Court of Appeals held that a governmental body was not required to comply with a public employee's request that the body convene in closed session to vote on the employee's dismissal.²³⁸

o **Consideration of Employment, Promotion, Compensation, and Performance Evaluations**

The second exemption which relates to employment matters authorizes a closed session for "[c]onsidering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility."²³⁹

The Attorney General's Office has interpreted this exemption to extend to public officers, such as a police chief, whom the governmental body has jurisdiction to employ.²⁴⁰ The Attorney General's Office has also concluded that this exemption is sufficiently broad to authorize convening in closed session to interview and consider applicants for positions of employment.²⁴¹

An elected official is not considered a "public employee over which the governmental body has jurisdiction or exercises responsibility."²⁴² Thus, Wis. Stat. § 19.85(1)(c) does not authorize a county board to convene in closed session to consider appointments of county board members to a county board committee.²⁴³

²³⁵ 66 Op. Att'y Gen. 211, 214 (1977).

²³⁶ *Id.*

²³⁷ See *State ex rel. Epping v. City of Neillsville Common Council*, 218 Wis. 2d 516, 581 N.W.2d 548 (Ct. App. 1998); *Johnson Correspondence* (Feb. 27, 2009).

²³⁸ *Schaeve*, 125 Wis. 2d at 40.

²³⁹ Wis. Stat. § 19.85(1)(c).

²⁴⁰ *Caturia Correspondence* (Sept. 20, 1982).

²⁴¹ *Id.*

²⁴² Wis. Stat. § 19.85(1)(c).

²⁴³ 76 Op. Att'y Gen. 276 (1987).

The language of the exemption refers to a “public employee” rather than to positions of employment in general. The apparent purpose of the exemption is to protect individual employees from having their actions and abilities discussed in public and to protect governmental bodies “from potential lawsuits resulting from open discussion of sensitive information.”²⁴⁴ It is not the purpose of the exemption to protect a governmental body when it discusses general policies that do not involve identifying specific employees.²⁴⁵ Thus, Wis. Stat. § 19.85(1)(c) authorizes a closed session to discuss the qualifications of and salary to offer a specific applicant but does not authorize a closed session to discuss the qualifications and salary range for the position in general.²⁴⁶ The section authorizes closure to determine increases in compensation for specific employees.²⁴⁷ Similarly, Wis. Stat. § 19.85(1)(c) authorizes closure to determine which employees to lay off, or whether to non-renew an employee’s contract at the expiration of the contract term,²⁴⁸ but not to determine whether to reduce or increase staffing, in general.

- **Consideration of Financial, Medical, Social, or Personal Information**

The exemption in Wis. Stat. § 19.85(1)(f) authorizes a closed session for:

Considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons except where par. (b) applies which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations.

An example of this is where a state employee was alleged to have violated a state law.²⁴⁹ This exemption is not limited to considerations involving public employees. For example, the Attorney General concluded that, in an exceptional case, a school board could convene in closed session under the exemption to interview a candidate to fill a vacancy on the school board if information is expected to damage a reputation, however, the vote should be in open session.²⁵⁰

At the same time, the Attorney General cautioned that the exemption in Wis. Stat. § 19.85(1)(f) is extremely limited. It applies only where a member of a governmental body has actual knowledge of information that will have a substantial adverse effect on the person mentioned or involved. Moreover, the exemption authorizes closure only for the duration of the discussions about the information specified in Wis. Stat. § 19.85(1)(f). Thus, the exemption would not authorize a school board to actually appoint a new member to the board in closed session.²⁵¹

- **Conducting Public Business with Competitive or Bargaining Implications**

A closed session is also authorized for “[d]eliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.”²⁵² This exemption is not limited to deliberating or negotiating

²⁴⁴ *Oshkosh Nw. Co. v. Oshkosh Libr. Bd.*, 125 Wis. 2d 480, 486, 373 N.W.2d 459 (Ct. App. 1985).

²⁴⁵ See 80 Op. Att’y Gen. 176, 177–78 (1992); see also *Buswell*, 2007 WI 71, ¶ 37 (noting that Wis. Stat. § 19.85(1)(c) “provides for closed sessions for considering matters related to individual employees”).

²⁴⁶ 80 Op. Att’y Gen. at 178–82.

²⁴⁷ 67 Op. Att’y Gen. 117, 118.

²⁴⁸ See 66 Op. Att’y Gen. 211, 213.

²⁴⁹ See *Wis. State J. v. Univ. of Wis.-Platteville*, 160 Wis. 2d 31, 38, 465 N.W.2d 266 (Ct. App. 1990).

²⁵⁰ 74 Op. Att’y Gen. 70, 72.

²⁵¹ *Id.*

²⁵² Wis. Stat. § 19.85(1)(e).

the purchase of public property or the investing of public funds. For example, the Attorney General has determined that the exemption authorized a school board to convene in closed session to develop negotiating strategies for collective bargaining.²⁵³

Governmental officials must keep in mind, however, that this exemption applies only when “competitive or bargaining reasons require a closed session.”²⁵⁴ The exemption is restrictive rather than expansive.²⁵⁵ When a governmental body seeks to convene in closed session under Wis. Stat. § 19.85(1)(e), the burden is on the body to show that competitive or bargaining interests require closure.²⁵⁶ An announcement of a contemplated closed session under Wis. Stat. § 19.85(1)(e) that provides only a conclusory assertion that the subject of the session will involve competitive or bargaining issues is inadequate because it does not reflect how the proposed discussion would implicate the competitive or bargaining interests of the body or the body’s basis for concluding that the subject falls within the exemption.²⁵⁷

The use of the word “require” in Wis. Stat. § 19.85(1)(e) limits that exemption to situations in which competitive or bargaining reasons leave a governmental body with no option other than to close the meeting.²⁵⁸ In *Citizens for Responsible Development*, the court found that a desire or request for confidentiality by a private developer engaged in negotiations with a city was not sufficient to justify a closed session for competitive or bargaining reasons.²⁵⁹ Nor did the fear that public statements might attract the attention of potential private competitors for the developer justify closure under this exemption, because the court found that such competition would be likely to benefit, rather than harm, the city’s competitive or bargaining interests.²⁶⁰ Similarly, holding closed meetings about ongoing negotiations between the city and private parties would not prevent those parties from seeking a better deal elsewhere. The possibility of such competition, therefore, also did not justify closure under Wis. Stat. § 19.85(1)(e).²⁶¹ The exemption did, however, allow the city to close those *portions* of its meetings that would reveal its negotiation strategy or the price it planned to offer for a purchase of property, but it could not close other parts of the meetings.²⁶² The competitive or bargaining interests to be protected by a closed session under Wis. Stat. § 19.85(1)(e) do not have to be shared by every member of the body or by every municipality participating in an intergovernmental body.²⁶³

Consistent with the above emphasis on the word “require” in Wis. Stat. § 19.85(1)(e), the Attorney General has advised that mere inconvenience, delay, embarrassment, frustration, or even speculation as to the probability of success would be an insufficient basis to close a meeting.²⁶⁴ Competitive or bargaining reasons permit a closed session where the discussion will directly and substantially affect negotiations with a third party, but not where the discussions might be one of several factors that indirectly influence the outcome of those negotiations.²⁶⁵ The meetings of a governmental body also may not be closed in a blanket manner merely because they may at times involve competitive or bargaining issues, but rather may only be closed on those occasions when the particular meeting is going to involve discussion which, if held in open session, would harm the competitive or bargaining interests at issue.²⁶⁶ Once a governmental body’s

²⁵³ 66 Op. Att’y Gen. 93, 96 (the opinion advised that governmental bodies that are not formed exclusively for collective bargaining comply with the open meetings law when meeting for the purpose of developing negotiating strategy).

²⁵⁴ Wis. Stat. § 19.85(1)(e).

²⁵⁵ *Citizens for Responsible Dev.*, 2007 WI App 114, ¶¶ 6–8.

²⁵⁶ *Id.* ¶ 10.

²⁵⁷ *Wirth/Lamoreaux Correspondence* (May 30, 2007).

²⁵⁸ *Citizens for Responsible Dev.*, 2007 WI App 114, ¶ 14.

