



# VILLAGE BOARD MEETING AGENDA

October 14, 2024 at 6:00 PM

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

**All Agenda Items Listed Are for Discussion and Possible Action**

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**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 FROM STAFF AND VENDORS**

- [C.](#) Chief of Police Report
- [D.](#) Fire Chief Report
- [E.](#) Director of Public Works and Utilities Report

**SPECIAL ORDERS**

[CPA](#) CMA Amber Danielski of CliftonLarsonAllen LLP; Presentation of the Final 2023 Audit

**5. NEW BUSINESS**

- [F.](#) Recommend Village Board Approve Creating a Referendum Question Related to Capital Expenditures for an Ambulance and Related Equipment to Implement an Ambulance Service.
- [G.](#) Reconsideration of Motion previously considered by the Board on 09/23/2024 regarding a Contract to Purchase an Ambulance
- [H.](#) Proposed Contract to Purchase an Ambulance from Pomasl Fire Equipment, Inc
- [I.](#) Continuance of Current Contract with Riverside Ambulance
- [J.](#) Updating Membership Designees for Metropolitan Planning Organization Meetings
- [K.](#) Martin Road Suggested Reduced Speed Limit
- [L.](#) Proposed Development of Bike Path Access for Towering Pines Park to Evergreen Elementary School at No Cost
- [M.](#) Hiring of a Surveyor to Install a Gravel Road Base on Lane Road for Development of a Vehicle Turnaround
- [N.](#) 2025 Budget Proposed Expenses and Funding Options

**6. CONSENT AGENDA**

- [O.](#) Resolution No: 2024-017; Approving an Amendment Project Plan for Tax Incremental District No. 2
- [P.](#) Resolution No. 2024-018; Resolution Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$7,955,000 General Obligation Promissory Notes, Series 2024B
  
- [Q.](#) Proposed 2025 Village Events

- R. September 23, 2024, Village Board Meeting Minutes
- 7. **OLD BUSINESS**
  - S. August 26, 2024, Village Board Meeting Minutes
- 8. **PREVIOUS MEETING MINUTES FROM COMMISSIONS AND COMMITTEES**
  - T. September 4, 2024 CLIPP Committee Meeting Minutes
  - U. September 17, 2024 Ambulance Subcommittee Meeting Minutes
  - V. September 11, 2024, Joint Review Board Meeting Minutes
  - W. October 08, 2024, Joint Review Board Meeting Minutes
- 9. **CLOSED SESSION**

Consideration of motion to convene into closed session **pursuant to Wis. Stat. 19.85 (1) (e) for 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** - to wit Labor Agreement with the Teamsters Labor Union Local 662 **and pursuant to Wis. Stat. 19.85 (1) (e) for 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** - to wit Labor Agreement with the Wisconsin Professional Police Association
- 10. **RECONVENE OPEN SESSION**

Consideration of motion to reconvene into open session.
- 11. **ACTION AFTER CLOSED SESSION**
  - X. Labor Agreement with the Teamsters Labor Union Local 662
  - Y. Labor Agreement with the Wisconsin Professional Police Association
- 12. **CONSIDERATION OF ITEMS FOR FUTURE AGENDA**
- 13. **ADJOURNMENT**

***NOTE: Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request service, contact the clerk's office, 1582 Kronenwetter Drive WI 54455 (715) -692-1728***

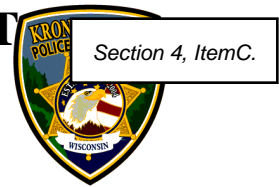
Posted: 10/10/2024 Kronenwetter Municipal Center and \_  
 Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages



# KRONENWETTER POLICE DEPARTMENT

Office of the Chief of Police

Executive Summary for October 2024 Board Meeting



**TO: VILLAGE BOARD MEMBERS**

**DEPARTMENT ACTIVITY SUMMARY** – In September, we handled 671 total calls for service. Some highlights included the following:

- Three arrests for OWI (two first offenses and a third offense). These arrests were the result of proactive traffic enforcement.
- A trespassing complaint at a local business in which the offender was given an official trespass notice by officers and advised future violations could result in a citation or arrest.
- Two sexual assault investigations. One involved a potential juvenile victim and that was sent to the DA’s Office for review. The second case is still under investigation.
- One child abuse investigation. Through an initial investigation, we were able to determine that the incidents occurred outside of our jurisdiction. We are preparing the case report for the appropriate jurisdictions, and we’ll send it to them upon completion.
- A domestic disturbance in which the offender was arrested for domestic disorderly conduct and battery.
- A pair of criminal damage to property complaints, one of which occurred at Friendship Park. Unknown offenders damaged the book station at the park. The second case was damage to a vehicle parked on the victim’s property. Unfortunately, we do not have any suspect information in that case.
- An arrest for possession of a concealed knife (by a felon) after the officer conducted a consensual welfare check on him during the night.
- Two mental health emergency detentions, one juvenile and one adult.
- Two drug arrests/citations for possession of THC. In one of those cases, the subject also had Psilocybin mushrooms, and he was referred to the DA’s Deflection program. This program provides low level offenders with an alternative to traditional punitive measures by providing them with community-based substance abuse and behavioral health services.

**DEPARTMENT PERSONNEL ISSUES & STATUS** – September was another busy month for the PD from an investigative standpoint, particularly at the end of the month and first week of October. During a roughly three-week time, we had three sexual assault investigations and two child abuse investigations. Three of these came as a result of a CPS (Child Protective Services) referral, one was a referral from an area school, and one was a walk-in complaint. With this many cases, we’ve had to split up the investigative duties between the patrol officers and Ofc Guyer so we can complete them in a timely manner. Most of these investigations are still open at the time of this report.

We also assisted on the tragic pedestrian fatality crash in Mosinee and our thoughts are with the family. Our Peer Support Team once again did a great job of reaching out to the officers involved to offer support and resources to them and their families.

We held another firearms training and four of our officers attended a free training hosted by the DA’s Office that prepared officers for courtroom testimony and preparation. At the end of the day, several officers participated in mock trials, which they found particularly helpful. Overall, our officers learned quite a bit and found it very useful.

On a community relations front, Officer Guyer picked up the lucky winner of the National Night Out raffle for a ride to school with a cop. This was a great event and the little girl who won really enjoyed it. Ofc Dunst brought his own kayak and participated in a school project with Northland Lutheran at the G3 ponds. Each year,



# KRONENWETTER POLICE DEPARTMENT

Office of the Chief of Police

Executive Summary for October 2024 Board Meeting



Section 4, Item C.

the students take to the pond to learn about water safety and recovery skills. We also had Ofc Guyer posted at the KFD Open House so the kids could sit inside one of our squad cars.

**CURRENT GRANTS AND EQUIPMENT** — We just moved the Sergeants into their new patrol SUV and Lt. Smart and Sgt Shope handled the strip out of the old Sgt squad. They have started doing this with the last couple of cars since each of them is mechanically and electronically skilled. This has saved the village a few thousand dollars because we don't have to send it to our installer to do the work. This is just another example of how we try and save the village money wherever we can. I am now using that car and once they strip out my old car, it will go to auction. The vehicle is in good condition and has just over 130k miles on it. I suspect the village will fetch a good price for that vehicle. We should have several other vehicle related items such as a cage, a seat, a console, etc., that we can also put on the auction. Since they no longer make Dodge Chargers anymore, this equipment is no longer of any use to us.



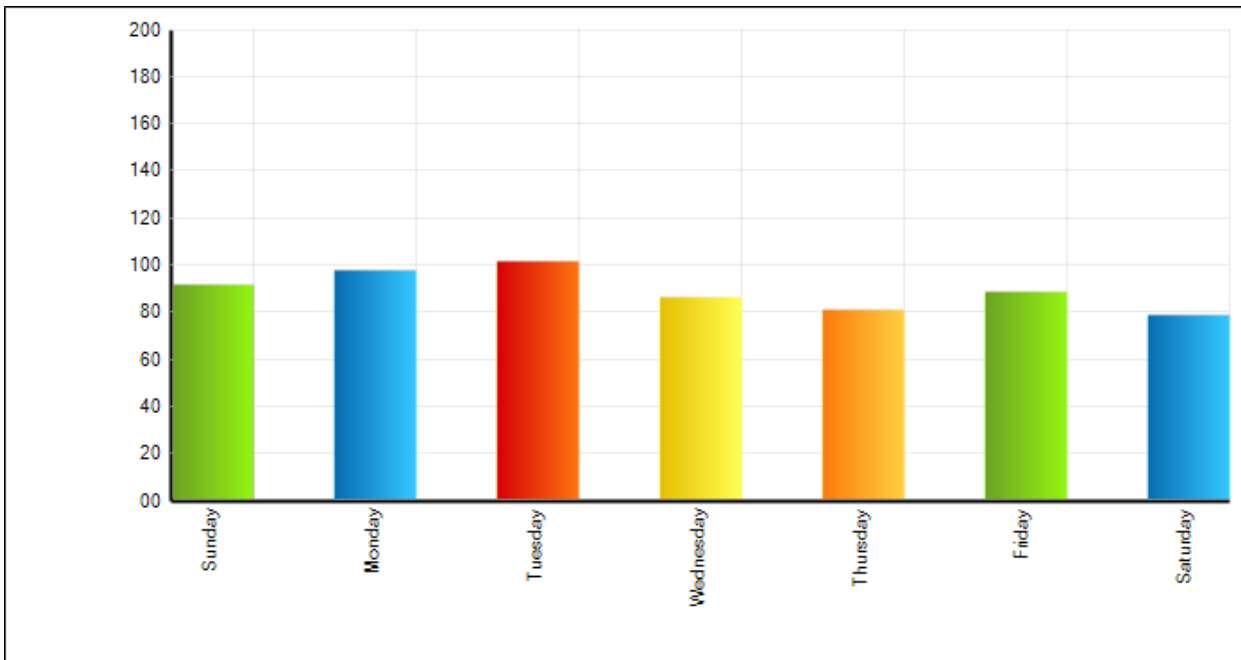
# September 2024 Calls for Service Info

## Events by Nature Code by Agency

<b>KP</b>	911 HANG UP	13
	ALARMS	4
	ANIMAL COMPLAINT	5
	BUSINESS SECURITY CHECK	39
	CIVIL COMPLAINT	7
	CRIMINAL DAMAGE TO PROPERTY	1
	CRIMINAL MISCELLANEOUS	19
	DISABLED VEHICLE	18
	DNR VIOLATION	1
	EXTRA PATROL	45
	FAMILY DISTURBANCE	5
	FIELD INTERVIEW	2
	FINGERPRINTING	5
	FOLLOW-UP INVESTIGATION	34
	FRAUD COMPLAINT	1
	JUVENILE DISTURBANCE	1
	LOST AND FOUND	7
	MENTAL SUBJECT	8
	PROCESS SERVICE	1
	PWR LINE DOWN NOT ON RD	1
	SCHOOL WALK THROUGH	19
	SERVICE MISCELLANEOUS	107
	SEXUAL ASSAULT	2
	SUSPICIOUS ACTIVITY	13
	TRAFFIC ESCORT	1
	TRAFFIC HAZARD	9
	TRAFFIC MISCELLANEOUS	14
	TRAFFIC STOP	169
	VEHICLE LOCKOUT	1
	WELFARE CHECK	5
	CAR/DEER VOLUNTARY	1
	TRAFFIC CRASH - INJURY	1
	TRAFFIC CRASH PDO	6
	CO ALARM	3
	FIRE ALARM	2
	FIRE ASSIST	2
	STRUCTURE FIRE	1
	DEAD ANIMAL	3
	ATTEMPT TO LOCATE	1
	COMMUNITY RELATIONS ACT	8
	FRAUD COMPLAINT	1
	TELEPHONE MESSAGE	14
	VACANT HOME CHECK	2
	VEHICLE ATL	10
	MEDICAL EMERGENCY	16

# September 2024 Calls for Service Info

## Calls by Day of the Week



**Summons/Citations Charge Summary**  
Agency: KRONENWETTER PD, Date Range: 09/01/2024 00:00

Charges	Count
AUTOMOBILE FOLLOWING TOO CLOSELY	2
DEVIATION FROM DESIGNATED LANE	1
EXCEEDING SPEED ZONES, ETC. (11-15 MPH)	6
EXCEEDING SPEED ZONES, ETC. (16-19 MPH)	2
EXCEEDING SPEED ZONES, ETC. (20-24 MPH)	1
EXCEEDING SPEED ZONES/POSTED LIMITS	6
INATTENTIVE DRIVING	1
NON-REGISTRATION OF VEHICLE	1
OPERATE MOTOR VEHICLE W/O INSURANCE	7
OPERATING A MOTOR VEHICLE W/O	3
OPERATING W/PAC (1ST)	1
OPERATING WHILE REVOKED	1
OPERATING WHILE SUSPENDED	12
OPERATING WHILE UNDER THE INFLUENCE	2
OPERATING WHILE UNDER THE	1
OPERATING WITH PAC	1
POSSESSION OF THC (FORFEITURE)	2
PURCHASE/POSSESSION OF TOBACCO BY	1
SPEEDING IN 55 MPH ZONE (11-15 MPH)	2
SPEEDING ON CITY HIGHWAY	5
SPEEDING ON CITY HIGHWAY (16-19 MPH)	1
SPEEDING ON FREEWAY	4
SPEEDING ON FREEWAY (11-15 MPH)	6
SPEEDING ON FREEWAY (16-19 MPH)	3
TRANSFER VEH. WHILE REGISTRAT.	1
UNSAFE PASSING ON RIGHT	1
<b>Total:</b>	<b>74</b>

KRONENWETTER FIRE DEPARTMENT  
SEPTEMBER 2024

**Training:**

FIRE: Continued annual driving checkoff, France Propane tour  
EMS: Midwife presentation, Pediatric Assessments and emergencies

**Fire Calls:**

Total Year to Date 2024 Fire Calls = 63

**EMS Calls and Updates:**

Total Year to Date 2024 EMS calls = 277

**Vehicle/Equipment Updates:**

SCBA Flow testing completed on all SCBA Masks

**Staffing:**

Currently have 38 members on the department – With 1 additional applicant just completing physical and will be starting in the upcoming days. 3 additional applicants have been received.

**Past and Upcoming training and events:**

September 8<sup>th</sup> – Trump Rally – provided support for fire and EMS

October 6<sup>th</sup> – Fire Department Open House Party

October will be concentrating on vehicle extrications and search and rescue

EMS training will include an outside source on ALS (Lou Gehrig’s disease)

**Grants/Donations**

2024-2025 DNR Grant was applied for, we have received notification that it has been fully funded.

2024-2025 FAP (funding assistance program) has opened and will be applying – this is EMS related and minimum funding will be \$10,000 – additional funding depending on number of applicants.

**Volunteer Events Attended**

September – Kronenwetter Lions Fall Fest

KRONENWETTER FIRE DEPARTMENT					
SEPTEMBER 2024					
TOTAL FIRE EMERGENCY CALLS ENDING 09/30/2024					
	Village	Guenther	Mutual Aid	Monthly Total	Year To Date
Vehicle Accidents				0	9
Chimney Fire				0	0
Grass/Brush Fire				0	4
Structure Fire	1			1	11
Weather				0	2
CO/Gas/Alarms	5			5	23
Car Fire			1	1	1
Other				0	6
Cancelled calls				0	7
<b>Total Calls</b>	<b>6</b>	<b>0</b>	<b>1</b>	<b>7</b>	<b>63</b>
Mutual Aid Received				1	5
Mutual Aid Given/Dispatched				1	12
First Responder Calls				25	277
				Monthly	Year To Date
Engine 1				4	34
Truck 1				3	18
Tanker 2				1	8
Rescue 6				1	11
Brush 1				1	4
Car 2				0	3
UTV				0	2



**Report to Village Board**

**Item Name:** Director of Public Works Report

**Meeting Date:** October 14, 2024

**Referring Body:** Village Board

**Committee Contact:**

**Staff Contact:** Greg Ulman

**Report Prepared by:** Greg Ulman

- Letters to residents for Sunny Ct road reconstruction were sent out, and should be wrapping up this week.
- It's been frustrating for staff to get the fiber installation crew to fix the road damage caused by their equipment. Next step is to revoke their permit.
- Installing new door sweeps around the municipal building.
- Continually working on 2025 budget with Lisa.
- Dugout replacement has started at Municipal Park.
- Line painting is wrapping up around the Village.
- Applied for the DNR recycling grant.
- Researching road and park grants for the next budget year.
- Working on a new Right-of-Way fee schedule.
- Hydrant flushing wrapped up with about 3 million gallons flushed through the lines.
- Researching 2025 grant funding opportunities for various projects throughout the village in the coming years.
- Working on a 5 year+ plan for the village.

*Street Equipment*

Year	Vehicle	Gen Fund	Sanitary	Storm	Water	Capital Equipment	Parks	TID 1	TID 2	Grants	Total
2024	Ditch Mower Tractor					\$250,000.00					\$250,000.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
2025						\$0.00					\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2026	Tandem Axle Dump Truck K22					\$250,000.00					\$250,000.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
2027	Crew Cab Pickup					\$65,000.00					\$65,000.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$65,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,000.00
2028	Front End Loader					\$275,000.00					\$275,000.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$275,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$275,000.00
2029						\$0.00					\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2030	Tandem Axle Dump Truck K23					\$300,000.00					\$300,000.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00
2031	Wheelled Excavator					\$320,000.00					\$320,000.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$320,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$320,000.00
2032	Front End Loader					\$300,000.00					\$300,000.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00
2033	Crew Cab Pickup					\$75,000.00					\$75,000.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00
2034	Tandem Axle Dump Truck K21					\$325,000.00					\$325,000.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$325,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$325,000.00
2035	Hot Box Patcher					\$185,000.00					\$185,000.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$185,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$185,000.00

Parks

Year	Park Equipment	Gen Fund	Sanitary	Storm	Water	Parks	TID 1	TID 2	Grants	Total
2024										
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2025						\$10,000.00				\$0.00
	Park Benches									\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
2026										
	1 Ton Dump Truck					\$80,000.00				\$80,000.00
	Bushka Park Replacement Playground					\$75,000.00				\$75,000.00
	Upgrade remaining park signs					\$15,000.00				\$15,000.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$170,000.00	\$0.00	\$0.00	\$0.00	\$170,000.00
2027										
	Fencing for future dog park at Norm Plaza Park					\$75,000.00				\$75,000.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00
2028										
	Groundsmaster 328 Lawnmower					\$75,000.00				\$75,000.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00
2029										
	Seville Park Replacement Playground					\$100,000.00				\$100,000.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00
2030										
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031										
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032										
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



Roads

Year	Roads	Gen Fund	Sanitary	Storm	Water	Capital Equipment	TID 1	TID 2	Grants	Total
2024										
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2025	Kronenwetter Dr TID Area							\$1,500,000.00		\$1,500,000.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500,000.00	\$0.00	\$1,500,000.00
2026	Martin Rd	\$5,000,000.00								\$5,000,000.00
	total	\$5,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000,000.00
2027	Pepin Rd	\$1,000,000.00								\$1,000,000.00
	total	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00
2028	South Rd	\$1,000,000.00								\$1,000,000.00
	total	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00
2029	Forrest Rd	\$500,000.00								\$500,000.00
	Autumn Rd	\$500,000.00								\$500,000.00
	total	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00
2030										
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031										
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032										
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

*Buildings*

Year	Item	Building Fund	Sanitary	Storm	Water	Capital Equipment	Parks	TID 1	TID 2	Grants	Total
2024											\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2025	Building Security	\$25,000.00									\$0.00
	ADA Doors	\$50,000.00									\$0.00
	total	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
2026											\$0.00
	Additional Garage	\$750,000.00									\$0.00
	total	\$750,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2027											\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2028											\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2029											\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2030											\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031											\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032											\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

*Sanitary Sewer*

Year	Item	Gen Fund	Sanitary	Storm	Water	Capital Equipment	TID 1	TID 2	Grants	Total
2024										\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2025										\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2026			\$275,000.00							\$0.00
	Sewer Truck - 50%		\$275,000.00							\$0.00
	total	\$0.00	\$275,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2027			\$275,000.00							\$0.00
	Sewer Truck - 50%		\$275,000.00							\$0.00
	total	\$0.00	\$275,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2028										\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2029										\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2030										\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2031										\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2032										\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**VILLAGE OF KRONENWETTER, WISCONSIN**  
**ANNUAL FINANCIAL REPORT**  
**YEAR ENDED DECEMBER 31, 2023**



CPAs | CONSULTANTS | WEALTH ADVISORS

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## INDEPENDENT AUDITORS' REPORT

Village Board  
Village of Kronenwetter, Wisconsin

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Kronenwetter, Wisconsin (the Village) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

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

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

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

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



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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

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

***Required Supplementary Information***

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

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

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The General Fund Detailed Comparison of Budgeted and Actual Revenues, General Fund Detailed Comparison of Budgeted and Actual Expenditures, and the combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the General Fund Detailed Comparison of Budgeted and Actual Revenues, General Fund Detailed Comparison of Budgeted and Actual Expenditures, and the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Village Board  
Village of Kronenwetter, Wisconsin

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 5, 2024, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Stevens Point, Wisconsin  
September 5, 2024

## BASIC FINANCIAL STATEMENTS

**VILLAGE OF KRONENWETTER, WISCONSIN**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2023**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and Investments	\$ 3,534,804	\$ 2,350,410	\$ 5,885,214
Receivables:			
Taxes and Special Charges	2,119,283	4,508	2,123,791
Accounts, Net	82,803	294,875	377,678
Leases	-	678,631	678,631
Special Assessments	70,317	-	70,317
Other	-	92	92
Due from Other Governments	298	-	298
Inventories and Prepaid Items	359,206	24,468	383,674
Restricted Assets:			
Cash and Investments	1,733,518	601,278	2,334,796
Preliminary Survey	-	108,954	108,954
Capital Assets, Not Being Depreciated	2,142,002	1,908,354	4,050,356
Capital Assets, Being Depreciated and Amortized	17,574,050	18,039,917	35,613,967
Total Assets	27,616,281	24,011,487	51,627,768
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Related Amounts	1,974,178	236,873	2,211,051
<b>LIABILITIES</b>			
Accounts Payable	175,603	1,082,858	1,258,461
Accrued and Other Current Liabilities	54,563	11,722	66,285
Accrued Interest Payable	91,447	-	91,447
Special Deposits	4,500	-	4,500
Unearned Revenues	12,485	-	12,485
Long-Term Obligations:			
Due Within One Year	1,130,588	-	1,130,588
Due in More Than One Year	8,326,446	-	8,326,446
Net Pension Liability	513,911	62,118	576,029
Total Liabilities	10,309,543	1,156,698	11,466,241
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes Levied for Subsequent Year	4,294,050	-	4,294,050
Leases Receivable	-	678,631	678,631
Pension Related Amounts	1,075,840	130,040	1,205,880
Total Deferred Inflows of Resources	5,369,890	808,671	6,178,561
<b>NET POSITION</b>			
Net Investment in Capital Assets	13,870,010	18,913,813	32,783,823
Restricted:			
Debt Service	746,322	-	746,322
Capital Projects - TIDs	741,084	-	741,084
Fire Dues Activities	65,693	-	65,693
Capital Replacement	-	601,278	601,278
Unrestricted Balance (Deficit)	(1,512,083)	2,767,900	1,255,817
Total Net Position	\$ 13,911,026	\$ 22,282,991	\$ 36,194,017

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2023**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>GOVERNMENTAL ACTIVITIES</b>				
General Government	\$ 1,232,667	\$ 152,369	\$ 11,939	\$ -
Public Safety	2,296,596	35,753	127,770	-
Public Works	2,410,911	511,162	351,284	-
Health and Human Services	4,995	-	-	-
Culture and Recreation	275,048	19,563	27,189	-
Conservation and Development	224,429	5,911	-	76,260
Interest and Fiscal Charges	148,158	-	-	-
Total Governmental Activities	<u>6,592,804</u>	<u>724,758</u>	<u>518,182</u>	<u>76,260</u>
<b>BUSINESS-TYPE ACTIVITIES</b>				
Water Utility	664,084	867,569	-	-
Sewer Utility	975,850	746,290	-	-
Total Business-Type Activities	<u>1,639,934</u>	<u>1,613,859</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 8,232,738</u>	<u>\$ 2,338,617</u>	<u>\$ 518,182</u>	<u>\$ 76,260</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN  
STATEMENT OF ACTIVITIES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2023**

Functions/Programs	Net Revenue (Expense) and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
<b>GOVERNMENTAL ACTIVITIES</b>			
General Government	\$ (1,068,359)	\$ -	\$ (1,068,359)
Public Safety	(2,133,073)	-	(2,133,073)
Public Works	(1,548,465)	-	(1,548,465)
Health and Human Services	(4,995)	-	(4,995)
Culture and Recreation	(228,296)	-	(228,296)
Conservation and Development	(142,258)	-	(142,258)
Interest and Fiscal Charges	(148,158)	-	(148,158)
Total Governmental Activities	<u>(5,273,604)</u>	<u>-</u>	<u>(5,273,604)</u>
<b>BUSINESS-TYPE ACTIVITIES</b>			
Water Utility	-	203,485	203,485
Sewer Utility	-	(229,560)	(229,560)
Total Business-Type Activities	<u>-</u>	<u>(26,075)</u>	<u>(26,075)</u>
Total	(5,273,604)	(26,075)	(5,299,679)
<b>GENERAL REVENUES</b>			
Taxes:			
Property Taxes	2,531,019	-	2,531,019
Tax Increments	1,407,797	-	1,407,797
Other Taxes	41,158	-	41,158
Federal and State Grants and Other			
Contributions Not Restricted to			
Specific Functions	2,116,183	-	2,116,183
Interest and Investment Earnings	226,271	88,264	314,535
Miscellaneous	300,914	15,105	316,019
<b>TRANSFERS</b>	<u>(61,140)</u>	<u>61,140</u>	<u>-</u>
Total General Revenues and Transfers	<u>6,562,202</u>	<u>164,509</u>	<u>6,726,711</u>
<b>CHANGES IN NET POSITION</b>	1,288,598	138,434	1,427,032
Net Position -January 1	<u>12,622,428</u>	<u>22,144,557</u>	<u>34,766,985</u>
<b>NET POSITION - DECEMBER 31</b>	<u>\$ 13,911,026</u>	<u>\$ 22,282,991</u>	<u>\$ 36,194,017</u>

See accompanying Notes to Basic Financial Statements.



**VILLAGE OF KRONENWETTER, WISCONSIN  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2023**

	General	Debt Service	TID #1
<b>ASSETS</b>			
Cash and Investments	\$ 2,116,543	\$ 376,161	\$ -
Restricted Cash and Investments	-	-	171,557
Receivables:			
Taxes and Special Charges	1,053,283	98,855	129,209
Accounts, Net	29,287	-	-
Special Assessments	-	70,317	-
Advance to Other Funds	2,551,634	313,891	-
Due from Other Governments	298	-	-
Inventories and Prepaid Items	111,765	-	-
	<b>\$ 5,862,810</b>	<b>\$ 859,224</b>	<b>\$ 300,766</b>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ 158,723	\$ -	\$ -
Accrued and Other Current Liabilities	52,679	-	575
Advance from Other Funds	-	-	2,551,634
Special Deposits	-	-	-
Unearned Revenues	12,485	-	-
Total Liabilities	223,887	-	2,552,209
 <b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes Levied for Subsequent Year	2,212,708	193,012	252,278
Fines Receivable	-	-	-
Special Assessments	-	70,317	-
Total Deferred Inflows of Resources	2,212,708	263,329	252,278
 <b>FUND BALANCES (DEFICITS)</b>			
Nonspendable	2,663,399	-	-
Restricted	-	595,895	171,557
Committed	-	-	-
Assigned	580,604	-	-
Unassigned Balance (Deficit)	182,212	-	(2,675,278)
Total Fund Balances (Deficits)	3,426,215	595,895	(2,503,721)
	<b>\$ 5,862,810</b>	<b>\$ 859,224</b>	<b>\$ 300,766</b>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)			
	<b>\$ 5,862,810</b>	<b>\$ 859,224</b>	<b>\$ 300,766</b>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN  
BALANCE SHEET (CONTINUED)  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2023**

<b>ASSETS</b>	<u>TID #2</u>	<u>Equipment Replacement</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Cash and Investments	\$ -	\$ 257,534	\$ 784,566	\$ 3,534,804
Restricted Cash and Investments	1,246,096	-	315,865	1,733,518
Receivables:				
Taxes and Special Charges	432,277	219,465	186,194	2,119,283
Accounts, Net	-	-	53,516	82,803
Special Assessments	-	-	-	70,317
Advance to Other Funds	-	-	-	2,865,525
Due from Other Governments	-	-	-	298
Inventories and Prepaid Items	-	246,601	840	359,206
<b>Total Assets</b>	<b><u>\$ 1,678,373</u></b>	<b><u>\$ 723,600</u></b>	<b><u>\$ 1,340,981</u></b>	<b><u>\$ 10,765,754</u></b>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 6,023	\$ -	\$ 10,857	\$ 175,603
Accrued and Other Current Liabilities	380	-	929	54,563
Advance from Other Funds	313,891	-	-	2,865,525
Special Deposits	4,500	-	-	4,500
Unearned Revenues	-	-	-	12,485
<b>Total Liabilities</b>	<b><u>324,794</u></b>	<b><u>-</u></b>	<b><u>11,786</u></b>	<b><u>3,112,676</u></b>
 <b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes Levied for Subsequent Year	844,012	428,500	363,540	4,294,050
Fines Receivable	-	-	52,901	52,901
Special Assessments	-	-	-	70,317
<b>Total Deferred Inflows of Resources</b>	<b><u>844,012</u></b>	<b><u>428,500</u></b>	<b><u>416,441</u></b>	<b><u>4,417,268</u></b>
 <b>FUND BALANCES (DEFICITS)</b>				
Nonspendable	-	246,601	840	2,910,840
Restricted	509,567	-	297,210	1,574,229
Committed	-	-	90,871	90,871
Assigned	-	48,499	524,673	1,153,776
Unassigned Balance (Deficit)	-	-	(840)	(2,493,906)
<b>Total Fund Balances (Deficits)</b>	<b><u>509,567</u></b>	<b><u>295,100</u></b>	<b><u>912,754</u></b>	<b><u>3,235,810</u></b>
 <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	 <b><u>\$ 1,678,373</u></b>	 <b><u>\$ 723,600</u></b>	 <b><u>\$ 1,340,981</u></b>	 <b><u>\$ 10,765,754</u></b>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN  
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2023**

**RECONCILIATION TO THE STATEMENT OF NET POSITION**

Total Fund Balances as Shown on Previous Page \$ 3,235,810

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds. 19,716,052

Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.

Special Assessments 70,317  
Fines Receivable 52,901

Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.

Deferred Outflows Related to Pensions 1,974,178  
Deferred Inflows Related to Pensions (1,075,840)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds and Notes Payable (8,522,208)  
Premium on Debt (470,470)  
Compensated Absences (267,998)  
Net Pension Liability (513,911)  
Financed Purchases Payable (183,553)  
Leases Payable (12,805)  
Accrued Interest on Long-Term Obligations (91,447)

Net Position of Governmental Activities as Reported on the Statement of Net Position \$ 13,911,026

**VILLAGE OF KRONENWETTER, WISCONSIN  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2023**

	General	Debt Service	TID #1
<b>REVENUES</b>			
Taxes	\$ 1,672,177	\$ 700,000	\$ 284,575
Special Assessments	-	25,244	-
Intergovernmental	2,148,368	-	568
Licenses and Permits	127,342	-	-
Fines and Forfeits	30,758	-	-
Public Charges for Services	517,868	-	-
Intergovernmental Charges for Services	7,625	-	-
Miscellaneous	330,848	28,829	66,780
Total Revenues	4,834,986	754,073	351,923
<b>EXPENDITURES</b>			
Current:			
General Government	1,046,987	-	2,127
Public Safety	1,844,233	-	-
Public Works	1,812,082	-	-
Health and Human Services	4,995	-	-
Culture and Recreation	105,705	-	-
Conservation and Development	148,399	-	8,553
Debt Service:			
Principal	28,363	600,000	315,000
Interest and Fiscal Charges	6,551	118,275	109,376
Capital Outlay	39,328	-	-
Total Expenditures	5,036,643	718,275	435,056
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(201,657)	35,798	(83,133)
<b>OTHER FINANCING SOURCES (USES)</b>			
Long-Term Debt Issued	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Transfers In	4,781	-	-
Transfers Out	(29,050)	-	-
Total Other Financing Sources (Uses)	(24,269)	-	-
<b>NET CHANGE IN FUND BALANCE</b>	(225,926)	35,798	(83,133)
Fund Balance (Deficit) - January 1	3,652,141	560,097	(2,420,588)
<b>FUND BALANCE (DEFICIT) - DECEMBER 31</b>	\$ 3,426,215	\$ 595,895	\$ (2,503,721)

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2023**

	TID #2	Equipment Replacement	Nonmajor Governmental Funds	Total
<b>REVENUES</b>				
Taxes	\$ 951,013	\$ 200,000	\$ 172,209	\$ 3,979,974
Special Assessments	-	-	-	25,244
Intergovernmental	44,295	-	442,120	2,635,351
Licenses and Permits	-	-	-	127,342
Fines and Forfeits	-	-	18,190	48,948
Public Charges for Services	-	-	-	517,868
Intergovernmental Charges for Services	-	-	1,352	8,977
Miscellaneous	30,223	6,949	86,673	550,302
Total Revenues	<u>1,025,531</u>	<u>206,949</u>	<u>720,544</u>	<u>7,894,006</u>
<b>EXPENDITURES</b>				
Current:				
General Government	1,900	2,016	46,973	1,100,003
Public Safety	-	-	45,298	1,889,531
Public Works	-	-	8,846	1,820,928
Health and Human Services	-	-	-	4,995
Culture and Recreation	-	-	33,014	138,719
Conservation and Development	29,379	-	8,837	195,168
Debt Service:				
Principal	-	-	155,000	1,098,363
Interest and Fiscal Charges	1,562	-	42,600	278,364
Capital Outlay	59,309	1,058,201	430,902	1,587,740
Total Expenditures	<u>92,150</u>	<u>1,060,217</u>	<u>771,470</u>	<u>8,113,811</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	933,381	(853,268)	(50,926)	(219,805)
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-Term Debt Issued	-	732,208	-	732,208
Proceeds from Sale of Capital Assets	-	64,228	-	64,228
Transfers In	-	72,021	29,050	105,852
Transfers Out	(1)	(3,500)	(72,289)	(104,840)
Total Other Financing Sources (Uses)	<u>(1)</u>	<u>864,957</u>	<u>(43,239)</u>	<u>797,448</u>
<b>NET CHANGE IN FUND BALANCE</b>	933,380	11,689	(94,165)	577,643
Fund Balance (Deficit) - January 1	<u>(423,813)</u>	<u>283,411</u>	<u>1,006,919</u>	<u>2,658,167</u>
<b>FUND BALANCE (DEFICIT) - DECEMBER 31</b>	<u>\$ 509,567</u>	<u>\$ 295,100</u>	<u>\$ 912,754</u>	<u>\$ 3,235,810</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES  
YEAR ENDED DECEMBER 31, 2023**

**RECONCILIATION TO THE STATEMENT OF ACTIVITIES**

Net Change in Fund Balances as Shown on Previous Page \$ 577,643

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense.

Capital Assets Reported as Capital Outlay in Governmental Fund Statements	1,579,831
Depreciation and Amortization Expense Reported in the Statement of Activities	(1,081,118)
Net Book Value of Disposals	(77,665)

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.	(15,692)
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Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Long-Term Debt Issued	(732,208)
Principal Paid on Long-Term Debt	1,070,000
Principal Paid on Financed Purchases Payable	23,282
Principal Paid on Leases Payable	5,081

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Accrued Interest on Long-Term Debt	(18,617)
Amortization of Premiums, Discounts, and Loss on Advance Refunding	148,823
Compensated Absences	(107,763)
Net Pension Asset (Liability)	(1,308,656)
Deferred Outflows of Resources Related to Pensions	430,432
Deferred Inflows of Resources Related to Pensions	795,225

Change in Net Position of Governmental Activities as Reported in the Statement of Activities	<u>\$ 1,288,598</u>
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See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2023**

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 1,666,223	\$ 1,666,223	\$ 1,672,177	\$ 5,954
Intergovernmental	2,101,154	2,101,154	2,148,368	47,214
Licenses and Permits	162,742	162,742	127,342	(35,400)
Fines and Forfeits	24,000	24,000	30,758	6,758
Public Charges for Services	528,335	528,335	517,868	(10,467)
Intergovernmental Charges for Services	7,600	7,600	7,625	25
Miscellaneous	50,803	50,803	330,848	280,045
Total Revenues	<u>4,540,857</u>	<u>4,540,857</u>	<u>4,834,986</u>	<u>294,129</u>
<b>EXPENDITURES</b>				
Current:				
General Government	1,004,872	1,004,917	1,046,987	(42,070)
Public Safety	1,838,259	1,838,259	1,844,233	(5,974)
Public Works	1,937,356	1,937,356	1,812,082	125,274
Health and Human Services	4,995	4,995	4,995	-
Culture and Recreation	139,871	143,171	105,705	37,466
Conservation and Development	152,439	149,094	148,399	695
Debt Service:				
Principal	-	-	28,363	(28,363)
Interest and Fiscal Charges	-	-	6,551	(6,551)
Capital Outlay	98,500	98,500	39,328	59,172
Total Expenditures	<u>5,176,292</u>	<u>5,176,292</u>	<u>5,036,643</u>	<u>139,649</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(635,435)	(635,435)	(201,657)	433,778
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	4,781	4,781
Transfers Out	(25,000)	(25,000)	(29,050)	(4,050)
Total Other Financing Sources (Uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>(24,269)</u>	<u>731</u>
<b>NET CHANGE IN FUND BALANCE</b>	(660,435)	(660,435)	(225,926)	434,509
Fund Balance - January 1	<u>3,652,141</u>	<u>3,652,141</u>	<u>3,652,141</u>	<u>-</u>
<b>FUND BALANCE - DECEMBER 31</b>	<u>\$ 2,991,706</u>	<u>\$ 2,991,706</u>	<u>\$ 3,426,215</u>	<u>\$ 434,509</u>

See accompanying Notes to Basic Financial Statements.



**VILLAGE OF KRONENWETTER, WISCONSIN**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2023**

	Water Utility	Sewer Utility	Total
<b>ASSETS</b>			
Current Assets:			
Cash and Investments	\$ 1,648,662	\$ 701,748	\$ 2,350,410
Receivables:			
Taxes and Special Charges	2,311	2,197	4,508
Customer Accounts	140,576	154,299	294,875
Leases	14,592	-	14,592
Other	92	-	92
Inventories and Prepaid Items	21,726	2,742	24,468
Total Current Assets	1,827,959	860,986	2,688,945
Noncurrent Assets:			
Restricted Assets:			
Cash and Investments	-	601,278	601,278
Leases	664,039	-	664,039
Preliminary Survey	108,954	-	108,954
Capital Assets:			
Nondepreciable	1,845,403	62,951	1,908,354
Depreciable	8,969,090	9,070,827	18,039,917
Total Capital Assets	10,814,493	9,133,778	19,948,271
Total Noncurrent Assets	11,587,486	9,735,056	21,322,542
Total Assets	13,415,445	10,596,042	24,011,487
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Related Amounts	121,696	115,177	236,873
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	1,041,879	40,979	1,082,858
Accrued and Other Current Liabilities	5,827	5,895	11,722
Total Current Liabilities	1,047,706	46,874	1,094,580
Long-Term Obligations:			
Net Pension Liability	31,976	30,142	62,118
Total Liabilities	1,079,682	77,016	1,156,698
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Leases Receivable	678,631	-	678,631
Pension Related Amounts	66,940	63,100	130,040
Total Deferred Inflows of Resources	745,571	63,100	808,671
<b>NET POSITION</b>			
Net Investment in Capital Assets	9,780,035	9,133,778	18,913,813
Restricted:			
Capital Replacement	-	601,278	601,278
Unrestricted	1,931,853	836,047	2,767,900
Total Net Position	\$ 11,711,888	\$ 10,571,103	\$ 22,282,991

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**YEAR ENDED DECEMBER 31, 2023**

	Water Utility	Sewer Utility	Total
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 822,847	\$ 724,506	\$ 1,547,353
Other	44,722	21,784	66,506
Total Operating Revenues	<u>867,569</u>	<u>746,290</u>	<u>1,613,859</u>
<b>OPERATING EXPENSES</b>			
Operation and Maintenance	437,236	745,712	1,182,948
Depreciation and Amortization	226,848	230,138	456,986
Total Operating Expenses	<u>664,084</u>	<u>975,850</u>	<u>1,639,934</u>
<b>OPERATING INCOME (LOSS)</b>	203,485	(229,560)	(26,075)
<b>NONOPERATING REVENUES</b>			
Interest Income	49,639	38,625	88,264
Other Nonoperating Revenues	15,105	-	15,105
Total Nonoperating Revenues	<u>64,744</u>	<u>38,625</u>	<u>103,369</u>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	268,229	(190,935)	77,294
<b>CAPITAL CONTRIBUTIONS</b>	8,846	53,306	62,152
<b>TRANSFERS</b>			
Transfers Out	<u>(506)</u>	<u>(506)</u>	<u>(1,012)</u>
<b>CHANGE IN NET POSITION</b>	276,569	(138,135)	138,434
Net Position - January 1	<u>11,435,319</u>	<u>10,709,238</u>	<u>22,144,557</u>
<b>NET POSITION - DECEMBER 31</b>	<u>\$ 11,711,888</u>	<u>\$ 10,571,103</u>	<u>\$ 22,282,991</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED DECEMBER 31, 2023**

	Water Utility	Sewer Utility	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Received from Customers	\$ 836,409	\$ 711,839	\$ 1,548,248
Cash Received from Lessees	31,360	-	31,360
Cash Paid for Employee Wages and Benefits	(227,387)	(209,808)	(437,195)
Cash Paid to Suppliers	(177,829)	(541,572)	(719,401)
Miscellaneous Nonoperating Income	15,105	-	15,105
Net Cash Provided (Used) by Operating Activities	477,658	(39,541)	438,117
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfer Out	(506)	(506)	(1,012)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of Capital Assets	(551,206)	(55,053)	(606,259)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Received	49,639	38,625	88,264
<b>CHANGE IN CASH AND INVESTMENTS</b>	(24,415)	(56,475)	(80,890)
Cash and Investments - January 1	1,673,077	1,359,501	3,032,578
<b>CASH AND INVESTMENTS - DECEMBER 31</b>	\$ 1,648,662	\$ 1,303,026	\$ 2,951,688

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN  
STATEMENT OF CASH FLOWS (CONTINUED)  
PROPRIETARY FUNDS  
YEAR ENDED DECEMBER 31, 2023**

	Water Utility	Sewer Utility	Total
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating Income (Loss)	\$ 203,485	\$ (229,560)	\$ (26,075)
Miscellaneous Nonoperating Income	15,105	-	15,105
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation and Amortization	226,848	230,138	456,986
Depreciation Charged to Sewer Utility	23,130	(23,130)	-
Change in Liability (Asset) and Deferred Outflows and Inflows of Resources:			
Change in Pension Asset/Liability	75,627	70,693	146,320
Change in Pension Deferred Outflows	(34,843)	(34,504)	(69,347)
Change in Pension Deferred Inflows	(35,827)	(32,369)	(68,196)
(Increase) Decrease in Operating Assets:			
Taxes and Special Charges	(2,311)	(2,197)	(4,508)
Accounts Receivable	(3,643)	(32,254)	(35,897)
Other Receivables	6,154	2,115	8,269
Inventories and Prepaid Items	(194)	(1,156)	(1,350)
Increase (Decrease) in Operating Liabilities:			
Accounts Payable	1,567	11,543	13,110
Accrued and Other Current Liabilities	2,560	1,140	3,700
Net Cash Provided (Used) by Operating Activities	\$ 477,658	\$ (39,541)	\$ 438,117
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION</b>			
Cash and Cash Equivalents in Current Assets	\$ 1,648,662	\$ 701,748	\$ 2,350,410
Cash and Cash Equivalents in Restricted Assets	-	601,278	601,278
Total Cash and Investments	\$ 1,648,662	\$ 1,303,026	\$ 2,951,688
<b>SUPPLEMENTAL DISCLOSURES OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Developer and Municipal Contributed Capital Assets	\$ 8,846	\$ 53,306	\$ 62,152
Capital Assets Purchased on Account with Vendors	\$ 1,034,458	-	\$ 1,034,458

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN  
STATEMENT OF NET POSITION  
FIDUCIARY FUND  
DECEMBER 31, 2023**

	<u>Tax Collection Custodial Fund</u>
<b>ASSETS</b>	
Cash and Investments	\$ 4,780,477
Receivables:	
Taxes and Special Charges	<u>5,026,299</u>
Total Assets	<u>9,806,776</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Property Taxes Levied for Subsequent Year	<u>9,806,776</u>
 <b>NET POSITION</b>	
Restricted for Other Governments	<u><u>\$ -</u></u>

*See accompanying Notes to Basic Financial Statements.*

**VILLAGE OF KRONENWETTER, WISCONSIN  
STATEMENT OF CHANGES IN NET POSITION  
FIDUCIARY FUND  
YEAR ENDED DECEMBER 31, 2023**

	Tax Collection Custodial Fund
<b>ADDITIONS</b>	
Property Tax Collections	\$ 9,935,026
<b>DEDUCTIONS</b>	
Payments to Taxing Jurisdictions	9,935,026
<b>CHANGE IN NET POSITION</b>	-
Net Position - January 1	-
<b>NET POSITION - DECEMBER 31</b>	\$ -

*See accompanying Notes to Basic Financial Statements.*

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

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the Village of Kronenwetter, Wisconsin, (the Village) have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Village are described below:

**A. Reporting Entity**

The Village is a municipal corporation governed by an elected seven-member board. In accordance with U.S. GAAP, the basic financial statements are required to include the Village and any separate component units that have a significant operational or financial relationship with the Village. The Village has identified the following component unit that is required to be included in the basic financial statements:

Redevelopment Authority

The Village Redevelopment Authority was created by the Village Board on July 21, 2004. The Redevelopment Authority currently serves the Village by issuing redevelopment revenue bonds with the debt proceeds being used to finance various tax incremental district projects. The bonds are scheduled to be repaid from tax increments collected on future tax rolls. Because the financial transactions are intermingled with the Village's tax incremental district transactions, the Redevelopment Authority is blended into the Village's financial statements. No new redevelopment revenue bonds were issued in 2023.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

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

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

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Governmental funds include general, special revenue, debt service, and capital projects funds. Proprietary funds include enterprise funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The nonmajor governmental funds are aggregated and presented in a single column.

The Village reports the following major governmental funds:

**General Fund**

This is the Village's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

**Debt Service Fund**

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of government funds.

**Tax Incremental District No. 1 Capital Projects Fund**

This fund is used to account for the project plan costs of the Village's Tax Incremental District No. 1.

**Tax Incremental District No. 2 Capital Projects Fund**

This fund is used to account for the project plan costs of the Village's Tax Incremental District No. 2.

**Equipment Replacement Capital Projects Fund**

This fund is used to account for the funds accumulated for equipment purchases for the governmental funds.

The Village reports the following major enterprise funds:

**Water Utility Fund**

This fund accounts for the operations of the Village's water utility.

**Sewer Utility Fund**

This fund accounts for the operations of the Village's sewer utility.

The Village also reports the following fiduciary fund:

**Custodial Fund**

The Tax Collection Custodial Fund accounts for property taxes and special assessments and special charges collected on behalf of other governments.



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

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the Village's water and sewer functions and various other functions of the Village. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's proprietary funds are charges to customers for services. Operating expenses for proprietary funds include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

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

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**1. Cash and Investments**

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

**2. Property Taxes Receivable**

Property taxes and special charges consist of taxes on real estate and personal property and user charges assessed against Village properties. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes and special charges are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes and special charges not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the Village.

In addition to its levy, the Village also levies and collects taxes for the School District of Mosinee, School District of D.C. Everest, Marathon County, North Central Technical College, and the state of Wisconsin.

**3. Accounts Receivable**

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. Governmental funds accounts receivable of \$103,798 have been shown net of an allowance for uncollectible accounts of \$20,995.

**4. Restricted Assets**

Restricted assets are cash and cash equivalents whose use is limited by legal requirements.

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

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**5. Special Assessments**

Assessments against property owners for public improvements are generally not subject to full settlement in the year levied. Special assessments are placed on tax rolls on an installment basis. Revenue from special assessments recorded in governmental funds is recognized as collections are made or as current installments are placed on tax rolls. (Installments placed on the 2023 tax roll are recognized as revenue in 2024.)

**6. Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” and “due to other funds” in the fund financial statements. Noncurrent portions of the interfund receivables for the governmental funds are reported as “advances to other funds” and are offset by nonspendable fund balance since they do not constitute expendable available financial resources and therefore are not available for appropriation.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental and business-type activities.

**7. Inventories**

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure/expense at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental funds in the fund financial statements are classified as nonspendable fund balance to indicate that they do not represent spendable available financial resources.

**8. Prepaid Items**

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and expensed in the periods benefited.

Prepaid items of governmental funds in the fund financial statements are classified as nonspendable fund balance to indicate that they do not represent spendable available financial resources.

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

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**9. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of a year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Land and construction in progress are not depreciated. Other capital assets of the Village and right-to-use lease assets are depreciated or amortized using the straight-line method over the following estimated useful lives:

Assets	Governmental Activities	Business-Type Activities
	Years	
Land Improvements	10 to 20	10 to 20
Right-to-Use Lease Land Improvements	3 to 5	3 to 5
Parks	7 to 20	7 to 20
Buildings and Improvements	25 to 100	25 to 100
Machinery and Equipment	3 to 10	3 to 10
Right-to-Use Lease Machinery and Equipment	3 to 5	3 to 5
Infrastructure	15 to 50	20 to 100

Right-to-use lease assets are initially measured at the present value of payments expected to be made during the lease term, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

**10. Compensated Absences**

It is the Village's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with employee handbook policies and/or bargaining unit agreements. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

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

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**11. Deferred Outflows/Inflows of Resources**

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses and revenues are deferred until the future periods to which the outflows and inflows are applicable.

Governmental funds may report deferred inflows of resources for unavailable revenues. The Village reports unavailable revenues for special assessments and fines receivable. These inflows are recognized as revenues in the government-wide financial statements.

**12. Long-Term Obligations**

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**13. Pensions**

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

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

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**13. Pensions (continued)**

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**14. Fund Equity**

Governmental Fund Financial Statements

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

*Nonspendable Fund Balance* – Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.

*Restricted Fund Balance* – Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.

*Committed Fund Balance* – Amounts that are constrained for specific purposes by action of the Village Board. These constraints can only be removed or changed by the Village Board using the same action that was used to create them.

*Assigned Fund Balance* – Amounts that are constrained for specific purposes by action of Village management. The Village Board has not authorized any Village official or committee to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.

*Unassigned Fund Balance* – Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The Village has adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. Where applicable, the policy requires restricted funds to be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

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

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**14. Fund Equity (Continued)**

Government-Wide and Proprietary Fund Statements

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

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

*Restricted Net Position* – Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

*Unrestricted Net Position* – Net position that is neither classified as restricted nor as net investment in capital assets.

**E. Use of Estimates**

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

**NOTE 2 STEWARDSHIP AND COMPLIANCE**

**A. Budgets and Budgetary Accounting**

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

1. During November, Village management submits to the Village Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Village Board action.

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

**NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)**

**A. Budgets and Budgetary Accounting (Continued)**

2. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund, special revenue funds, capital projects funds, and the proprietary funds. The Village did not adopt a budget for the ARPA special revenue fund. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget.

Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.

3. During the year, formal budgetary integration is employed as a management control device for the general fund adopting a budget.
4. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the Village. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Village Board.
5. Encumbrance accounting is not used by the Village to record commitments related to unperformed contracts for goods or services.

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

**B. Excess of Expenditures Over Budget Appropriations**

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

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



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

**NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)**

**C. Deficit Fund Equity**

The following funds had a deficit fund balance as of December 31, 2023:

Fund	Deficit Fund Balance
Tax Incremental District No. 1	\$ 2,503,721

The Village anticipates funding the above deficits from future revenues of the funds.

**D. Property Tax Levy Limit**

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns, and counties. For the 2023 and 2024 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the Village’s January 1 equalized value as a result of net new construction. The actual limit for the Village for the 2023 budget was 0.82%. The actual limit for the Village for the 2024 budget was 1.19%. Debt service for debt authorized after July 1, 2005, is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005, and in certain other situations.

**NOTE 3 DETAILED NOTES ON ALL FUNDS**

**A. Cash and Investments**

The Village maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund’s portion of these accounts is displayed on the financial statements as “Cash and Investments.”

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

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

The carrying amount of the Village’s cash and investments totaled \$13,000,487 on December 31, 2023, as summarized below:

Petty Cash and Cash on Hand	\$ 1,020
Deposits with Financial Institutions	6,878,548
Investments:	
Wisconsin Local Government Investment Pool	6,120,919
Total	\$ 13,000,487

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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position:	
Cash and Investments	\$ 5,885,214
Restricted Cash and Investments	2,334,796
Custodial Fund Statement of Net Position:	
Cash and Investments	4,780,477
Total	<u>\$ 13,000,487</u>

Fair Value Measurements

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

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

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities.

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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

Custodial Credit Risk (Continued)

Deposits with financial institutions within the state of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the state of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Deposits with credit unions are insured by the National Credit Union Share Insurance Fund (NCUSIF) in the amount of \$250,000 per credit union member. Also, the state of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. This coverage has been considered in determining custodial credit risk.

As of December 31, 2023, none of the Village's deposits with financial institutions were in excess of federal and state depository insurance limits.

Investment in Wisconsin Local Government Investment Pool

The Village has investments in the Wisconsin Local Government Investment Pool of \$6,120,919 at year-end. The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2023, the fair value of the Village's share of the LGIP's assets was substantially equal to the carrying value.

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The Village does not have an additional credit risk policy. The Village's investment in the Wisconsin local government investment pool is not rated.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Village does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. As of December 31, 2023, the Wisconsin local government investment pool had a weighted average maturity of 17 days.

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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**B. Restricted Assets**

Restricted cash and investments of the governmental activities on December 31, 2023, totaled \$1,733,518. \$171,557 is being held as debt service reserve funds for the lease revenue bonds and \$1,561,961 for project plan expenditures and debt service payments of the tax incremental districts. Restricted cash and investments of the business-type activities on December 31, 2023, totaled \$601,278 and is being held for sewer capital asset replacement.

**C. Leases Receivable**

A summary of the Village's lease terms, and interest rates is as follows:

Business-Type Activities:

Tower/ground lease. Annual installments ranging from \$31,360 to \$49,346 including interest at 2.50%, due dates through 2045.

The lease listed above provides for increases in future minimum annual rental payments.

For the year ended December 31, 2023, the Village received \$14,234 in lease revenue and \$17,126 in interest on the lease's receivable.

Total future minimum lease payments to be received under lease agreements are as follows:

<u>Year Ending December 31,</u>	Business-Type Activities		
	Principal	Interest	Total
2024	\$ 14,592	\$ 16,768	\$ 31,360
2025	14,961	16,399	31,360
2026	19,150	15,973	35,123
2027	19,635	15,489	35,124
2028	20,131	14,992	35,123
2029 to 2033	121,684	66,576	188,260
2034 to 2038	161,889	48,962	210,851
2039 to 2043	210,325	25,829	236,154
2044 to 2045	96,264	2,427	98,691
Total	\$ 678,631	\$ 223,415	\$ 902,046

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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**D. Capital Assets**

Capital asset activity for the year ended December 31, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 2,142,002	\$ -	\$ -	\$ 2,142,002
Capital Assets, Being Depreciated and Amortized:				
Land Improvements	1,110,229	-	-	1,110,229
Right-to-Use Lease Land Improvements	11,898	-	-	11,898
Parks	2,554,767	-	31,729	2,523,038
Buildings and Improvements	4,007,645	-	-	4,007,645
Machinery and Equipment	4,117,602	1,534,508	261,923	5,390,187
Right-to-Use Lease Machinery and Equipment	10,943	-	-	10,943
Infrastructure	17,369,121	45,323	-	17,414,444
Subtotal	<u>29,182,205</u>	<u>1,579,831</u>	<u>293,652</u>	<u>30,468,384</u>
Less Accumulated Depreciation and Amortization for:				
Land Improvements	214,565	22,781	-	237,346
Right-to-Use Lease Land Improvements	2,975	2,975	-	5,950
Parks	720,315	73,743	25,648	768,410
Buildings and Improvements	1,916,376	102,427	-	2,018,803
Machinery and Equipment	2,348,028	386,050	190,339	2,543,739
Right-to-Use Lease Machinery and Equipment	2,794	2,794	-	5,588
Infrastructure	6,824,150	490,348	-	7,314,498
Subtotal	<u>12,029,203</u>	<u>1,081,118</u>	<u>215,987</u>	<u>12,894,334</u>
Total Capital Assets Being Depreciated and Amortized, Net	<u>17,153,002</u>	<u>498,713</u>	<u>77,665</u>	<u>17,574,050</u>
Governmental Activities Capital Assets, Net	<u>\$ 19,295,004</u>	<u>\$ 498,713</u>	<u>\$ 77,665</u>	19,716,052
Less: Capital Related Debt				<u>5,846,042</u>
Net Investment in Capital Assets				<u>\$ 13,870,010</u>

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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**D. Capital Assets (Continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-Type Activities:</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 170,009	\$ -	\$ -	\$ 170,009
Construction in Progress	159,670	1,578,675	-	1,738,345
Total Capital Assets Not Being Depreciated	329,679	1,578,675	-	1,908,354
Capital Assets, Being Depreciated and Amortized:				
Buildings and Improvements	625,497	-	-	625,497
Machinery and Equipment	2,824,466	77,018	23,667	2,877,817
Infrastructure	22,866,846	-	-	22,866,846
Subtotal	26,316,809	77,018	23,667	26,370,160
Less: Accumulated Depreciation and Amortization for:				
Buildings and Improvements	159,741	18,316	-	178,057
Machinery and Equipment	1,766,983	137,576	23,667	1,880,892
Infrastructure	5,970,200	301,094	-	6,271,294
Subtotal	7,896,924	456,986	23,667	8,330,243
Total Capital Assets Being Depreciated and Amortized, Net	18,419,885	(379,968)	-	18,039,917
Business-Type Activities Capital Assets, Net	\$ 18,749,564	\$ 1,198,707	\$ -	19,948,271
Less: Capital Related Accounts Payable				1,034,458
Net Investment in Capital Assets				\$ 18,913,813

Depreciation and amortization expense was charged to functions of the Village as follows:

<b>Governmental Activities:</b>	
General Government	\$ 92,904
Public Safety	247,052
Public Works	662,053
Culture and Recreation	59,064
Conservation and Development	20,045
Total Depreciation And Amortization Expense - Governmental Activities	\$ 1,081,118
<b>Business-Type Activities:</b>	
Water Utility	\$ 226,848
Sewer Utility	230,138
Total Depreciation And Amortization Expense - Business-Type Activities	\$ 456,986

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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Interfund Receivable, Payables, and Transfers**

Interfund receivables and payables between individual funds of the Village, as reported in the fund financial statements, as of December 31, 2023, are detailed below:

	Interfund Receivables	Interfund Payables
Advances to Other Funds:		
Governmental Funds:		
General Fund	\$ 2,551,634	\$ -
Debt Service Fund	313,891	-
Capital Projects Funds:		
TID #1	-	2,551,634
TID #2	-	313,891
Total	\$ 2,865,525	\$ 2,865,525

TID #1 will repay the General Fund when funds are available. TID #2 will repay the Debt Service Fund when funds are available.

Interfund transfers for the year ended December 31, 2023, were as follows:

Fund	Transfer In	Transfer Out
General Fund	\$ 4,781	\$ 29,050
Park	-	72,021
Municipal Court	29,050	267
TID #2	-	1
TID #3	-	1
Equipment Replacement	72,021	3,500
Water Utility	-	506
Sewer Utility	-	506
Total	105,852	105,852
Less: Government-Wide Eliminations	(104,840)	(104,840)
Less: Contributions from TID #2		
for Sewer Utility Capital Assets	(53,306)	(53,306)
Less: Contributions from ARPA Fund		
for Water Utility Capital Assets	(8,846)	(8,846)
Transfers per Statement of Activities	\$ (61,140)	\$ (61,140)

Interfund transfers were made for the following purposes:

To Cover Municipal Court Expenditures Not Covered by Fines	\$ 29,050
Park Fund Contribution Towards Equipment Purchase	72,021
Unspent Grant Funds Transferred to General Fund	3,500
Postage Machine Lease Payment Reimbursements	1,281
Total	\$ 105,852

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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Long-Term Obligations**

The following is a summary of changes in long-term obligations of the Village for the year ended December 31, 2023:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Debt:					
Bonds	\$ 5,895,000	\$ -	\$ 700,000	\$ 5,195,000	\$ 770,000
Notes	1,040,000	-	255,000	785,000	150,000
Notes from Direct Borrowings	-	732,208	-	732,208	61,179
Total General Obligation Debt	6,935,000	732,208	955,000	6,712,208	981,179
Redevelopment Revenue					
Bonds	1,925,000	-	115,000	1,810,000	120,000
Debt Premium	619,293	-	148,823	470,470	-
Financed Purchases Payable	206,835	-	23,282	183,553	23,979
Leases Payable	17,886	-	5,081	12,805	5,430
Compensated Absences	160,235	107,763	-	267,998	-
Governmental Activities Long-Term Obligations	<u>\$ 9,864,249</u>	<u>\$ 839,971</u>	<u>\$ 1,247,186</u>	<u>\$ 9,457,034</u>	<u>\$ 1,130,588</u>

Total interest paid during the year on long-term debt totaled \$276,190.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/23
General Obligation Notes	12/17/2018	3/1/2028	3.00 %	\$ 1,290,000	\$ 785,000
General Obligation Refunding Bonds	2/3/2021	4/1/2034	4.00	4,685,000	3,740,000
General Obligation Refunding Bonds	2/3/2021	4/1/2030	2.00	1,870,000	1,455,000
General Obligation Promissory Note	1/24/2023	1/25/2033	3.94	732,208	732,208
Total Outstanding General Obligation Debt					<u>\$ 6,712,208</u>

Annual principal and interest maturities of the outstanding general obligation debt of \$6,712,208 on December 31, 2023, are detailed below:

Year Ending December 31,	Governmental Activities					
	Bonds and Notes		Notes from Direct Borrowings		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 920,000	\$ 186,000	\$ 61,179	\$ 28,849	\$ 981,179	\$ 214,849
2025	950,000	212,925	63,589	26,439	1,013,589	239,364
2026	985,000	118,625	66,095	23,933	1,051,095	142,558
2027	1,000,000	83,400	68,699	21,329	1,068,699	104,729
2028	1,010,000	49,675	71,405	18,622	1,081,405	68,297
2029-2033	1,015,000	77,450	401,241	48,627	1,416,241	126,077
2034	100,000	2,000	-	-	100,000	2,000
Total	<u>\$ 5,980,000</u>	<u>\$ 730,075</u>	<u>\$ 732,208</u>	<u>\$ 167,799</u>	<u>\$ 6,712,208</u>	<u>\$ 897,874</u>



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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Long-Term Obligations (Continued)**

General Obligation Debt (Continued)

The Village's outstanding notes from direct borrowings related to governmental activities of \$732,208 contain a provision that in an event of default, outstanding amounts become immediately due if the Village is unable to make payment.

For governmental activities, the other long-term liabilities are generally funded by the General Fund.

Legal Margin for New Debt

The Village's legal margin for creation of additional general obligation debt on December 31, 2023, was \$38,076,052 as follows:

Equalized Value per Wisconsin Department of Revenue	\$ 895,765,200
Debt Limitation Percentage (5% Municipality)	<u>5.00%</u>
Total Allowable GO Debt	44,788,260
Less: Current GO Debt	<u>6,712,208</u>
Debt Margin	<u><u>\$ 38,076,052</u></u>

Revenue Bonds

Revenue bonds outstanding on December 31, 2023, totaled \$1,810,000 and were comprised of the following issues:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/23</u>
Redevelopment Lease Revenue Bonds	3/1/2016	4/1/2036	0.006% to 3.20%	\$ 2,595,000	<u>\$ 1,810,000</u>

The Redevelopment lease revenue bonds are obligations of the Redevelopment Authority of the Village of Kronenwetter and are payable from the income and revenues of the Authority derived from a lease agreement with the Village. The Village has pledged future tax increments within TID #1 to pay for the debt service on the lease revenue bonds.

Annual principal and interest maturities of the outstanding revenue bonds of \$1,810,000 on December 31, 2023, are detailed below:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 120,000	\$ 48,708	\$ 168,708
2025	120,000	46,218	166,218
2026	125,000	43,490	168,490
2027	125,000	40,521	165,521
2028	130,000	37,333	167,333
2029-2033	710,000	129,290	839,290
2034-2036	480,000	23,163	503,163
Total	<u>\$ 1,810,000</u>	<u>\$ 368,723</u>	<u>\$ 2,178,723</u>

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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Long-Term Obligations (Continued)**

Financed Purchase Payable

The Village is obligated under a financing agreement that was used to finance the acquisition of a capital asset. The cost of the capital asset under the financing agreement is \$259,075 and the related accumulated depreciation is \$107,948 as of December 31, 2023. Annual principal and interest maturities of the outstanding financing as of December 31, 2023, are detailed below:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 23,979	\$ 5,506	\$ 29,485
2025	24,696	4,789	29,485
2026	25,434	4,050	29,484
2027	109,444	3,354	112,798
Total	<u>\$ 183,553</u>	<u>\$ 17,699</u>	<u>\$ 201,252</u>

Leases Payable

The Village leases various of machinery and equipment and space usage for various terms under long-term, noncancelable lease agreements. A summary of the Village's lease terms, and interest rates is as follows:

Governmental Activities

*Yard Waste Site Lease* – Annual installments of \$2,500 including interest at 2.50%, due dates ranging from 2024 to 2026.

*Postage Machine Lease* – Monthly installments of \$244 including interest at 2.50%, due dates ranging from 2024 to 2025.

The future minimum lease payments for these agreements are as follows:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 5,209	\$ 221	\$ 5,430
2025	5,096	89	5,185
2026	2,500	-	2,500
Total	<u>\$ 12,805</u>	<u>\$ 310</u>	<u>\$ 13,115</u>

Right-to-use assets acquired through outstanding leases are shown in Note 3.D.

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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Pension Plan**

**1. Plan Description**

The WRS is a cost-sharing, multiemployer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/reports-and-studies/financial-reports-and-statements>. Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Employees who retire at or after age 65 (54 for protective occupations, 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

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

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

The WRS also provides death and disability benefits for employees.

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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Pension Plan (Continued)**

**2. Postretirement Adjustments**

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the floor) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2013	(9.6)%	9.0 %
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	-	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0

**3. Contributions**

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

During the reporting period ending December 31, 2023, the WRS recognized \$201,275 in contributions from the Village.

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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Pension Plan (Continued)**

**3. Contributions (Continued)**

Contribution rates for the reporting period are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Including Teachers, Executives, and Elected Officials)	6.80 %	6.80 %
Protective With Social Security	6.80	13.20
Protective Without Social Security	6.80	18.10

**4. Pension Liabilities (Assets), Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At December 31, 2023, the Village reported a liability of \$576,029 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, the Village's proportion was 0.01087319%, which was a decrease of 0.00003161% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the Village recognized pension expense of \$292,953.

At December 31, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 917,434	\$ 1,205,305
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	978,540	-
Changes in Assumptions	113,271	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	531	575
Employer Contributions Subsequent to the Measurement Date	201,275	-
Total	<u>\$ 2,211,051</u>	<u>\$ 1,205,880</u>

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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Pension Plan (Continued)**

**4. Pension Liabilities (Assets), Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

\$201,275 reported as deferred outflows related to pension resulting from the Village's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Expense</u>
2024	\$ 33,554
2025	166,339
2026	170,558
2027	433,445
Total	<u>\$ 803,896</u>

**5. Actuarial Assumptions**

The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date	December 31, 2021
Measurement Date of Net Pension Liability (Asset)	December 31, 2022
Experience Study	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Long-Term Expected Rate of Return	6.8%
Discount Rate	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% to 5.6%
Mortality	2020 WRS Experience Mortality Table
Postretirement Adjustments*	1.7%

\*No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.

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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Pension Plan (Continued)**

**5. Actuarial Assumptions (Continued)**

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2022, is based upon a roll-forward of the liability calculated from the December 31, 2021, actuarial valuation.

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

	<u>Current Asset Allocation</u>	<u>Long-Term Expected Nominal Rate of Return</u>	<u>Long-Term Expected Real Rate of Return</u>
Core Fund Asset Class:			
Public Equity	48.0 %	7.6 %	5.0 %
Public Fixed Income	25.0	5.3	2.7
Inflation Sensitive Assets	19.0	3.6	1.1
Real Estate	8.0	5.2	2.6
Private Equity/Debt	15.0	9.6	6.9
Cash	(15.0)	N/A	N/A
Total Core Fund	<u>100.0 %</u>	7.4	4.8
Variable Fund Asset Class:			
U.S. Equities	70.0 %	7.2	4.6
International Equities	30.0	8.1	5.5
Total Variable Fund	<u>100.0 %</u>	7.7	5.1

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.5%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Pension Plan (Continued)**

**5. Actuarial Assumptions (Continued)**

Single Discount Rate

A single discount rate of 6.80% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax exempt securities.). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan members contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members.

Sensitivity of the Village's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the Village's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80%, as well as what the Village's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
Village's Proportionate Share of the Net Pension Liability (Asset)	<u>\$ 1,911,822</u>	<u>\$ 576,029</u>	<u>\$ (342,881)</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.



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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Pension Plan (Continued)**

**6. Payables to the Pension Plan**

At December 31, 2023, the Village reported a payable of \$0 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2023.

**H. Deferred Compensation Plan**

The Village offers its employees a deferred compensation plan created in accordance with the Internal Revenue Code Section 457. The Wisconsin Deferred Compensation Plan (the Plan), available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Contributions to this Plan are entirely from employee voluntary contributions. Employees can elect to contribute to the Plan by selecting a specific percentage of their salary or selecting a dollar amount. Annual amounts to be contributed by the employee may not exceed IRS limits. The Village makes no employer contributions to this Plan. Wisconsin Department of Employee Trust Funds is the administrator of the Wisconsin Deferred Compensation Plan. The deferred compensation Plan assets are placed in trust for the sole benefit of employees and beneficiaries participating in the Plan and, therefore, are not recorded on these financial statements.

**I. Fund Equity**

Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At December 31, 2023, nonspendable fund balance was as follows:

	General
General Fund:	
Nonspendable:	
Inventories and Prepaid Items	\$ 111,765
Advance to TIF #1	2,551,634
Total General Fund Nonspendable Fund Balance	2,663,399
Municipal Court Special Revenue Fund:	
Nonspendable:	
Inventories and Prepaid Items	840
Equipment Replacement Fund:	
Nonspendable:	
Inventories and Prepaid Items	246,601
Total Nonspendable Fund Balance	\$ 2,910,840

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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**I. Fund Equity (Continued)**

Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2023, restricted fund balance was as follows:

Special Revenue Funds:		
Restricted for:		
Fire Dues Expenditures	\$	65,693
Debt Service Fund:		
Restricted for:		
Payment of Long-Term Debt Obligations		595,895
Capital Projects Funds:		
Restricted for:		
TID #1 Debt		171,557
TID #2		509,567
TID #3		98,711
TID #4		132,806
Total Capital Projects Funds Restricted		912,641
Fund Balance		912,641
Total Restricted Fund Balance	\$	1,574,229

Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by Village Board action. At December 31, 2023, General Fund balance was committed as follows:

Special Revenue Funds:		
Committed for:		
Fire Department Donations Expenditures	\$	19,713
Park Projects		71,158
Total Committed Fund Balance	\$	90,871

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

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**I. Fund Equity (Continued)**

Assigned Fund Balance

Portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At December 31, 2023, fund balance was assigned as follows:

General Fund:

Assigned for	
Subsequent years budget	\$ 402,438
Public Works Engineering	30,000
Planning/Zoning; Engineering	3,000
Highway Bridge Inspections	3,000
Parks Projects	28,000
Major Repairs	113,866
Community Events	300
Total General Fund Assigned Fund Balance	580,604

Capital Projects Funds:

Assigned for	
Capital Improvements:	524,673
Equipment Replacement	48,499
Total Capital Projects Funds Assigned	573,172
Fund Balance	573,172
Total Assigned Fund Balance	\$ 1,153,776

Minimum General Fund Balance Policy

The Village has also adopted a minimum fund balance policy of 15% of current year budgeted expenditures for the General Fund. The minimum fund balance is maintained for cash flow and working capital purposes. The minimum fund balance amount is calculated as follows:

Budgeted 2023 General Fund Expenditures	\$ 5,176,292
Minimum Fund Balance Percentage	(x) 15%
Minimum Fund Balance Amount	\$ 776,444

The Village's unassigned General Fund balance of \$182,212 is below the minimum fund balance amount.

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

**NOTE 4 OTHER INFORMATION**

**A. Tax Incremental Financing Districts**

The Village has established separate capital projects funds for Tax Incremental District (TID) #1, #2, #3, and #4 which were created by the Village in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the Districts were created, the property tax base within the District was “frozen” and increment taxes resulting from increases to the property tax base are used to finance District improvements, including principal and interest on long-term debt issued by the Village to finance such improvements. The Statutes allow eligible project costs to be incurred up to five years prior to the maximum termination date. The Village’s Districts have reached the end of their expenditure periods except as noted below.

Since creation of the above Districts, the Village has provided various financing sources to the TID. The foregoing amounts are not recorded as liabilities in the TID capital project fund but can be recovered by the Village from any future excess tax increment revenues. As of December 31, 2023, the Village can recover \$6,667,634 from future excess tax increment revenues of the following:

	Recoverable Costs
TID #1	\$ 6,128,721
TID #2	(509,568)
TID #3	(98,712)
TID #4	1,147,193
Total	\$ 6,667,634

The intent of the Village is to recover the above amounts from future TID surplus funds, if any, prior to termination of the respective Districts. Unless terminated by the Village prior thereto, each TID has a statutory termination year as follows:

	Termination Year
TID #1	2044
TID #2	2034
TID #3	2034
TID #4	2034

2019 Wisconsin Act 179 passed by the Wisconsin Senate and Assembly in March 2020 extended the original expenditure period of TID #2 to 2024.

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

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**B. Risk Management**

The Village is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The Village completes an annual review of its insurance coverage to ensure adequate coverage. The amount of settlements have not exceeded insurance coverage for each of the past three years.

**C. Contingencies**

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

**D. Subsequent Event**

On January 24, 2024, the Village issued \$3,385,500 in water system revenue bonds through the Safe Drinking Water Loan program. The bonds will finance certain capital improvements to the Water Utility.