²⁵⁹ *Id.* ¶¶ 13–14.

²⁶⁰ *Id.* ¶ 14 n.6.

²⁶¹ *Id.* ¶¶ 15–16.

²⁶² *Id.* ¶ 19.

²⁶³ *State ex rel. Herro v. Village of McFarland*, 2007 WI App 172, ¶¶ 16–19, 303 Wis. 2d 749, 737 N.W.2d 55.

²⁶⁴ *Gempeler Correspondence* (Feb. 12, 1979).

²⁶⁵ *Henderson Correspondence* (Mar. 24, 1992).

²⁶⁶ I-04-09 (Sept. 28, 2009).

bargaining team has reached a tentative agreement, the discussion whether the body should ratify the agreement should be conducted in open session.²⁶⁷

- **Conferring with Legal Counsel with Respect to Litigation**

The exemption in Wis. Stat. § 19.85(1)(g) authorizes a closed session for “[c]onfering with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved.”

The presence of the governmental body’s legal counsel is not, in itself, sufficient reason to authorize closure under this exemption. The exemption applies only if the legal counsel is rendering advice on strategy to adopt for litigation in which the governmental body is or is likely to become involved.

There is no clear-cut standard for determining whether a governmental body is “likely” to become involved in litigation. Members of a governmental body should rely on the body’s legal counsel for advice on whether litigation is sufficiently “likely” to authorize a closed session under Wis. Stat. § 19.85(1)(g).

- **Remaining Exemptions**

The remaining exemptions in Wis. Stat. § 19.85(1) authorize closure for:

1. Considering applications for probation or parole, or considering strategy for crime detection or prevention.²⁶⁸
2. Specified deliberations by the state council on unemployment insurance and the state council on worker’s compensation.²⁶⁹
3. Specified deliberations involving the location of a burial site.²⁷⁰
4. Consideration of requests for confidential written advice from the government accountability board or from any county or municipal ethics board.²⁷¹

In addition to the Wis. Stat. § 19.85(1) exemptions discussed above, Wis. Stat. § 19.851 authorizes the ethics commission or elections commission to convene in closed session for the following purposes:

1. To consider whether there is a reasonable suspicion or probable cause to believe that a violation of the law occurred or is occurring based on a complaint and, if received, a response to that complaint.²⁷²
2. To receive reports concerning audit findings and consider whether there is a reasonable suspicion or probable cause to believe that a violation of the law occurred or is occurring.²⁷³

²⁶⁷ 81 Op. Att’y Gen. 139, 141 (1994).

²⁶⁸ Wis. Stat. § 19.85(1)(d).

²⁶⁹ Wis. Stat. § 19.85(1)(ee), (eg).

²⁷⁰ Wis. Stat. § 19.85(1)(em).

²⁷¹ Wis. Stat. § 19.85(1)(h).

²⁷² Wis. Stat. § 19.851(3)(a).

²⁷³ Wis. Stat. § 19.851(3)(b).

Who May Attend a Closed Session

A frequently asked question concerns who may attend the closed session meetings of a governmental body. In general, the open meetings law gives wide discretion to a governmental body to admit into a closed session anyone whose presence the body determines is necessary for the consideration of the matter that is the subject of the meeting.²⁷⁴ If the governmental body is a subunit of a parent body, the subunit must allow members of the parent body to attend its open session and closed session meetings, unless the rules of the parent body or subunit provide otherwise.²⁷⁵ Where enough non-members of a subunit attend the subunit's meetings that a quorum of the parent body is present, a meeting of the parent body occurs, and the notice requirements of Wis. Stat. § 19.84 apply.²⁷⁶

Voting in an Authorized Closed Session

The Wisconsin Supreme Court has held that Wis. Stat. § 14.90 (1959), a predecessor to the current open meetings law, authorized a governmental body to vote in closed session on matters that were the legitimate subject of deliberation in closed session.²⁷⁷ The court reasoned that “voting is an integral part of deliberating and merely formalizes the result reached in the deliberating process.”²⁷⁸

In *Schaeve*,²⁷⁹ the Wisconsin Court of Appeals commented on the propriety of voting in closed session under the current open meetings law. The court indicated that a governmental body must vote in open session unless an exemption in Wis. Stat. § 19.85(1) expressly authorizes voting in closed session.²⁸⁰ The court's statement was not essential to its holding and it is unclear whether the supreme court would adopt a similar interpretation of the current open meetings law.

Given this uncertainty, the Attorney General advises that a governmental body vote in open session, unless the vote is clearly an integral part of deliberations authorized to be conducted in closed session under Wis. Stat. § 19.85(1). Stated another way, a governmental body should vote in open session, unless doing so would compromise the need for the closed session.²⁸¹

None of the exemptions in Wis. Stat. § 19.85(1) authorize a governmental body to consider the ratification or final approval of a collective bargaining agreement negotiated by or for the body in closed session.²⁸²

Reconvening in Open Session

A governmental body may not commence a meeting, convene in closed session, and subsequently reconvene in open session within 12 hours after completion of a closed session, unless public notice of the subsequent open session is given “at the same time and in the same manner” as the public notice of the prior open session.²⁸³ The notice need not specify the time the governmental body expects to reconvene in open session if the body plans to reconvene immediately following the closed session. If the notice does specify the time, the body must wait until that time to reconvene in open session. When a governmental body reconvenes in open session following a closed

²⁷⁴ [Schuh Correspondence](#) (Dec. 15, 1988).

²⁷⁵ Wis. Stat. § 19.89.

²⁷⁶ *Badke*, 173 Wis. 2d at 579.

²⁷⁷ *Cities Serv. Oil Co.*, 21 Wis. 2d at 538.

²⁷⁸ *Id.* at 539.

²⁷⁹ *Schaeve*, 125 Wis. 2d at 53.

²⁸⁰ *Id.*

²⁸¹ *Accord Epping*, 218 Wis. 2d at 524 n.4 (even if deliberations were conducted in an unlawful closed session, a subsequent vote taken in open session could not be voided).

²⁸² Wis. Stat. § 19.85(3); [81 Op. Att’y Gen. 139](#).

²⁸³ Wis. Stat. § 19.85(2).

session, the presiding officer has a duty to open the door of the meeting room and inform any members of the public present that the session is open.²⁸⁴

WHO ENFORCES THE OPEN MEETINGS LAW AND WHAT ARE ITS PENALTIES?

Enforcement

Both the Attorney General and the district attorneys have authority to enforce the open meetings law.²⁸⁵ In most cases, enforcement at the local level has the greatest chance of success due to the need for intensive factual investigation, the district attorneys' familiarity with the local rules of procedure, and the need to assemble witnesses and material evidence.²⁸⁶ Under certain circumstances, the Attorney General may elect to prosecute complaints involving a matter of statewide concern.

A district attorney has authority to enforce the open meetings law only after an individual files a verified open meetings law complaint with the district attorney.²⁸⁷ Actions to enforce the open meetings law are exempt from the notice of claim requirements of Wis. Stat. § 893.80.²⁸⁸ The verified complaint must be signed by the individual and notarized and should include available information that will be helpful to investigators, such as: identifying the governmental body and any members thereof alleged to have violated the law; describing the factual circumstances of the alleged violations; identifying witnesses with relevant evidence; and identifying any relevant documentary evidence. The district attorney has broad discretion to determine whether a verified complaint should be prosecuted.²⁸⁹ An enforcement action brought by a district attorney or by the Attorney General must be commenced within two years after the cause of action accrues or be barred.²⁹⁰

Proceedings to enforce the open meetings law are civil actions subject to the rules of civil procedure, rather than criminal procedure, and governed by the ordinary civil standard of proof, rather than a heightened standard of proof such as would apply in a criminal or quasi-criminal proceeding. Accordingly, enforcement of the open meetings law does not involve such practices as arrest, posting bond, entering criminal-type pleas, or any other aspects of criminal procedure. Rather, an open meetings law enforcement action is commenced like any civil action by filing and serving a summons and complaint. In addition, the open meetings law cannot be enforced by the issuance of a citation, in the way that other civil forfeitures are often enforced, because citation procedures are inconsistent with the statutorily-mandated verified complaint procedure.²⁹¹

If the district attorney refuses to commence an open meetings law enforcement action or otherwise fails to act within 20 days of receiving a complaint, the individual who filed the complaint has a right to bring an action, in the name of the state, to enforce the open meetings law.²⁹² Although an individual may not bring a private enforcement action prior to the expiration of the district attorney's twenty-day review period, the district attorney may still commence an action even though more than 20 days have passed. It is not uncommon for the review and investigation of open meetings complaints to take longer than 20 days.

²⁸⁴ [Claybaugh Correspondence](#) (Feb. 16, 2006).

²⁸⁵ Wis. Stat. § 19.97(1).

²⁸⁶ [65 Op. Att'y Gen. Preface](#), ii.

²⁸⁷ See Wis. Stat. § 19.97(1).

²⁸⁸ [E-Z Roll Off, LLC v. Oneida County](#), 2011 WI 71, ¶ 21, 335 Wis. 2d 720, 800 N.W.2d 421 (citing *State ex rel. Auchinleck v. Town of LaGrange*, 200 Wis. 2d 585, 597, 547 N.W.2d 587 (1996)).

²⁸⁹ [State v. Karpinski](#), 92 Wis. 2d 599, 607, 285 N.W.2d 729 (1979).

²⁹⁰ See Wis. Stat. § 893.93(2)(a).

²⁹¹ [Zwieg Correspondence](#) (Mar. 10, 2005).

²⁹² [Lawton](#), 2005 WI App 16, ¶ 15; Wis. Stat. § 19.97(4); see also [Fabyan v. Achtenhagen](#), 2002 WI App 214, ¶¶ 10-13, 257 Wis. 2d 310, 652 N.W.2d 649 (complaint under Wis. Stat. § 19.97 must be brought in the name of and on behalf of the state; *i.e.*, the caption must bear the title "State ex rel." or the court lacks competency to proceed).

Court proceedings brought by private relators to enforce the open meetings law must be commenced prior to the expiration of the two year statute of limitation. If the action is not brought forth within two years after the cause of action accrues, the proceedings will be barred.²⁹³ If a private relator brings an enforcement action and prevails, the court is authorized to grant broad relief, including a declaration that the law was violated, civil forfeitures where appropriate, and the award of the actual and necessary costs of prosecution, including reasonable attorney fees.²⁹⁴ Attorney fees will be awarded under this provision where such an award will provide an incentive to other private parties to similarly vindicate the public's rights to open government and will deter governmental bodies from skirting the open meetings law.²⁹⁵

Relief for alleged violations of the open meetings law cannot be sought under the public records law. In *Journal Times*,²⁹⁶ the plaintiff newspaper brought a mandamus action under Wis. Stat. § 19.37(2)(a), claiming, in part, that the defendant commission, by not contemporaneously creating a record of a motion at a closed-session meeting, had violated the requirement in Wis. Stat. § 19.88(3) of the open meetings law that all motions and roll call votes must be recorded, preserved, and open to public inspection to the extent required by the public records law. The court held, in part, that the newspaper could not seek relief under the public records law for the alleged violation of the open meetings law.²⁹⁷

Penalties

Any member of a governmental body who “knowingly” attends a meeting held in violation of the open meetings law, or otherwise violates the law, is subject to a forfeiture of between \$25 and \$300 for each violation.²⁹⁸ Any forfeiture obtained in an action brought by the district attorney is awarded to the county.²⁹⁹ Any forfeiture obtained in an action brought by the Attorney General or a private citizen is awarded to the state.³⁰⁰

The Wisconsin Supreme Court has defined “knowingly” as not only positive knowledge of the illegality of a meeting, but also awareness of the high probability of the meeting’s illegality or conscious avoidance of awareness of the illegality.³⁰¹ The court also held that knowledge is not required to impose forfeitures on an individual for violating the open meetings law by means other than attending a meeting held in violation of the law. Examples of “other violations” are failing to give the required public notice of a meeting or failing to follow the procedure for closing a session.³⁰²

A member of a governmental body who is charged with knowingly attending a meeting held in violation of the law may raise one of two defenses: (1) that the member made or voted in favor of a motion to prevent the violation; or (2) that the member’s votes on all relevant motions prior to the violation were inconsistent with the cause of the violation.³⁰³

A member who is charged with a violation other than knowingly attending a meeting held in violation of the law may be permitted to raise the additional statutory defense that the member did not act in his or her official capacity. In addition, in *Swanson*,³⁰⁴ and *Hodge*,³⁰⁵ the Wisconsin Supreme Court intimated that a member of a governmental

²⁹³ Wis. Stat. § 893.93(2)(a); *State ex rel. Leung v. City of Lake Geneva*, 2003 WI App 129, ¶ 6, 265 Wis. 2d 674, 666 N.W.2d 104.

²⁹⁴ Wis. Stat. § 19.97(4).

²⁹⁵ *Bustwell*, 2007 WI 71, ¶ 54.

²⁹⁶ *J. Times*, 2015 WI 56.

²⁹⁷ *Id.* ¶ 51.

²⁹⁸ Wis. Stat. § 19.96.

²⁹⁹ Wis. Stat. § 19.97(1).

³⁰⁰ Wis. Stat. § 19.97(1), (2), (4).

³⁰¹ *Swanson*, 92 Wis. 2d at 319.

³⁰² *Id.* at 321.

³⁰³ Wis. Stat. § 19.96.

³⁰⁴ *Swanson*, 92 Wis. 2d at 319.

³⁰⁵ *Hodge*, 180 Wis. 2d at 80.

body can avoid liability if he or she can factually prove that he or she relied, in good faith and in an open and unconcealed manner, on the advice of counsel whose statutory duties include the rendering of legal opinions as to the actions of the body.³⁰⁶

A governmental body may not reimburse a member for a forfeiture incurred as a result of a violation of the law, unless the enforcement action involved a real issue as to the constitutionality of the open meetings law.³⁰⁷ Although it is not required to do so, a governmental body may reimburse a member for his or her reasonable attorney fees in defending against an enforcement action and for any plaintiff's attorney fees that the member is ordered to pay. The city attorney may represent city officials in open meetings law enforcement actions.³⁰⁸

In addition to the forfeiture penalty, Wis. Stat. § 19.97(3) provides that a court may void any action taken at a meeting held in violation of the open meetings law if the court finds that the interest in enforcing the law outweighs any interest in maintaining the validity of the action. Thus, in *Hodge*,³⁰⁹ the court voided the town board's denial of a permit, taken after an unauthorized closed session deliberation about whether to grant or deny the permit.³¹⁰ A court may award any other appropriate legal or equitable relief, including declaratory and injunctive relief.³¹¹

In enforcement actions seeking forfeitures, the provisions of the open meetings law must be narrowly construed due to the penal nature of forfeiture. In all other actions, the provisions of the law must be liberally construed to ensure the public's right to "the fullest and most complete information regarding the affairs of government as is compatible with the conduct of governmental business."³¹² Thus, it is advisable to prosecute forfeiture actions separately from actions seeking other types of relief under the open meetings law.

Interpretation by Attorney General

In addition to the methods of enforcement discussed above, the Attorney General also has express statutory authority to respond to requests for advice from any person as to the applicability of the open meetings and public records laws.³¹³ This differs from other areas of law, in which the Attorney General is only authorized to give legal opinions or advice to specified governmental officials and agencies. Because the Legislature has expressly authorized the Attorney General to interpret the open meetings law, the Wisconsin Supreme Court has acknowledged that the Attorney General's opinions in this area should be given substantial weight.³¹⁴

Citizens with questions about matters outside the scope of the open meetings and public records laws should seek assistance from a private attorney. Citizens and public officials with questions about the open meetings law or the public records law are advised to first consult the applicable statutes, the corresponding discussions in this

³⁰⁶ See *State v. Tereschko*, No. 00-3290, 2001 WL 537491, ¶¶ 9–10 (Wis. Ct. App. May 22, 2001) (unpublished) (declining to find a knowing violation where school board members relied on the advice of counsel in going into closed session); *State v. Davis*, 63 Wis. 2d 75, 82, 216 N.W.2d 31 (1974) (interpreting Wis. Stat. § 946.13(1) (private interest in public contract)); cf. *J./Sentinel, Inc. v. Shorewood Sch. Bd.*, 186 Wis. 2d 443, 452–55, 521 N.W.2d 165 (Ct. App. 1994) (school board may not avoid duty to provide public records by delegating the creation and custody of the record to its attorneys).