**REQUIRED SUPPLEMENTARY INFORMATION**

**VILLAGE OF KRONENWETTER, WISCONSIN  
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)  
WISCONSIN RETIREMENT SYSTEM  
LAST TEN MEASUREMENT PERIODS**

Measurement Period Ended	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a of the Total Pension Liability (Asset)
12/31/2014	0.00964724 %	\$ (236,963)	\$ 1,143,928	20.71 %	102.74 %
12/31/2015	0.00959602	155,933	1,161,097	13.43	98.20
12/31/2016	0.00962218	79,310	1,217,816	6.51	99.12
12/31/2017	0.00989875	(293,905)	1,253,433	23.45	102.93
12/31/2018	0.01030953	366,780	1,335,317	27.47	96.45
12/31/2019	0.01059609	(341,665)	1,379,693	24.76	102.96
12/31/2020	0.01078165	(673,113)	1,381,758	48.71	105.26
12/31/2021	0.01090480	(878,947)	1,464,768	60.01	106.02
12/31/2022	0.01087319	576,029	1,449,283	39.75	95.72

**SCHEDULE OF CONTRIBUTIONS  
WISCONSIN RETIREMENT SYSTEM  
LAST TEN FISCAL YEARS**

Fiscal Year Ended	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll (Plan Year)	Contributions as a Percentage of Covered- Employee Payroll
12/31/2015	\$ 91,396	\$ 91,396	\$ -	\$ 1,161,097	7.87 %
12/31/2016	94,429	94,429	-	1,217,816	7.75
12/31/2017	104,207	104,207	-	1,253,433	8.31
12/31/2018	110,025	110,025	-	1,335,317	8.24
12/31/2019	113,996	113,996	-	1,379,693	8.26
12/31/2020	123,113	123,113	-	1,381,758	8.91
12/31/2021	129,191	129,191	-	1,464,769	8.82
12/31/2022	126,295	126,295	-	1,449,283	8.71
12/31/2023	201,275	201,275	-	1,943,544	10.36

See accompanying Note to Required Supplementary Information.

**VILLAGE OF KRONENWETTER, WISCONSIN  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2023**

**NOTE 1 WISCONSIN RETIREMENT SYSTEM**

**Changes of Benefit Terms**

There were no changes of benefit terms for any participating employer in WRS.

**Changes of Assumptions**

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the postretirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WTS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the postretirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

The Village is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.



## SUPPLEMENTARY INFORMATION

**VILLAGE OF KRONENWETTER, WISCONSIN  
 DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES  
 GENERAL FUND  
 YEAR ENDED DECEMBER 31, 2023**

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
<b>Taxes:</b>				
General Property	\$ 1,631,019	\$ 1,631,019	\$ 1,631,019	\$ -
Mobile Home Taxes	4,729	4,729	6,873	2,144
Forest Crop	30,475	30,475	31,229	754
Interest and Taxes	-	-	3,056	3,056
Total Taxes	<u>1,666,223</u>	<u>1,666,223</u>	<u>1,672,177</u>	<u>5,954</u>
<b>Intergovernmental:</b>				
State:				
State Shared Taxes	1,665,318	1,665,318	1,657,881	(7,437)
Tax-Exempt Computer Aid	404	404	404	-
Transportation	321,000	321,000	323,892	2,892
Forest Crop and Severance Tax	3,800	3,800	3,812	12
Recycling Grant	28,500	28,500	28,512	12
Environmental Impact	34,627	34,627	34,627	-
Other Intergovernmental	19,500	19,500	77,325	57,825
Election Service Aid	-	-	828	828
County:				
Bridge Aid	15,505	15,505	9,976	(5,529)
Timber Sales	12,500	12,500	11,111	(1,389)
Total Intergovernmental	<u>2,101,154</u>	<u>2,101,154</u>	<u>2,148,368</u>	<u>47,214</u>
<b>Licenses, Permits, and Other:</b>				
Licenses:				
Occupational License	3,982	3,982	4,850	868
Dog License	1,260	1,260	3,910	2,650
Cable Franchise Fees	60,000	60,000	70,560	10,560
Permits:				
Building Permits	80,000	80,000	33,453	(46,547)
Excavating/Mining Permits	12,000	12,000	700	(11,300)
Plat Reviews	2,500	2,500	2,900	400
Other:				
Other Licenses/Permits	1,500	1,500	10,144	8,644
Other Regulatory Fees	1,500	1,500	825	(675)
Total Licenses, Permits, and Other	<u>162,742</u>	<u>162,742</u>	<u>127,342</u>	<u>(35,400)</u>
<b>Fines and Forfeits:</b>				
Court Fines and Penalties	24,000	24,000	30,758	6,758
<b>Public Charges for Services:</b>				
Public Record/Special Assessment Searches	4,000	4,000	4,245	245
Fire Department	-	-	2,070	2,070
Streets	9,800	9,800	861	(8,939)
Public Safety	-	-	230	230
Garbage/Refuse/Recycling	514,535	514,535	510,462	(4,073)
Total Public Charges for Services	<u>528,335</u>	<u>528,335</u>	<u>517,868</u>	<u>(10,467)</u>
<b>Intergovernmental Charges for Services:</b>				
Crossing Guard	2,500	2,500	2,525	25
Fire Protection	5,100	5,100	5,100	-
Total Intergovernmental Charges for Services	<u>7,600</u>	<u>7,600</u>	<u>7,625</u>	<u>25</u>
<b>Miscellaneous:</b>				
Interest	6,000	6,000	121,570	115,570
Rent of Village Property	3,425	3,425	11,635	8,210
Sale of Materials and Supplies	10,750	10,750	1,729	(9,021)
Insurance Claims and Refunds	-	-	177,748	177,748
Private Donations	1,850	1,850	7,091	5,241
Miscellaneous	28,778	28,778	11,075	(17,703)
Total Miscellaneous	<u>50,803</u>	<u>50,803</u>	<u>330,848</u>	<u>280,045</u>
Total Revenues	<u>\$ 4,540,857</u>	<u>\$ 4,540,857</u>	<u>\$ 4,834,986</u>	<u>\$ 294,129</u>

**VILLAGE OF KRONENWETTER, WISCONSIN  
 DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES  
 GENERAL FUND  
 YEAR ENDED DECEMBER 31, 2023**

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
<b>General Government:</b>				
Village Board	\$ 40,303	\$ 40,303	\$ 21,493	\$ 18,810
Legal	27,000	47,000	42,369	4,631
Municipal Court	12,000	12,000	14,107	(2,107)
Office	227,323	207,323	233,119	(25,796)
Administrator	90,247	90,247	56,231	34,016
Deputy Clerk-Treasurer	16,795	16,795	13,727	3,068
Clerk	90,937	90,937	85,079	5,858
Secretary	169,287	169,287	150,216	19,071
Elections	17,644	17,644	20,085	(2,441)
Treasurer	111,537	111,537	105,507	6,030
Assessor	16,200	16,200	17,798	(1,598)
Municipal Building	90,724	90,769	201,488	(110,719)
Other General Government	94,875	94,875	85,768	9,107
Total General Government	<u>1,004,872</u>	<u>1,004,917</u>	<u>1,046,987</u>	<u>(42,070)</u>
<b>Public Safety:</b>				
Police and Fire Commissioner	3,679	3,679	4,961	(1,282)
Police Department	1,312,627	1,312,627	1,216,792	95,835
Police Clerk	56,144	56,144	50,782	5,362
Crossing Guards	5,296	5,296	5,296	-
Fire Department	282,701	284,298	360,904	(76,606)
First Responders	40,150	40,653	103,491	(62,838)
Ambulance	93,000	90,900	71,231	19,669
Building Inspector	44,662	44,662	30,776	13,886
Total Public Safety	<u>1,838,259</u>	<u>1,838,259</u>	<u>1,844,233</u>	<u>(5,974)</u>
<b>Public Works:</b>				
Engineering	48,500	21,500	-	21,500
Public Works Director	53,842	53,842	41,419	12,423
Road and Street Maintenance	1,009,798	1,038,727	1,001,927	36,800
Shop and Garage	17,915	18,075	20,962	(2,887)
Street Lighting	50,000	50,000	49,063	937
Storm Sewers	228,200	223,611	206,495	17,116
Solid Waste/Recycle Collection	529,101	531,601	492,216	39,385
Total Public Works	<u>1,937,356</u>	<u>1,937,356</u>	<u>1,812,082</u>	<u>125,274</u>
<b>Health and Human Services:</b>				
Animal and Insect Control	4,995	4,995	4,995	-
<b>Culture and Recreation:</b>				
Parks	139,871	143,171	105,705	37,466
<b>Conservation and Development:</b>				
Community Development/Zoning	152,439	149,094	148,399	695
<b>Debt Service:</b>				
Principal Retirement	-	-	28,363	(28,363)
Interest and Fiscal Charges	-	-	6,551	(6,551)
Total Debt Service	<u>-</u>	<u>-</u>	<u>34,914</u>	<u>(34,914)</u>
<b>Capital Outlay:</b>				
Road Construction	90,000	90,000	30,942	59,058
Police	7,000	7,000	6,886	114
Fire Department	1,500	1,500	1,500	-
Total Capital Outlay	<u>98,500</u>	<u>98,500</u>	<u>39,328</u>	<u>59,172</u>
Total Expenditures	<u>\$ 5,176,292</u>	<u>\$ 5,176,292</u>	<u>\$ 5,036,643</u>	<u>\$ 139,649</u>

**VILLAGE OF KRONENWETTER, WISCONSIN  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2023**

	Special Revenue				
	ARPA	Fire Dept. Donations	Fire Dues	Park	Municipal Court
<b>ASSETS</b>					
Cash and Investments	\$ -	\$ 22,570	\$ 65,693	\$ 71,158	\$ 2,906
Restricted Cash and Investments	-	-	-	-	-
Receivables:					
Taxes and Special Charges	-	-	-	-	-
Accounts, Net	-	-	-	-	53,516
Inventories and Prepaid Items	-	-	-	-	840
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 22,570</b>	<b>\$ 65,693</b>	<b>\$ 71,158</b>	<b>\$ 57,262</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 2,857	\$ -	\$ -	\$ 3,500
Accrued and Other Current Liabilities	-	-	-	-	861
<b>Total Liabilities</b>	<b>-</b>	<b>2,857</b>	<b>-</b>	<b>-</b>	<b>4,361</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes Levied for Subsequent Year	-	-	-	-	-
Fines Receivable	-	-	-	-	52,901
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,901</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	840
Restricted	-	-	65,693	-	-
Committed	-	19,713	-	71,158	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(840)
<b>Total Fund Balances</b>	<b>-</b>	<b>19,713</b>	<b>65,693</b>	<b>71,158</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ -</b>	<b>\$ 22,570</b>	<b>\$ 65,693</b>	<b>\$ 71,158</b>	<b>\$ 57,262</b>

**VILLAGE OF KRONENWETTER, WISCONSIN  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2023**

	Capital Projects			Total
	TID #3	TID #4	Capital Projects	
<b>ASSETS</b>				
Cash and Investments	\$ -	\$ -	\$ 622,239	\$ 784,566
Restricted Cash and Investments	117,645	198,220	-	315,865
Receivables:				
Taxes and Special Charges	17,481	66,279	102,434	186,194
Accounts, Net	-	-	-	53,516
Inventories and Prepaid Items	-	-	-	840
	<u>-</u>	<u>-</u>	<u>-</u>	<u>840</u>
Total Assets	<u>\$ 135,126</u>	<u>\$ 264,499</u>	<u>\$ 724,673</u>	<u>\$ 1,340,981</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 2,250	\$ 2,250	\$ -	\$ 10,857
Accrued and Other Current Liabilities	34	34	-	929
Total Liabilities	<u>2,284</u>	<u>2,284</u>	<u>-</u>	<u>11,786</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes Levied for Subsequent Year	34,131	129,409	200,000	363,540
Fines Receivable	-	-	-	52,901
Total Deferred Inflows of Resources	<u>34,131</u>	<u>129,409</u>	<u>200,000</u>	<u>416,441</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	840
Restricted	98,711	132,806	-	297,210
Committed	-	-	-	90,871
Assigned	-	-	524,673	524,673
Unassigned	-	-	-	(840)
Total Fund Balances	<u>98,711</u>	<u>132,806</u>	<u>524,673</u>	<u>912,754</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 135,126</u>	<u>\$ 264,499</u>	<u>\$ 724,673</u>	<u>\$ 1,340,981</u>

**VILLAGE OF KRONENWETTER, WISCONSIN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2023**

	Special Revenue				
	ARPA	Fire Dept. Donations	Fire Dues	Park	Municipal Court
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	407,652	-	32,897	-	-
Fines and Forfeits	-	-	-	-	18,190
Intergovernmental Charges for Services	-	-	1,352	-	-
Miscellaneous	455	27,803	1,429	4,036	-
Total Revenues	<u>408,107</u>	<u>27,803</u>	<u>35,678</u>	<u>4,036</u>	<u>18,190</u>
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	-	46,973
Public Safety	-	-	45,298	-	-
Public Works	8,846	-	-	-	-
Culture and Recreation	-	33,014	-	-	-
Conservation and Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Capital Outlay	400,000	-	-	-	-
Total Expenditures	<u>408,846</u>	<u>33,014</u>	<u>45,298</u>	<u>-</u>	<u>46,973</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(739)	(5,211)	(9,620)	4,036	(28,783)
<b>OTHER FINANCING SOURCES</b>					
Transfers In	-	-	-	-	29,050
Transfers Out	-	-	-	(72,021)	(267)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(72,021)</u>	<u>28,783</u>
<b>NET CHANGE IN FUND BALANCE</b>	(739)	(5,211)	(9,620)	(67,985)	-
Fund Balance - January 1	<u>739</u>	<u>24,924</u>	<u>75,313</u>	<u>139,143</u>	<u>-</u>
<b>FUND BALANCE - DECEMBER 31</b>	<u>\$ -</u>	<u>\$ 19,713</u>	<u>\$ 65,693</u>	<u>\$ 71,158</u>	<u>\$ -</u>

**VILLAGE OF KRONENWETTER, WISCONSIN  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2023**

	Capital Projects			Total
	TID #3	TID #4	Capital Projects	
<b>REVENUES</b>				
Taxes	\$ 12,992	\$ 159,217	\$ -	\$ 172,209
Intergovernmental	534	1,037	-	442,120
Fines and Forfeits	-	-	-	18,190
Intergovernmental Charges for Services	-	-	-	1,352
Miscellaneous	4,281	32,058	16,611	86,673
Total Revenues	<u>17,807</u>	<u>192,312</u>	<u>16,611</u>	<u>720,544</u>
<b>EXPENDITURES</b>				
Current:				
General Government	-	-	-	46,973
Public Safety	-	-	-	45,298
Public Works	-	-	-	8,846
Culture and Recreation	-	-	-	33,014
Conservation and Development	4,419	4,418	-	8,837
Debt Service:				
Principal	-	155,000	-	155,000
Interest and Fiscal Charges	-	42,600	-	42,600
Capital Outlay	-	-	30,902	430,902
Total Expenditures	<u>4,419</u>	<u>202,018</u>	<u>30,902</u>	<u>771,470</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	13,388	(9,706)	(14,291)	(50,926)
<b>OTHER FINANCING SOURCES</b>				
Transfers In	-	-	-	29,050
Transfers Out	(1)	-	-	(72,289)
Total Other Financing Sources (Uses)	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>(43,239)</u>
<b>NET CHANGE IN FUND BALANCE</b>	13,387	(9,706)	(14,291)	(94,165)
Fund Balance - January 1	<u>85,324</u>	<u>142,512</u>	<u>538,964</u>	<u>1,006,919</u>
<b>FUND BALANCE - DECEMBER 31</b>	<u>\$ 98,711</u>	<u>\$ 132,806</u>	<u>\$ 524,673</u>	<u>\$ 912,754</u>

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





**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Village Board  
Village of Kronenwetter, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Kronenwetter, Wisconsin, (the Village) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated September 5, 2024.

***Report on Internal Control Over Financial Reporting***

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2023-003 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2023-001 and 2023-002 to be significant deficiencies.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Village of Kronenwetter, Wisconsin's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Village of Kronenwetter, Wisconsin's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Village of Kronenwetter, Wisconsin's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Stevens Point, Wisconsin  
September 5, 2024

**VILLAGE OF KRONENWETTER, WISCONSIN  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED DECEMBER 31, 2023**

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***Internal Control Over Financial Reporting***

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**2023-001 Segregation of Duties**

Type of Finding:

- Significant Deficiency in Internal Control over Financial Reporting

**Condition:** The Village has a limited number of employees to essentially complete all financial and recordkeeping duties of the Village. In addition, turnover occurred during the year which required assumption of duties that did not allow the approval, recordkeeping, and custody positions to be properly segregated into different positions. Accordingly, this does not allow for a proper segregation of duties for internal control purposes.

**Criteria or Specific Requirement:** Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction.

**Effect:** Errors or intentional fraud could occur and not be detected timely by other employees in the normal course of their responsibilities as a result of the lack of segregation of duties.

**Cause:** The lack of segregation of duties is due to the limited number of employees and the size of the Village's operations. In addition, the Village has not completed a formal risk assessment and review of internal controls to identify additional mitigating and compensating controls which could be implemented to reduce the risk of errors or intentional fraud.

**Repeat Finding:** This finding is a repeat finding. The prior year finding number was 2022-001.

**Recommendation:** We recommend the Village Board continue to monitor the transactions and the financial records of the Village. We recommend the Village perform a risk assessment of its operations and current procedures to identify and implement mitigating controls to reduce the risk of errors and intentional fraud.

**Views of Responsible Officials and Planned Corrective Action:** We agree with the auditors comments and will continue to identify and implement controls to reduce errors and fraud. We are currently using positive pay with our bank to monitor checks and ACH's that come out of the Villages account. We have implemented some modules with Caselle and will continue to look at more modules to help with increasing internal controls.

**VILLAGE OF KRONENWETTER, WISCONSIN  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2023**

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***Internal Control Over Financial Reporting (Continued)***

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**2023-002 Preparation of Annual Financial Report**

Type of Finding:

- Significant Deficiency in Internal Control over Financial Reporting

**Condition:** Current Village staff maintains accounting records which reflect the Village's financial transactions; however, preparing the Village's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The Village contracts with us and our knowledge of applicable accounting principles, financial statement format, and note disclosures to assist in the preparation of the annual financial report in an efficient manner. However, as independent auditors, CLA cannot be considered part of the Village's internal control system. As part of its internal control over preparation of its financial statements, including note disclosures, the Village had implemented a comprehensive review procedure to ensure that the financial statements, including note disclosures, are complete and accurate.

**Criteria or Specific Requirement:** The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes or other required state financial reports.

**Effect:** The Village may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.

**Cause:** Village management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

**Repeat Finding:** This finding is a repeat finding. The prior year finding number was 2022-002.

**Recommendation:** We recommend the Village continue reviewing the annual financial report. Such review procedures should be performed by an individual possessing a thorough understanding of accounting principles generally accepted in the United States of America and knowledge of the Village's activities and operations. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the Village is necessary to obtain a complete and adequate understanding of the Village's annual financial report.

**Views of Responsible Officials and Planned Corrective Action:** We agree with the auditors' comments and will continue to review the annual financial report. Additionally, the village has and will continue to reach out to other government resources such as the Marathon County Treasurer's office and other municipal government finance departments on best practices. We will continue to attend MTAW and League of Wisconsin Municipalities conferences to develop personnel knowledge and skills.

**VILLAGE OF KRONENWETTER, WISCONSIN  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2023**

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***Internal Control Over Financial Reporting (Continued)***

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**2023-003 Adjustments to the Village's Financial Records**

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

**Condition:** As part of our audit, we proposed adjusting journal entries that were material to the Village's financial statements.

**Criteria or Specific Requirement:** Material adjusting journal entries proposed by the auditors are considered to be an internal control deficiency.

**Effect:** Year-end financial records prepared by the Village may contain material misstatements.

**Cause:** While Village staff maintains financial records which accurately report revenues and expenditures throughout the year, preparing year-end adjusting and closing entries requires additional expertise that would entail additional training and staff time to develop.

**Repeat Finding:** This finding is a repeat finding. The prior year finding number was 2022-003.

**Recommendation:** We recommend the Village designate an individual to obtain additional training in order to prepare the adjusting and closing entries.

**Views of Responsible Officials and Planned Corrective Action:** We agree with the auditors' comments and journal entries now have supporting documentation. The staff will continue attending conferences and reaching out to other Treasurer's to obtain more knowledge.



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# REPORT TO VB

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**ITEM NAME:**  
**MEETING DATE:** October 14, 2024  
**PRESENTING COMMITTEE:** Ambulance Subcommittee  
**COMMITTEE CONTACT:** Alex Vedvik  
**STAFF CONTACT:** Theresa O'Brien  
**PREPARED BY:** Jennifer Poyer/Theresa O'Brien

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**ISSUE:** The Ambulance Subcommittee recommends the Village Board reconsider the ambulance purchase agreement subject to a referendum at the April 2025 local election regarding the subject of starting a Kronenwetter ambulance service, a referendum questions which will be drafted by the Ambulance subcommittee.

**ISSUE BACKGROUND/PREVIOUS ACTIONS:**

A quote was received for a new ambulance available for delivery November/December 2025 with costs for new ambulance and included equipment lower than proposed ambulance capital purchase budget. The Ambulance Subcommittee recommended the approval of the purchase agreement with no money needed until delivery of equipment with a cancellation clause allowing for no penalties for cancellation by 07/01/2025 with additional wording added guaranteeing delivery by December 2025 or a loaner to be available if needed until ambulance is completed. The Ambulance Subcommittee and the Administrative Policy Committee recommended approval with the additional wording and approval of wording by Village Attorney. During the September 23, 2024 Village Board meeting, a motion to approve the purchase agreement went before the Village Board and failed with a 3:3 vote.

This current recommendation is in response to the ambulance purchase agreement failing to pass despite the opt out clause.

**PROPOSAL:** A referendum question being added to the April 2025 ballot regarding adding an ambulance service to the Village, along with approving the Pomasl Fire Equipment Inc. Ambulance Purchase Agreement. The referendum question would allow Kronenwetter residents to have input into the decision by voting yes or no to the inception of a Village run ambulance service.

**RECOMMENDED ACTION:** Approve and sign the purchase agreement with Pomasl Fire Equipment Inc for the purchase of the Demers Ambulances, model MXP170, Type I Ambulance with both the cancellation clause and the guaranteed delivery. Approve moving forward with a referendum question regarding starting a Village run ambulance service being added to the April 2025 ballot.

**ATTACHMENTS (describe briefly):** Pomasl Fire Eequipment Inc. Purchase Agreement, Ambulance proposal letter, Proposal Summary, Ambulance Specs



# Purchase Agreement

Date: September / October \_\_\_\_, 2024

**DEALER:** Pomasl Fire Equipment, Inc.  
P.O. Box 267  
1918 Neva Road  
Antigo, WI 54409

**PURCHASER:** Village of Kronenwetter  
1582 Kronenwetter Drive  
Kronenwetter, WI 54455

**MANUFACTURER:** Demers Ambulances, model MXP170, Type I Ambulance

This **Purchase Agreement** is entered into by and between the above named **DEALER** and **PURCHASER** for the following:

Including: Chassis: X Body: X Equipment: X

The **PURCHASER** agrees to pay the **DEALER** the sum below per the proposal dated June 25, 2024 for a Demers Ambulances model MXP170, Type I Ambulance, to be built on a Ford F450 gas chassis.

- Demers model MXP170, Type I Ambulance \$ 319,623.00
- Less Ford municipal discount ( \$ 3,500.00 )
- Stryker model 6390, MTS Power-LOAD cot loading system \$ 27,425.00
- Stryker model 650705550001, Power Pro 2 power cot \$ 29,995.00
- Stryker model 6252, Stair Pro tracked manual stair chair \$ 4,475.00
- **Balance due upon delivery of the vehicle to the purchaser \$ 378,018.00**

Payment Terms: 100% payment due at final delivery at your station.

Lead time for delivery: The ambulance is a stock unit that is already on order. The ambulance is scheduled to be completed in early December 2025.





Loaner Ambulance: In the event the new Demers MXP170 ambulance is not completed, passed Wisconsin inspection and ready for service by January 1, 2026, the DEALER will provide a loaner ambulance no later than December 22, 2025 for use until the new Demers MXP170 ambulance passes state inspection and is ready for service. The Make, model, year, and VIN will be determined in December 2025. The loan period would be from December 22, 2025 until the new Demers MXP170 is placed in service. A loaner agreement would be provided to be signed at a cost of \$ 0.00.

Cancellation / Termination: In the event this Agreement is cancelled or terminated by the PURCHASER before completion, DEALER may charge a cancellation fee. The following charge schedule based on costs incurred may be applied: (a) 0% of the Purchase Price after order is accepted and before July 1, 2025; (b) 10% of the Purchase Price if cancelled between July 2, 2025 and October 1, 2025, and; (c) 25% of the Purchase Price between October 2, 2025 and arrival of the completed ambulance at the DEALER location, which is estimated to be December 10, 2025. The December 10, 2025 dates is flexible and assumes the unit stays on schedule up to and through the build of the ambulance at the Demers Ambulance facility. DEALER endeavors to mitigate any such costs through the sale of the ambulance to another purchaser; however, PURCHASER may remain liable for the costs incurred by the DEALER as outlined in the above cancellation fee schedule at the dealers discretion. If PURCHASER elects to cancel the order, a letter on Village letterhead needs to be sent to the DEALER. DEALER will then review timeline and may or may not incur the cancellation fee.

The PURCHASER agrees that any modifications in the form of additions to and or deletions from the specifications made during the manufacture of the vehicle or prior to delivery, at the request of the PURCHASER, shall be considered and computed into the final balance; and the final payment adjusted, in accordance with such changes.

Unless otherwise noted herein, the Purchase price agreed to is net F.O.B. 1582 Kronenwetter Drive, Kronenwetter, Wisconsin. All customer payments including final payment must be made directly to the DEALER - Pomasl Fire Equipment, Inc.

The title does not pass to the PURCHASER until the purchase price is paid in full. The vehicle will not be turned over to the PURCHASER unless proof of insurance is provided.

All applicable sales and excise taxes now, or hereafter, imposed upon the sale of the items specified herein shall be paid by the PURCHASER.



**DEALER:**

POMASL FIRE EQUIPMENT, INC.

Authorized Signatures:

\_\_\_\_\_  
Kevin Pomasl or Dan Pomasl  
President or Vice President  
Pomasl Fire Equipment, Inc.

Date Signed:

**PURCHASER:**

VILLAGE OF KRONENWETTER

\_\_\_\_\_  
Name # 1 – Sign Above the Line

\_\_\_\_\_  
Name # 1 – Print Name Above Line

Title:

Date Signed:

\_\_\_\_\_  
Name # 2 (if necessary) – Sign Above the Line

\_\_\_\_\_  
Name # 2 (if necessary) – Print Name Above  
Line

Title:

Date Signed:

\_\_\_\_\_  
Name # 3 (if necessary) – Sign Above the Line

\_\_\_\_\_  
Name # 3 (if necessary) – Print Name Above  
Line

Title:

Date Signed:



1918 Neva Road, PO Box 267  
Antigo, WI 54409  
800.686.6886 or 715.623.7454  
fax: 715.627.7504



dan@pomasl.com  
kevin@pomasl.com  
www.pomasl.com

Section 5, Item F.

## AGREEMENT

\_\_\_\_\_, Wisconsin (hereinafter "\_\_\_\_") acknowledges receipt of the following described vehicle:

Year: \_\_\_\_ Make \_\_\_\_ Model: \_\_\_\_ VIN # \_\_\_\_\_  
bearing license plate # \_\_\_\_\_ of the State of Wisconsin. The unit's current mileage is \_\_\_\_, \_\_\_\_. In consideration of Pomasl Fire Equipment, Inc. (hereinafter "Pomasl") renting this vehicle to \_\_\_\_, \_\_\_\_ promises and agrees:

1. To return vehicle upon \_\_\_\_\_, free of any liens or encumbrances not now against it.
2. To reimburse Pomasl for any loss or damage, which Pomasl may sustain as a result of renting this vehicle to \_\_\_\_\_. "Loss" as used herein includes, but not necessarily limited to, any legal liability or other detrimental obligation incurred by Pomasl.
3. To use the vehicle in conformity with all applicable laws, regulations, and ordinances. \_\_\_\_ hereby represents that any and all drivers used are licensed to operate this vehicle.
4. To release Pomasl from any claims \_\_\_\_ might have against Pomasl for alleged defects in or in any manner growing out of any use of the vehicle.
5. To report to Pomasl within 4 hours by phone at 1-715-610-4210 any accident involving the vehicle and to furnish Pomasl with a complete traffic report thereof in writing.
6. Not to allow or cause the vehicle to be loaned or rented or operated by any person other than an authorized employee or agent of \_\_\_\_, and not to operate or transport the vehicle beyond a normal business service area.
7. Not to authorize or incur expense or obligation of any nature for the repair of the vehicle. \_\_\_\_ shall bear the expense of all gas/diesel, oil, and other maintenance and operation costs used or required by the vehicle until it is returned to Pomasl. Oil changes and preventative maintenance are required every 3,000 miles and are the responsibility of \_\_\_\_\_.

Prompt, Courteous Service since 1939



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800.686.6886 or 715.623.7454  
fax: 715.627.7504



dan@pomasl.com  
kevin@pomasl.com  
www.pomasl.com

Section 5, Item F.

- A. It is understood that the vehicle has not been certified as an Emergency Medical Vehicle by the certification procedures of the Emergency Medical Services. If certification of the vehicle is required by law, \_\_\_\_ will be obligated to effect compliance with State Law.
- B. It is understood that the retail value of this vehicle is \$ \_\_,\_\_\_\_.00. This value shall be paid to Pomasl within a reasonable time after an accident that results in the vehicle being a total loss.
- C. It is understood that \_\_\_\_ shall furnish to Pomasl an insurance policy that insures the vehicle as well as Public Liability, Property Damage, and comprehensive and all medical losses. This shall be the primary coverage and the amounts of coverage need to be acceptable to Pomasl.
- D. It is understood that the rental fee for this vehicle shall be \$ 0.00 per day, and that the full amount due is payable upon return of the vehicle.
- E. It is understood that mileage over 6,000 miles will be billed at \$ 0.25 per mile and that the full amount due is payable upon return of the vehicle.
- F. It is understood that the vehicle will be delivered full of diesel/gas and will be returned full of diesel/gas and that the full amount due is payable upon return of the vehicle.
- G. It is understood that a delivery and pick-up charge will be charged to \_\_\_\_ on mileage to/from the customer location and that the full amount due is payable upon return of the vehicle, unless special arrangements are made.
- H. It is understood that the vehicle will be cleaned prior to leaving Pomasl Fire Equipment and will return to Pomasl Fire Equipment in same clean condition. A cleaning charge of \$ 125.00 per hour will be charged if Pomasl Fire Equipment must clean the vehicle upon its return.

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kevin@pomasl.com  
www.pomasl.com

Section 5, Item F.

I hereby state that I have read, understand, and will comply with the above listed terms.

\_\_\_\_\_  
Authorized Representative for \_\_\_\_\_

\_\_\_\_\_  
Date

{Name}  
{Address}  
{City}, {State} {Zip}

In consideration of \_\_\_\_\_ promises and agreements, Pomasl rents this vehicle according to the above listed terms.

\_\_\_\_\_  
Authorized Representative for Pomasl  
Fire Equipment, Inc.

\_\_\_\_\_  
Date

Pomasl Fire Equipment  
1918 Neva Road  
Antigo, WI 54409

Prompt, Courteous Service since 1939




# Proposal Summary

**Reference:** QUO000009219 **Rev:** 2  
**Purchaser:** Pomasl Fire Equipment  
**Contact:** Kevin Pomasl

**Opportunity:** Pomasl Stock - MXP170 F450 gas  
**Account:** Pomasl Fire Equipment  
**Contact:** Kevin Pomasl  
**Delivery:** 1918 Neva Road  
**Address:** Antigo, WI 54409

**Sales Contact:** Kevin Pomasl  
**Mobile:** 715-610-4210  
**Phone:** 715-623-7454

Name	Specifications
<p><b>Type I - MXP170</b></p> 	<p>Overall Length: 311"            Overall Width: 95"            Overall Height: 110"            Headroom: 72"            Wheelbase: 192"</p> <p>Total height of vehicle may differ according to chassis and suspension</p>

## Sales Options by Category

### 10-Base (BAS)

Item Number	Name/Description	Quantity
BAS-DRW-11	<b>Drawing Required</b> Drawing Required	1.00
BAS-PLA-12	<b>TYPE I - MXP170</b> TYPE I - MXP170	1.00
BAS-TYP-11	<b>Type I - Pick up</b> Type I - Pick up	1.00

### 11-Chassis (CH\*)

Item Number	Name/Description	Quantity
CHP-FRD-00	<b>Conversion Ford F450 Chassis Cab</b> Conversion Ford F450 Chassis Cab	1.00
CHP-FRD-27	<b>Ford F450 XLT Super Duty</b> Ford F450 XLT Super Duty Gas Chassis Cab <ul style="list-style-type: none"> <li>• 4X4</li> <li>• 7.3L 2V DEVCT NA PFI V8 Gasoline Engine</li> <li>• Wheelbase 193"</li> <li>• GVWR (Gross vehicle weight rating) 16,500 Lbs.</li> </ul>	1.00



- Movable pedals
- 8.0" touch screen in chassis dash
- SYNC4
- Aluminum wheels
- Dual under hood batteries

CHP-RCA-00      **Regular chassis cab**      1.00  
 Regular chassis cab

**12-Suspension (SUS)**

Item Number	Name/Description	Quantity
SUS-LIQ-11	<b>LiquidSpring™ Suspension Type I</b> Compressible Liquid Adaptive Suspension System, is a smart suspension systems. Liquid-based struts and an on-board processor provide better handling and control, and a smoother, softer ride. The reduced vehicle vibration increases comfort.	1.00

**13-Module (MOD)**

Item Number	Name/Description	Quantity
MOD-ALU-14	<b>MXP170 Ambulance Module</b> Ambulance Module Structure / Door Structure and Accessories	1.00

**170" long ambulance body x 95" wide with 72" interior headroom**

**Advanced Safety Testing** per attached specifications:

- Ambulance will meet all North American Testing requirements (both USA and Canada) to provide superior strength and safety
- Cabinet Structural testing, up to 13,000 lb. pull test
- Passenger and safety restraint load test, 5,100 lb. pull test
- Safety seat test, 5,035 lb. pull test
- Main cot retention, 5,034 lb. pull test
- Safety net, 3,080 lb. pull test
- Grab rail pull testing, 500 lbs.
- Static load test – side
- Static load test – roof
- Sound level testing of patient interior and cab interior
- Climate control testing to AMD requirements: both heating and cooling

**Drop Skirts:**

On **both sides** of the ambulance module, there shall be a **6" drop skirt**.

**Lifetime Structural Warranty**

**Lifetime Cabinet Warranty**

SR00173905      **Additional Insulation Package**      1.00  
**Additional layer of insulation** (in addition to standard) to provide two layers of insulation for Super Heat/Cold retention.

Also install **sound deadening** over rear wheel, behind rear wheel, and under module in specific areas to reduce exterior sounds from entering patient area

**Super insulation package** significantly increases heat/cold retention in patient area and reduces exterior sounds from entering patient area to provide superior comfort for





medics and patients.