³⁰⁷ 66 Op. Att'y Gen. 226 (1977).

³⁰⁸ 77 Op. Att'y Gen. 177, 180 (1988).

³⁰⁹ *Hodge*, 180 Wis. 2d at 75–76.

³¹⁰ Cf. *State ex rel. Ozanne v. Fitzgerald*, 2011 WI 43, ¶ 13, 334 Wis. 2d 70, 798 N.W.2d 436 (Wisconsin supreme court did not void a statute adopted by the legislature because a legislative committee did not comply with notice requirements of the open meetings law); *Epping*, 218 Wis. 2d at 524 n.4 (arguably unlawful closed session deliberation does not provide basis for voiding subsequent open session vote); *State ex rel. Ward v. Town of Nashville*, No. 00-0973, 2001 WL 881704, ¶ 30 (Wis. Ct. App. Aug. 7, 2001) (unpublished) (declining to void an agreement made in open session, where the agreement was the product of three years of unlawfully closed meetings).

³¹¹ Wis. Stat. § 19.97(2).

³¹² Wis. Stat. § 19.81(1), (4).

³¹³ Wis. Stat. §§ 19.39, 19.98.

³¹⁴ *BDADC*, 2008 WI 90, ¶¶ 37, 44–45. See also *Krueger*, 2017 WI 70, ¶ 39 (adopting the Attorney General's opinion that, under open meetings law, a committee is created whenever a government body, by rule, "authorizes the committee and assigns the duties and functions of the committee" (quoting 78 Op. Att'y Gen. 67, 69)).

compliance guide and in Wisconsin DOJ's Public Records Law Compliance Guide, court decisions, and prior Attorney General opinions and to confer with their own private or governmental attorneys. In the rare instances where a question cannot be resolved in this manner, a written request for advice may be made to Wisconsin DOJ. In submitting such requests, it should be remembered that Wisconsin DOJ cannot conduct factual investigations, resolve disputed issues of fact, or make definitive determinations on fact-specific issues. Any response will thus be based solely on the information provided.

Appendix A

Open Meetings Law

Wis. Stat. §§ 19.81–19.98

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information by authorities. The attorney general shall provide the summary, at no charge, to interested persons.

History: 1991 a. 39.

19.80 Penalties. (2) EMPLOYEE DISCIPLINE. Any person employed by an authority who violates this subchapter may be discharged or suspended without pay.

(3) PENALTIES. (a) Any person who willfully collects, discloses or maintains personally identifiable information in violation of federal or state law may be required to forfeit not more than \$500 for each violation.

(b) Any person who willfully requests or obtains personally identifiable information from an authority under false pretenses may be required to forfeit not more than \$500 for each violation.

History: 1991 a. 39, 269.

SUBCHAPTER V

OPEN MEETINGS OF GOVERNMENTAL BODIES

19.81 Declaration of policy. (1) In recognition of the fact that a representative government of the American type is dependent upon an informed electorate, it is declared to be the policy of this state that the public is entitled to the fullest and most complete information regarding the affairs of government as is compatible with the conduct of governmental business.

(2) To implement and ensure the public policy herein expressed, all meetings of all state and local governmental bodies shall be publicly held in places reasonably accessible to members of the public and shall be open to all citizens at all times unless otherwise expressly provided by law.

(3) In conformance with [article IV, section 10](#), of the constitution, which states that the doors of each house shall remain open, except when the public welfare requires secrecy, it is declared to be the intent of the legislature to comply to the fullest extent with this subchapter.

(4) This subchapter shall be liberally construed to achieve the purposes set forth in this section, and the rule that penal statutes must be strictly construed shall be limited to the enforcement of forfeitures and shall not otherwise apply to actions brought under this subchapter or to interpretations thereof.

History: 1975 c. 426; 1983 a. 192.

NOTE: The following annotations relate to s. 66.77, which was repealed by Chapter 426, laws of 1975.

Subsequent to the presentation of evidence by the taxpayer, a board of review's consideration of testimony by the village assessor at an executive session was contrary to the open meeting law. Although it was permissible for the board to convene a closed session for the purpose of deliberating after a quasi-judicial hearing, the proceedings did not constitute mere deliberations but were a continuation of the quasi-judicial hearing without the presence of or notice to the objecting taxpayer. *Dolphin v. Board of Review*, 70 Wis. 2d 403, 234 N.W.2d 277 (1975).

The open meeting law is not applicable to the Wisconsin Judicial Commission. *State ex rel. Lynch v. Dancey*, 71 Wis. 2d 287, 238 N.W.2d 81 (1976).

A regular open meeting, held subsequent to a closed meeting on another subject, does not constitute a reconvened open meeting when there was no prior open meeting on that day. 58 Atty. Gen. 41.

Consideration of a resolution is a formal action of an administrative or minor governing body and, when taken in proper closed session, the resolution and result of the vote must be made available for public inspection, pursuant to s. 19.21, absent a specific showing that the public interest would be adversely affected. 60 Atty. Gen. 9.

Joint apprenticeship committees, appointed pursuant to Wis. Adm. Code provisions, are governmental bodies and subject to the requirements of the open meeting law. 63 Atty. Gen. 363.

Voting procedures employed by worker's compensation and unemployment advisory councils that utilized adjournment of public meeting for purposes of having members representing employers and members representing employees or workers to separately meet in closed caucuses and to vote as a block on reconvening was contrary to the open records law. 63 Atty. Gen. 414.

A governmental body can call closed sessions for proper purposes without giving notice to members of the news media who have filed written requests. 63 Atty. Gen. 470.

Discussing the meaning of "communication" with reference to giving the public and news media members adequate notice. 63 Atty. Gen. 509.

The posting in the governor's office of agenda of future investment board meetings is not sufficient communication to the public or the news media who have filed a written request for notice. 63 Atty. Gen. 549.

A county board may not utilize an unidentified paper ballot in voting to appoint a county highway commissioner but may vote by ayes and nays or show of hands at an open session if some member does not require the vote to be taken in such manner that the vote of each member may be ascertained and recorded. 63 Atty. Gen. 569.

NOTE: The following annotations refer to ss. 19.81 to 19.98.

When the city of Milwaukee and a private non-profit festival organization incorporated the open meetings law into a contract, the contract allowed public enforcement of the contractual provisions concerning open meetings. *State ex rel. Journal/Sentinel, Inc. v. Pleva*, 155 Wis. 2d 704, 456 N.W.2d 359 (1990).

Sub. (2) requires that a meeting be held in a facility that gives reasonable public access, not total access. No person may be systematically excluded or arbitrarily refused admittance. *State ex rel. Badke v. Village Board*, 173 Wis. 2d 553, 494 N.W.2d 408 (1993).

Discussing this subchapter. 65 Atty. Gen. preface.

Discussing public notice requirements for meetings of a city district school board under this subchapter and former s. 120.48, 1983 stats. 66 Atty. Gen. 93.

A volunteer fire department organized as a nonprofit corporation under s. 213.05 is not subject to the open meeting law. 66 Atty. Gen. 113.

Anyone has the right to tape-record an open meeting of a governmental body provided the meeting is not thereby physically disrupted. 66 Atty. Gen. 318.

The open meeting law does not apply to a coroner's inquest. 67 Atty. Gen. 250.

The open meeting law does not apply if the common council hears a grievance under a collective bargaining agreement. 67 Atty. Gen. 276.

Discussing the application of the open meeting law to the duties of WERC. 68 Atty. Gen. 171.

A senate committee meeting was probably held in violation of the open meetings law although there was never any intention prior to the gathering to attempt to debate any matter of policy, to reach agreement on differences, to make any decisions on any bill or part thereof, to take any votes, or to resolve substantive differences. Quorum gatherings should be presumed to be in violation of the law, due to a quorum's ability to thereafter call, compose, and control by vote a formal meeting of a governmental body. 71 Atty. Gen. 63.