- ADDITIONAL LAYER OF 1 IN FIBRE GLASS INSULATION (IN ADDITION TO STANDARD 1 IN INSULATION) FOR A TOTAL OF 2 IN. INCLUDES SOUND DEADENING OVER WHEEL WELLS AND ABSORPTIVE MATERIAL INSIDE WHEEL OPENING

**14-Module Configuration (MCF)**

Item Number	Name/Description	Quantity
MCF-CC1-11	<p><b>C1 Door, ALS Access and Battery Location</b>            First door on curbside (C1) for In/Out ALS compartment access</p> <p>Battery slide out sealed compartment under ALS with conversions batteries installed.            Sealed storage area.</p>	1.00
MCF-CC2-11	<p><b>C2, Curbside Entry Door, with Opening Window</b>            Side entry door on curbside (C2) for patient compartment access, with flush-mounted automotive-style window.</p> <ul style="list-style-type: none"> <li>- Demers specific flush mounted window that <u>does not leak salt</u></li> <li>- <b>Lock / Unlock door switch</b> installed on side entry door</li> <li>- Emergency release latches installed on top and bottom door latch</li> </ul>	1.00
MCF-CC3-11	<p><b>C3 Door, Storage Exterior Compartment</b>            Third door on curbside (C3) for backboard or other storage.</p>	1.00
MCF-CC3-13	<p><b>Stair Chair Location, Two (2) Adjustable Shelves</b>            C3 with center backboard divider and stair chair location forward of divider with pocket in the door and two (2) adjustable shelves above stair chair location</p> <p>Retaining safety belt for backboard in C3 compartment – full width to secure both backboards and stair chair.</p>	1.00
MCF-CC3-22	<p><b>Third door (C3) Compartment In/Out Access</b>            Third door (C3) Compartment In/Out Access</p>	1.00
MCF-RDR-13	<p><b>A1 and A2, Rear Entry Doors, with Defrost</b>            Two (2) rear entry doors for patient compartment access, each with its individual exterior door handle. Includes frameless flush-mounted tinted windows <b>and defrost feature.</b></p> <ul style="list-style-type: none"> <li>- Demers specific flush mounted windows that <u>do not leak salt</u></li> <li>- <b>Lock / Unlock door</b> switch installed on right rear entry door</li> <li>- Liquid Spring override switch installed on right rear entry door</li> <li>- Emergency release latches installed on top and bottom door latch</li> </ul>	1.00
MCF-SS1-11	<p><b>S1 Door, Main Oxygen Exterior Compartment</b>            First door on streetside (S1) for main vertical oxygen cylinder.</p>	1.00
MCF-SS2-15	<p><b>S2 Door, Storage Exterior Comp</b>            Second door on streetside (S2) for equipment storage for MXP170.</p>	1.00
MCF-SS2-16	<p><b>Full-Depth Shelf, One (1), Adjustable</b>            One (1) full-depth, adjustable shelf in S2 compartment.</p>	1.00

<b>MCF-SS2-13</b>	<b>REMOVED – Stair Chair Holder on Compartment Door</b> Stair chair holder on S2 compartment door.	1.00
<b>MCF-ELE-11</b>	<b>E Door, Electrical Exterior Compartment</b> Upper door (E) for electrical panel access.	1.00
<b>MCF-SS3-12</b>	<b>S3 Compartment, Equipment Storage, In/Out Access</b> Third door on streetside (S3) for equipment storage, with interior/exterior access.	1.00
<b>MCF-SS3-13</b>	<b>Full-Depth Shelves, Two (2), Adjustable</b> Two (2) full-depth, adjustable shelves in S3 compartment.	1.00
<b>MCF-CML-12</b>	<b>High-Intensity LED Tube Lighting</b> High-intensity LED lighting installed in all exterior compartment  LED light to illuminate Side entry doorsteps	1.00

**15-Lighting (LGT)**

<i>Item Number</i>	<i>Name/Description</i>	<i>Quantity</i>
<b>LGT-FSL-14</b>	<b>Turn Signal Arrows, Amber (2), LED</b> Two (2) amber turn-signal arrows, <b>installed on the front of the module.</b> Whelen M6 series (6 x 4) LED lights.	1.00
<b>LGT-LSL-14</b>	<b>Turn Signal Lights, Amber (2), LED</b> Two (2) amber turn-signal lights, over the rear wheels. Whelen M7 series (7 x 3) LED lights.	1.00
<b>LGT-RSL-18</b>	<b>Third Upper Brake Light, LED</b> <b>Third upper brake light</b> at rear of module. Whelen M6 series (6 x 4) LED light.	1.00
<b>LGT-RSL-24</b>	<b>Rear Step Plate: Turn Signal Light, Brake, Reverse</b> Two (2) LED red brake Two (2) LED amber turn lights Two (2) LED white reverse lights - installed in rear step plate, Round LED lights.	1.00
<b>LGT-RSL-27</b>	<b>Turn Signal Arrows, Mid-Height, Amber (2), LED</b> Two (2) amber turn-signal arrows, <b>installed at mid-height</b> on the rear of the module. Whelen M9 series (10 x 6) LED lights.	1.00
<b>LGT-TPL-11</b>	<b>Marker Lights, Amber (7) and Red (7), LED</b> Seven (7) front upper center and corner amber LED marker lights. Seven (7) rear upper center and corner red LED marker lights.	1.00
<b>LGT-TPL-12</b>	<b>Marker Lights, Two (2) rear mid-height red LED</b> Two (2) rear mid-height red LED marker lights.	1.00
<b>SR00173897</b>	<b>Fog Light Pre-Wire</b> Pre-wire for future fog lights: switch in console with wiring routed to and tied up behind center of front bumper	1.00

**16-Emergency and Working Lights (EWL)**

<b>Item Number</b>	<b>Name/Description</b>	<b>Quantity</b>
EWL-ACC-15	<b>Dimmer switch for Emergency lights</b> Dimmer switch for emergency lights	1.00
EWL-BEZ-11	<b>Chrome bezels</b> Chrome bezels	32.00
EWL-Upgrade	<b>Whelen M-Series Upgrade</b> All the warning lights upgraded to Whelen M-Series warning lights with a <b>LIFETIME WARRANTY</b> .	1.00
EWL-FWD-20	<b>Emergency Lights, (7) on Front Body</b> Seven (7) emergency lights installed on the front of the module - Whelen M9 series (10 x 6) LED lights. <ul style="list-style-type: none"> <li>- Red / White / Red / White / Red / White / Red</li> <li>- The center white M9 light will be programmed to a 'Pinwheel' pattern</li> </ul>	1.00
EWL-GRL-19	<b>Lights in Front Grille, Red (2), White (2)</b> Four (4) Whelen TLI* LED warning lights to be installed on the front of the apparatus. <ul style="list-style-type: none"> <li>- Two (2) red upper grill lights</li> <li>- Two (2) white lower grill lights with Wig Wag flash pattern.</li> </ul>	1.00
EWL-ITC-14	<b>Intersection Lights, Clear/Red (2), LED</b> Two (2) <b>clear/red</b> intersection lights with <b>turning priority</b> . Whelen M7 series (7 x 3) LED lights installed on the chassis fenders above the front wheels.	1.00
EWL-LTI-12	<b>Emergency Lights, Red (2), LED, Over the Rear Wheels</b> Two (2) <b>white/red</b> emergency lights, intermediate side mount above the rear wheels. Whelen M7 series (7 x 3) LED lights.	1.00
EWL-LTS-18	<b>Four (4) red LED lateral emergency lights (M9)</b> Four (4) red lateral emergency lights (two (2) on each side). Whelen M9 series (10 x 6) LED lights.	1.00
EWL-LTS-20	<b>Scene Lights, Four (4), Clear LED, (M9)</b> Four (4) side facing LED scene lights (two (2) on each side). Whelen M9 series (10 x 6) LED scene lights.	1.00
EWL-RER-17	<b>Emergency Lights, Red (2), LED, Rear Corners</b> Two (2) red rear emergency lights at upper rear corners. Whelen M9 series (10 x 6) LED lights.	1.00
EWL-RER-18	<b>Emergency Lights, Amber (2), LED</b> Two (2) rear upper amber lights. Whelen M6 series (6 x 4) LED lights.	1.00
EWL-RER-19	<b>Loading Lights, Two (2), LED</b> Two (2) rear loading lights. Whelen M6 series (6 x 4) LED lights.	1.00
EWL-RER-20	<b>Emergency Lights, Red (2), LED, Addt'l, Window Hgt</b> Two (2) additional red lights at window height. Whelen M9 series (10 x 6) LED lights.	1.00



<b>EWL-INT-11</b>	<b>Emergency Lights on Inside of Doors, One (1) each</b> One red emergency light on each compartment and entry door inside panel. Total of eight (8) round LED lights.	1.00
<b>SR00173884</b>	<b>Grill Lights, Ship Loose</b> Install wiring and connectors on all four grill lights and ship loose for dealer to install. Dealer will be installing a custom front bumper grill guard and wants to install lights after installing the grill guard	1.00
<b>SR00173895</b>	<b>Warning Lights Above Rub Rails</b> Whelen ION T-series lights with chrome bezels installed above rub rails for warning lights - R/W/R/W	1.00

**17-Audible Warning System (WRN)**

Item Number	Name/Description	Quantity
<b>WRN-BUA-11</b>	<b>Back-Up Alarm</b> Back up alarm (97dB) with override switch.	1.00
<b>WRN-SIR-17</b>	<b>Siren Whelen 295HFSC9 dual tone.</b> Upgrade to Siren Whelen 295HFSC9 <b>dual tone</b> with <b>plug-in</b> (removable) microphone.	1.00
<b>WRN-SPK-11</b>	<b>Whelen SA315 Series Speakers</b> Whelen SA315 series speakers is a compact speaker meeting SAE Class A requirements when paired with Whelen 100-watt siren amplifier.	1.00

**18-Exterior Vehicle features (VFT)**

Item Number	Name/Description	Quantity
<b>VFT-ACC-12</b>	<b>Wheels valve stem extensions</b> Braided Stainless Steel Valve Stem Extensions installed	1.00
<b>VFT-CHP-13</b>	<b>Rear Tow Hooks</b> Two (2) tow hooks are installed in the rear step plate.	1.00
<b>VFT-FUL-11</b>	<b>Fuel Fill</b> A full tank of fuel will be provided at delivery to your station.	1.00
<b>VFT-MIR-11</b>	<b>OEM exterior mirrors</b> Keep OEM exterior mirrors	1.00
<b>VFT-MOP-11</b>	<b>Module Rub Rails, Aluminum</b> Aluminium rub rails on module sides.	1.00
<b>VFT-MOP-12</b>	<b>Module Corner Protectors, Stainless-Steel</b> Stainless-steel protectors on module corners.	1.00
<b>VFT-MOP-13</b>	<b>Module Wheel Trims, Fiberglass</b> Formed fiberglass wheel trimming on module.	1.00
<b>VFT-MOP-14</b>	<b>Undercoating Protection</b> Undercoating protection for module and chassis.	1.00



<b>VFT-MOP-15</b>	<b>Rear Wheel Mud Guards</b> Mud guards on module for rear wheels.	1.00
<b>VFT-PLT-11</b>	<b>License Plate with Light</b> Surface mounted license plate location with LED light.	1.00
<b>VFT-STP-11</b>	<b>Cab Steps, Anti-Skid Material with Mud Guards</b> Anti-skid ' <b>Grip Strut</b> ' chassis running board steps. Includes mud guards for front wheels.	1.00
<b>VFT-STP-12</b>	<b>Rear Step Bumper, Retractable Center Section</b> Anti-skid ' <b>Grip Strut</b> ' rear flip up step with Diamond plate corner bumper pods and Rubber dock bumpers.	1.00

**19-Convenience (CNV)**

Item Number	Name/Description	Quantity
<b>CNV-ACC-13</b>	<b>Valet Switch in Front Grille</b> The power lock hidden unlock switch is located on the back of the front grille, on the driver's side half portion of the grille. It allows to unlock all doors of the vehicle but cannot lock the doors.	1.00
<b>CNV-ACC-15</b>	<b>Demers Fast Idle</b> Demers fast idle is generated by the multiplex module, it allows fast charging of the batteries by the engine when specific conditions are met.	1.00
<b>CNV-CAM-11</b>	<b>Black Back-Up Camera</b> Zone Defense standard <b>back-up camera</b> with build-in audio support and infra-red night vision.	1.00
<b>CNV-CAM-12</b>	<b>Black Dome Interior Camera</b> Zone Defense dome interior <b>patient area camera</b> with build-in audio support and 120 degree viewing angle.	1.00
<b>CNV-CAM-16</b>	<b>7 inches Monitor</b> RearView Safety 7" backup digital LCD monitor is a stand-alone 7" monitor and cable kit that connects to camera installed on your vehicle.	1.00
<b>CNV-LCK-11</b>	<b>Anti-Theft System</b> The anti-theft allows medic to leave the vehicle with the keys with the engine running to keep the vehicle at the ideal operating temperature. It protects against theft by running off the engine if the vehicle moves.	1.00
<b>CNV-LCK-12</b>	<b>ECOSMART Anti-Idling System</b> The <b>ECOSMART Anti-Idling System</b> automatically stops the engine and restarts the engine of the vehicle in idling conditions. The ECOSMART Anti-Idling System is managed by the Demers Electronic Multiplex System (DEMS).	1.00

**21-Paint and Decals (DEC)**

Item Number	Name/Description	Quantity
<b>DEC-PNT-11</b>	<b>Tri-Star Urethane Paint</b> All exposed metal surfaces that are not plated or stainless steel shall be cleaned and	1.00

prepared and shall be painted or coated. The paint or coating, including any primer, shall be applied in accordance with the manufacturer's recommendation. The paint used shall be from Tristar, a high built polyurethane surface over epoxy primer application using one (1) acid stabilizing treatment. This paint is preferred by the purchaser as it has a durable lifespan, is resilient to harsh climates and remains pliable even in its hardened state to prevent cracking and chipping from normal ambulance body torsion.

The paint process will consist of two (2) coats of primer and two (2) topcoats. The primer will be an epoxy/polyamide strontium chromate primer boasting excellent impact and chemical resistance designed specifically for the aerospace industry's high-performance requirements.

The base primer coat will need to pass the following tests, with testing documentation:

Impact Resistance: No flaking or cracking when subjected to 40-inch pounds direct impact or a 40-inch pounds reverse impact.

Hardness: Pencil Hardness 2H minimum.

Fuel Resistance: Withstands immersion of Jet A1 Fuel for 14 days at ambient temperatures without showing any defects. After a 24-hour recovery period, the primer regains its pretest hardness.

Lubricating Oil Resistance: Withstands immersion in lubricating oil at 25° C for 14 days without showing any softening, blistering, or loss of adhesion.

Hydraulic Fluid Resistance: Withstands immersion in Skydrol hydraulic fluid without showing any defects for 30 days.

Salt Spray Resistance: With a scribed film at an angle of 6°, it exhibits no blistering, lifting of the primer, or substrate corrosion after exposure to 5% salt spray following ASTM B117 on treated aluminum substrate 3000 hours.

Water Resistance: No blistering or loss of adhesion after 14 hours immersion in distilled water at ambient temperature. Will regain its pretest hardness after a recovery period of 24 hours.

The manufacturer's paint facility shall be free of dust and contaminants that could have an adverse effect on the paint finish. The manufacturer's paint facility shall also be certified to apply the paint specified.

The aluminum structure shall be prepared by thoroughly washing the aluminum body with wax and grease remover, preferred product is PPG DX440.

The surfaces shall be sanded smooth. All sand and dust shall be removed with air when sanding is complete and rewashing with PPG DX-440.

A pre-treatment shall be used for better adhesion. This pre-treatment is a phosphoric acid base, non-flammable and specifically designed for aluminum substrate. The process of using a non-flammable phosphoric acid involves removing any surface contaminants, then chemically preparing a clean surface. This process increases the



overall surface area, promote adhesion, enhanced corrosion, and blister resistance.

A two (2) stage epoxy primer layering process shall be applied to the module and all painted components. This primer stage is critical to the adhesion of the paint and shall be necessary to the paint process. A 1.5 mil of Starproxy primer application shall be used. After adequate drying time, a second layer of the Starproxy primer shall be applied. When completed, the finished primer layer shall be two (2) layers thick and shall be sanded smooth to a surface grade of 9 or 10. If during the sanding process the primer is partially removed and the aluminum is no longer covered by the primer layer, a primer layer must be added in the exposed area. This application allows for superior adhesion to the module body.

The finish coat shall be applied and be allowed to dry for the paint manufacturers recommended amount of time. A second finish coat shall be applied. All imperfections shall be sanded; the finish shall be free of any runs, fisheyes, and other paint blemishes

- **5-year / 180,000-mile paint warranty – 100% coverage** for defects and corrosion for full five (5) years. We have been a dealer for 10-years and to date, we have had ZERO paint warranty claims.

The ambulance body will be painted **WHITE** to match the chassis.

<b>DEC-PNT-17</b>	<b>REMOVED Custom Paint Module to match OEM chassis color</b> Module to be painted RED with urethane and clear coat to match OEM chassis ordered RED (includes module roof RED) - Ambulance body will be painted white	1.00
<b>GRAPHICS</b>	<b>Graphics Allowance – Dealers Supplied</b> A graphics allowance of \$ 7,500.00 is included for the future design and installation of graphics and lettering.	1.00

<b>22-Drivers Compartment (CAB)</b>		
<i>Item Number</i>	<i>Name/Description</i>	<i>Quantity</i>
<b>CAB-ACC-17</b>	<b>Glove Storage in Cab OEM Door Panels, Loose Gloves</b> Glove storage compartment in OEM door panels for loose gloves.	1.00
<b>CAB-CON-11</b>	<b>Floor-Mounted Console with control</b> Floor-mounted console in front cab.	1.00
<b>CAB-CTR-13</b>	<b>Control Center with Switches and Touch Pad</b> Control center with <b>rocker switches</b> with LED backlit pictograms will be installed in the floor mounted console. - Full function of warning lights and patient area from cab via touch screen and rocker switches	1.00
<b>CAB-CON-14</b>	<b>Armrests, Driver and Passenger, Individual</b> Individual driver- and passenger-side armrests on sides of floor-mounted console.	1.00
<b>CAB-LGT-15</b>	<b>Blank removable panels</b> Blank removable panels will be installed in the cab console for the future installation of the mobile radio and other customer supplied equipment. Panels will be easily	1.00



removable with four screws. Panels will be movable to allow for a custom order per the customer's needs.

<b>CAB-CON-15</b>	<b>Cup Holders, Dual, in Floor-Mounted Console</b> Dual cup holders in floor-mounted console.	1.00
<b>CAB-CON-29</b>	<b>Map bin storage (Dual) - Floor Console</b> Map Bin Storage with Dual (2-slotted sections) - Floor Console	1.00
<b>CAB-LGT-11</b>	<b>Cab headliner with Reading Lights, Red/Clear (2)</b> Two (2) clear and red overhead LED reading lights.	1.00
<b>SR00173887</b>	<b>Holder in cab console</b> Install small square misc. item holder in cab console. Install in same plate as siren control head. Install on the right side of the siren control head.	1.00
<b>SR00173899</b>	<b>REMOVED Glove box, (4), cab console</b> <del>Install 4 place glove box holder in the cab console rear of the map storage bin.</del>	<del>1.00</del>

**23-Curbside Configuration (CRB)**

Item Number	Name/Description	Quantity
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The overall cabinet structure shall consist of interlocking extrusions. Extruded framework shall provide the structural integrity of the cabinets as well as creating the individual cabinet sections. These extrusions shall be custom fit and CNC cut to form the cabinet configuration. All cabinet extrusions shall incorporate a rounded edge to give an aesthetically pleasing appearance as well as providing a smooth, safe surface for the crew member. Mitered box framed cabinetry will not be accepted as a mitered corner produces sharp edges and potential gaps. Each interlocking extrusion joint shall be attached by two (2) hex machine bolts into the extrusion via a tap and die holes. These fasteners shall lock the cabinet frame structure into place and shall prevent the cabinet sections from twisting. Cabinet inserts shall be placed on the lip of the extrusion and shall be fixed with an adhesive as well as mechanically fastened into position. This structure alone shall resist to the pull test, the structural integrity of the cabinetry is not reliant on the interior storage cavity.

All cabinets shall be easy to clean, impervious to soap, water, body fluids, and disinfectants and shall be mildew resistant.

The compartment and closure device of the doors must meet KKK-A-1822F Change Notice 10 compliant to meet: SAE J3058 - Ambulance Interior Storage Compartment Integrity. The SAE J3058 explains dynamic and static testing procedures for evaluating the integrity of the cabinet and cabinet latch integrity standard, which will ensure cabinets retain rated equipment up to 40 lbs.

<b>CRB-CON-18</b>	<b>Front curbside cabinet with squad bench.</b> Front curbside cabinet with a 2- seat position squad bench will be installed on the curbside. <ul style="list-style-type: none"> <li>- Two (2) slide out drawer facing the cot.</li> <li>- Slide Out sharps and waste facing the cot below the above drawers.</li> <li>- Second patient securement brackets will be provided and shipped loose with retaining straps</li> </ul>	1.00
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CRB-CON-22	<b>Convert tilt-out into drawer</b> Drawer with waste (size) & sharps (1L) containers inside forward curbside cabinet. Deletes standard tilt-out.	1.00
CRB-NET-11	<b>Safety Net</b> Safety net at the head of the curbside configuration, by the side entry door (C2).	1.00
CRB-TEC-11	<b>Full-Length Seat Cushion</b> Full-length, thermoformed, molded seat cushion.	1.00
CRB-TEC-14	<b>Seat Backrest</b> Individual, thermoformed, molded backrests.	3.00
CRB-TEC-23	<b>Seating, Two (2) Passengers, 1-Click, 4-Point <del>6-Point</del> Safety Belts</b> Seating for three (3) passengers with 6-point safety belts. Space for Flip-down and hands-free opening mechanism.	1.00
FCT-RGT-26	<b>Glove Box Holder - Five (5)</b> Glove Box Holder - Five (5) below curbside upper cabinet	1.00
FCT-RGT-35	<b>Cabinet above the squad bench</b> A <b>curbside cabinet above squad bench</b> shall be installed that is as large as possible to meet 43" headroom requirement. The approximate dimensions shall be 33.50" wide x 9.50" high x 8.50" deep for <u>each cabinet</u> – Total cabinet width of 67.00" wide. Each cabinet will have (2) sliding doors. - <b>LED strip lighting</b> shall be installed.	1.00
SR00173879	<b>Second Patient Brackets, Curbside</b> Second patient brackets and straps above squad bench cabinet for securing backboard / second patient see F19P-460 Pomasl Demo	1.00

**24-Streetside Configuration (STR)**

Item Number	Name/Description	Quantity
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The overall cabinet structure shall consist of interlocking extrusions. Extruded framework shall provide the structural integrity of the cabinets as well as creating the individual cabinet sections. These extrusions shall be custom fit and CNC cut to form the cabinet configuration. All cabinet extrusions shall incorporate a rounded edge to give an aesthetically pleasing appearance as well as providing a smooth, safe surface for the crew member. Mitered box framed cabinetry will not be accepted as a mitered corner produces sharp edges and potential gaps. Each interlocking extrusion joint shall be attached by two (2) hex machine bolts into the extrusion via a tap and die holes. These fasteners shall lock the cabinet frame structure into place and shall prevent the cabinet sections from twisting. Cabinet inserts shall be placed on the lip of the extrusion and shall be fixed with an adhesive as well as mechanically fastened into position. This structure alone shall resist to the pull test, the structural integrity of the cabinetry is not reliant on the interior storage cavity.

All cabinets shall be easy to clean, impervious to soap, water, body fluids, and disinfectants and shall be mildew resistant.

The compartment and closure device of the doors must meet KKK-A-1822F Change

Notice 10 compliant to meet: SAE J3058 - Ambulance Interior Storage Compartment Integrity. The SAE J3058 explains dynamic and static testing procedures for evaluating the integrity of the cabinet and cabinet latch integrity standard, which will ensure cabinets retain rated equipment up to 40 lbs.

**STR-ACS-01 Primary action area** 1.00  
A counter with a 1.0" lip shall be installed on top of the primary action counter.

**Two (2) oxygen outlets** shall be installed above the counter.

A manual bypass valve / oxygen override switch shall be installed next to the oxygen outlets.

A manual suction regulator shall be installed above the counter with a Rico suction container will be provided.

An angled black panel will be installed below the upper cabinet with **rocker switch controls** for the dome lights, suction, cabinet lighting, action area light, the inverter control panel, and other functions to duplicate the curbside touch screen controls.

**STR-ACS-24 Suction Recessed Below Counter** 1.00  
The suction container will be recess mounted below the counter next to the CPR seat.

**STR-ACS-25 Storage cabinet below action area** 1.00  
Storage cabinet below action area with sliding windows. (Reduce storage space inside S2 compartment)

**FCT-LFT-27 Waste container with support bracket** 1.00  
Waste container with support bracket, surface mount below the ECC counter. A 3-gallon Rubbermaid S-14491 will be provided.  
- Location as follows: Mount on street wall under ECC counter / storage cabinet - to hold large waste & sharps

**FCT-LFT-33 Additional sharps container** 1.00  
Additional sharps container with bracket.  
- Location as follows: Mount on street wall under ECC counter / storage cabinet - to hold large waste & sharps

**STR-ACS-27 Cabinet above main counter** 1.00  
A large storage cabinet shall be installed above the street side forward primary counter with two sliding doors. The approximate interior dimensions shall be a 42.50" long x 16.75" high x 11.00" deep.  
- One (1) adjustable shelf shall be installed.  
- **Five (5) adjustable dividers** shall be installed on the floor of the cabinet.  
- **Five (5) adjustable dividers** shall be installed on the shelf.  
- **LED strip lighting** shall be installed.

**Restocking Feature:** A piano style hinge shall be securely fastened to the top of the cabinet structure. Two (2) gas struts, one (1) on each side, shall be installed on the side of the cabinet to lift the cabinet's face when the two elbow latches are released. The

bottom lip of the cavity shall have a door stopper on which a pvc coating is applied to eliminate vibrations of the flip up.

The compartment and closure device of the doors must meet KKK-A-1822F Change Notice 10 compliant to meet: SAE J3058 - Ambulance Interior Storage Compartment Integrity. The SAE J3058 explains dynamic and static testing procedures for evaluating the integrity of the cabinet and cabinet latch integrity standard, which will ensure cabinets retain rated equipment up to 40lbs.

**STR-ACS-34      Storage cabinet above CPR seat (not KKK)      1.00**  
Additional storage cabinet above CPR seat with flip-up door

**STR-REA-12      CPR Seat      1.00**  
A CPR seat will be provided. Seating for one EMT with 1-click, 4-point safety belt, no storage under the seat.

At the rear of the area will be a standard size counter with a 1.0" lip will be provided.

**STR-REA-15      (2) Drawers under the rear counter      1.00**  
Two (2) slide out drawers will be installed under the rear counter rear of the CPR seat.

**STR-MED-12      Upper rear interior storage cabinet      1.00**  
A large storage cabinet shall be in the upper section towards the rear with two (2) sliding doors. This cabinet shall extend from the CPR seat to rear door area. The approximate interior dimensions shall be a 41.75" long x 16.25" high x 16.00" deep.

- One (1) adjustable shelf shall be installed.
- **Five (5) adjustable dividers** shall be installed on the floor of the cabinet.
- **Five (5) adjustable dividers** shall be installed on the shelf.
- **LED strip lighting** shall be installed.

**Restocking Feature:** A piano style hinge shall be securely fastened to the top of the cabinet structure. Two (2) gas struts, one (1) on each side, shall be installed on the side of the cabinet to lift the cabinet's face when the two elbow latches are released. The bottom lip of the cavity shall have a door stopper on which a pvc coating is applied to eliminate vibrations of the flip up.

The compartment and closure device of the doors must meet KKK-A-1822F Change Notice 10 compliant to meet: SAE J3058 - Ambulance Interior Storage Compartment Integrity. The SAE J3058 explains dynamic and static testing procedures for evaluating the integrity of the cabinet and cabinet latch integrity standard, which will ensure cabinets retain rated equipment up to 40lbs.

**STR-MED-12      Medical Cabinet, Rear Middle, Interior/Exterior Access      1.00**  
A storage cabinet shall be in the rear middle section with two (2) sliding doors. This cabinet shall rearward of the section action counter. The cabinet will provide In/out access to the S3 exterior compartment. The approximate interior dimensions shall be a 41.75" long x 16.25" high x 16.00" deep.

- One (1) adjustable shelf shall be installed.
- **Five (5) adjustable dividers** shall be installed on the floor of the cabinet.

- **Five (5) adjustable dividers** shall be installed on the shelf.
- **LED strip lighting** shall be installed.

**Restocking Feature:** A piano style hinge shall be securely fastened to the top of the cabinet structure. Two (2) gas struts, one (1) on each side, shall be installed on the side of the cabinet to lift the cabinet's face when the two elbow latches are released. The bottom lip of the cavity shall have a door stopper on which a pvc coating is applied to eliminate vibrations of the flip up.

The compartment and closure device of the doors must meet KKK-A-1822F Change Notice 10 compliant to meet: SAE J3058 - Ambulance Interior Storage Compartment Integrity. The SAE J3058 explains dynamic and static testing procedures for evaluating the integrity of the cabinet and cabinet latch integrity standard, which will ensure cabinets retain rated equipment up to 40lbs.

<b>FCT-LFT-17</b>	<b>Glove Box (4) Holders at Rear of Medical Cabinet</b> Recessed holder to contain four (4) gloves box, at rear of medical cabinet next to rear entry door. Restocking via pivoting door. (Glove box not included)	1.00
<b>SR00173888</b>	<b>Adjustable Dividers, Street Side Cabinets</b> Adjustable dividers on bottom of BOTH street side upper cabinets	1.00
<b>SR00173901</b>	<b>Adjustable Dividers, Street side under counter</b> Install adjustable dividers in cabinet under the ECC primary counter	1.00

**25-Forward Bulkhead (FWB)**

Item Number	Name/Description	Quantity
<b>FWB-DIV-11</b>	<b>Sliding Door Crawl-Through</b> Crawl-through with sliding door on front division to access to the cab. Opening will be approximately 20" wide x the height of the cab to the floor of the patient area.	1.00
<b>FWB-LFT-11</b>	<b>Corner Cabinet, Streetside, Two Adjustable Shelves</b> Corner cabinet on streetside of front wall. Includes two (2) hinged aluminum extruded doors with see through windows <ul style="list-style-type: none"> <li>- <b>Two (2) adjustable shelves</b></li> <li>- <b>LED strip lighting</b> installed.</li> </ul>	1.00
<b>FWB-LFT-14</b>	<b>Locking Radio Communication Compartment</b> Lockable compartment on street side for radio communication	1.00
<b>FWB-RGT-12</b>	<b>ALS Cabinet – In/Out to exterior C1 door</b> The <b>ALS cabinet</b> shall be made of an aluminum structure with smooth powder coated aluminum cavities and shelves.	1.00

The upper section shall be accessed via two (2) extruded aluminum doors with Lexan inserts. The doors shall be operated by a cam sliding system in which sliding the knob will release the two (2) plunger bolts located at the top and bottom side of the door. The whole mechanism is to be protected by an aluminum cover on the inside of the door. Approximate dimensions shall be 32.00" wide X 28" tall x 30.25" deep.

- One (1) adjustable shelf.
- **LED strip lighting** installed.

A fixed shelf shall be installed between the upper and lower ALS cabinet.

The lower section shall be accessed via two (2) extruded aluminum doors with Lexan inserts. The doors shall be operated by a cam sliding system in which sliding the knob will release the two (2) plunger bolts located at the top and bottom side of the door. The whole mechanism is to be protected by an aluminum cover on the inside of the door. Approximate dimensions shall be 32.00" wide X 29.25" tall x 30.25" deep.

- One (1) adjustable shelf.
- **LED strip lighting** installed.

<b>SR00173882</b>	<b>Heated Compartment above ALS Cabinet</b> A <b>heated compartment</b> will be located above the front wall ALS cabinet with a hinged swing up door. A digital thermostat will be installed in the head pad above the cabinet.	1.00
<b>FWB-RGT-41</b>	<b>Pull-out tray in bottom ALS (towards the exterior)</b> One (1) pull-out tray in bottom ALS (towards the exterior) to aid in loading & unloading large jump bags or other equipment.	1.00
<b>SR00173883</b>	<b>Adj Shelves in bulkhead cabinet</b> Adjustable shelves in 45-degree angled cabinet	1.00

### 26-Attendant Seat (AST)

Item Number	Name/Description	Quantity
AST-BSE-11	<b>EVS Swivel Seat Base, Two (2) Positions</b> EVS swivel 360 degrees seat base, locking in two (2) positions, forward and rearward positions	1.00
AST-HRS-12	<b>EVS 1880 3Pts Vac-Formed Seamless Child Seat</b> The EVS 1880 is a vac-form, seamless ambulance attendant's seat. <b>Integrated child restraint system</b> that allows uninjured children weighing between 20-65 lbs to be transported in a five point safety harness. When it is not needed, the child-insert can be folded into the seat and allow an adult to use the seat as a standard attendant's seat	1.00
SR00173898	<b>Rear Facing Seat, ICS, 4-point</b> Install an EVS brand rear facing attendant seat with integrated child seat (ICS) and with PRO4 Four Point Single Click with Four Retractors Comments: EVS 1880 with ICS and 2 Point Swivel Base selected in CPQ - Price for upgrading to PRO4 belting system	1.00

### 27-Cot Configuration (COT)

Item Number	Name/Description	Quantity
COT-ANC-23	<b>Floor Plate &amp; Pre-wire Power-LOAD - GEN 2 (NEW)</b> Stryker Power-Load floor plate including the pre-wiring for charging feature. No cot fastener included from Demers, Dealer to install.	1.00
COT-POS-11	<b>Center Floor-Mount Cot Configuration</b> Center floor mount cot configuration	1.00

### 28-Switch Panels

Item Number	Name/Description	Quantity
CAR-CTR-10	<b>Rocker Switch Controls with LED Backlit Pictograms</b> Rocker switch controls with LED backlit pictograms installed on the cab console.	1.00
CAR-AUX-11	<b>Rocker Switch Controls with LED Backlit Pictograms</b> Rocker switch controls with LED backlit pictograms installed street side of the patient area.	1.00
CAR-AUX-11	<b>Rocker Switch Controls with LED Backlit Pictograms</b> <b>Auxiliary Rocker switch controls</b> with LED backlit pictograms installed on the curbside of the patient area.	1.00

### 29-Oxygen (OXY)

Item Number	Name/Description	Quantity
OXY-NTW-14	<b>Oxygen Outlets, Four (4)</b> Four (4) oxygen outlets. <ul style="list-style-type: none"> <li>- Two (2) in ECC above the street side primary counter</li> <li>- One (1) on curbside above the cabinet</li> <li>- One (1) on the ceiling above the cot</li> </ul>	1.00
OXY-OUT-11	<b>Oxygen Outlet, Quick-Connect</b> Quick-connect style oxygen outlet.	4.00
OXY-REG-12	<b>Oxygen Regulator, Manual, Sensor and Dig. Read-Out</b> Manual oxygen regulator with pressure sensor and <b>digital read-out</b> .	1.00
OXY-REG-13	<b>Oxygen Control Valve, Electronic, Manual By-Pass</b> <b>Electronic oxygen</b> control valve with manual by-pass.	1.00
OXY-SPO-23	<b>Recessed two oxygen cylinders inside squad bench</b> Recessed two oxygen cylinders inside squad bench, mount horizontal ("D-size" only)	1.00
OXY-SPR-11	<b>Universal Vertical Holder for Main Oxygen Cylinder</b> Universal vertical holder for types "K" or "M" main oxygen cylinder in S1 streetside exterior compartment.	1.00

### 31-Suction (SUC)

Item Number	Name/Description	Quantity
SUC-LOC-11	<b>Suction System location in ECC</b> Main suction system is located in front streetside action area.	1.00
SUC-LOC-13	<b>Suction System Below Action Area (ECC)</b> Suction system recesses below action area (ECC), forward of medical cabinet	1.00
SUC-MOT-11	<b>Thomas high flow vacuum pump</b> Thomas high flow vacuum pump	1.00
SUC-OUT-11	<b>Vacuum outlet QD in action area</b> Vacuum outlet QD Puritan with yellow 5/16" hose 4 ft long	1.00



SUC-REG-11	<b>Vacuum regulator with disposable canister</b> Vacuum regulator with disposable canister	1.00
SR00173880	<b>Bemis Suction Container</b> Install a Bemis 1200 cc suction container with the mounting bracket attached to the right wall of the recessed area so the entire suction container fits inside the recessed area.	1.00

**32-Electrical System (ELE)**

Item Number	Name/Description	Quantity
ELE-GES-11	<b>Multiplex Electronic Management System</b>	1.00

A 12VDC electrical system shall be added in junction with the OEM system. They shall be isolated from each other, yet they still exchange data. This is achieved by using a multiplex system in combination with a CAN BUS connectivity between the two (2) systems. It reduces the number of wires in the harness, thus reduces the number of welds and connections. Using programmable solid-state devices allows for easy updating and customizing of the vehicle without needing to add relays or modify the wiring system, even at a later stage while the vehicle is in the field. Printed circuit board or, so called "hardwired" electrical systems shall not be acceptable.

The ambulance manufacturer shall have significant experience in installing multiplex and electrical systems. The purchaser is not interested in prototypical or logical systems that are untested or unproven by the ambulance manufacturer. The multiplex system specified here shall be fully developed, tested, in service for at least 15 years and shall be installed on at least 9000 units. Documentation of electrical systems installed, and in-service shall be provided at the purchaser's request.

**Electronic Controller Units (ECU)**

Multiplexing electrical system shall consist of solid-state electronic controller units mounted in the electrical control panel. Electronic controller units shall act as the central communications system for the entire electrical system. These electrical controller units shall command all electrical components installed by the ambulance manufacturer in the cab and in the patient compartment. Each electronic controller unit shall be self-diagnostic with easy-to-read LED. A CD of the programing and the electrical schematics as well as detailed printed schematics of all components and wiring shall be provided with the completed ambulance.

All Electronic controller units shall be sealed in a weatherproof exterior casing. The ECUs main control panel shall be coated in weather resistant from the factory. All electronic controller units shall be installed in electrical control panel compartment for centralized location.

Electronic controller units shall be programmed using already established automotive communication language. Electronic controller units shall be programmed to communicate and receive signals in the SAE J1939 protocol via the CAN BUS connection. This type of system is preferred to allow for future expansion and. No auxiliary printed circuit boards, circuit breakers or relays shall be needed in future expansion or to assist in the functionality of standard electrical components.

**Serviceability**

The ambulance multiplexing electrical system shall be designed to be maintained and serviced easily. In the unlikely event of an electrical problem, the ambulance's

electrical system shall be able to be connected remotely to the Internet and shall be able to be diagnosed or reprogrammed by a service technician at the ambulance manufacturer's main facility. This multiplex electrical system shall be proven to be virtually maintenance free. A failure (warranty) rate of less than 1% is required because this agency wishes to purchase an ambulance with the utmost reliability in service. Documentation of warranty claims relating to the electrical system shall be provided to the purchaser upon request.

#### **Wiring**

All wiring for the electrical systems shall be stranded copper or copper alloy conductors of a gauge rated to carry 125 percent of the maximum current for which the circuit is protected. Voltage drops in all wiring from the power source to the component shall not exceed 10 percent. All circuits shall be wired in conformance with SAE J1292, Automobile, Truck, Truck-Tractor, Trailer, and Motor Coach Wiring. None of the ambulances electrical wiring and components shall terminate or originate in the oxygen storage compartment except for the oxygen flow control solenoid, compartment light, and switch plunger or trigger device.