Nonstock corporations created by statute as bodies politic clearly fall within the term "governmental body" as defined in the open meetings law and are subject to the provisions of the open meetings law. Nonstock corporations that are not created by the legislature or by rule, but are created by private citizens, are not bodies politic and not governmental bodies. 73 Atty. Gen. 53.

Understanding Wisconsin's Open Meeting Law. Harvey. WBB Sept. 1980.

Getting the Best of Both Worlds: Open Government and Economic Development. Westerberg. Wis. Law. Feb. 2009.

An Intro to Understanding Wisconsin's Open Meetings Law. Block. Wis. Law. Dec. 2015.

19.82 Definitions. As used in this subchapter:

(1) "Governmental body" means a state or local agency, board, commission, committee, council, department or public body corporate and politic created by constitution, statute, ordinance, rule or order; a governmental or quasi-governmental corporation except for the Bradley center sports and entertainment corporation; a local exposition district under subch. II of ch. 229; a long-term care district under s. 46.2895; or a formally constituted subunit of any of the foregoing, but excludes any such body or committee or subunit of such body which is formed for or meeting for the purpose of collective bargaining under subch. I, IV, or V of ch. 111.

(2) "Meeting" means the convening of members of a governmental body for the purpose of exercising the responsibilities, authority, power or duties delegated to or vested in the body. If one-half or more of the members of a governmental body are present, the meeting is rebuttably presumed to be for the purpose of exercising the responsibilities, authority, power or duties delegated to or vested in the body. The term does not include any social or chance gathering or conference which is not intended to avoid this subchapter, any gathering of the members of a town board for the purpose specified in s. 60.50 (6), any gathering of the commissioners of a town sanitary district for the purpose specified in s. 60.77 (5) (k), or any gathering of the members of a drainage board created under s. 88.16, 1991 stats., or under s. 88.17, for a purpose specified in s. 88.065 (5) (a).

(3) "Open session" means a meeting which is held in a place reasonably accessible to members of the public and open to all citizens at all times. In the case of a state governmental body, it means a meeting which is held in a building and room thereof

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which enables access by persons with functional limitations, as defined in s. 101.13 (1).

History: 1975 c. 426; 1977 c. 364, 447; 1985 a. 26, 29, 332; 1987 a. 305; 1993 a. 215, 263, 456, 491; 1995 a. 27, 185; 1997 a. 79; 1999 a. 9; 2007 a. 20, 96; 2009 a. 28; 2011 a. 10.

A “meeting” under sub. (2) was found although the governmental body was not empowered to exercise the final powers of its parent body. *State v. Swanson*, 92 Wis. 2d 310, 284 N.W.2d 655 (1979).

A “meeting” under sub. (2) was found when members met with a purpose to engage in government business and the number of members present was sufficient to determine the parent body’s course of action regarding the proposal discussed. *State ex rel. Newspapers Inc. v. Showers*, 135 Wis. 2d 77, 398 N.W.2d 154 (1987).

When a quorum of a governmental body attends the meeting of another governmental body when any one of the members is not also a member of the second body, the gathering is a “meeting” unless the gathering is social or by chance. *State ex rel. Badke v. Village Board*, 173 Wis. 2d 553, 494 N.W.2d 408 (1993).

The open meetings law is not meant to apply to single-member governmental bodies. Sub. (2) speaks of a meeting of the members, plural, implying there must be at least two members of a governmental body. *Plourde v. Habegger*, 2006 WI App 147, 294 Wis. 2d 746, 720 N.W.2d 130, 05-2106.

A corporation is quasi-governmental if, based on the totality of circumstances, it resembles a governmental corporation in function, effect, or status, requiring a case-by-case analysis. Here, a primary consideration was that the body was funded exclusively by public tax dollars or interest thereon. Additionally, its office was located in the municipal building, it was listed on the city website, the city provided it with clerical support and office supplies, all its assets revert to the city if it ceased to exist, its books were open for city inspection, the mayor and another city official were directors, and it had no clients other than the city. *State v. Beaver Dam Area Development Corp.*, 2008 WI 90, 312 Wis. 2d 84, 752 N.W.2d 295, 06-0662.

A particular group of members of the government compose a governmental body if there is a constitution, statute, ordinance, rule, or order conferring collective power and defining when it exists. To cause a body to exist, the relevant directive must confer upon it the collective responsibilities, authority, power, or duties necessary to a governmental body’s existence under the open meetings law. The creation of a governmental body is not triggered merely by any deliberate meetings involving governmental business between two or more officials. Loosely organized, ad hoc gatherings of government employees, without more, do not constitute governmental bodies. Rather, an entity must exist that has the power to take collective action that the members could not take individually. *State ex rel. Krueger v. Appleton Area School District Board of Education*, 2017 WI 70, 376 Wis. 2d 239, 898 N.W.2d 35, 15-0231.

When a governmental entity adopts a rule authorizing the formation of committees and conferring on them the power to take collective action, such committees are created by rule under sub. (1), and the open meetings law applies to them. Here, a school board provided that the review of educational materials should be done according to the board-approved handbook. The handbook, in turn, authorized the formation of committees with a defined membership and the power to review educational materials and make formal recommendations for board approval. Because the committee in question was formed as one of these committees, pursuant to the authority delegated from the board by rule and the handbook, it was created by rule and therefore was a “governmental body” under sub. (1). *State ex rel. Krueger v. Appleton Area School District Board of Education*, 2017 WI 70, 376 Wis. 2d 239, 898 N.W.2d 35, 15-0231.

Under *Showers*, 135 Wis. 2d 77 (1987), the open meetings law may apply to a walking quorum. A walking quorum is a series of gatherings among separate groups of members of a governmental body, each less than quorum size, who agree, tacitly or explicitly, to act uniformly in sufficient number to reach a quorum. To establish a walking quorum, a plaintiff must prove that members of a governmental body purposefully engaged in discussions of governmental business and that the discussions were held between a sufficient number of members so as to affect the vote. *State ex rel. Zecchino v. Dane County*, 2018 WI App 19, 380 Wis. 2d 453, 909 N.W.2d 203, 17-0002.

A municipal public utility commission managing a city owned public electric utility is a governmental body under sub. (1). 65 Atty. Gen. 243.

A “private conference” under s. 118.22 (3) on nonrenewal of a teacher’s contract is a “meeting” within sub. (2). 66 Atty. Gen. 211.

A private home may qualify as a meeting place under sub. (3). 67 Atty. Gen. 125.

A telephone conference call involving members of a governmental body is a “meeting” that must be reasonably accessible to the public, and public notice must be given. 69 Atty. Gen. 143.

A “quasi-governmental corporation” in sub. (1) includes private corporations that closely resemble governmental corporations in function, effect, or status. 80 Atty. Gen. 129.

Election canvassing boards operating under ss. 7.51, 7.53, and 7.60 are governmental bodies subject to the open meetings law—including the public notice, open session, and reasonable public access requirements—when they convene for the purpose of carrying out their statutory canvassing activities, but not when they are gathered only as individual inspectors fulfilling administrative duties. OAG 5-14.

19.83 Meetings of governmental bodies. (1) Every meeting of a governmental body shall be preceded by public notice as provided in s. 19.84, and shall be held in open session. At any meeting of a governmental body, all discussion shall be held and all action of any kind, formal or informal, shall be initiated, deliberated upon and acted upon only in open session except as provided in s. 19.85.

(2) During a period of public comment under s. 19.84 (2), a governmental body may discuss any matter raised by the public.

History: 1975 c. 426; 1997 a. 123.

When a quorum of a governmental body attends the meeting of another governmental body when any one of the members is not also a member of the second body, the gathering is a “meeting” unless the gathering is social or by chance. *State ex rel. Badke v. Village Board*, 173 Wis. 2d 553, 494 N.W.2d 408 (1993).