#### **Wiring Harness**

The ambulance wiring harnesses shall be a continuous run to each electrical component. The ambulance wiring shall contain no splices in the main wiring harness. The terminals on connectors of each end shall be machined crimped. Hand crimped electrical connectors are not permitted by the purchaser as they have been proven to be prone to premature failure and/or irregularities.

All ambulance wiring harnesses shall be enclosed in a plastic loom. This loom shall run from the electronic controller units to each specified electrical component. Instances where conduit must travel through a tube structure, a rubber grommet shall be placed in the hole to prevent premature wear of the plastic loom and/or wiring. All wiring harnesses shall be secured to the roof and walls tube structures with insulated clamping fasteners.

The overall covering of jacketed cables shall be moisture resistant and have a minimum continuous temperature rating of 194°F (90°C), except for cable installations where the wiring may be exposed to higher temperatures. All wiring connections and terminations shall use a method that provides a positive standard connection. Wiring connections and terminations shall be installed in accordance with the device manufacturer's instructions. Wire nut, insulation displacement, and insulation piercing connections shall not be used.

All connections to the electrical components shall include a minimum 6 in. service loop of. All wiring connections shall utilize easy plug-in style connectors.

#### **Wiring Identification**

All wiring shall be identified every 6" at a minimum. The wiring identification code shall be the position on the electronic controller unit for easy maintenance and diagnosis. Wiring identification shall be clearly visible and shall be printed on the insulated wire. No stickers will be allowed.

#### **Circuit Protection**

Circuits shall be provided with properly rated low voltage overcurrent protective devices. Such devices shall be readily accessible and protected against heat more than



the overcurrent device's design range, mechanical damage, and water spray. Circuit protection shall be accomplished by utilizing fuses, circuit breakers, fusible links, or solid-state equivalent devices.

#### **Wiring Schematics**

The complete set of wiring schematics shall clearly identify all wiring locations, routing, and component connection. A sample document shall be available to the purchaser on request to examine the quality of the electrical schematic. All instances of wiring not conforming to the standards established in this document shall be documented at the time of the proposal. Failure to comply with this requirement shall be cause for rejection of the proposal.

#### **Electric Panel**

The electrical panel shall be protected by a removable panel or a compartment door. It shall include in addition to the ECUs all block fuses and other electronic devices.

For future upgradability, one (1) extra 15-amp 12VDC circuit breaker shall be provided. It shall be wired and shall be ready for a future programmable function with the multiplexing electrical system.

#### **Grounding**

Dedicated grounding locations for all appliances, circuits, etc. shall be supplied. Appliance mounting screws/hardware shall not be used for grounding purposes, nor shall the body of the ambulance be used as a ground location. Star washers or unapproved, untested grounding methods shall not be used.

OEM grounds shall not be used as grounding location for the conversion circuits.

#### **Switching Requirements**

Switches, relays, terminals, and connectors shall have a direct current (dc) rating of 125 percent of maximum current for which the circuit is protected.

#### **Voltage Alarm**

The multiplex system shall incorporate an audible voltage warning should the system voltage at the battery or at the master load disconnect switch drops below 11.8VDC for a duration of 120 seconds for 12VDC nominal systems.

#### **Load Management**

The multiplexing electrical system shall be programmed to automatically shed electrical load should the electrical output rating of the installed alternator drop below a programmed voltage level. Electrical components shall shed in order of priority. External load management systems or load management systems not programmable shall not be considered as the purchaser requires this electrical system to be customizable.

**5-year / 180,000-mile electrical warranty, 100% coverage**

ELE-ALT-14

#### **Super Auto Eject Power Inlet, 20 Amps, Yellow**

1.00

Kussmaul 120 Volts AC, 20 Amps Automatically disconnects shoreline

- Red cover
- **Green indicator light**

<b>ELE-ALT-11</b>	<p><b>Power Inverter, Xantrex Freedom, True Sine, 2000W</b></p> <p>A Xantrex Freedom CX power inverter rated for 2000-watts shall be installed in the patient compartment, behind the streetside cabinetry, in a ventilated storage area. The inverter shall be powered via a control panel in the rear attendant console. When this inverter is activated, all 110VAC outlets shall be energized.</p> <p>An inverter integrated battery charger shall be provided for maintaining, in conjunction with the multiplex isolator and the shoreline, OEM and conversion batteries in a fully charged condition when the shoreline is plugged.</p>	1.00
<b>ELE-CON-13</b>	<p><b>AC Delco Conversion Batteries</b></p> <p>Two (2) AC Delco batteries shall be installed <i>in addition to</i> the two OEM batteries. The OEM batteries shall not be relocated from their original positions while the additional conversion batteries shall be in a ventilated slide out drawer under the ALS compartment.</p> <p>A programmable multiplex battery isolator shall be installed to separate the chassis batteries from the patient compartment batteries. It shall monitor battery voltage and allow for OEM battery boost by the conversion batteries and full OEM battery charging via the shoreline. The different voltage limits will be programmable. A system comprised of an isolator, boost solenoid and trickle charger shall not be acceptable as this requires more components, cables, and connections.</p> <p><u>NOTE:</u> two (2) Ford OEM Motorcraft batteries will be installed under the hood of the chassis and will be dedicated to the chassis system for starting and chassis functions.</p> <ul style="list-style-type: none"> <li>- Four (4) total batteries to be installed.</li> </ul>	1.00
<b>ELE-CON-14</b>	<p><b>12vdc Electrical Outlets</b></p> <p>12VDC power point outlets specified here shall be properly tested and shall be protected with a <b>Schottky-style diode to isolate</b> the medical equipment batteries from other loads. The diode shall be in the electrical panel and shall be wired to the conversion batteries. It shall be designed to handle voltage of at least 48VDC. All wiring to the 12VDC outlets shall be clearly labeled and shall be one (1) continuous run from the diode to the outlet. The locations shall be:</p> <ul style="list-style-type: none"> <li>- One above the primary action counter</li> <li>- One in the upper ALS cabinet</li> <li>- One above the counter rear of the CPR seat</li> </ul>	1.00
<b>ELE-CON-18</b>	<p><b>Dual USB DC outlet with indicator</b></p> <p>Dual USB DC outlet with indicator. Details and location are as follows: (1) above ECC main counter</p> <ul style="list-style-type: none"> <li>- above squad bench cabinet</li> <li>- top of cab console</li> </ul>	3.00
<b>ELE-ALT-15</b>	<p><b>Electrical Outlet, 120V AC with Indicator</b></p> <p>120VAC outlets shall be energized from the shoreline and/or from the inverter. All 120VAC outlets shall be UL certified, Nema 5-15, clearly identified on the unit, rated to 60Hz and have a pilot light when powered.</p> <p>A 120VAC GFCI shall be installed beyond the shoreline and shall disable all 110VAC outlets when tripped. The GFCI shall be in the rear attendant console for ease of consulting and/or resetting if needed.</p>	1.00



120VAC outlets shall be energized from the shoreline and/or from the inverter if equipped. All 120VAC outlets shall be UL certified, Nema 5-15, clearly identified on the unit, rated to 60Hz and have a pilot light when powered. The outlet locations shall be:

- One street side above the above the primary action counter
- One street side above the second action small counter
- One in the front bulkhead angled cabinet
- One in the upper ALS cabinet
- One in the lower ALS cabinet
- One in the cab on the right side of the cab console
- One curbside above the counter

**SR00173909**      **Power Strip, cab**      1.00  
 One (1) power strip on top rear of cab console wired to inverter/shoreline

**33-Communication System (COM)**

Item Number	Name/Description	Quantity
<b>COM-RAD-14</b>	<b>Radio Communications Compartment</b> A ventilated radio compartment above the cab to body walk-thru with a hinged door should be easily accessible.  It shall contain a universal board, Bussmann blade-type fuse panels, and harness. (12V battery feed, ground, ignition).	1.00
<b>COM-RAD-15</b>	<b>Radio Communications Front Console</b> The front console in the driver's compartment shall have a universal board, Bussmann blade-type fuse panels, and harness for radio communication systems  It shall contain a universal board, Bussmann blade-type fuse panels, and harness. (12V battery feed, ground, ignition).	1.00
<b>COM-REC-11</b>	<b>Data Recorder Available Signals</b> Data recorder available signals through a universal connector in the electrical compartment.	1.00

**34-HVAC (CVC)**

Item Number	Name/Description	Quantity
<b>CVC-CLD-11</b>	<b>OEM Tie-In Air Conditioning Unit System</b> The air conditioning unit shall be tie-in to the OEM air conditioning system, cooling the air of the patient compartment through the ducted outlets. The Hoseline evaporator unit shall have a capacity of 580 CFM and cooling capacity of 30,000 BTU. The evaporator shall be installed in the patient compartment above the oxygen compartment. An AC high-capacity filter-drier shall be installed to the inlet of the evaporator to prevent debris and moisture in the system. It shall be accessible by removing the partition ceiling protector.  <b>Five (5) round adjustable vents</b> installed at the ceiling with manual closures are installed above the street side cabinet in a padded diffuser and shall project at a downward angle toward the patient and crew. Cold air runs from the front evaporator to the vents through a one-piece angled duct to maximize and regulate air flow. It is	1.00

made of a lightweight material and insulated with high performance insulation to reduce thermal transfers and condensation.

- **Cold air blows out evenly throughout patient area evenly and efficiently cooling the entire patient area**

The patient compartment HVAC system shall be controlled by the driver cab console or the patient compartment, both sides, via the multiplex touch pad or touch screen. The patient compartment temperature shall be monitored by a thermostat incorporated in the multiplexing electrical system.

Additional to the three (3) preprogrammed speeds, an automatic mode shall be able to decide between heating, cooling, and fan speed in function of the set temperature versus the patient compartment temperature.

To achieve maximum efficiency and optimization of this system, the fans' speed shall be optimized via **Pulse Width Modulation (PWM)** to allow the heating and cooling system to run at its most effective speed. Adequate room for hose connections and hose lines shall be provided when installing HVAC components. The hoses shall be protected and insulated to optimize performance and longevity. They shall also be clamped every 18" with high strength clips and routed without sharp bends and kinks.

<b>CVC-DIF-11</b>	<b>Air Conditioning Outlets, Round</b> Round outlets for ducted air conditioning unit.	1.00
<b>CVC-HOT-11</b>	<b>Heating Unit</b> The heating unit shall be installed in the patient compartment in a location behind the street side cabinet, in the wheel well area. The heated air shall <b>blow from below the side wall</b> and just above the roll up floor in a cabinet full length aluminum vent. This ventilation system shall <b>blow heat below the patient immediately and circulate upward</b> , also creating a radiator effect as the heated air warms the side wall. The interior ducting shall be designed such that debris or liquids cannot enter vent.	1.00
<b>CVC-VNT-13</b>	<b>Exhaust Fans (2)</b> Two (2) exhaust fans for contaminated air. Activated by front control interface or rear console switch.  The system must be able to circulate clean air into the patient area in 100 seconds or less.	1.00
<b>CVC-VNT-15</b>	<b>UV Air Sterilization System</b> The INTERCEPTOR's UVC Germicidal process will destroy airborne pathogens that technicians, drivers, patients and passengers come into contact with. To be installed inside module.	1.00

<b>35-Interior Lights (ILG)</b>		
Item Number	Name/Description	Quantity
<b>ILG-PLF-11</b>	<b>LED Dome Lights, Adjustable, Dig. Timer</b> Whelen round <b>Super LED dome lights</b> , Whelen #80C0EHCR, shall be provided in the patient compartment. The dome lights shall be controlled by separate switches for the left bank and right bank of lights. The dome lights shall be activated rocker switches on the cab console and both patient area control panels.	8.00

ILG-GEN-12	<b>Blue LED strip lighting at floor level</b> Blue LED 12V lighting in aluminum channel on both sides of the module for floor lighting	1.00
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**36-Grab Handles (GBR)**

Item Number	Name/Description	Quantity
GBR-COL-12	<b>Grab Bars Color, Yellow</b> Color of selected grab bars is Yellow.	1.00
GBR-DRS-11	<b>Rear Door-Mounted Grab Bars, 16" x 16"</b> Two (2) door-mounted grab bars, 16" x 16", inside of rear doors (A1 and A2).	1.00
GBR-DRS-12	<b>Curbside Door-Mounted Grab Bar, 12"</b> One (1) door-mounted grab bar, 12" each, on the inside of the side entry door (C2).	1.00
GBR-EMB-11	<b>Embarking Grab Bars, 12"</b> Two (2) entry grab bars, 12" each, mounted inside the patient compartment. One (1) near the curbside entry door, and one (1) near the R2 rear entry door.	1.00
GBR-PLF-11	<b>Ceiling Grab Rails, 90", Two (2)</b> Two (2) ceiling-mounted grab rails, 90".	1.00

**37-Finish and Trim (FNS)**

Item Number	Name/Description	Quantity
FNS-FLR-15	<b>Altro Reliance 25, Midnight</b> Altro Reliance 25 Midnight floor covering.	1.00
FNS-GRD-15	<b>Safety Yellow Upholstery</b> Yellow vinyl upholstery for safety exit padding covering.	1.00
FNS-GRD-18	<b>Black upholstery</b> Black vinyl upholstery for seat and padding covering	1.00
FNS-PLF-11	<b>Fiberglass Ceiling</b> Fiberglass ceiling in Patient Compartment.	1.00
FNS-STK-11	<b>General Vehicle Identification</b> Vehicle general labels identification.	1.00

**38-Functionality (FCT)**

Item Number	Name/Description	Quantity
FCT-PLF-11	<b>Radio Speakers, Recessed, Two (2)</b> Two (2) recessed radio speakers.	1.00
FCT-PLF-13	<b>IV Hooks, Recessed in Ceiling, Flexible, Four (4)</b> Four (4) recessed flexible IV hooks in ceiling.	1.00
FCT-RWR-11	<b>Digital Clock, Driver and Step Indicator Lights</b> Digital clock recess mounted into the rear head pad. Clock is designed for road use. Clock is 12vdc direct wire to the ambulance electrical. - Rear step indicator light - Brake indicator light - Turn signal indicator light	1.00

## **DEALER SUPPLIED ITEMS**

- **(2) 5 lb. fire extinguishers with heavy duty vehicle mounting brackets**
  - Installed per customer directions
  
- **Peacemaker Heavy Duty grill guard will be supplied and installed on the front of the chassis**
  
- **Fog Lights, Amber LED**
  - Supply and install amber LED fog lights to the Demers pre-wire after the installation of the grill guard
  
- **Technimount Universal base**
  - Installed per the customer directions
  
- **Technimount Pro heavy-duty bracket to mount to your defib**
  - This is the bracket that mounts to your defibrillator. The bracket will ship loose with the ambulance
  
- **Stryker MTS 6390, Power-LOAD cot loading system**
  - Installed in the Demers supplied floor plates
- **Stryker 6507 Power Pro 2 power cot**
- **Stryker 6252 tracked manual stair chair**
  
- **(3) Flow meters**
  - (2) gravity flow meters for the wall mount oxygen outlets
  - (1) round dial flow meter for the ceiling oxygen outlets
    - Green barb trees are included
  
- **Dual Air Horns**
  - Dual Buell air horns will be installed on the front of the chassis. A VIAIR compressor kit will be supplied and installed. The compressor will be installed in the S2 compartment on the floor and will be protected with an aluminum cover.
  
- **Graphics allowance of \$ 7,500.00 is included**
  - The amount will increase by \$ 1,000.00 to a total of \$ 8,500.00 with changing the paint to White
  
- **A \$ 5,000.00 allowance is included to supply an dinstall misc. equipment as determined later.**
  
- 
- **Delivery to your station in Boyceville, Wisconsin**
- **Full tank of gas fuel upon delivery**
  
- **Orientation by the dealer**
- **Mobile Service by dealer with three mobile service vehicles**

CPQ quote: QUO0000009219 Rev: 1

Date & revision: 2023-09-28 rev.0

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## DISCLAIMERS

Section 5, Item F.

Demers makes every effort to maintain the accuracy and quality of the information provided in these drawings. However, Demers cannot guarantee and assumes no legal liability or responsibility for the accuracy or completeness of the information provided. The information contained in these drawings is for general guidance only. You should always develop your quote and send to Demers for engineering validation to the feasibility of the custom options according to the specific configuration required by the customer.

Should there be any discrepancies between the CPQ configurator, the CPQ quote or sale sheet and these drawings; the CPQ configurator, the CPQ quote or sale sheet will take precedence. These drawings are subject to change by engineering during the construction process of the vehicle. Dimensional data for information only. The copyright of all content in these drawings is owned by Demers and/or the various manufacturers of our equipment. These drawings in part or whole cannot be changed, reproduced, stored in or transmitted onto any website or social media without the prior written consent from Demers.

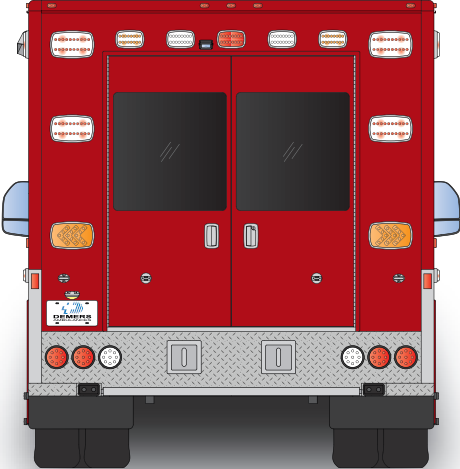
# MXP170E - Ford F450



# General exterior with custom paint

Date: 2023-09-28 rev.0  
Scale:  
Draft:

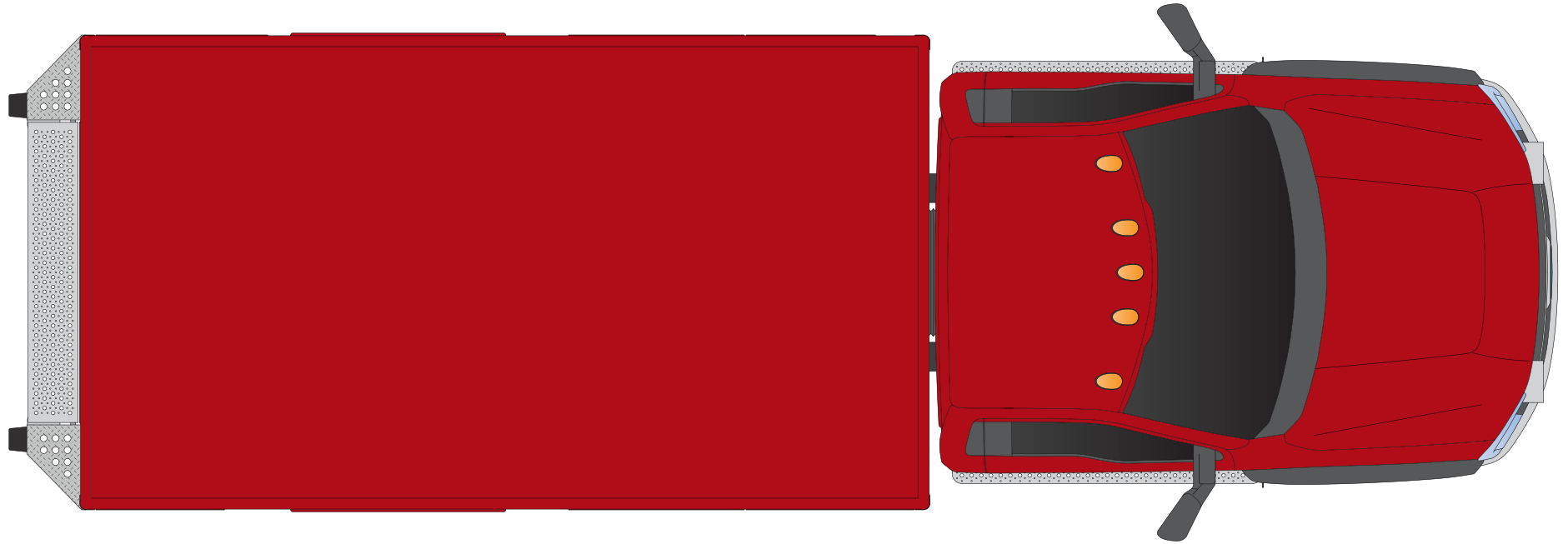
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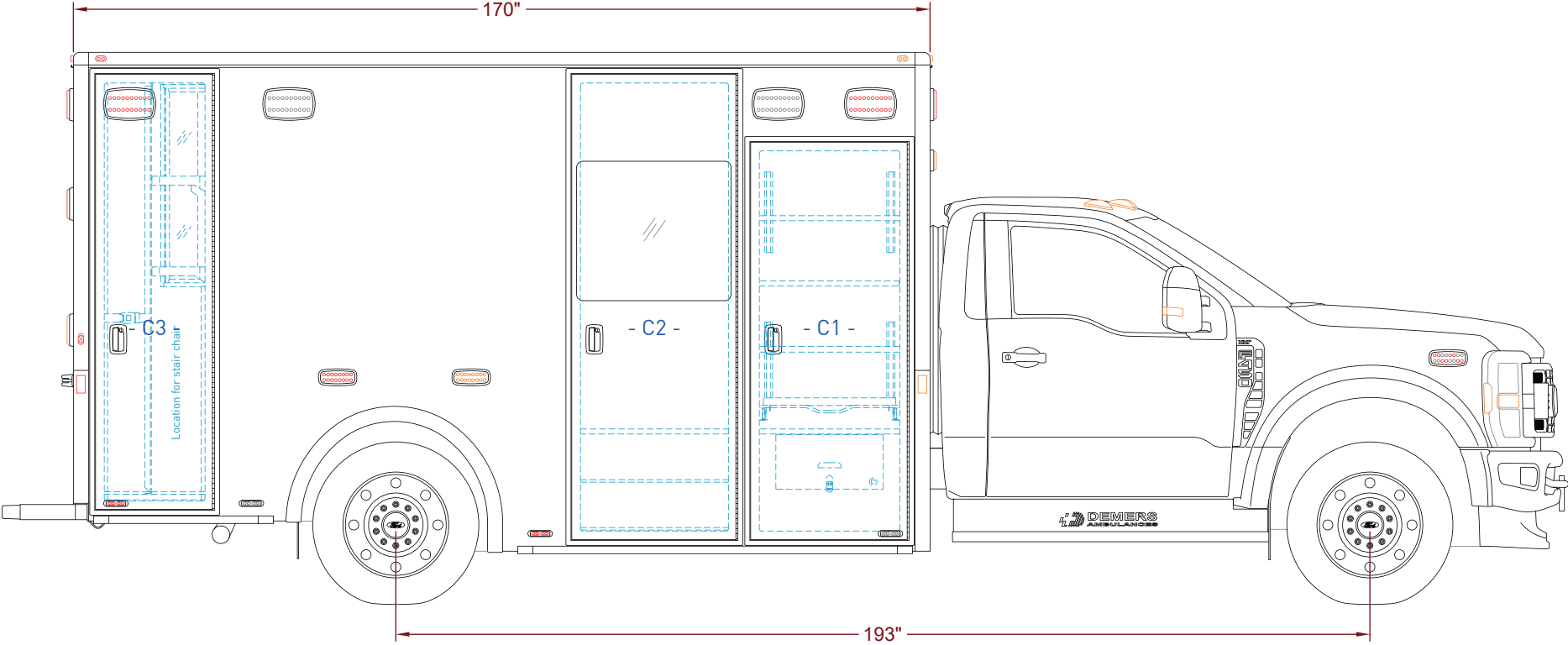


# Top exterior with custom paint

Date: 2023-09-28 rev.0  
Scale:  
Draft: Section 5, Item F.

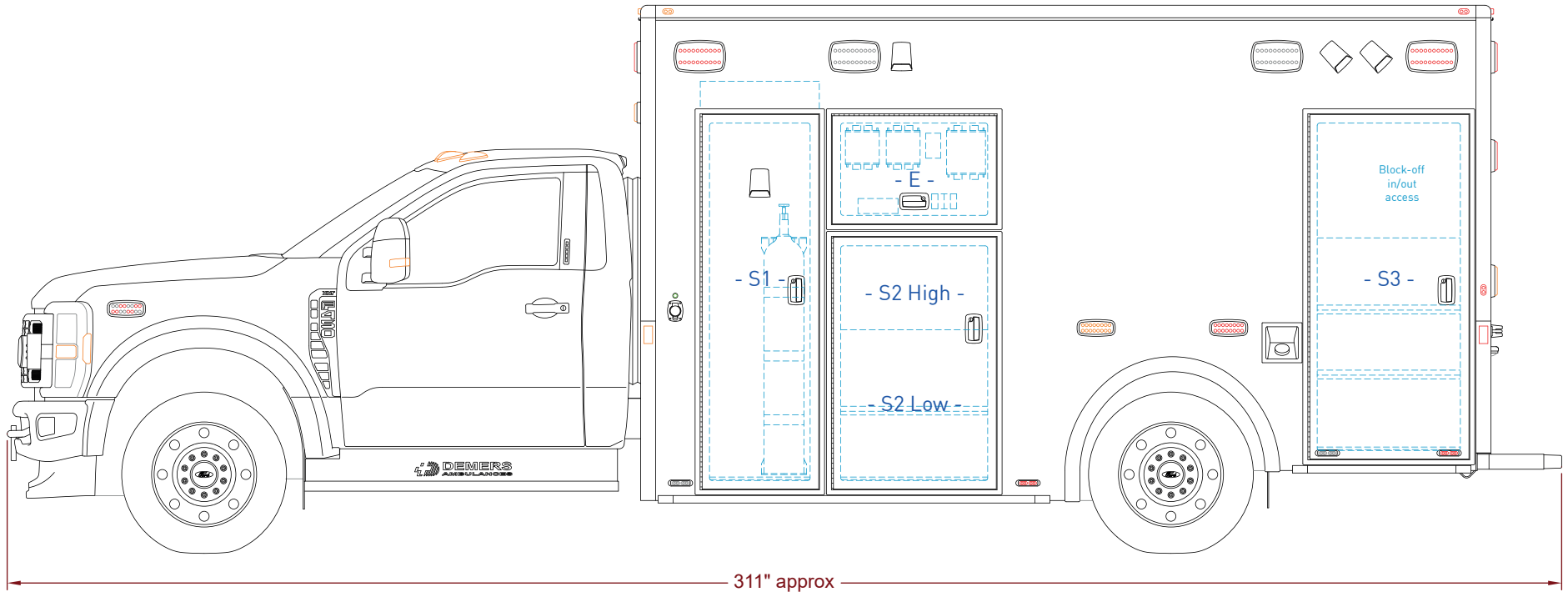


# Curbside exterior



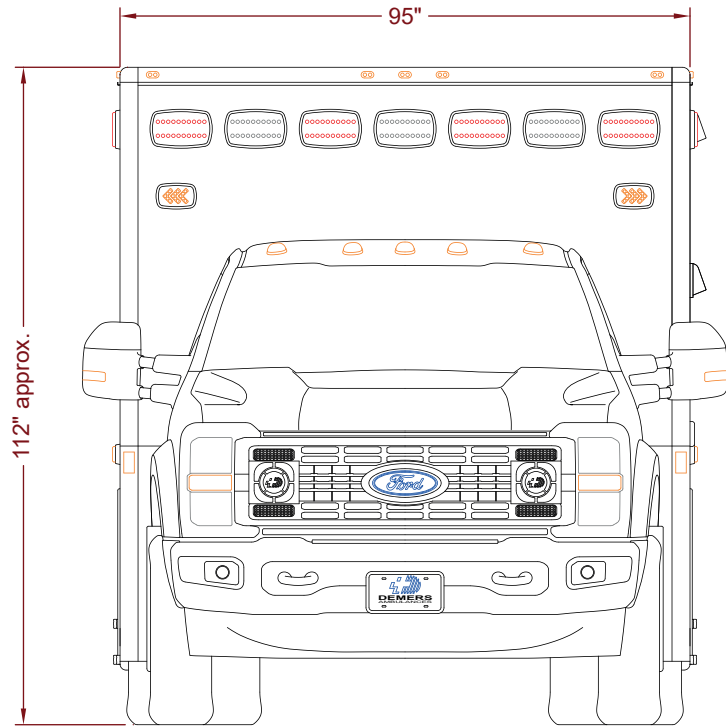
Compartment	Opening L x H	Interior dimensions L x H x D
C1	27.75" x 55.75"	30.25" x 57.25" x 32.00"
C2	29.25" x 88.75"	-
C3	20.00" x 82.75"	20.75" x 84.25" x 18.50"

# Streetside exterior



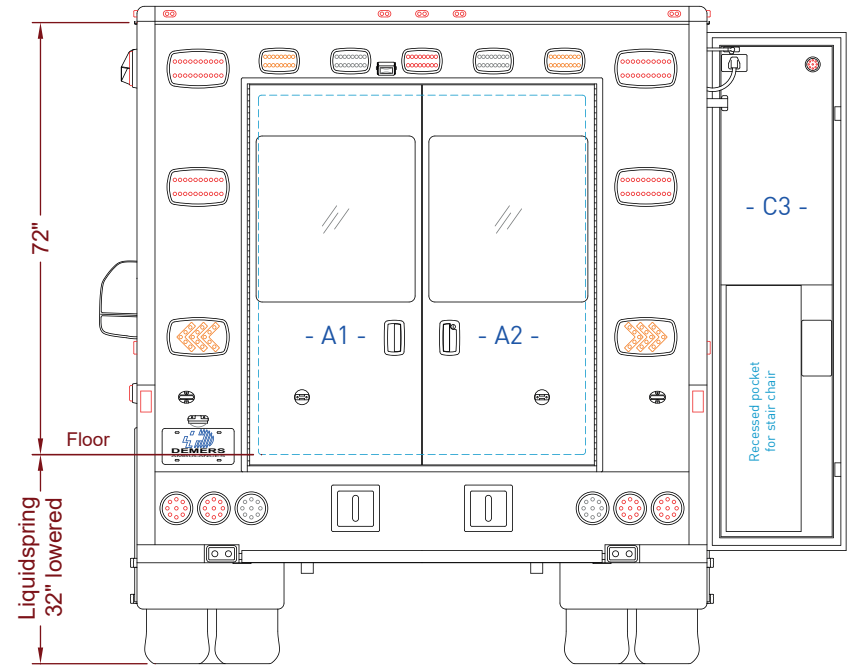
Compartment	Opening L x H	Interior dimensions L x H x D
S1	20.25" x 71.50"	23.75" x 79.50" x 18.00"
S2	29.25" x 47.00"	High: 32.25" x 17.25" x 8.00" Low: 32.25" x 30.00" x 13.50"
S3	28.50" x 65.50"	33.25" x 42.00" x 17.50"
E	29.25" x 18.50"	-

# Front & rear exterior



**Note**

The total height of the vehicle can be different according to chassis and suspensions

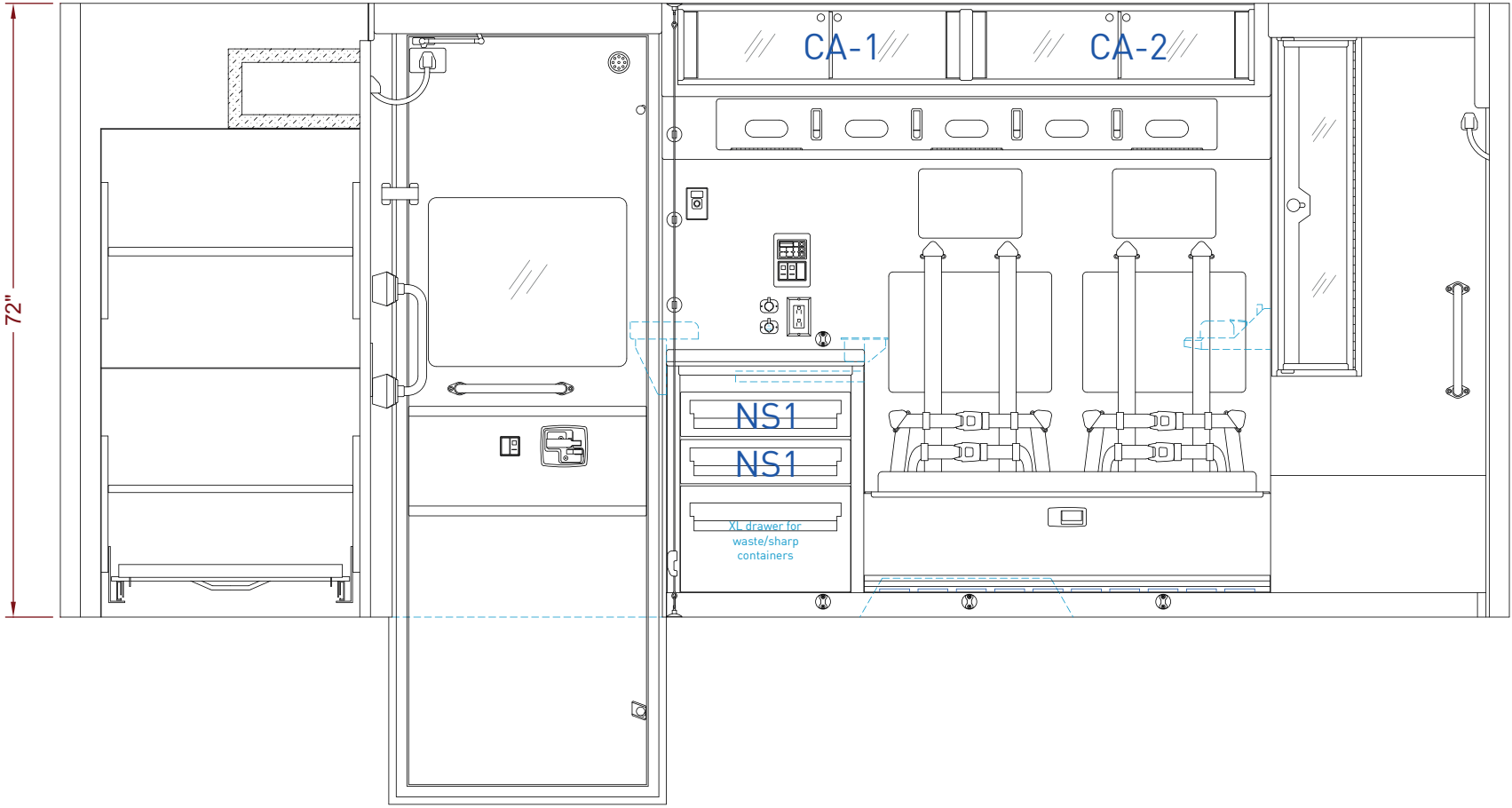


**Note**

The rear loading height of the vehicle can be different according to chassis and suspensions

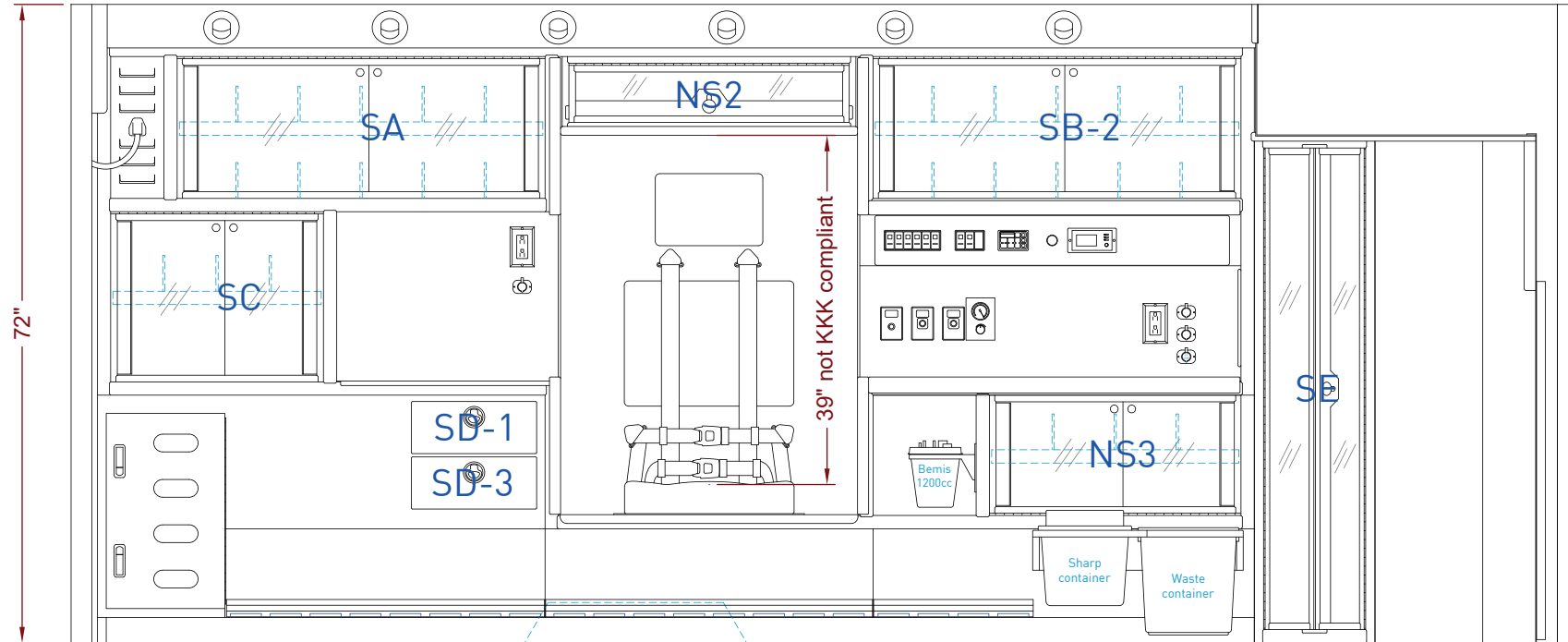
Compartment	Opening L x H	Interior dimensions L x H x D
A1 & A2	54.50" x 59.75"	-

# Curbside interior wall



Compartment	Opening L x H	Interior dimensions L x H x D
Storage cabinet -CA-	32.25" x 8.00"	33.50" x 9.50" x 9.25"
Storage drawer -NS1-	-	17.00" x 4.00" x 18.00"

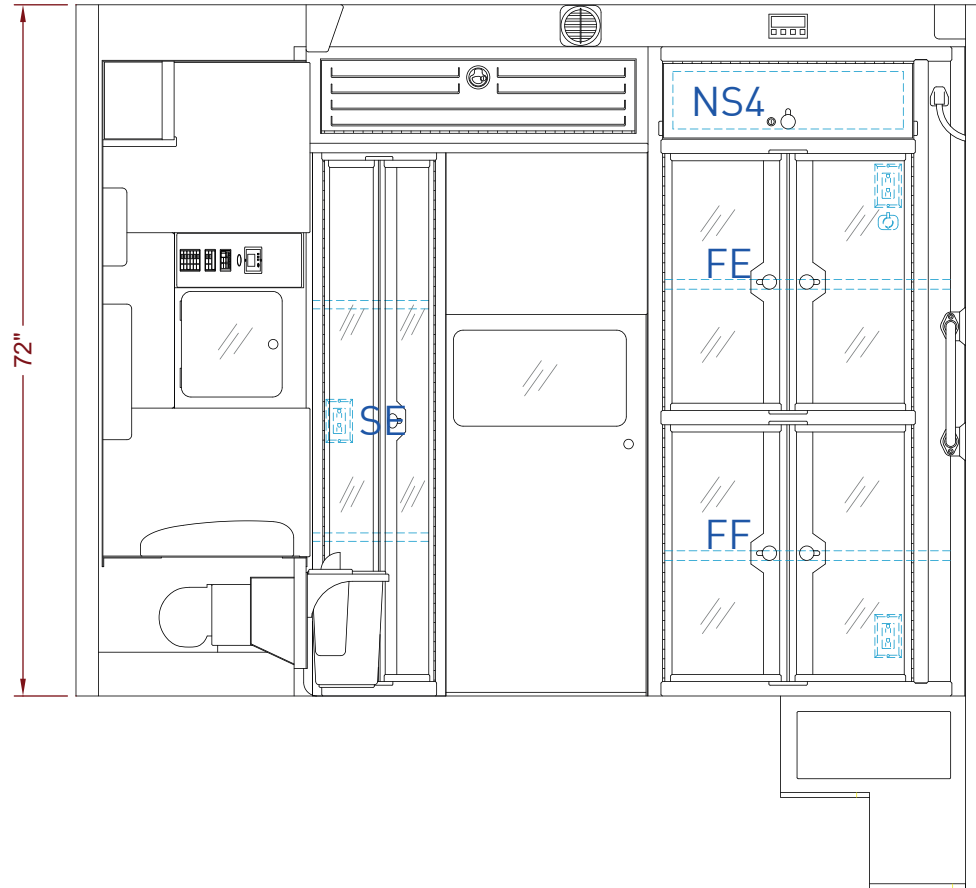
# Streetside interior wall



Compartment	Opening L x H	Interior dimensions L x H x D	Compartment	Opening L x H	Interior dimensions L x H x D
Storage cabinet -SA-	41.50" x 16.00"	42.50" x 16.75" x 16.00"	Storage drawer -SD-	-	12.00" x 4.50" x 12.50"
Storage cabinet -NS2-	31.50" x 6.75"	32.00" x 8.00" x 6.00"	Storage cabinet -NS3-	28.25" x 13.50"	29.25" x 14.75" x 11.00"
Storage cabinet -SB-	41.50" x 16.00"	41.75" x 16.25" x 11.00"	Storage cabinet -SE-	16.50" x 54.25"	*25.50" x 57.25" x *15.75"
Storage cabinet -SC-	24.00" x 19.25"	25.00" x 20.25" x 16.00"			

\*The provided dimension is the maximum possible due to the angular configuration of the cabinet.

# Front interior wall

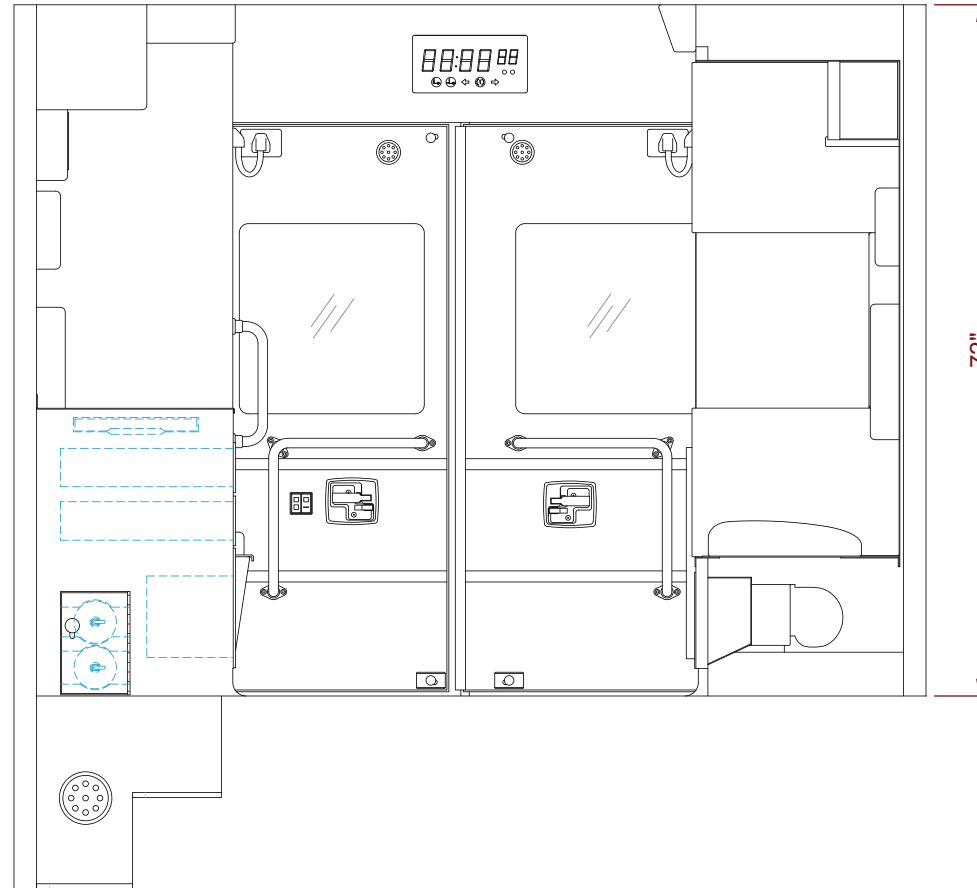


Compartment	Opening L x H	Interior dimensions L x H x D
Heated comp. -NS4-	26.00" x 8.00"	24.00" x 6.00" x 13.75"
High ALS comp. -FE-	26.00" x 26.75"	32.00" x 28.00" x 30.25"
Low ALS comp. -FF-	26.00" x 26.75"	32.00" x 29.25" x 30.25"

# Rear interior wall

Date: 2023-09-28 rev.0  
Scale:  
Draft

Section 5, Item F.



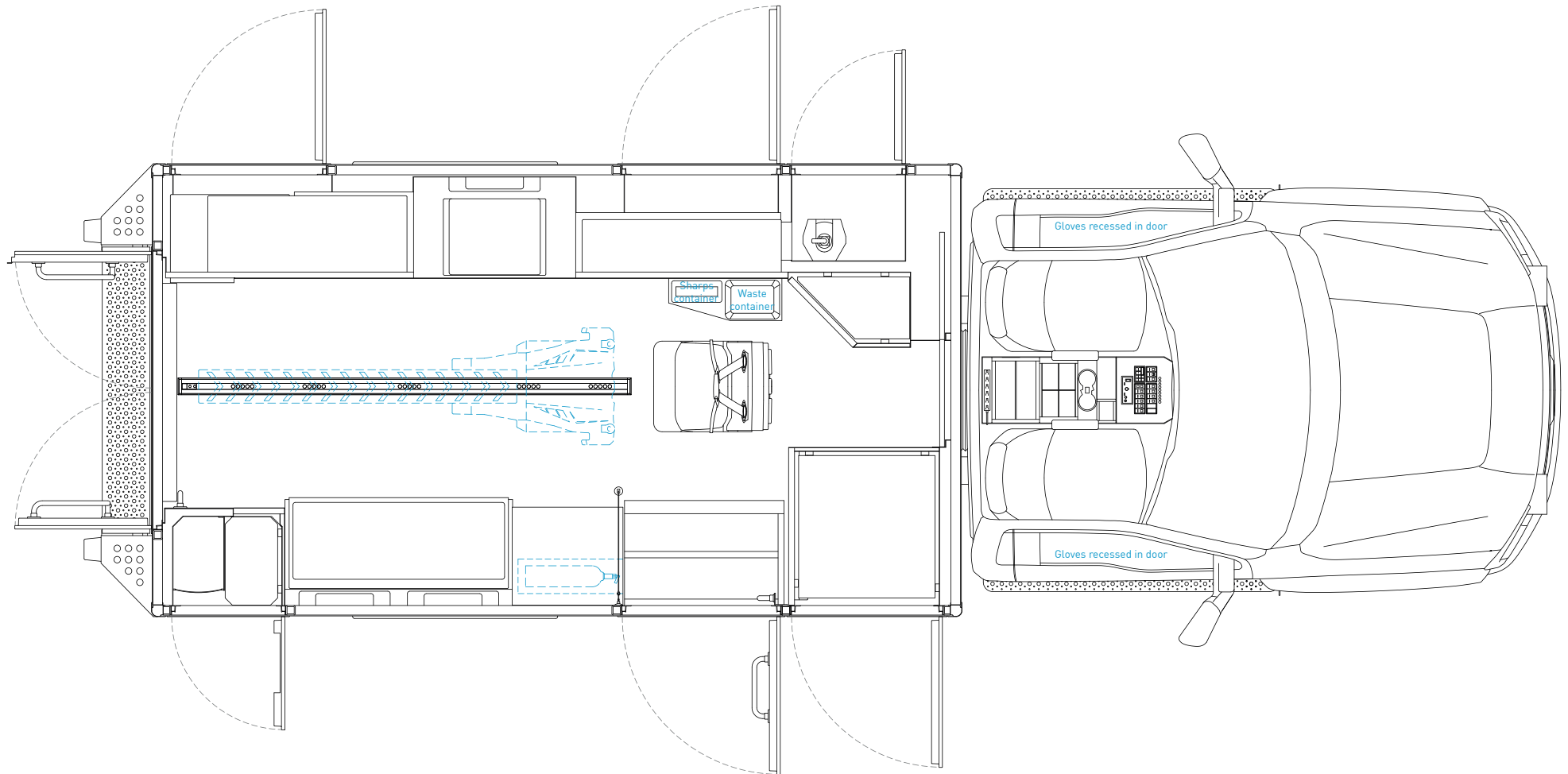


# Floor view

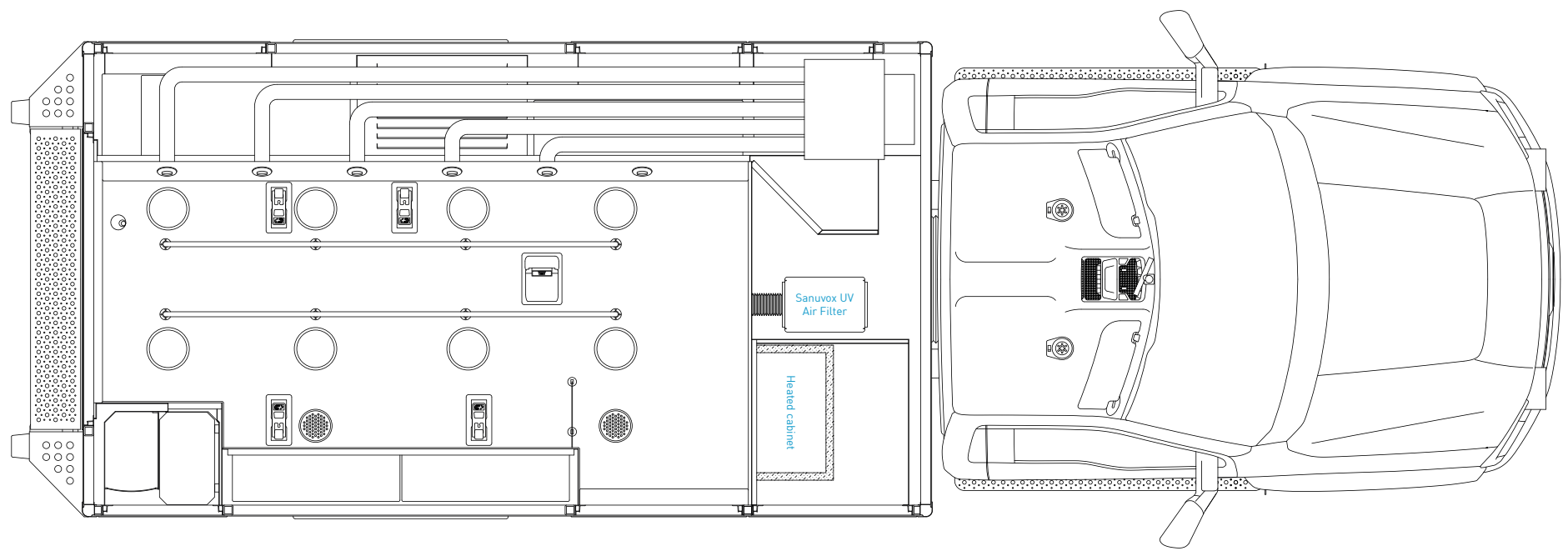
Date: 2023-09-28 rev.0

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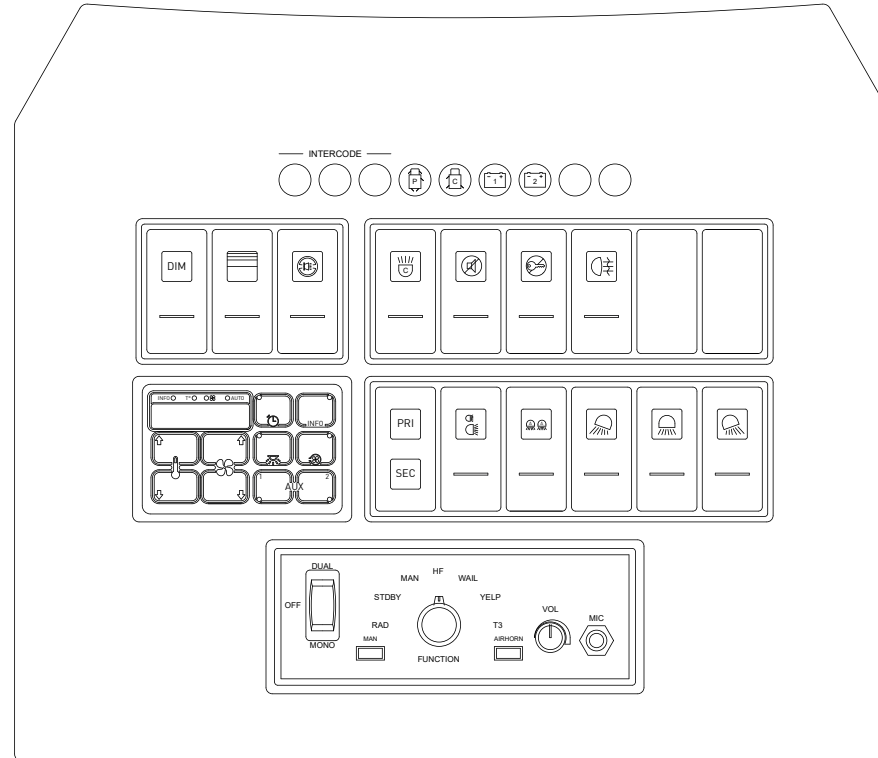
Section 5, Item F.



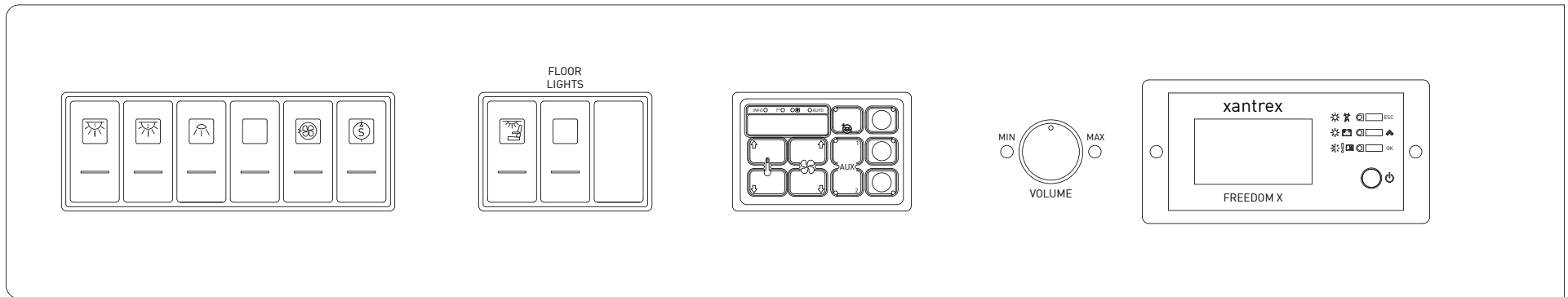
# Ceiling view



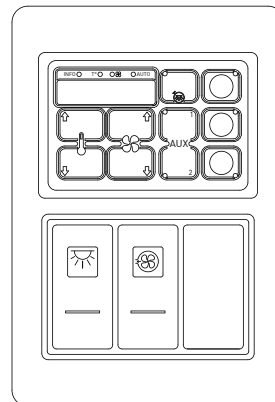
# Front console



## Streetside console

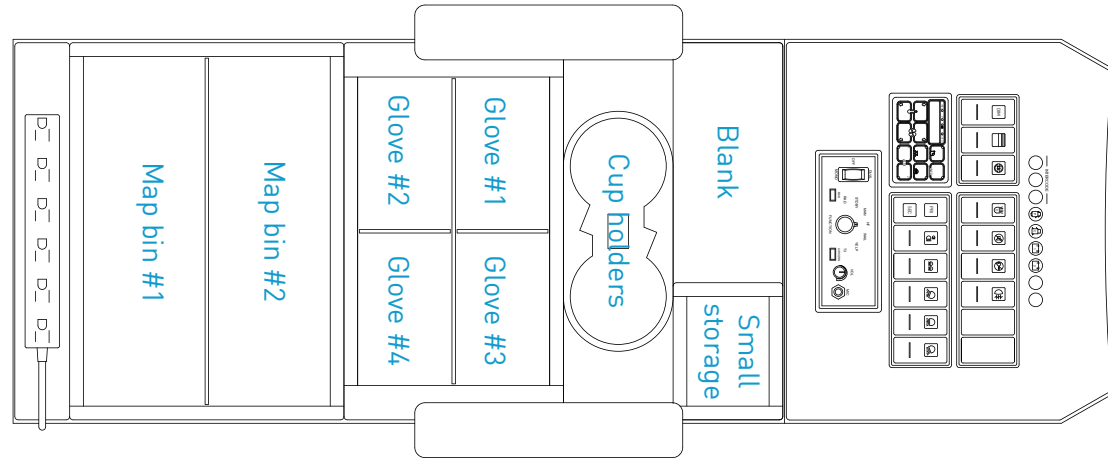


## Curbside console

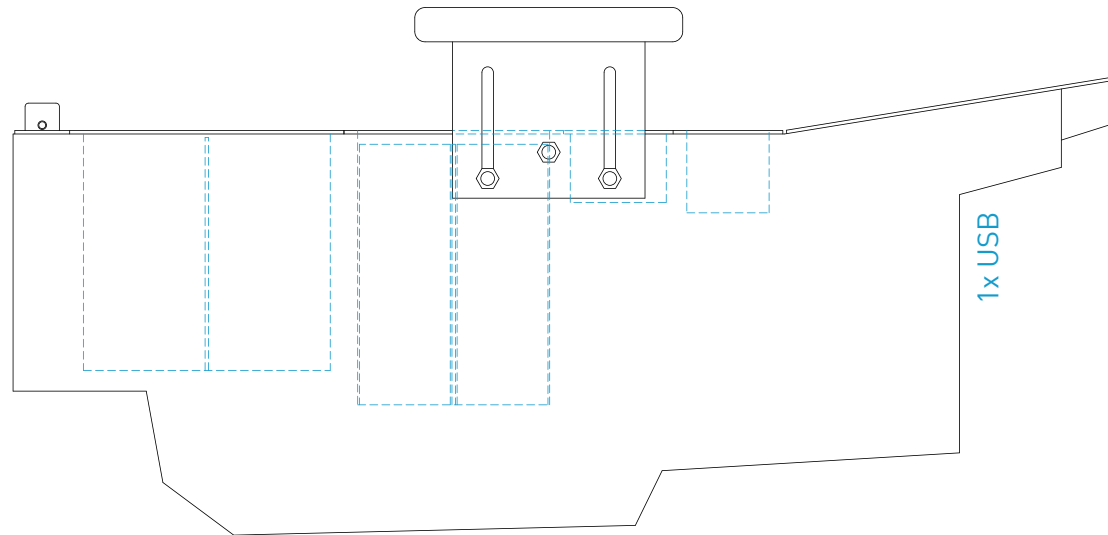


# Floor console details

Top view



Side view



## Report to Village Board

**Agenda Item:**

**Meeting Date: October 14, 2024**

**Referring Body:** Trustees Charneski and Eiden

**Committee Contact:**

**Staff Contact:**

**Report Prepared by:** Ken Charneski

**AGENDA ITEM:** Contract with Riverside Ambulance Service

**OBJECTIVE(S):** Lock in favorable rates for Ambulance Service

**HISTORY/BACKGROUND:** On August 23, Trustees Eiden, and Charneski, along with Fire Chief Obrien, met with Riverside officials to obtain a reliable basic idea of what the costs to the Village would be if Kronenwetter was to renew the current contract for ambulance service to the Village.

The attached drafts show that the current contract could be extended as is, with a 2% annual cost increase. This would amount to **about \$80,000 per year, or a \$9 per capita cost to the Village** for top notch ambulance service.

This information was reported to the Village Board at the August 26 meeting, and while some trustees found this proposal to be very favorable to the Village, others expressed skepticism that the proposed figures would actually be approved in a contract. The item was an informational report and no action was taken at that time.

Trustees Charneski and Eiden believe that if the Village Board is not pro-active NOW in taking advantage an extremely cost effective solution offered by Riverside, **the opportunity may be lost** if the new Safer/Riverside organization becomes a reality.

This agenda item proposes to overcome the speculative skepticism of some that Riverside may not honor the numbers in their draft proposal, by actually taking them up on the offer.

**Offering to engage in a 3 or 5 year contract can only benefit the Village.**

- Either Riverside will agree to their preliminary proposal and we will have a favorable agreement, or
- They will come back with some counter offer which will provide the factual basis to tell us exactly where we stand in terms of cost, and thus allow for a responsible decision-making process to take place.

Either way, if Riverside realizes that Kronenwetter is considering and willing to contract for further services, that may head off the possible merger, and Kronenwetter would be able to enjoy the balance of low costs and excellent service, while Riverside can maintain the separate entity and financial balance that they had counted on before Kronenwetter indicated a non-renewal of the contract.

This effort is separate and apart from the ambulance ad-hoc committee's work. They will not be delayed and can continue their efforts while we await the response from Riverside.

Obtaining Riverside's response can only aid the Village in the ongoing decision-making process.

**PROPOSAL:** Submit an offer to Riverside to continue the the current contract for either 3 or 5 years as proposed in the draft from Riverside.

**RECOMMENDED ACTION:** Submit an offer to Riverside to continue the the current contract according to the costs as proposed in the draft from Riverside.

**FINANCIAL**

**Financial Consideration/Action:**

**FUNDING SOURCE:** N/A until future year budgets

Account Number/Title:	#
Current Adopted Budget:	\$
Spent to Date:	\$
Remaining Budget:	\$
Requested Amount:	\$
Remainder of Budgeted Amount, if approved:	

**ATTACHMENTS:** Draft proposals from Riverside, Current contract with Riverside

August 9, 2022

Elizabeth,

Attached is the signed 3-year Contract with Riverside Fire District for Ambulance Service Agreement. We apologized for the delay of this agreement not being forward to Rothschild after the Village Board acted on 6-26-2022.

Sincerely,

Bobbi Birk-LaBarge

Village Clerk - Kronenwetter



**2023**  
**AMBULANCE SERVICE AGREEMENT**  
**(3 Year)**

This Ambulance Service Agreement (hereinafter "Agreement") made on the date set forth below between Riverside Fire District and the Village of Kronenwetter, Marathon County, Wisconsin (hereinafter "Customer"), both municipal corporations located in Marathon County, Wisconsin.

**WHEREAS**, Riverside Fire District owns ambulance equipment and employs trained emergency medical technicians; and

**WHEREAS**, Customer desires to contract for ambulance services for calls originating or terminating within the municipal boundaries of Customer; and

**WHEREAS**, Wis. Stats. §66.0301 authorizes municipalities in the State to enter into agreements for the purposes of providing services to residents of a municipality.

**NOW, THEREFORE**, in consideration of the mutual promises, obligations and benefits provided herein, the receipt and adequacy of which is hereby acknowledged, Riverside Fire District and Customer, agree as follows:

1. **Services.** Through the proper alert of Marathon County dispatch, Riverside Fire District shall provide emergency ambulance services ("Ambulance Service") within the Service Area. Riverside Fire District is hereby authorized to respond to all calls in the Service Area for Ambulance Service with such medical equipment and employees, including mutual aid, as may be necessary to render such service in the discretion of the Riverside Fire Chief or his assistant in command.
2. **Service Area.** The service area for Ambulance Service pursuant to this Agreement includes the entire municipal boundary of Customer (the "Service Area").
3. **Term.** The initial term of this Agreement shall be three (3) years commencing on January 1, 2023, at 12:00am and expiring on December 31, 2025, at 11:59pm ("Initial Term"), unless renewed pursuant to Paragraph 4 of this Agreement.
4. **Automatic Renewal.** This Agreement shall automatically renew for a one (1)-year terms commencing on each January 1 after the Initial Term unless written notice of non-renewal is served by either party upon the other party at least ninety (90) days before expiration of the then current term.
5. **Termination.** Either party may terminate this Agreement if the other party materially breaches this Agreement. The party claiming the right to terminate shall serve written notice of the material breach to the other party. Termination shall not become effective if the breaching party remedies or cures the breach within thirty (30) days from receipt of such notice.

6. **Annual Base Fee.** Customer shall pay Riverside Fire District for providing the services herein an Annual Base Fee in the amount of \$5.92 per capita of Customer based on the State of Wisconsin Department of Administration's latest census information for Customer. Riverside Fire District shall bill Customer the sum due annually under this Paragraph by February 15<sup>th</sup> of each year. Said Annual Base Fee shall be due and payable by Customer to Riverside Fire District no later than April 1<sup>st</sup> of said year. The Annual Base Fee shall increase two percent (2.0%) each calendar year during the Initial Term and any Renewal Term(s), commencing on the second calendar year of this Agreement.
7. **Quarterly Processing Fee.** Customer shall also pay Riverside Fire District a quarterly processing fee of \$50.00 per patient care report. Riverside Fire District shall bill Customer the sum due for the processing fee herein at the end of each calendar quarter. Said quarterly processing fee shall be due and payable by Customer to Riverside Fire District within 30 days of receipt of said billing statement.
8. **Patient Charges.** In addition to the fees and charges set for in Paragraphs 6 and 7 hereinabove Riverside Fire District shall be entitled to all revenues that Riverside Fire District or its designated agent(s), shall directly bill patients (or the appropriate person/insurer responsible for payment) for services herein according to the fee schedule attached hereto and incorporated herein as Exhibit A. Said sums billed to patients shall be due and payable by the patients (or the appropriate person/insurer responsible for payment) within 30 days of receipt of said billing. Riverside Fire District may annually review the patient charges set forth on Exhibit A attached hereto and in its sole discretion adjust the patient charges accordingly. Customer shall not in any way be responsible to Riverside Fire District for payment of the patient charges set forth in this paragraph.
9. There shall be no fee for supplies that the First Responders use on ambulance calls.
10. **Liability Insurance.** In addition to worker's compensation insurance, Riverside Fire District shall carry general public liability insurance with limits of not less than one million dollars (\$1,000,000.00) for bodily injury, including accidental death, to any one person and not less than one million dollars (\$1,000,000.00) for each accident with a total aggregate of two million dollars (\$2,000,000.00). Riverside Fire District shall also provide property damage insurance with limits of not less than one million dollars (\$1,000,000.00) for each accident with a total aggregate of two million dollars (\$2,000,000.00).
11. **Indemnity.** Riverside Fire District and the Customer shall each hold the other harmless and indemnify the other and their agents from and against any and all claims and demands, including all claims of negligence, damages, losses, costs, charges and expenses, including attorney fees arising out of the defense of said claims related to Ambulance Service provided herein and for any loss occasioned by the acts or omissions of the other party, their employees or agents. Nothing herein shall waive the rights and defenses to which each party may be entitled under the law, including all of the immunities, limitations, and defenses under Wis. Stats. §893.80 or any subsequent amendment thereto.

12. Notices. All notices, demand or other communications under this Agreement shall be sufficiently given or delivered when hand delivered or when mailed by first class mail, postage prepaid, as indicated below:

Riverside Fire District: Rob Bowen, Chief  
Riverside Fire District  
211 Grand Avenue  
Rothschild, WI 54474

Customer: Village of Kronenwetter  
1582 Kronenwetter Drive  
Kronenwetter, WI 54455

13. Execution. This agreement shall become effective only upon the approval and execution of the Riverside Fire District Board of Directors and the Customer.
14. Governing Law. The laws of the State of Wisconsin shall govern this Agreement.
15. Severability. If any part, term, or provision of this Agreement is held by a court of competent jurisdiction to be illegal or otherwise unenforceable, such illegality or unenforceability shall not affect the validity of any part, term or provision and the rights of the parties shall be construed as if the part, term, or provision was never part of the Agreement.
16. Waiver. No waiver by either party of any breach of any provision of this Agreement shall be deemed a waiver of any breach of any other provision of this Agreement. Any continuing or subsequent acceptance of payment under this Agreement by Riverside Fire District shall not be deemed a waiver of any preceding breach by Customer of any terms, covenants, or conditions of this Agreement.
17. Binding Effect. This Agreement shall be binding on each party and its successors and assigns, whether by consolidation, merger or otherwise.
18. Assignment of Rights. No party to this Agreement may assign its rights or responsibility hereunder without the prior written consent of the other party.
19. Counterparts. This Agreement may be signed in several counterparts, each of which shall be an original but all of which together shall constitute the same instrument. Delivery of a signed counterpart by facsimile or e-mail transmission shall be effective as delivery of a manually signed counterpart of this Agreement.
20. Captions. The captions of the paragraphs in this Agreements are only for convenience or reference and do not define, limit, extend or describe the scope or intent of this Agreement.

21. Legal Relationship of the Parties. The legal relationship of the parties shall be that of independent contractor. The employees of either party shall not be considered an agent or employee of the other party for any purpose.
22. Entire Agreement. This Agreement constitutes the entire agreement and understanding of the parties and supersedes all offers, negotiations and other agreements of any kind related to the subject matter hereof. There are no representations or understandings of any kind other than as we set forth herein. Any modification of or amendment to this Agreement must be in writing and executed by both parties.
23. Riverside Fire District agrees to conduct four (4) EMS drills at the Kronenwetter Fire Station per year. These drills will occur in the months of March, June, September, and December of the calendar year. Topics to be determined by the Kronenwetter Fire Chief or his/her designee.
24. Riverside Fire District when dispatched for EMS at a fire scene in the Village of Kronenwetter, Riverside Fire District will follow NIMS standards regarding the management of the scene and will remain on-scene until released by the incident commander. While on-scene, the ambulance crew will provide medical care as needed along with providing rehabilitation services to firefighters as requested by the incident commander.
25. Riverside Fire District will continue to provide detailed incident response time reports to the Fire Chief and EMS Coordinator by the 10<sup>th</sup> of each month.

**IN WITNESS WHEREOF**, the parties have caused this Agreement to be executed by the authorized officials by motion duly adopted

*[Signatures and acknowledgements of following pages]*



STATE OF WISCONSIN )  
 ) ss.  
COUNTY OF MARATHON )

Personally, came before me on this 8<sup>th</sup> day of August, 2022, the above named Christopher Voll to me known to be such persons who executed the foregoing instrument And acknowledged the same.

Dianne E. Drew  
Dianne E. Drew, Notary Public  
State of Wisconsin  
My Commission expires 11/25/2023

TOWN/VILLAGE/CITY

By: \_\_\_\_\_  
\_\_\_\_\_ (Chairman/President/Mayor)

**THIS INSTRUMENT DRAFTED BY:**  
Shane J VanderWaal  
Dietrich VanderWaal, S.C.  
530 Jackson Street  
P.O. Box 1343  
Wausau, Wisconsin 54402-1343  
(715) 845-9401

Exhibit A:

<u>LEVEL OF SERVICE</u>	<u>RESIDENT FEES</u>	<u>NON-RESIDENT FEES</u>
ALS 1	\$950.00	\$1,100.00
ALS 2	\$1,100.00	\$1,300.00
ALS On Scene Care	\$850.00	\$1,000.00
BLS On Scene Care	\$325.00	\$400.00
BLS	\$850.00	\$1,000.00
SCT (Interfacility Transport)	\$1,200.00	\$1,500.00
Mileage	\$20.00 per mile	\$20.00 per mile
Oxygen	\$75.00	\$75.00
Spinal Immobilization	\$150.00	\$150.00
Return Check Fee	\$25.00	\$25.00





September 23, 2024

Metropolitan Planning Commission Membership

Per the bylaws of the Metropolitan Planning Commission, the members shall be the chief elected officials of all the municipalities, or a designee as authorized by the chief elected official, within the urbanized area of the Metropolitan Planning Organization (MPO) boundary. At this time the MPO staff would like to verify and acknowledge the memberships of the Marathon County Metropolitan Planning Commission and the Technical Advisory Committee (TAC).

With several new staff attending the meetings, we want to solidify the designations for the MPO.

For the Commission and the Technical Advisory Committee, we need you to identify the member and the alternates that may represent your community at these meetings. Please fill in the blanks with the appropriate people by **October 21, 2024**.

Please sign, state your title, and date at the bottom of your submission to confirm you are the chief elected official for your municipality.

Commissioners                      Alternate                      2<sup>nd</sup> Alternate

- City of Wausau
- City of Mosinee
- City of Schofield
- Village of Kronenwetter
- Village of Maine
- Village of Rothschild
- Village of Rib Mountain
- Village of Weston
- Town of Mosinee
- Town of Stettin
- Town of Wausau
- Town of Weston
- WisDOT



MPO TAC                                  Member                                  Alternate                                  2nd Alternate

- City of Wausau
- City of Mosinee
- City of Schofield
- Village of Kronenwetter
- Village of Maine
- Village of Rothschild
- Village of Rib Mountain
- Village of Weston
- Town of Mosinee
- Town of Stettin
- Town of Wausau
- Town of Weston
- WisDOT

**Name (Print):** \_\_\_\_\_

**Title (Print):** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

2025 LOCAL SHARE BREAKDOWN WORKSHEET				
		2024 TOTAL SHARES	MUNICIPALITY TOTAL SHARES	COUNTY'S SHARE
MARATHON COUNTY 50% OF TOTAL LOCAL SHARE	50.0000%		\$36,097.73	\$18,048.87
CITY OF WAUSAU ATTN FINANCE DIRECTOR	23.3800%		\$8,439.65	
VILLAGE OF WESTON	9.1541%		\$3,304.42	
VILLAGE OF KRONENWETTER	4.3079%		\$1,555.05	
VILLAGE OF RIB MOUNTAIN	3.9722%		\$1,433.87	
VILLAGE OF ROTHSCHILD	3.2611%		\$1,177.18	
CITY OF MOSINEE	2.6032%		\$939.70	
CITY OF SCHOFIELD	1.3784%		\$497.57	
TOWN OF STETTIN	0.5132%		\$185.25	
VILLAGE OF MAINE	0.4710%		\$170.02	
TOWN OF WAUSAU	0.4645%		\$167.67	
TOWN OF WESTON	0.2654%		\$95.80	
TOWN OF MOSINEE	0.2290%		\$82.66	
TOTAL 2024 SHARES	100.00%		\$18,048.87	
				\$36,097.73



**Report to Village Board**

**Agenda Item:** Martin Rd. Speed Limit Discussion and Possible Action

**Meeting Date:** October 14, 2024

**Referring Body:** CLIPP

**Committee Contact:**

**Staff Contact:** Greg Ulman

**Report Prepared by:** Greg Ulman

**AGENDA ITEM:** Martin Rd. Speed Limit Discussion and Possible Action

**OBJECTIVE(S):** To determine if the posted speed limit of 55 MPH should be lowered

**HISTORY/BACKGROUND:** After receiving complaints about the high rate of speed on Martin Rd the Village of Kronenwetter set up a speed board on Martin Rd on August 29<sup>th</sup>. It was in stealth mode from that date until September 10<sup>th</sup>, when the board would post the traveling speed. Out of 3613 vehicles that traveled that road, the average speed was 48 MPH.