19.84 Public notice. (1) Public notice of all meetings of a governmental body shall be given in the following manner:

(a) As required by any other statutes; and

(b) By communication from the chief presiding officer of a governmental body or such person’s designee to the public, to those news media who have filed a written request for such notice, and to the official newspaper designated under ss. 985.04, 985.05 and 985.06 or, if none exists, to a news medium likely to give notice in the area. Communication from the chief presiding officer of a governmental body or such person’s designee shall be made to the public using one of the following methods:

1. Posting a notice in at least 3 public places likely to give notice to persons affected.

2. Posting a notice in at least one public place likely to give notice to persons affected and placing a notice electronically on the governmental body’s Internet site.

3. By paid publication in a news medium likely to give notice to persons affected.

(2) Every public notice of a meeting of a governmental body shall set forth the time, date, place and subject matter of the meeting, including that intended for consideration at any contemplated closed session, in such form as is reasonably likely to apprise members of the public and the news media thereof. The public notice of a meeting of a governmental body may provide for a period of public comment, during which the body may receive information from members of the public.

(3) Public notice of every meeting of a governmental body shall be given at least 24 hours prior to the commencement of such meeting unless for good cause such notice is impossible or impractical, in which case shorter notice may be given, but in no case may the notice be provided less than 2 hours in advance of the meeting.

(4) Separate public notice shall be given for each meeting of a governmental body at a time and date reasonably proximate to the time and date of the meeting.

(5) Departments and their subunits in any University of Wisconsin System institution or campus are exempt from the requirements of subs. (1) to (4) but shall provide meeting notice which is reasonably likely to apprise interested persons, and news media who have filed written requests for such notice.

(6) Notwithstanding the requirements of s. 19.83 and the requirements of this section, a governmental body which is a formally constituted subunit of a parent governmental body may conduct a meeting without public notice as required by this section during a lawful meeting of the parent governmental body, during a recess in such meeting or immediately after such meeting for the purpose of discussing or acting upon a matter which was the subject of that meeting of the parent governmental body. The presiding officer of the parent governmental body shall publicly announce the time, place and subject matter of the meeting of the subunit in advance at the meeting of the parent body.

History: 1975 c. 426; 1987 a. 305; 1993 a. 215; 1997 a. 123; 2007 a. 20; 2019 a. 140.

There is no requirement in this section that the notice provided be exactly correct in every detail. *State ex rel. Olson v. City of Baraboo Joint Review Board*, 2002 WI App 64, 252 Wis. 2d 628, 643 N.W.2d 796, 01-0201.

Sub. (2) does not expressly require that the notice indicate whether a meeting will

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be purely deliberative or if action will be taken. The notice must alert the public of the importance of the meeting. Although a failure to expressly state whether action will be taken could be a violation, the importance of knowing whether a vote would be taken is diminished when no input from the audience is allowed or required. State ex rel. Olson v. City of Baraboo Joint Review Board, 2002 WI App 64, 252 Wis. 2d 628, 643 N.W.2d 796, 01-0201.

Sub. (2) sets forth a reasonableness standard for determining whether notice of a meeting is sufficient that strikes the proper balance between the public's right to information and the government's need to efficiently conduct its business. The standard requires taking into account the circumstances of the case, which includes analyzing such factors as the burden of providing more detailed notice, whether the subject is of particular public interest, and whether it involves non-routine action that the public would be unlikely to anticipate. State ex rel. Buswell v. Tomah Area School District, 2007 WI 71, 301 Wis. 2d 178, 732 N.W.2d 804, 05-2998.

The supreme court declined to review the validity of the procedure used to give notice of a joint legislative committee on conference alleged to violate the sub. (3) 24-hour notice requirement. The court will not determine whether internal operating rules or procedural statutes have been complied with by the legislature in the course of its enactments and will not intermeddle in what it views, in the absence of constitutional directives to the contrary, to be purely legislative concerns. State ex rel. Ozanne v. Fitzgerald, 2011 WI 43, 334 Wis. 2d 70, 798 N.W.2d 436, 11-0613.

Under sub. (1) (b), a written request for notice of meetings of a governmental body should be filed with the chief presiding officer or designee, and a separate written request should be filed with each specific governmental body. 65 Atty. Gen. 166.

Discussing the method of giving notice pursuant to sub. (1). 65 Atty. Gen. 250.

Discussing the specificity of notice required by a governmental body. 66 Atty. Gen. 143, 195.

Discussing the requirements of notice given to newspapers under this section. 66 Atty. Gen. 230.

A town board, but not an annual town meeting, is a "governmental body" within the meaning of the open meetings law. 66 Atty. Gen. 237.

News media who have filed written requests for notices of public meetings cannot be charged fees by governmental bodies for communication of the notices. 77 Atty. Gen. 312.

A newspaper is not obligated to print a notice received under sub. (1) (b), nor is a governmental body obligated to pay for publication. Martin v. Wray, 473 F. Supp. 1131 (1979).

19.85 Exemptions. (1) Any meeting of a governmental body, upon motion duly made and carried, may be convened in closed session under one or more of the exemptions provided in this section. The motion shall be carried by a majority vote in such manner that the vote of each member is ascertained and recorded in the minutes. No motion to convene in closed session may be adopted unless the chief presiding officer announces to those present at the meeting at which such motion is made, the nature of the business to be considered at such closed session, and the specific exemption or exemptions under this subsection by which such closed session is claimed to be authorized. Such announcement shall become part of the record of the meeting. No business may be taken up at any closed session except that which relates to matters contained in the chief presiding officer's announcement of the closed session. A closed session may be held for any of the following purposes:

(a) Deliberating concerning a case which was the subject of any judicial or quasi-judicial trial or hearing before that governmental body.

(b) Considering dismissal, demotion, licensing or discipline of any public employee or person licensed by a board or commission or the investigation of charges against such person, or considering the grant or denial of tenure for a university faculty member, and the taking of formal action on any such matter; provided that the faculty member or other public employee or person licensed is given actual notice of any evidentiary hearing which may be held prior to final action being taken and of any meeting at which final action may be taken. The notice shall contain a statement that the person has the right to demand that the evidentiary hearing or meeting be held in open session. This paragraph and par. (f) do not apply to any such evidentiary hearing or meeting where the employee or person licensed requests that an open session be held.

(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.

(d) Except as provided in s. 304.06 (1) (eg) and by rule promulgated under s. 304.06 (1) (em), considering specific applications of probation, extended supervision or parole, or considering strategy for crime detection or prevention.

(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.

(ee) Deliberating by the council on unemployment insurance in a meeting at which all employer members of the council or all employee members of the council are excluded.

(eg) Deliberating by the council on worker's compensation in a meeting at which all employer members of the council or all employee members of the council are excluded.

(em) Deliberating under s. 157.70 if the location of a burial site, as defined in s. 157.70 (1) (b), is a subject of the deliberation and if discussing the location in public would be likely to result in disturbance of the burial site.

(f) Considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons except where par. (b) applies which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations.

(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved.

(h) Consideration of requests for confidential written advice from the elections commission under s. 5.05 (6a) or the ethics commission under s. 19.46 (2), or from any county or municipal ethics board under s. 19.59 (5).

(2) No governmental body may commence a meeting, subsequently convene in closed session and thereafter reconvene again in open session within 12 hours after completion of the closed session, unless public notice of such subsequent open session was given at the same time and in the same manner as the public notice of the meeting convened prior to the closed session.

(3) Nothing in this subchapter shall be construed to authorize a governmental body to consider at a meeting in closed session the final ratification or approval of a collective bargaining agreement under subch. I, IV, or V of ch. 111 which has been negotiated by such body or on its behalf.

History: 1975 c. 426; 1977 c. 260; 1983 a. 84; 1985 a. 316; 1987 a. 38, 305; 1989 a. 64; 1991 a. 39; 1993 a. 97, 215; 1995 a. 27; 1997 a. 39, 237, 283; 1999 a. 32; 2007 a. 1, 20; 2009 a. 28; 2011 a. 10, 32; 2015 a. 118.

Although a meeting was properly closed, in order to refuse inspection of records of the meeting, the custodian was required by s. 19.35 (1) (a) to state specific and sufficient public policy reasons why the public interest in nondisclosure outweighed the public's right of inspection. Oshkosh Northwestern Co. v. Oshkosh Library Board, 125 Wis. 2d 480, 373 N.W.2d 459 (Ct. App. 1985).

Discussing the balance between protection of reputation under sub. (1) (f) and the public interest in openness. Wisconsin State Journal v. University of Wisconsin-Platteville, 160 Wis. 2d 31, 465 N.W.2d 266 (Ct. App. 1990). See also Law Offices of Pangman & Associates v. Stigler, 161 Wis. 2d 828, 468 N.W.2d 784 (Ct. App. 1991).

A "case" under sub. (1) (a) contemplates an adversarial proceeding. It does not connote the mere application for and granting of a permit. State ex rel. Hodge v. Town of Turtle Lake, 180 Wis. 2d 62, 508 N.W.2d 603 (1993).

A closed session to discuss an employee's dismissal was properly held under sub. (1) (b) and did not require notice to the employee under sub. (1) (b) when no evidentiary hearing or final action took place in the closed session. State ex rel. Epping v. City of Neillsville, 218 Wis. 2d 516, 581 N.W.2d 548 (Ct. App. 1998), 97-0403.

Section 19.35 (1) (a) does not mandate that, when a meeting is closed under this section, all records created for or presented at the meeting are exempt from disclosure. The court must still apply the balancing test articulated in *Linzmeier*, 2002 WI 84. Zellner v. Cedarburg School District, 2007 WI 53, 300 Wis. 2d 290, 731 N.W.2d 240, 06-1143.

The exception under sub. (1) (e) must be strictly construed. A private entity's desire for confidentiality did not permit a closed meeting. A governing body's belief that secret meetings would produce cost savings did not justify closing the door to public scrutiny. Providing contingencies allowing for future public input was insuf-

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ficient. Because legitimate concerns were present for portions of some of the meetings did not mean the entirety of the meetings fell within the narrow exception under sub. (1) (e). *State ex rel. Citizens for Responsible Development v. City of Milton*, 2007 WI App 114, 300 Wis. 2d 649, 731 N.W.2d 640, 06-0427.

Nothing in sub. (1) (e) suggests that a reason for going into closed session must be shared by each municipality participating in an intergovernmental body. It is not inconsistent with the open meetings law for a body to move into closed session under sub. (1) (e) when the bargaining position to be protected is not shared by every member of the body. Once a vote passes to go into closed session, the reason for requesting the vote becomes the reason of the entire body. *State ex rel. Herro v. Village of McFarland*, 2007 WI App 172, 303 Wis. 2d 749, 737 N.W.2d 55, 06-1929.

In allowing governmental bodies to conduct closed sessions in limited circumstances, this section does not create a blanket privilege shielding closed session contents from discovery. There is no implicit or explicit confidentiality mandate. A closed meeting is not synonymous with a meeting that, by definition, entails a privilege exempting its contents from discovery. *Sands v. Whitnall School District*, 2008 WI 89, 312 Wis. 2d 1, 754 N.W.2d 439, 05-1026.

Sub. (1) (e) can be invoked to prevent disclosure of a negotiation strategy or other insider information that is not available to one party in a negotiation. Sub. (1) (e) cannot, however, be invoked merely because a private entity desires confidentiality; because the public will later have the opportunity to provide input; or to prevent competition when the other side remains free to negotiate with potential competitors. In addition, there are public policy reasons why sub. (1) (e) should not generally be used to prevent competition among governmental entities, as this could harm both consumers and those citizens interested in the workings of their government. *Friends of Frame Park, U.A. v. City of Waukesha*, 2020 WI App 61, 394 Wis. 2d 387, 950 N.W.2d 831, 19-0096.

Reversed on other grounds. 2022 WI 57, 403 Wis. 2d 1, 976 N.W.2d 263, 19-0096.

Boards of review cannot rely on the exemptions in sub. (1) to close any meeting in view of the explicit requirements in s. 70.47 (2m). 65 Atty. Gen. 162.

A university subunit may discuss promotions not relating to tenure, merit increases, and property purchase recommendations in closed session. 66 Atty. Gen. 60.

Neither sub. (1) (c) nor (f) authorizes a school board to make actual appointments of a new member in closed session. 74 Atty. Gen. 70.

A county board chairperson and committee are not authorized by sub. (1) (c) to meet in closed session to discuss appointments to county board committees. In appropriate circumstances, sub. (1) (f) would authorize closed sessions. 76 Atty. Gen. 276.

Sub. (1) (c) does not permit closed sessions to consider employment, compensation, promotion, or performance evaluation policies to be applied to a position of employment in general. 80 Atty. Gen. 176.

A governmental body may convene in closed session to formulate collective bargaining strategy, but sub. (3) requires that deliberations leading to ratification of a tentative agreement with a bargaining unit, as well as the ratification vote, must be held in open session. 81 Atty. Gen. 139.

“Evidentiary hearing,” as used in sub. (1) (b), means a formal examination of accusations by receiving testimony or other forms of evidence that may be relevant to the dismissal, demotion, licensing, or discipline of any public employee or person covered by that section. A council that considered a mayor’s accusations against an employee in closed session without giving the employee prior notice violated the requirement of actual notice to the employee. *Campana v. City of Greenfield*, 38 F. Supp. 2d 1043 (1999).

Closed Session, Open Book: Sifting the *Sands* Case. *Bach. Wis. Law. Oct. 2009.*

19.851 Closed sessions by ethics or elections commission. (1) Prior to convening under this section or under s. 19.85 (1), the ethics commission and the elections commission shall vote to convene in closed session in the manner provided in s. 19.85 (1). The ethics commission shall identify the specific reason or reasons under sub. (2) and s. 19.85 (1) (a) to (h) for convening in closed session. The elections commission shall identify the specific reason or reasons under s. 19.85 (1) (a) to (h) for convening in closed session. No business may be conducted by the ethics commission or the elections commission at any closed session under this section except that which relates to the purposes of the session as authorized in this section or as authorized in s. 19.85 (1).

(2) The commission shall hold each meeting of the commission for the purpose of deliberating concerning an investigation of any violation of the law under the jurisdiction of the commission in closed session under this section.

(3) The commission shall convene in closed session for any of the following purposes:

(a) To consider whether there is a reasonable suspicion or probable cause to believe that a violation of the law occurred or is occurring based on a complaint and, if received, a response to that complaint.

(b) To receive reports concerning audit findings and consider

whether there is a reasonable suspicion or probable cause to believe that a violation of the law occurred or is occurring.

History: 2007 a. 1; 2015 a. 118; 2023 a. 120.

19.86 Notice of collective bargaining negotiations. Notwithstanding s. 19.82 (1), where notice has been given by either party to a collective bargaining agreement under subch. I, IV, or V of ch. 111 to reopen such agreement at its expiration date, the employer shall give notice of such contract reopening as provided in s. 19.84 (1) (b). If the employer is not a governmental body, notice shall be given by the employer’s chief officer or such person’s designee.

History: 1975 c. 426; 1987 a. 305; 1993 a. 215; 1995 a. 27; 2007 a. 20; 2009 a. 28; 2011 a. 10.

19.87 Legislative meetings. This subchapter shall apply to all meetings of the senate and assembly and the committees, subcommittees and other subunits thereof, except that:

(1) Section 19.84 shall not apply to any meeting of the legislature or a subunit thereof called solely for the purpose of scheduling business before the legislative body; or adopting resolutions of which the sole purpose is scheduling business before the senate or the assembly.

(2) No provision of this subchapter which conflicts with a rule of the senate or assembly or joint rule of the legislature shall apply to a meeting conducted in compliance with such rule.

(3) No provision of this subchapter shall apply to any partisan caucus of the senate or any partisan caucus of the assembly, except as provided by legislative rule.

(4) Meetings of the senate or assembly committee on organization under s. 71.78 (4) (c) or 77.61 (5) (b) 3. shall be closed to the public.

History: 1975 c. 426; 1977 c. 418; 1987 a. 312 s. 17.

Former open meetings law, s. 66.74 (4) (g), 1973 stats., that excepted “partisan caucuses of the members” of the state legislature from coverage of the law applied to a closed meeting of the members of one political party on a legislative committee to discuss a bill. The contention that this exception was only intended to apply to the partisan caucuses of the whole houses would have been supportable if the exception were simply for “partisan caucuses of the state legislature” rather than partisan caucuses of members of the state legislature. *State ex rel. Lynch v. Conta*, 71 Wis. 2d 662, 239 N.W.2d 313 (1976).