**PROPOSAL:** CLIPP recommended that the speed limit be lowered to 45mph, and recommends the Village Board do so as well.

**RECOMMENDED ACTION:** To take action to lower the speed limit to 45mph or revisit this at a later date

**FINANCIAL**

**Financial Consideration/Action:**

**FUNDING SOURCE:**

Account Number/Title:	# 100-53000-311-358 Road Signs
Current Adopted Budget:	\$ 4,300.00
Spent to Date:	\$ 1,932.28
Remaining Budget:	\$ 2,367.72
Requested Amount:	\$ 120.00
Remainder of Budgeted Amount, if approved:	\$2,247.72

**ATTACHMENTS:** Speed readings

# My Custom Report

Location: Martin Road/Schmidt PI  
 Address: Martin Road  
 Speed Limit: From schedule 55 mph

9/10 changed from stealth mode to regular mode

Report Period: 2024-08-29 Section 5, ItemK.  
 Total Vehicle Count: 3613

Date/Time	Total Vehicle	Posted Speed (mph)	Average Speed (mph)	Max Speed (mph)	Min Speed (mph)
2024-08-29	168	31	48	65	18
2024-08-30	130	H 55	46	75	19
2024-08-31	108	H 55	47	60	14
2024-09-01	141	H 55	48	63	17
2024-09-02	H 174	H 55	48	64	13
2024-09-03	130	H 55	H 49	68	12
2024-09-04	148	H 55	48	69	6
2024-09-05	111	H 55	48	63	21
2024-09-06	143	H 55	H 49	77	19
2024-09-07	134	H 55	48	68	14
2024-09-08	157	H 55	48	70	14
2024-09-09	147	H 55	47	65	15
2024-09-10	124	H 55	48	71	4
2024-09-11	119	H 55	H 49	71	21
2024-09-12	121	H 55	H 49	67	22
2024-09-13	154	H 55	48	73	H 23
2024-09-14	154	H 55	48	66	21
2024-09-15	121	H 55	H 49	66	12
2024-09-16	118	H 55	48	64	16
2024-09-17	105	H 55	H 49	69	14
2024-09-18	128	H 55	H 49	H 94	8
2024-09-19	156	H 55	H 49	73	4
2024-09-20	153	H 55	H 49	65	15
2024-09-21	153	H 55	47	65	6
2024-09-22	115	H 55	H 49	77	17
2024-09-23	140	H 55	48	63	7
2024-09-24	61	H 55	H 49	68	22
<b>Summary</b>	SUM: 3613		AVG: 48 mph		

H - highest value in the column, **H** is highest H value in report  
 \*\* "n/a" - means the sign did not collect any data at the time stipulated in the report. "n/a" values are NOT included in calculations.



**Report to Village Board**

**Agenda Item:** Discussion and Possible Action on a path for Towering Pines Park to Evergreen

Elementary School Bike Trails

**Meeting Date:** October 14, 2024

**Referring Body:** CLIPP

**Committee Contact:**

**Staff Contact:** Greg Ulman

**Report Prepared by:** Greg Ulman

**AGENDA ITEM:** Discussion and Possible Action on a path for Towering Pines Park to Evergreen Elementary School Bike Trails

**OBJECTIVE(S):** To lend space to create a path for the Evergreen Elementary School Bike Paths.

**HISTORY/BACKGROUND:** The area behind Evergreen Elementary School is being transformed into a trail and bike skill area. The trails are being built by volunteers with help from the engineering firm MSA. Daniel Borchardt who is spearheading this endeavor is asking the Village of Kronenwetter to grant access with a path (in blue on your map) on the north and south side of Towering Pines Park. The path will be constructed by the team constructing the trails at no cost to the Village. They are just asking for roughly 6-foot paths to connect from Tower Dr to their trail system. The trails will be available to use for the general public to enjoy. CLIPP approved this action on October 7, 2024 and recommends Village Board do so as well.

**PROPOSAL:** Allow the construction of a path on the north and south side of Towering Pines Park, according to the map provided.

**RECOMMENDED ACTION:** Approve the trail creation at two locations at Towering Pines Park  
**FINANCIAL**

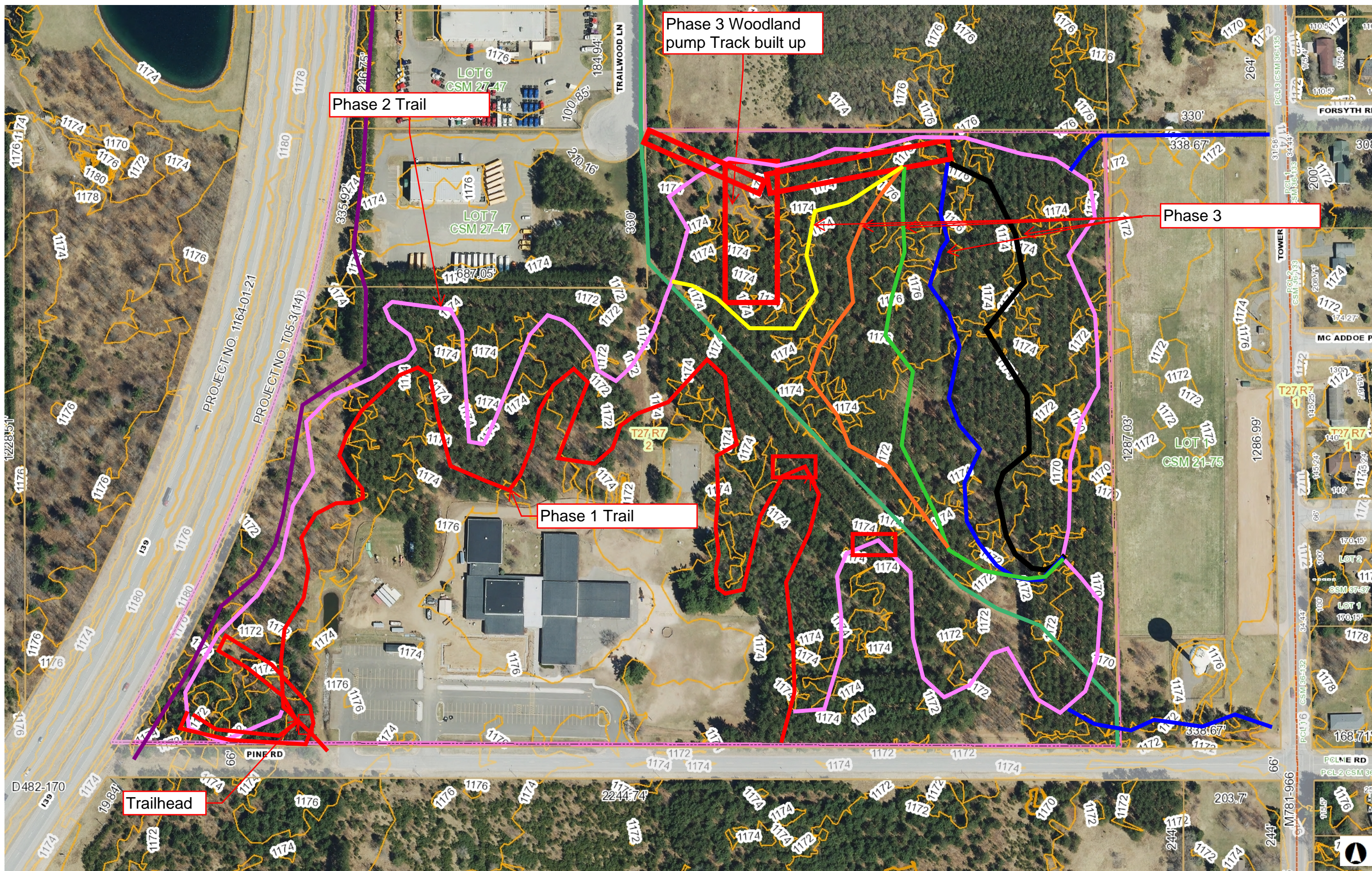
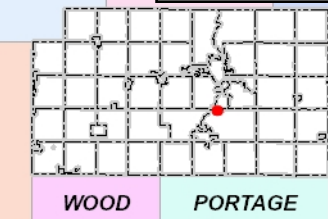
**Financial Consideration/Action: None**

**FUNDING SOURCE:**

Account Number/Title:	#
Current Adopted Budget:	\$
Spent to Date:	\$
Remaining Budget:	\$
Requested Amount:	\$
Remainder of Budgeted Amount, if approved:	\$

**ATTACHMENTS:** Maps





Legend

- Road Names
- Parcels
- Parcel Lot Lines
- Land Hooks
- Section Lines/Numbers
- Right Of Ways
- Named Places
- Municipalities
- County Benchmarks\_2000
- 2ft Contour Labels
- County-wide 2ft Contours (2012)
- Index
- Intermediate
- 2020 Orthos Countywide
- Red: Band\_1
- Green: Band\_2
- Blue: Band\_3

100.00 0 100.00 Feet  
 NAD\_1983\_HARN\_WISCRS\_Marathon\_County\_Feet

DISCLAIMER: The information and depictions herein are for informational purposes and Marathon County-City of Wausau specifically disclaims accuracy in this reproduction and specifically admonishes and advises that if specific and precise accuracy is required, the same should be determined by procurement of certified maps, surveys, plats, Flood Insurance Studies, or other official means. Marathon County-City of Wausau will not be responsible for any damages which result from third party use of the information and depictions herein or for use which ignores this warning.

THIS MAP IS NOT TO BE USED FOR NAVIGATION

Notes



Example Bike Park: <https://www.facebook.com/p/Cable-Bike-Park-100057156951747/>



Earthen or Rock Kickers



Earthen Rollers in the trail



Features such as tire/rock rolls



Berm Corners



Wooden features and rock garden areas



Wooden features and drops



Skinny balance beam



Wooded area pump track



4<sup>th</sup> Grade and 5<sup>th</sup> Grade more advanced features



The Kids at the school could name the trails and come up with decorative trail art

There could also be an education component with Wisconsin Geology Wisconsin Rocks - segment of Trail Educational section on Wisconsin Geology

<https://storymaps.arcgis.com/stories/099ea3b6f4f3414b9903a0b195cb2f37>





**Report to Village Board**

**Agenda Item:** Discussion and Possible Action: Vehicle Turnaround on Lane Rd.

**Meeting Date:** October 14, 2024

**Referring Body:** CLIPP

**Committee Contact:**

**Staff Contact:** Greg Ulman

**Report Prepared by:** Greg Ulman

**AGENDA ITEM:** Discussion and Possible Action: Vehicle Turnaround on Lane Rd.

**OBJECTIVE(S):** To create a turnaround on Lane Rd to eliminate vehicles on private property.

**HISTORY/BACKGROUND:** The Village of Kronenwetter is looking to provide a vehicle turnaround at the end of Lane Rd. The Village would like to eliminate vehicles turning around on private driveways, and the village has enough land in the right-of-way to make this happen. We are looking to hire a surveyor to place stakes at property boundaries to prevent intrusion onto private property. Once the stakes would be placed Village crews would install a gravel road base before winter, and chip seal it next summer.

**PROPOSAL:** Provide a vehicle turnaround at the end of Lane Rd.

**RECOMMENDED ACTION:** Direct staff to proceed with hiring a surveyor and installing a gravel road base.

**FINANCIAL**

**Financial Consideration/Action:**

**FUNDING SOURCE:**

Account Number/Title:	# 100-53000-311-348
Current Adopted Budget:	\$ 25,000.00
Spent to Date:	\$ 1,817.97
Remaining Budget:	\$ 23,182.03
Requested Amount:	\$ 3,500.00
Remainder of Budgeted Amount, if approved:	\$19,682.03

**ATTACHMENTS:** Maps

C.S.M. NO. 12860, VOLUME 55,

UNPLATTED LANDS OWNED BY OTHERS

UNPLATTED LANDS OWNED BY OTHERS

C.S.M. NO. 8797, VOLUME 34, PAGE 178

NORTHEAST CORNER SECTION 18-27-9E 2.378" O.D. ROUND IRON PIPE (FOUND)

N 89°55' 47" W NORTH LINE OF THE NORTHEAST 1/4 2806.68' 1327.84'

1294.84' **PARCEL -1-** (435,602 SQ. FT. EXCLUDING ROADWAY) (10.0000 ACRES EXCLUDING ROADWAY)

S 89°55' 45" E 1285.55'

**PARCEL -2-** (435,602 SQ. FT. EXCLUDING ROADWAY) (10.0000 ACRES EXCLUDING ROADWAY)

S 89°55' 47" E 1259.86' 1325.86'

LANDS OWNED BY THE PLATTERS

LANE ROAD DEDICATED BY SEPARATE INSTRUMENT RECORDED IN VOLUME 711 (M380), PAGE 147) UNPLATTED LANDS OWNED BY OTHERS

SCALE 1" = 200'

LEGEND ○ SET 1" REBAR WEIGHING 2.670 LBS./FT ● FOUND 1.315" O.D. IRON PIPE

I.H.M. SURVEYING FIELD AVENUE 4475 W-2977

NE CORNER NW 1/4, NE 1/4 33.00' 12' UTILITY EASEMENT S 00° 18' 04" W 107.98' S 04° 41' 50" W 487.19' S 00° 18' 04" W 319.86' 372.70' C.S.M. NO. 8793, VOLUME 34, N 00° 18' 04" E 779.59' 372.70' 00° 18' 04" E OF THE NW 1/4, NE 1/4

LANDS OWNED BY OTHERS

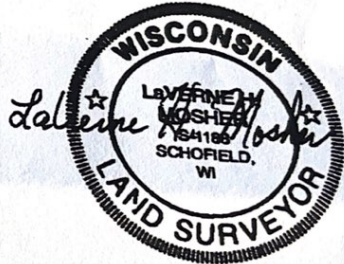
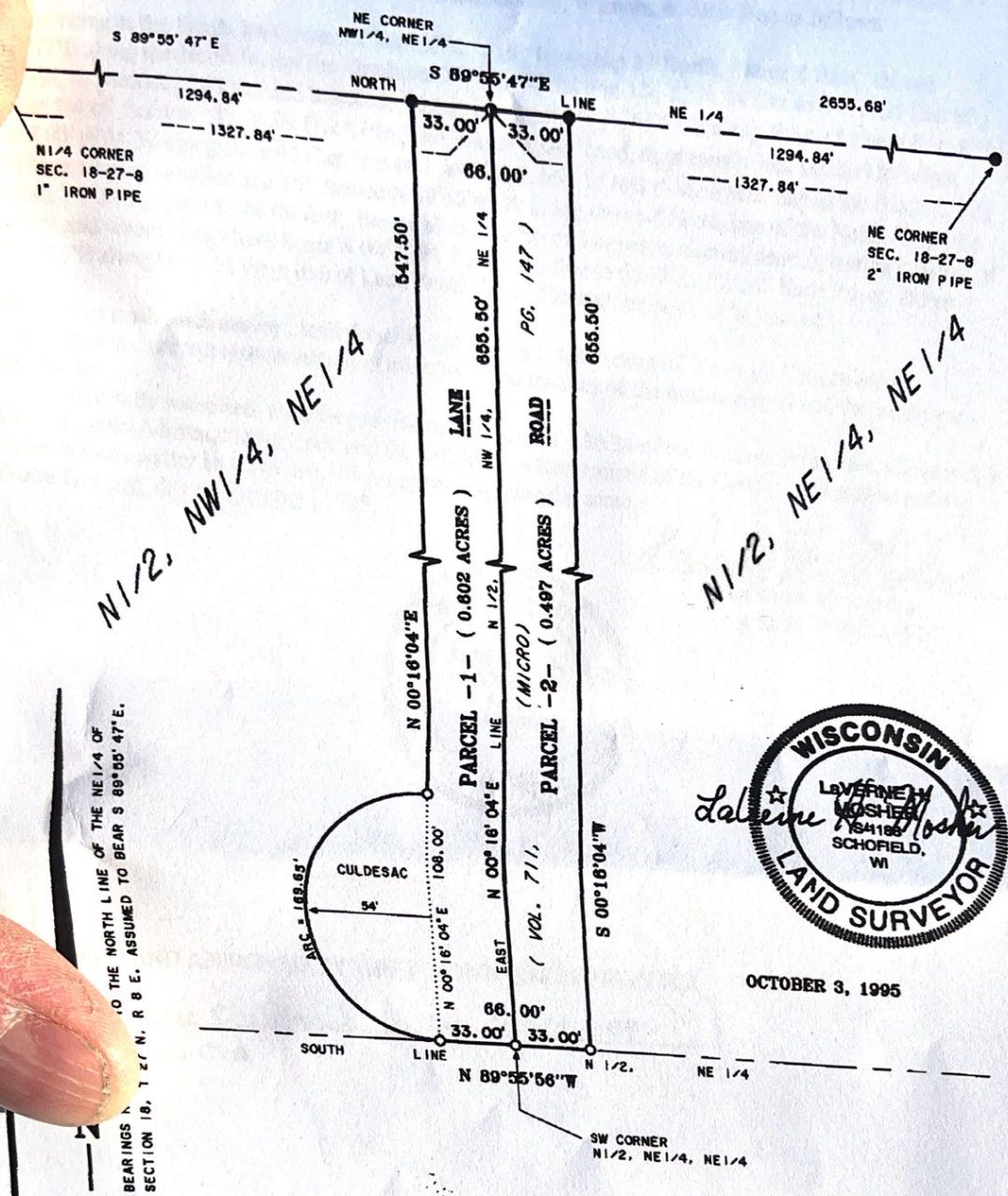
BEARINGS REFERENCED TO THE NORTH LINE OF THE NORTHEAST 1/4 OF SECTION 18, T 27 N, R 8 E, RECORDED TO BEAN N 89°55' 47" W. SHEET 1 OF 3 SHEETS



0999

8796

MARATHON COUNTY CERTIFIED SURVEY MAP  
OF PART OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 AND PART OF THE  
NORTH 1/2 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 18, TOWNSHIP 27 NORTH,  
RANGE 8 EAST, TOWN OF KRONENWETTER, MARATHON COUNTY, WISCONSIN.



OCTOBER 3, 1995

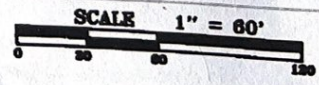
TO THE NORTH LINE OF THE NE 1/4 OF SECTION 18, TOWNSHIP 27 NORTH, RANGE 8 EAST, ASSUMED TO BEAR S 89°55'47"E.

LEGEND

- — SET 1" X 24" ROUND IRON PIPE WEIGHING 1.68 LBS./LIN. FT.
- — FOUND 1" IRON PIPE
- — FOUND 3/4" IRON BAR

APPROVED FOR RECORDING UNDER THE TERMS OF THE MARATHON CO. LAND DIVISION REGULATIONS

BY [Signature]  
DATE 10/11/95  
MARATHON CO. ZONING DEPT.



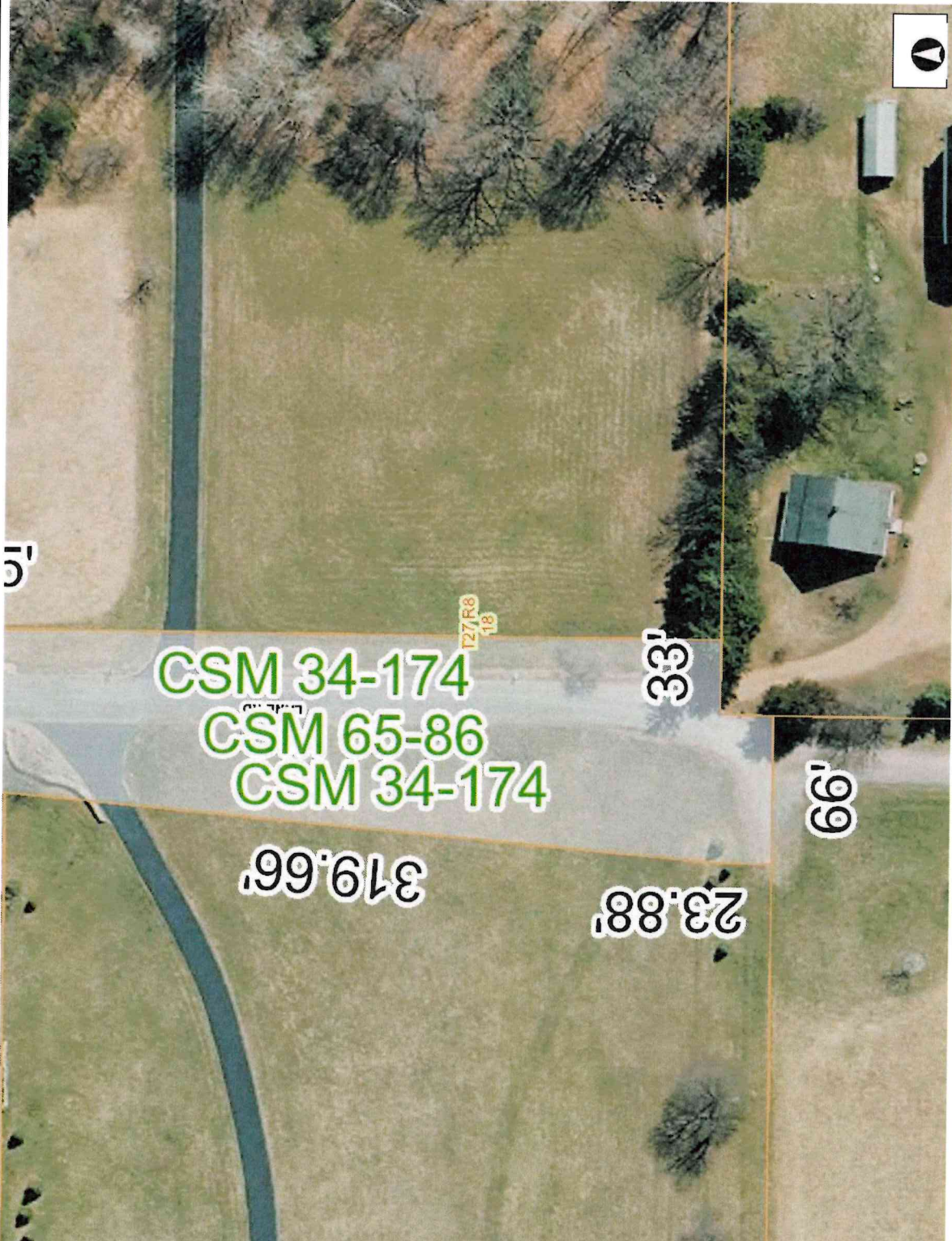
**LHM SURVEYING**  
4203 SCHOFIELD AVENUE  
SCHOFIELD, WI 54476  
PHONE (715) 359-2253

THIS INSTRUMENT DRAFTED BY: DONALD J. BUZA

SHEET 1 OF 2 SHEETS

M-1682B





- Legend**
- Road Names
  - Parcels
  - Parcel Lot Lines
  - Land Hooks
  - Section Lines/Numbers
  - Right Of Ways
  - Named Places
  - Municipalities
  - 2020 Orthos Countywide
  - Red: Band\_1
  - Green: Band\_2
  - Blue: Band\_3

**Notes**

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THIS MAP IS NOT TO BE USED FOR NAVIGATION

33.17 0 33.17 Feet



\_1983\_HARN\_WISCRS\_Marathon\_County\_Feet



**Report to VB**

**Agenda Item:** Discussion and Possible Action on 2025 Budget Questions

**Meeting Date:** October 14, 2024

**Report Prepared by:** Lisa Kerstner

**OBJECTIVE(S):** To discuss with the board on what items should be part of the 2025 budget and how to fund them.

**2025 BUDGET ITEMS:**

General Fund

- Re-evaluation of properties; This should be done every 5 years, or the Village will get notices and eventually fined if not completed in time. The next re-evaluation is due 2025, the Village will get notices for 2 years before getting fined (2027 absolute latest for re-evaluation before penalty). With some building permits not being required in previous years we do not have accurate records of what is on the properties. The fee would typically be around \$84,000 if the records are accurate, since we do not have accurate records it will cost apx. \$250,000 (cost given in 2023). When would the Village Board like to re-evaluate properties?
- While CLIPP and APC have taken no action on the Railroad Assessment, what would the Village board like to do (Apx. Cost \$40,000)?
- Would the Village Board want to hire a Police Detective (Apx. Cost for wages/FICA/retirement/insurance \$130,310.)? (see Detective Position document)
- Does the Village Board want an Ambulance Feasibility study done by an outside firm? Would that be on the 2025 budget or do they want these started in 2024? (Apx. \$40,000) Should the subcommittee do their own feasibility study and save \$40,000?
- Does the Village Board want to hire a firm to complete an Administrator Executive Search on the 2025 budget or do they want to start the search in 2024? (Apx \$30,000)
- Would the Village Board like to hire Ehlers to do a Financial Plan for the next 5 – 10 years (cost apx. \$16,000)?
- Would the Village Board like to hire a company to take all old paper documents (ex: building permits, site plans, CSM, rezones, complaints, etc.) and convert them to electronic files (apx cost \$45,000)?
- In 2024, we were able to make the main front doors of the municipal building ADA compliant. Does the Village Board want to make the downstairs door by the board room ADA compliant? Does the Village Board want to make the door in the Fire Department ADA complaint? (apx cost \$40,000 - \$100,000)
- Is the Village Board allowing any 2024 carry over into 2025 budget?
- Does the Village Board want to put money into a contingency line to increase the fund balance?

Capital Improvements Fund

- Does the Village Board want to increase security at the Municipal Building (apx. Cost \$30,000)
- Would the Village Board like to put up a guard rail along Johnson Creek (Apx. Cost \$13,000)?
- Is the Village Board allowing any 2024 carry over into 2025 budget?

Capital Equipment Fund

- The Police Department is asking for Body CAMS (Apx. Cost \$22,000), does the Village Board agree? (See Body CAMS upgrade document)
- The Police Department would like 1 squad/outfitted (Apx cost \$64,000), does the Village Board agree?
- Is the Village Board allowing any 2024 carry over into 2025 budget?

**HOW TO FUND:**

- Increase the Levy?
- Take out Debt?
- Take away from Capital Improvements (parks, roads, etc.)?
- Referendum?

**Does the Village Board want a special meeting to go over the budget before public hearing?**



# KPD Detective Position 2025

## Officers per 1000 Citizens

Police staffing levels are often viewed in terms of the number of full-time officers per 1000 residents. With our current staffing level of ten full-time officers, we have a ratio of full-time officers per 1000 citizens that is significantly lower than area levels.

As you see, the lowest officers/1000 ratio for area 24/7 departments is 1.51. One other thing to keep in mind about Mountain Bay PD’s ratio is that they’re budgeted for more than 37 officers but since they’re so new, they are going to evaluate staffing as they get more data on calls for service, how staffing levels are working, etc. If you combined the old Everest Metro and Rothschild PD’s pre-merger total number of officers, it would total 42 officers.

Mosinee PD is also asking for an 11<sup>th</sup> full time officer in 2025, which would push their ratio even higher.

### Jan 2024 WI DOA Population Estimates

AGENCY	POPULATION	FT OFFICERS	FT per 1000
<b>Kronenwetter PD</b>	<b>8551</b>	<b>10</b>	<b>1.16</b>
Wausau PD	40,415	82	2.02
Mountain Bay PD	24,510	37	1.51
Mosinee PD	4578	10	2.28
Colby-Abby	4356	9	2.06

\*KPD would need to hire three new FT to essentially match MBPD, the second lowest FT per 1000 officers

### Advantages of a Uniformed Detective Position

- There’s a single source for follow up on major cases as opposed to having multiple officers drawn into the case. Often, multiple officers from one or both work rotations can get drawn into follow-up investigations due to the need for immediate follow up. This is especially true when an officer gets a major case the day preceding their days off. The more officers we involve, the more officers who get subpoenaed into court in the event of a trial. This can take multiple officers out of service for anywhere from a day to a few days. If we can streamline the follow-up, it’s easier to track it and minimize unnecessary work.
- There’s a single person as the investigator case lead. This person has more of an overall or holistic understanding of the case, and they can point the case follow up in the right direction.
- We have someone who is more well versed in specialized investigations and someone who regularly networks with other detectives through the CWCI (Central



# KPD Detective Position 2025

WI Criminal Investigator Association). Our attendance is currently very irregular, as it's often difficult for someone to attend those meetings due to staffing. Critical networking on area cases takes place at these meetings and information sharing is often important to solving cases.

- A detective could have more time to follow up with investigations than patrol, who is more “call focused.” This frees up patrol officers to handle calls for service and conduct pro-active patrols.
- The detective would work five days a week, Monday through Friday, which allows for more continuity of operations. Patrol officers work a rotating schedule of 12-hour shifts, which means they're off far more days than a traditional Monday through Friday schedule. This patrol schedule, while beneficial for many other reasons, is not conducive to continuous investigative work. This is why we often have officers from both work rotations getting drawn into follow-up investigations on other officers' cases.
- At the same time, a uniformed detective position working Monday through Friday could assist patrol officers on busy shifts and calls that require multiple officers (a force multiplier for significant patrol calls)
- The detective could also focus on community interactions such as crime prevention presentations.
- Recruitment and retention; another specialized position helps keep officers and attract new ones.
- If it's rotated on an annual or semi-annual basis, it gives officers something to aspire to and it provides a much-needed break from shift work (e.g. someone stuck on nights might be able to get a year reprieve with “normal” hours by putting in for the assignment).
- The detective position creates an extra person who can cover patrol shifts in emergencies (e.g. an officer calls in sick). Also, in times of prolonged unexpected shortages (officer on light duty, officer on family leave or an officer on administrative leave due to a critical incident), the detective can cover a portion of the patrol shift until an afternoon car gets in or move into the patrol rotation temporarily. This could potentially save money in OT and call-in time.
  - On this note, we have several young members on the department who are at the stage in their lives where they're starting or adding to their families. This translates to extended time off for pregnancy and/or paternity leave.
  - When one patrol officer is off (vacation, sick, injury, family leave, etc.), that work rotation is down to minimum staffing. Minimum staffing gives us a day shift, afternoon shift, and night shift officer. Officers make vacation requests at the beginning of the year and when previously approved PTO collides with light duty, paternity/maternity leave, administrative leave or sick time, we are at hard minimums (a day car and a night car). This has happened about 25

# KPD Detective Position 2025

times this year and the number would be higher, but some officers from the opposite work rotation have graciously traded shifts when their rotation was full and helped the other rotation to keep them off hard minimums.

## Significant Case Work a Detective Would Work on That Would Save Patrol Officers' Time

- **Search Warrant Writing:** Search warrants can be needed before or after an arrest. Typically, we find that we need them most often for electronic devices, particularly phones. Search warrants can easily take several hours to write, including consultation with the DA, and getting it signed by a judge. After the warrant is served, someone must write up a “return of service” and bring it back to the DA’s Office.
- **Forensic Phone Downloads:** More and more cases involve the need for a forensic phone (or other device) download. Evidence of crimes is often stored on phones, and this can be the case for anything ranging from a misdemeanor domestic battery to a drug overdose death. We typically search a phone either by consent of the owner or with a search warrant. In either case, someone must take the phone to the forensic lab in Wausau and then pick it up when they’re finished with it. After we have the phone download back, it can take an officer anywhere from one shift to a couple of weeks to sort through all the information in that download, depending on how much data is in there. Currently, officers must continue fielding calls for service, which pulls them away from their work on the forensic download and ultimately extends the amount of time it can take to complete the review. Once the review is complete, then the officer must write a detailed report, which is another time-consuming task.
- **CAC (Child Advocacy Center) Interviews:** With child sexual assaults, child abuse or juvenile victims and witnesses to other crimes, the juvenile is scheduled for a child forensic interview as opposed to a traditional full interview with an officer. Specialized interviewers at the Child Advocacy Center in Wausau conduct the interview in a manner approved to hold up in court. We must have an officer present for these interviews, which can take a couple of hours, and then the officer has to review notes and video footage of the interview in order to complete a detailed report. A CAC interview, coupled with the officer’s report, can sideline that officer for most of their shift. If the interview takes place when we have only one officer on duty, then we are without an officer in the Village for the duration of that CAC interview, including travel time to and from Wausau.
- **General Case Follow up:** This is an obvious duty, but this will help keep patrol officers on the road for calls while the detective follows up on cases.

## Recent Examples with Officer Guyer on Light Duty

# KPD Detective Position 2025

1. Child Sexual Assault Investigation: Case split between Ofc Xiong and Ofc Guyer
  - a. Download of two cell phones, including both phones to/from the forensic lab
  - b. Review of both cell phones' data, including over a 1000 text messages
  - c. CAC interview of the victim
  - d. Multiple interviews with the suspect
  - e. Review video from interviews and write reports to document all the above
  - f. Ofc Guyer picked up the case from Ofc Xiong when she started light duty. Ofc Xiong had already put a significant amount of work into the case before handing it off to Ofc Guyer, who just started light duty. Ofc Xiong spent parts of fifteen (15) shifts working on this case prior to handing it off to Ofc Guyer. Ofc Guyer spent part or all of ten (10) shifts completing follow up investigation on this case.
    - i. This is an excellent example of the efficiency created by this position, particularly as it relates to the detective vs patrol work schedule, and patrol being responsible for juggling calls for service and an investigation simultaneously. Ofc Guyer handled roughly 60% of this case, yet due to her schedule and not having to handle calls for service (CFS), she was able to handle her 60% in two calendar weeks. Conversely, because Ofc Xiong had to juggle CFS on patrol while simultaneously working the investigation, he could not devote any full shifts to the investigation and he spent 15 patrol shifts, which is the equivalent of an entire month on the patrol 12-hour schedule. This means his 40% of the case took twice the calendar days to complete as Ofc Guyer's 60%!
  - g. All told, four officers did reports (some did multiple), and all reports totaled 96 pages.
2. Sexual Assault Investigation with Two Victims (one special needs)
  - a. CAC interview for special needs victim
  - b. Traditional interview with the second victim
  - c. Interview with the family of the special needs victim
  - d. Interview with the suspect
  - e. Review jail phone conversations
  - f. Review video from interviews and write reports to document all the above
  - g. Multiple calls with the DA's office, Probation and Parole, and the victim's family
  - h. Search warrant for the suspect's apartment
    - i. Time to write it, confer with the DA, and have the Judge to sign it
    - ii. Time and personnel needed to execute the search warrant
    - iii. Time to property tag and complete inventory forms on the evidence collected

# KPD Detective Position 2025

- iv. Time to do a “return of service” (i.e., return the warrant to the DA’s Office with a list of evidence collected)
      - v. Time to write a report(s) on all the above
    - i. Second search warrant for multiple phones and a tablet collected inside the apt.
      - i. Time to write it, confer with the DA, and have the Judge to sign it
      - ii. Time to transfer the phones to the forensic lab in Wausau and pick them up when the downloads were completed
      - iii. Time to review evidence from the downloads, including hundreds of disturbing photos and text messages
      - iv. Time to do a “return of service” (i.e., return the warrant to the DA’s Office with a list of evidence collected)
      - v. Time to write a report on all the above
    - j. Ofc Guyer spent part or all of fourteen (14) shifts conducting follow up on this case.
    - k. 32 total number of pages of written reports, primarily done by Ofc Guyer. However, two other officers also wrote reports to assist.
3. Sexual Assault of a Child Investigation
- a. CAC interview for child victim plus the time to review the video of the interview
  - b. Interview with a parent of the child and a second discussion at the end of the investigation to brief them on the outcome
  - c. Interview with two school counselors
  - d. Interview the suspect twice and review the video
  - e. Time to write reports on all the above
  - f. Multiple calls over the course of a week and a half with Marathon County Social Services, the DA’s Office, and the parent of the victim.
  - g. Ofc Guyer spent part or all of eight shifts working on this case. The total number of pages in the reports was 32.
4. Three Sexual Assault and Two Child Abuse Cases all came in within a three-week period
- a. We had to ask patrol to assist on several of these cases so that they could be handled in a timely manner. This many cases like this, all coming in over a short period of time, is a real strain on resources. These cases came in at the end of September/beginning of October, and most are still being investigated at the time of this report. This entailed specialized interviews with the children, video review, and report writing time.

# PD Body Cams Upgrade

## History of KPD's Body worn cameras (BWC)

- Rothschild PD bought the BWC's in 2017
- We bought the BWC's from Rothschild in spring 2021
- The BWC's are now seven years old, and we have had to send in six of the cameras for repair (some major) since buying them
- We've been experiencing increasing IT issues with the BWC's, particularly as it relates to them uploading the video to the server. Our IT tech said the reason for this is likely due to the age of the units and she said Mountain Bay PD (uses the same system) has newer cameras and doesn't experience these problems. Video not uploading in a timely matter (or not uploading at all in some cases) causes major problems because officers rely on that video for their reports.
- At seven years old, the BWC's are at the end of their useful lives.