In contrast to former s. 66.74 (4) (g), 1973 stats., sub. (3) applies to partisan caucuses of the houses, rather than to caucuses of members of the houses. *State ex rel. Newspapers Inc. v. Showers*, 135 Wis. 2d 77, 398 N.W.2d 154 (1987).

19.88 Ballots, votes and records. (1) Unless otherwise specifically provided by statute, no secret ballot may be utilized to determine any election or other decision of a governmental body except the election of the officers of such body in any meeting.

(2) Except as provided in sub. (1) in the case of officers, any member of a governmental body may require that a vote be taken at any meeting in such manner that the vote of each member is ascertained and recorded.

(3) The motions and roll call votes of each meeting of a governmental body shall be recorded, preserved and open to public inspection to the extent prescribed in subch. II of ch. 19.

History: 1975 c. 426; 1981 c. 335 s. 26.

The plaintiff newspaper argued that sub. (3), which requires “the motions and roll call votes of each meeting of a governmental body shall be recorded, preserved and open to public inspection,” in turn, required the defendant commission to record and disclose the information the newspaper requested under the open records law. The newspaper could not seek relief under the public records law for the commission’s alleged violation of the open meetings law and could not recover reasonable attorney fees, damages, and other actual costs under s. 19.37 (2) for an alleged violation of the open meetings law. *Journal Times v. City of Racine Board of Police & Fire Commissioners*, 2015 WI 56, 362 Wis. 2d 577, 866 N.W.2d 563, 13-1715.

Under sub. (1), a common council may not vote to fill a vacancy on the common council by secret ballot. 65 Atty. Gen. 131.

19.89 Exclusion of members. No duly elected or appointed member of a governmental body may be excluded from any meeting of such body. Unless the rules of a governmental

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body provide to the contrary, no member of the body may be excluded from any meeting of a subunit of that governmental body.

History: 1975 c. 426.

19.90 Use of equipment in open session. Whenever a governmental body holds a meeting in open session, the body shall make a reasonable effort to accommodate any person desiring to record, film or photograph the meeting. This section does not permit recording, filming or photographing such a meeting in a manner that interferes with the conduct of the meeting or the rights of the participants.

History: 1977 c. 322.

19.96 Penalty. Any member of a governmental body who knowingly attends a meeting of such body held in violation of this subchapter, or who, in his or her official capacity, otherwise violates this subchapter by some act or omission shall forfeit without reimbursement not less than \$25 nor more than \$300 for each such violation. No member of a governmental body is liable under this subchapter on account of his or her attendance at a meeting held in violation of this subchapter if he or she makes or votes in favor of a motion to prevent the violation from occurring, or if, before the violation occurs, his or her votes on all relevant motions were inconsistent with all those circumstances which cause the violation.

History: 1975 c. 426.

The state need not prove specific intent to violate the open meetings law. *State v. Swanson*, 92 Wis. 2d 310, 284 N.W.2d 655 (1979).

19.97 Enforcement. (1) This subchapter shall be enforced in the name and on behalf of the state by the attorney general or, upon the verified complaint of any person, by the district attorney of any county wherein a violation may occur. In actions brought by the attorney general, the court shall award any forfeiture recovered together with reasonable costs to the state; and in actions brought by the district attorney, the court shall award any forfeiture recovered together with reasonable costs to the county.

(2) In addition and supplementary to the remedy provided in s. 19.96, the attorney general or the district attorney may commence an action, separately or in conjunction with an action brought under s. 19.96, to obtain such other legal or equitable relief, including but not limited to mandamus, injunction or declaratory judgment, as may be appropriate under the circumstances.

(3) Any action taken at a meeting of a governmental body held in violation of this subchapter is voidable, upon action brought by the attorney general or the district attorney of the county wherein the violation occurred. However, any judgment declaring such action void shall not be entered unless the court finds, under the facts of the particular case, that the public interest in the enforcement of this subchapter outweighs any public interest which there may be in sustaining the validity of the action taken.

(4) If the district attorney refuses or otherwise fails to commence an action to enforce this subchapter within 20 days after receiving a verified complaint, the person making such complaint may bring an action under subs. (1) to (3) on his or her relation in the name, and on behalf, of the state. In such actions, the court may award actual and necessary costs of prosecution, including reasonable attorney fees to the relator if he or she prevails, but any forfeiture recovered shall be paid to the state.

(5) Sections 893.80 and 893.82 do not apply to actions commenced under this section.

History: 1975 c. 426; 1981 c. 289; 1995 a. 158.

Judicial Council Note, 1981: Reference in sub. (2) to a "writ" of mandamus has been removed because that remedy is now available in an ordinary action. See s. 781.01, stats., and the note thereto. [Bill 613-A]

Awards of attorney fees are to be at a rate applicable to private attorneys. A court may review the reasonableness of the hours and hourly rate charged, including the rates for similar services in the area, and may in addition consider the peculiar facts of the case and the responsible party's ability to pay. *State ex rel. Hodge v. Town of Turtle Lake*, 190 Wis. 2d 181, 526 N.W.2d 784 (Ct. App. 1994).

Actions brought under the open meetings and open records laws are exempt from the notice provisions of s. 893.80. *State ex rel. Auchinleck v. Town of LaGrange*, 200 Wis. 2d 585, 547 N.W.2d 587 (1996), 94-2809.

Failure to bring an action under this section on behalf of the state is fatal and deprives the court of competency to proceed. *Fabyan v. Achtenhagen*, 2002 WI App 214, 257 Wis. 2d 310, 652 N.W.2d 649, 01-3298.

Complaints under the open meetings law are not brought in the individual capacity of the plaintiff but on behalf of the state, subject to the two-year statute of limitations under s. 893.93 (2). *State ex rel. Leung v. City of Lake Geneva*, 2003 WI App 129, 265 Wis. 2d 674, 666 N.W.2d 104, 02-2747.

When a town board's action was voided by the court due to lack of statutory authority, an action for enforcement under sub. (4) by an individual as a private attorney general on behalf of the state against individual board members for a violation of the open meetings law that would subject the individual board members to civil forfeitures was not rendered moot. *State ex rel. Lawton v. Town of Barton*, 2005 WI App 16, 278 Wis. 2d 388, 692 N.W.2d 304, 04-0659.

19.98 Interpretation by attorney general. Any person may request advice from the attorney general as to the applicability of this subchapter under any circumstances.

History: 1975 c. 426.

Appendix B

Open Meetings Law Complaint Form–SAMPLE

VERIFIED OPEN MEETINGS LAW COMPLAINT

Now comes the complainant _____ and as and for a verified complaint pursuant to Wis. Stat. §§ 19.96 and 19.97, alleges and complains as follows:

1. That complainant is a resident of the _____ [town, village, city] of _____, Wisconsin, and that complainant's Post Office Address is _____ [street, avenue, etc.], _____ [city], Wisconsin _____ [zip].

2. That _____ [name of member or chief presiding officer] whose Post Office Address is _____ [street, avenue, etc.], _____ [city], Wisconsin _____ [zip] was on the _____ day of _____ 20____, a _____ [member or chief presiding officer] of _____ [designate official title of governmental body] and that such _____ [board, council, commission or committee] is a governmental body within the meaning of Wis. Stat. § 19.82(1).

3. That _____ [name of member or chief presiding officer] on the _____ day of _____, 20____, at _____ County of _____, Wisconsin, knowingly attended a meeting of said governmental body held in violation of Wis. Stat. § 19.96 and _____ [cite other applicable section(s)], or otherwise violated those sections in that [set out every act or omission constituting the offense charged]: _____

4. That _____ [name of member or chief presiding officer] is thereby subject to the penalties prescribed in Wis. Stat. § 19.96.

5. That the following witnesses can testify to said acts or omissions:

Name	Address	Telephone
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

6. That the following documentary evidence of said acts or omissions is available: _____

7. That this complaint is made to the District Attorney for _____ County under the provisions of Wis. Stat. § 19.97, and that the district attorney may bring an action to recover the forfeiture provided in Wis. Stat § 19.96.