**Resolution No. 2024-017**

**RESOLUTION APPROVING AN AMENDED PROJECT PLAN FOR  
TAX INCREMENTAL DISTRICT NO. 2,  
VILLAGE OF KRONENWETTER**

WHEREAS, the Village of Kronenwetter (the “Village”) seeks to amend the Project Plan for Tax Incremental District No. 2 (the “District”); and

WHEREAS, Wisconsin Statutes Section 66.1105(4m)(a) requires that a Joint Review Board (the “JRB”) convene to consider such proposal; and

WHEREAS, the JRB consists of one representative chosen by the School District; one representative chosen by the Technical College District; and one representative chosen by the County, all of whom have the power to levy taxes on property within the District; and one representative chosen by the Village and one public member; and

WHEREAS, the public member and JRB's chairperson were selected by a majority vote of the other JRB members before the public hearing required under Wisconsin Statutes Sections 66.1105 (4)(a) and (e) was held; and

WHEREAS, all JRB members were appointed and the first JRB meeting was held within 14 days after the notice was published under Wisconsin Statutes Sections 66.1105 (4)(a) and (e); and

WHEREAS, as required by Wisconsin Statutes Section 66.1105(4m)(b)1. the JRB has reviewed the public record, planning documents, resolution passed by the RDA, and the resolution passed by the Village Board; and

WHEREAS, the JRB has considered whether, and concluded that, the District meets the following criteria as required by Wisconsin Statutes Section 66.1105(4m)(c):

1. The development expected in the District would not occur without the use of tax increment financing.
2. The economic benefits of the District, as measured by increased employment, business and personal income and property value, are sufficient to compensate for the cost of the improvements.
3. The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing districts.

NOW, THEREFORE, BE IT RESOLVED that the JRB approves the resolution passed by the Village Board approving an amendment to the District’s Project Plan.

BE IT FURTHER RESOLVED that in the judgment of the JRB the development described in the Project Plan would not occur but for the amendment to the District’s Project Plan, that the economic

benefits of the District, as measured by increased employment, business and personal income and property value, are sufficient to compensate for the cost of the improvements, and that the benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing districts.

BE IT FURTHER RESOLVED that the JRB approves those Project Costs identified in the Project Plan that will be made for projects located outside of, but within a one-half mile radius of the District, pursuant to Wisconsin Statutes Section 66.1105(2)(f)1.n.

Passed and adopted this 14<sup>th</sup> day October, 2024.

Resolution introduced and adoption moved by JRB member: \_\_\_\_\_

Motion for adoption seconded by JRB member: \_\_\_\_\_

On roll call motion passed by a vote of \_\_\_\_\_ ayes to \_\_\_\_\_ nays

ATTEST:

\_\_\_\_\_  
Village President Signature

\_\_\_\_\_  
Clerk Signature

(SEAL)

**Resolution No. 2024-017\_JRB  
JOINT REVIEW BOARD**

**RESOLUTION APPROVING AN AMENDED PROJECT PLAN FOR  
TAX INCREMENTAL DISTRICT NO. 2,  
VILLAGE OF KRONENWETTER**

WHEREAS, the Village of Kronenwetter (the "Village") seeks to amend the Project Plan for Tax Incremental District No. 2 (the "District"); and

WHEREAS, Wisconsin Statutes Section 66.1105(4m)(a) requires that a Joint Review Board (the "JRB") convene to consider such proposal; and

WHEREAS, the JRB consists of one representative chosen by the School District; one representative chosen by the Technical College District; and one representative chosen by the County, all of whom have the power to levy taxes on property within the District; and one representative chosen by the Village and one public member; and

WHEREAS, the public member and JRB's chairperson were selected by a majority vote of the other JRB members before the public hearing required under Wisconsin Statutes Sections 66.1105 (4)(a) and (e) was held; and

WHEREAS, all JRB members were appointed and the first JRB meeting was held within 14 days after the notice was published under Wisconsin Statutes Sections 66.1105 (4)(a) and (e); and

WHEREAS, as required by Wisconsin Statutes Section 66.1105(4m)(b)1. the JRB has reviewed the public record, planning documents, resolution passed by the RDA, and the resolution passed by the Village Board; and

WHEREAS, the JRB has considered whether, and concluded that, the District meets the following criteria as required by Wisconsin Statutes Section 66.1105(4m)(c):

1. The development expected in the District would not occur without the use of tax increment financing.
2. The economic benefits of the District, as measured by increased employment, business and personal income and property value, are sufficient to compensate for the cost of the improvements.
3. The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing districts.

NOW, THEREFORE, BE IT RESOLVED that the JRB approves the resolution passed by the Village Board approving an amendment to the District's Project Plan.



BE IT FURTHER RESOLVED that in the judgment of the JRB the development described in the Project Plan would not occur but for the amendment to the District's Project Plan, that the economic benefits of the District, as measured by increased employment, business and personal income and property value, are sufficient to compensate for the cost of the improvements, and that the benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing districts.

BE IT FURTHER RESOLVED that the JRB approves those Project Costs identified in the Project Plan that will be made for projects located outside of, but within a one-half mile radius of the District, pursuant to Wisconsin Statutes Section 66.1105(2)(f)1.n.

Passed and adopted this 8<sup>th</sup> day October, 2024.

Resolution introduced and adoption moved by JRB member: Terry Radtke

Motion for adoption seconded by JRB member: Christina Rickert

On roll call motion passed by a vote of 5 ayes to 0 nays

ATTEST:

  
JRB Chairperson Signature

  
Clerk Signature

RESOLUTION NO. 2024-018

RESOLUTION AUTHORIZING THE ISSUANCE AND ESTABLISHING  
PARAMETERS FOR THE SALE OF NOT TO EXCEED \$7,955,000  
GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2024B

WHEREAS, on September 23, 2024, the Village Board of the Village of Kronenwetter, Marathon County, Wisconsin (the "Village") adopted a resolution (the "Set Sale Resolution"), providing for the sale of General Obligation Promissory Notes, Series 2024B (the "Notes") for public purposes, including paying the cost of (a) project costs in TID 2, such as street improvement projects, a lift station and a sewer force main and (b) street improvement projects outside TID 2 (collectively, the "Project");

WHEREAS, the Village Board hereby finds and determines that the Project is within the Village's power to undertake and therefore serves a "public purpose" as that term is defined in Section 67.04(1)(b), Wisconsin Statutes;

WHEREAS, the Village is authorized by the provisions of Section 67.12(12), Wisconsin Statutes, to borrow money and issue general obligation promissory notes for such public purposes;

WHEREAS, in the Set Sale Resolution, the Village Board directed the Village Clerk (in consultation with its financial advisor, Ehlers & Associates, Inc. ("Ehlers")), to take the steps necessary for the Village to offer and sell the Notes at public sale and to obtain bids for the purchase of the Notes; and

WHEREAS, in order to facilitate the sale of the Notes in a timely manner, the Village Board hereby finds and determines that it is necessary, desirable and in the best interest of the Village to delegate to either the President or the Finance Director/Treasurer (each, an "Authorized Officer") the authority to accept on behalf of the Village the bid for the Notes that results in the lowest true interest cost for the Notes (the "Proposal") and meets the terms and conditions provided for in this Resolution by executing a certificate in substantially the form attached hereto as Exhibit A and incorporated herein by reference (the "Approving Certificate").

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village that:

Section 1. Authorization and Sale of the Notes; Parameters. For the purpose of paying costs of the Project, the Village is authorized to borrow pursuant to Section 67.12(12), Wisconsin Statutes, the principal sum of not to exceed SEVEN MILLION NINE HUNDRED FIFTY-FIVE THOUSAND DOLLARS (\$7,955,000) upon the terms and subject to the conditions set forth in this Resolution. Subject to satisfaction of the condition set forth in Section 17 of this Resolution, the President and Village Clerk are hereby authorized, empowered and directed to make, execute, issue and sell to the financial institution that submitted the Proposal (the "Purchaser") for, on behalf of and in the name of the Village, Notes aggregating the principal amount of not to exceed SEVEN MILLION NINE HUNDRED FIFTY-FIVE THOUSAND DOLLARS (\$7,955,000). The purchase price to be paid to the Village for the Notes shall not be less than 98.75% nor more than 107.0% of the principal amount of the Notes.

Section 2. Terms of the Notes. The Notes shall be designated "General Obligation Promissory Notes, Series 2024B"; shall be issued in the aggregate principal amount of up to \$7,955,000; shall be dated as of their date of issuance; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be numbered R-1 and upward; and shall mature or be subject to mandatory redemption on the dates and in the principal amounts set forth below, provided that the principal amount of each maturity or mandatory redemption amount may be increased or decreased by up to \$450,000 per maturity or mandatory redemption amount and that the aggregate principal amount of the Notes shall not exceed \$7,955,000. The schedule below assumes the Notes are issued in the aggregate principal amount of \$7,955,000.

<u>Date</u>	<u>Principal Amount</u>
04-01-2025	\$ 690,000
04-01-2026	690,000
04-01-2027	725,000
04-01-2028	765,000
04-01-2029	1,190,000
04-01-2030	1,065,000
04-01-2031	1,090,000
04-01-2032	1,095,000
04-01-2033	645,000

Interest shall be payable semi-annually on April 1 and October 1 of each year commencing on April 1, 2025. The true interest cost on the Notes (computed taking the Purchaser's compensation into account) shall not exceed 4.75%. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board.

Section 3. Redemption Provisions. The Notes shall be subject to optional redemption as set forth on the Approving Certificate. If the Proposal specifies that certain of the Notes shall be subject to mandatory redemption, the terms of such mandatory redemption shall be set forth on an attachment to the Approving Certificate labeled as Schedule MRP. Upon the optional redemption of any of the Notes subject to mandatory redemption, the principal amount of such Notes so redeemed shall be credited against the mandatory redemption payments established in the Approving Certificate in such manner as the Village shall direct.

Section 4. Form of the Notes. The Notes shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit B and incorporated herein by this reference.

Section 5. Tax Provisions.

(A) Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same becomes due, the full faith, credit and resources of the Village are hereby irrevocably pledged, and there is hereby levied upon all of the taxable property of the Village a direct annual irrepealable tax in the years 2024 through

2032 for the payments due in the years 2025 through 2033 in the amounts as are sufficient to meet the principal and interest payments when due.

(B) Tax Collection. So long as any part of the principal of or interest on the Notes remains unpaid, the Village shall be and continue without power to repeal such levy or obstruct the collection of said tax until all such payments have been made or provided for. After the issuance of the Notes, said tax shall be, from year to year, carried onto the tax roll of the Village and collected in addition to all other taxes and in the same manner and at the same time as other taxes of the Village for said years are collected, except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus money in the Debt Service Fund Account created below.

(C) Additional Funds. If at any time there shall be on hand insufficient funds from the aforesaid tax levy to meet principal and/or interest payments on said Notes when due, the requisite amounts shall be paid from other funds of the Village then available, which sums shall be replaced upon the collection of the taxes herein levied.

Section 6. Segregated Debt Service Fund Account.

(A) Creation and Deposits. There shall be and there hereby is established in the treasury of the Village, if one has not already been created, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. Debt service or sinking funds established for obligations previously issued by the Village may be considered as separate and distinct accounts within the debt service fund.

Within the debt service fund, there hereby is established a separate and distinct account designated as the "Debt Service Fund Account for General Obligation Promissory Notes, Series 2024B" (the "Debt Service Fund Account") and such account shall be maintained until the indebtedness evidenced by the Notes is fully paid or otherwise extinguished. There shall be deposited into the Debt Service Fund Account (i) all accrued interest received by the Village at the time of delivery of and payment for the Notes; (ii) any premium which may be received by the Village above the par value of the Notes and accrued interest thereon; (iii) all money raised by the taxes herein levied and any amounts appropriated for the specific purpose of meeting principal of and interest on the Notes when due; (iv) such other sums as may be necessary at any time to pay principal of and interest on the Notes when due; (v) surplus monies in the Borrowed Money Fund as specified below; and (vi) such further deposits as may be required by Section 67.11, Wisconsin Statutes.

(B) Use and Investment. No money shall be withdrawn from the Debt Service Fund Account and appropriated for any purpose other than the payment of principal of and interest on the Notes until all such principal and interest has been paid in full and the Notes canceled; provided (i) the funds to provide for each payment of principal of and interest on the Notes prior to the scheduled receipt of taxes from the next succeeding tax collection may be invested in direct obligations of the United States of America maturing in time to make such payments when they are due or in other investments permitted by law; and (ii) any funds over and above the amount of such principal and interest payments on the Notes may be used to

reduce the next succeeding tax levy, or may, at the option of the Village, be invested by purchasing the Notes as permitted by and subject to Section 67.11(2)(a), Wisconsin Statutes, or in permitted municipal investments under the pertinent provisions of the Wisconsin Statutes ("Permitted Investments"), which investments shall continue to be a part of the Debt Service Fund Account. Any investment of the Debt Service Fund Account shall at all times conform with the provisions of the Internal Revenue Code of 1986, as amended (the "Code") and any applicable Treasury Regulations (the "Regulations").

(C) Remaining Monies. When all of the Notes have been paid in full and canceled, and all Permitted Investments disposed of, any money remaining in the Debt Service Fund Account shall be transferred and deposited in the general fund of the Village, unless the Village Board directs otherwise.

Section 7. Proceeds of the Notes; Segregated Borrowed Money Fund. The proceeds of the Notes (the "Note Proceeds") (other than any premium and accrued interest which must be paid at the time of the delivery of the Notes into the Debt Service Fund Account created above) shall be deposited into a special fund (the "Borrowed Money Fund") separate and distinct from all other funds of the Village and disbursed solely for the purpose or purposes for which borrowed. Monies in the Borrowed Money Fund may be temporarily invested in Permitted Investments. Any monies, including any income from Permitted Investments, remaining in the Borrowed Money Fund after the purpose or purposes for which the Notes have been issued have been accomplished, and, at any time, any monies as are not needed and which obviously thereafter cannot be needed for such purpose(s) shall be deposited in the Debt Service Fund Account.

Section 8. No Arbitrage. All investments made pursuant to this Resolution shall be Permitted Investments, but no such investment shall be made in such a manner as would cause the Notes to be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations and an officer of the Village, charged with the responsibility for issuing the Notes, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Notes to the Purchaser which will permit the conclusion that the Notes are not "arbitrage bonds," within the meaning of the Code or Regulations.

Section 9. Compliance with Federal Tax Laws. (a) The Village represents and covenants that the projects financed by the Notes and the ownership, management and use of the projects will not cause the Notes to be "private activity bonds" within the meaning of Section 141 of the Code. The Village further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Notes including, if applicable, the rebate requirements of Section 148(f) of the Code. The Village further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Notes) if taking, permitting or omitting to take such action would cause any of the Notes to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Notes to be included in the gross income of the recipients thereof for federal income tax purposes. The Village Clerk or other officer of the Village charged with the responsibility of issuing the Notes shall provide an appropriate

certificate of the Village certifying that the Village can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The Village also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Notes provided that in meeting such requirements the Village will do so only to the extent consistent with the proceedings authorizing the Notes and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 10. Execution of the Notes; Closing; Professional Services. The Notes shall be issued in printed form, executed on behalf of the Village by the manual or facsimile signatures of the President and Village Clerk, authenticated, if required, by the Fiscal Agent (defined below), sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the Village of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Notes may be imprinted on the Notes in lieu of the manual signature of the officer but, unless the Village has contracted with a fiscal agent to authenticate the Notes, at least one of the signatures appearing on each Note shall be a manual signature. In the event that either of the officers whose signatures appear on the Notes shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Notes and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The Village hereby authorizes the officers and agents of the Village to enter into, on its behalf, agreements and contracts in conjunction with the Notes, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Notes is hereby ratified and approved in all respects.

Section 11. Payment of the Notes; Fiscal Agent. The principal of and interest on the Notes shall be paid by the Village Clerk or Village Treasurer (the "Fiscal Agent") unless a third party fiscal agent is specified in the Approving Certificate. The Village Board hereby authorizes the President and Village Clerk or other appropriate officers of the Village to enter into a Fiscal Agency Agreement between the Village and a third party fiscal agent. Such contract may provide, among other things, for the performance by the third party fiscal agent of the functions listed in Wis. Stats. Sec. 67.10(2)(a) to (j), where applicable, with respect to the Notes.

Section 12. Persons Treated as Owners; Transfer of Notes. The Village shall cause books for the registration and for the transfer of the Notes to be kept by the Fiscal Agent. The person in whose name any Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Note shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

Any Note may be transferred by the registered owner thereof by surrender of the Note at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such

transfer, the President and Village Clerk shall execute and deliver in the name of the transferee or transferees a new Note or Notes of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Note surrendered for transfer.

The Village shall cooperate in any such transfer, and the President and Village Clerk are authorized to execute any new Note or Notes necessary to effect any such transfer.

Section 13. Record Date. The 15th day of the calendar month next preceding each interest payment date shall be the record date for the Notes (the "Record Date"). Payment of interest on the Notes on any interest payment date shall be made to the registered owners of the Notes as they appear on the registration book of the Village at the close of business on the Record Date.

Section 14. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Notes eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the Village agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations, which the Village Clerk or other authorized representative of the Village is authorized and directed to execute and deliver to DTC on behalf of the Village to the extent an effective Blanket Issuer Letter of Representations is not presently on file in the Village Clerk's office.

Section 15. Payment of Issuance Expenses. The Village authorizes the Purchaser to forward the amount of the proceeds of the Notes allocable to the payment of issuance expenses to a financial institution selected by Ehlers at Closing for further distribution as directed by Ehlers.

Section 16. Condition on Issuance and Sale of the Notes. The issuance of the Notes and the sale of the Notes to the Purchaser are subject to approval by an Authorized Officer of the principal amount, definitive maturities, redemption provisions, interest rates and purchase price for the Notes, which approval shall be evidenced by execution by an Authorized Officer of the Approving Certificate.

The Notes shall not be issued, sold or delivered until this condition is satisfied. Upon satisfaction of this condition, an Authorized Officer is authorized to execute a Proposal with the Purchaser providing for the sale of the Notes to the Purchaser.

Section 17. Official Statement. The Village Board hereby directs an Authorized Officer to approve the Preliminary Official Statement with respect to the Notes and deem the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by an Authorized Officer or other officers of the Village in connection with the preparation of such Preliminary Official Statement and any addenda to it or final Official Statement are hereby ratified and approved. In connection with the Closing, the appropriate Village official shall certify the Preliminary Official Statement and any

addenda or final Official Statement. The Village Clerk shall cause copies of the Preliminary Official Statement and any addenda or final Official Statement to be distributed to the Purchaser.

Section 18. Undertaking to Provide Continuing Disclosure. The Village hereby covenants and agrees, for the benefit of the owners of the Notes, to enter into a written undertaking (the "Undertaking") if required by the Rule to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. The Undertaking shall be enforceable by the owners of the Notes or by the Purchaser on behalf of such owners (provided that the rights of the owners and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the Village to comply with the provisions of the Undertaking shall not be an event of default with respect to the Notes).

To the extent required under the Rule, the President and Village Clerk, **or other officer of the Village** charged with the responsibility for issuing the Notes, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the Village's Undertaking.

Section 19. Record Book. The Village Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Notes in the Record Book.

Section 20. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Notes, the officers of the Village are authorized to take all actions necessary to obtain such municipal bond insurance. The President and Village Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the President and Village Clerk including provisions regarding restrictions on investment of Note proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Notes by the bond insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Note provided herein.



Section 21. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the Village Board or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted, approved and recorded October 14, 2024.

\_\_\_\_\_  
Chris Voll  
President

ATTEST:

\_\_\_\_\_  
Bobbi Jo Birk-LaBarge  
Village Clerk

(SEAL)

EXHIBIT A

APPROVING CERTIFICATE

The undersigned [President] [Finance Director/Treasurer] of the Village of Kronenwetter, Marathon County, Wisconsin (the "Village"), hereby certifies that:

1. Resolution. On October 14, 2024, the Village Board of the Village adopted a resolution (the "Resolution") authorizing the issuance and establishing parameters for the sale of not to exceed \$7,955,000 General Obligation Promissory Notes, Series 2024B of the Village (the "Notes") after a public sale and delegating to me the authority to approve the Preliminary Official Statement, to approve the purchase proposal for the Notes, and to determine the details for the Notes within the parameters established by the Resolution.

2. Proposal; Terms of the Notes. On the date hereof, the Notes were offered for public sale and the bids set forth on the Bid Tabulation attached hereto as Schedule I and incorporated herein by this reference were received. The institution listed first on the Bid Tabulation, \_\_\_\_\_ (the "Purchaser") offered to purchase the Notes in accordance with the terms set forth in the Proposal attached hereto as Schedule II and incorporated herein by this reference (the "Proposal"). Ehlers & Associates, Inc. recommends the Village accept the Proposal. The Proposal meets the parameters and conditions established by the Resolution and is hereby approved and accepted.

The Notes shall be issued in the aggregate principal amount of \$ \_\_\_\_\_, which is not more than the \$7,955,000 approved by the Resolution, and shall mature on April 1 of each of the years and in the amounts and shall bear interest at the rates per annum as set forth in the Pricing Summary attached hereto as Schedule III and incorporated herein by this reference. The amount of each annual principal or mandatory redemption payment due on the Notes is not more than \$450,000 more or less per maturity or mandatory redemption amount than the schedule included in the Resolution as set forth below:

<u>Date</u>	<u>Resolution Schedule</u>	<u>Actual Amount</u>
04-01-2025	\$ 690,000	\$ _____
04-01-2026	690,000	_____
04-01-2027	725,000	_____
04-01-2028	765,000	_____
04-01-2029	1,190,000	_____
04-01-2030	1,065,000	_____
04-01-2031	1,090,000	_____
04-01-2032	1,095,000	_____
04-01-2033	645,000	_____

The true interest cost on the Notes (computed taking the Purchaser's compensation into account) is \_\_\_\_\_%, which is not in excess of 4.75%, as required by the Resolution.

3. Purchase Price of the Notes. The Notes shall be sold to the Purchaser in accordance with the terms of the Proposal at a price of \$\_\_\_\_\_, plus accrued interest, if any, to the date of delivery of the Notes, which is not less than 98.75% nor more than 107.0% of the principal amount of the Notes, as required by the Resolution.

4. Redemption Provisions of the Notes. The Notes maturing on April 1, 20\_\_ and thereafter shall be subject to redemption prior to maturity, at the option of the Village, on April 1, 20\_\_ or on any date thereafter. Said Notes shall be redeemable as a whole or in part, and if in part, from maturities selected by the Village and within each maturity by lot, at the principal amount thereof, plus accrued interest to the date of redemption. [The Proposal specifies that [some of] the Notes are subject to mandatory redemption. The terms of such mandatory redemption are set forth on an attachment hereto as Schedule MRP and incorporated herein by this reference.]

5. Payment of the Notes; Fiscal Agent. Pursuant to Section 12 of the Resolution, Bond Trust Services Corporation, Roseville, Minnesota, is named fiscal agent for the Notes.]

6. Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same respectively falls due, the full faith, credit and taxing powers of the Village have been irrevocably pledged and there has been levied on all of the taxable property in the Village, pursuant to the Resolution, a direct, annual irrepealable tax in an amount and at the times sufficient for said purpose. Such tax shall be for the years and in the amounts set forth on the debt service schedule attached hereto as Schedule IV.

7. Preliminary Official Statement. The Preliminary Official Statement with respect to the Notes is hereby approved and deemed "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934.

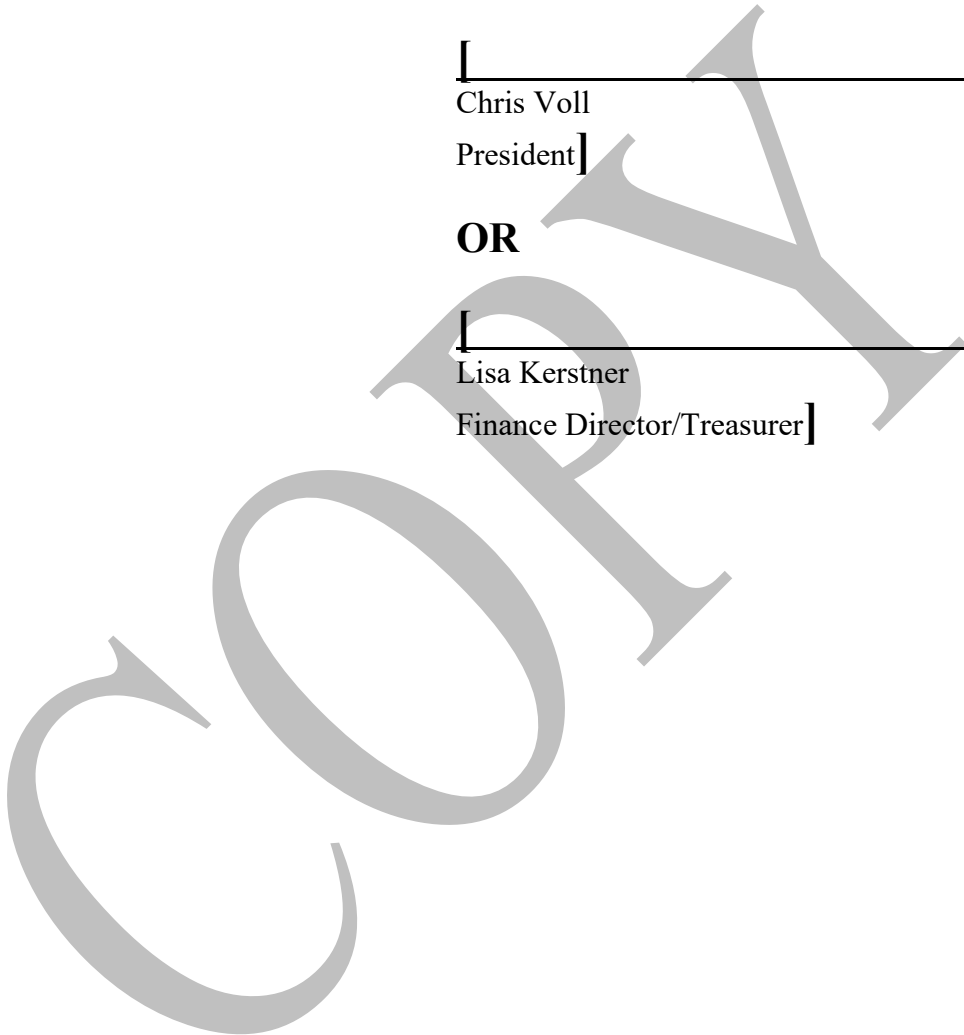
8. Approval. This Certificate constitutes my approval of the Proposal, and the principal amount, definitive maturities, interest rates, purchase price and redemption provisions for the Notes and the direct annual irrevocable tax levy to repay the Notes, in satisfaction of the parameters set forth in the Resolution.

IN WITNESS WHEREOF, I have executed this Certificate on \_\_\_\_\_, 2024 pursuant to the authority delegated to me in the Resolution.

\_\_\_\_\_  
Chris Voll  
President

**OR**

\_\_\_\_\_  
Lisa Kerstner  
Finance Director/Treasurer



SCHEDULE I TO APPROVING CERTIFICATE

Bid Tabulation

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE II TO APPROVING CERTIFICATE

Proposal

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE III TO APPROVING CERTIFICATE

Pricing Summary

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE IV TO APPROVING CERTIFICATE  
Debt Service Schedule and Irrepealable Tax Levies

To be provided by Ehlers & Associates, Inc. and incorporated into the Certificate.

(See Attached)

COPY



[SCHEDULE MRP

Mandatory Redemption Provision

The Notes due on April 1, \_\_\_\_, \_\_\_\_, and \_\_\_\_ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot (as selected by the Depository) at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from debt service fund deposits which are required to be made in amounts sufficient to redeem on April 1 of each year the respective amount of Term Bonds specified below:

For the Term Bonds Maturing on April 1, 20

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on April 1, 20

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on April 1, 20

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on April 1, 20

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)]

EXHIBIT B

(Form of Note)

REGISTERED	UNITED STATES OF AMERICA	DOLLARS
	STATE OF WISCONSIN	
	MARATHON COUNTY	
NO. R-___	VILLAGE OF KRONENWETTER	\$_____
	GENERAL OBLIGATION PROMISSORY NOTE, SERIES 2024B	

MATURITY DATE:	ORIGINAL DATE OF ISSUE:	INTEREST RATE:	CUSIP:
April 1, 20__	_____, 2024	_____%	_____

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: \_\_\_\_\_ THOUSAND DOLLARS  
(\$ \_\_\_\_\_)

FOR VALUE RECEIVED, the Village of Kronenwetter, Marathon County, Wisconsin (the "Village"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest shall be payable semi-annually on April 1 and October 1 of each year commencing on April 1, 2025 until the aforesaid principal amount is paid in full. Both the principal of and interest on this Note are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Note is registered on the Bond Register maintained by [the Village Clerk or Village Treasurer] OR [Bond Trust Services Corporation, Roseville, Minnesota] (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding each interest payment date (the "Record Date"). This Note is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

For the prompt payment of this Note together with interest hereon as aforesaid and for the levy of taxes sufficient for that purpose, the full faith, credit and resources of the Village are hereby irrevocably pledged.

This Note is one of an issue of Notes aggregating the principal amount of \$\_\_\_\_\_, all of which are of like tenor, except as to denomination, interest rate, maturity date and redemption provision, issued by the Village pursuant to the provisions of Section 67.12(12), Wisconsin Statutes, for public purposes, including paying the cost of (a) project costs in TID 2, such as street improvement projects, a lift station and a sewer force main and (b) street

improvement projects outside TID 2, as authorized by a resolution adopted on October 14, 2024, as supplemented by an Approving Certificate, dated \_\_\_\_\_, 2024 (collectively, the "Resolution"). Said Resolution is recorded in the official minutes of the Village Board for said date.

The Notes maturing on April 1, 20\_\_ and thereafter are subject to redemption prior to maturity, at the option of the Village, on April 1, 20\_\_ or on any date thereafter. Said Notes are redeemable as a whole or in part, and if in part, from maturities selected by the Village, and within each maturity by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.

[The Notes maturing in the years \_\_\_\_\_ are subject to mandatory redemption by lot as provided in the Resolution, at the redemption price of par plus accrued interest to the date of redemption and without premium.]

In the event the Notes are redeemed prior to maturity, as long as the Notes are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by the Depository, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all of the Notes of a maturity are to be called for redemption, the Notes of such maturity to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation, date and maturities of the Notes called for redemption, CUSIP numbers, and the date of redemption. Any notice provided as described herein shall be conclusively presumed to have been duly given, whether or not the registered owner receives the notice. The Notes shall cease to bear interest on the specified redemption date provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Notes shall no longer be deemed to be outstanding.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Note have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the Village, including this Note and others issued simultaneously herewith, does not exceed any limitation imposed by law or the Constitution of the State of Wisconsin; and that a direct annual irrevocable tax has been levied sufficient to pay this Note, together with the interest thereon, when and as payable.

This Note is transferable only upon the books of the Village kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Notes, and the Village appoints another depository, upon surrender of the Note to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully registered Note in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the

Village for any tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Notes (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Notes, or (iii) with respect to any particular Note, after such Note has been called for redemption. The Fiscal Agent and Village may treat and consider the Depository in whose name this Note is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever. The Notes are issuable solely as negotiable, fully-registered Notes without coupons in the denomination of \$5,000 or any integral multiple thereof.

**[This Note shall not be valid or obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Fiscal Agent.]**

No delay or omission on the part of the owner hereof to exercise any right hereunder shall impair such right or be considered as a waiver thereof or as a waiver of or acquiescence in any default hereunder.

COPY

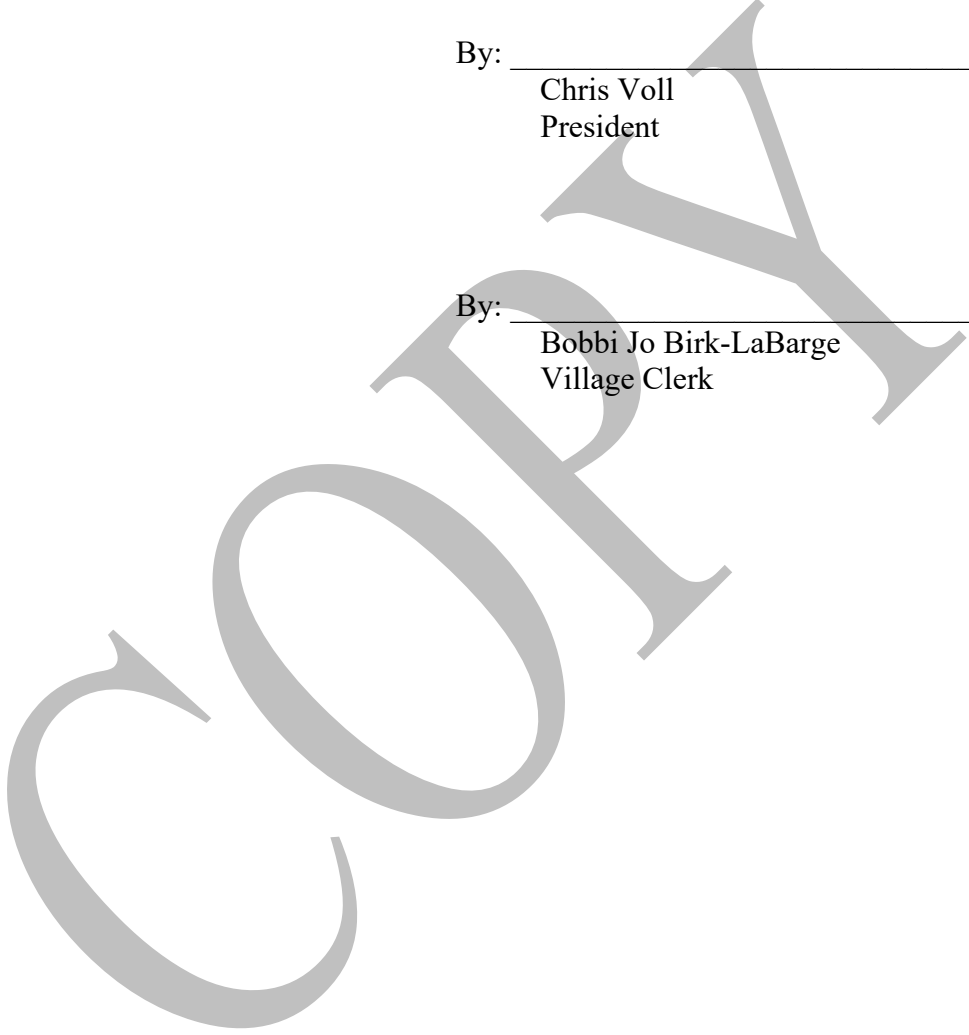
IN WITNESS WHEREOF, the Village of Kronenwetter, Marathon County, Wisconsin, by its governing body, has caused this Note to be executed for it and in its name by the manual or facsimile signatures of its duly qualified President and Village Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

VILLAGE OF KRONENWETTER  
MARATHON COUNTY, WISCONSIN

By: \_\_\_\_\_  
Chris Voll  
President

(SEAL)

By: \_\_\_\_\_  
Bobbi Jo Birk-LaBarge  
Village Clerk



[Date of Authentication: \_\_\_\_\_, \_\_\_\_\_]

CERTIFICATE OF AUTHENTICATION

This Note is one of the Notes of the issue authorized by the within-mentioned Resolution of the Village of Kronenwetter, Marathon County, Wisconsin.

BOND TRUST SERVICES CORPORATION,  
ROSEVILLE, MINNESOTA

By \_\_\_\_\_  
Authorized Signatory]

COPY

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

\_\_\_\_\_  
(Name and Address of Assignee)

\_\_\_\_\_  
(Social Security or other Identifying Number of Assignee)

the within Note and all rights thereunder and hereby irrevocably constitutes and appoints \_\_\_\_\_, Legal Representative, to transfer said Note on the books kept for registration thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature Guaranteed:

\_\_\_\_\_  
(e.g. Bank, Trust Company  
or Securities Firm)

\_\_\_\_\_  
(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Note in every particular, without alteration or enlargement or any change whatever.

\_\_\_\_\_  
(Authorized Officer)

# Proposed 2025 Village Events

Section 6, Item Q.

EVENT	2024 Event Overview	Proposed 2025 Date
Snowman Making Contest	Little snow but still had participation from 16 participants. Snowman posts get a lot of positive feedback from social media.	January 1 - March 2, 2025 to submit. Voting: March 4 - March 9, 2025.
Bike and Walk for the Health of It	About 200 people participated. Last year only 1 person biked 9 miles, this year there were at least 20. We expanded raffles and recruited a new food truck.	Thursday, May 15, 2025
Farmers Market	We had over 60+ vendors sign up to vend. Added activities from local organizations. Worked on branding the Music at the Market. Attendance of about 600+ each week.	Sundays, June 8 - October 19, 2025
Community Garage Sale	Received nearly 100 sale submissions. Made sure it did not correspond with sealcoating roads.	June 20-22, 2025
Movie Under the Stars	We moved this event to Fridays so as not to compete with Wausau and for ease of residents staying up so late. All the movies were well attended besides the 4th movie which faced a reschedule. Added activities and raffles.	<p>FRIDAYS</p> <ul style="list-style-type: none"> <li>• June 27, 2025 - Towering Pines</li> <li>• July 18, 2025 - Buska Park</li> <li>• August 22, 2025 - Friendship Park</li> </ul>



<b>EVENT</b>	<b>2024 Event Overview</b>	<b>Proposed 2025 Date</b>
Spectacular Gardens Showcase	First year event and had 8 submissions. Good feedback on social media. Entrants were excited about next year.	Submit gardens July 15 - August 31, 2025. Voting: first week of September.
National Night Out	Over 250 people entered the raffles. We had a disc golf event as well as a semi-truck simulator. Big hit.	August 5, 2025
Spook the Yard	Anticipate this will be well recieved.	Submit decorated homes by October 19, 2025. Voting: October 20 - 31, 2025.
Deck the Yard	Residents love this. It has even created a rivalry between a few houses/neighbors.	Submit decorated homes by December 14, 2025. Voting: December 16, 2025 - January 1, 2026.



# REVISED COMMUNITY LIFE, INFRASTRUCTURE AND PUBLIC PROPERTY (CLIPP) COMMITTEE MEETING MINUTES

September 04, 2024 at 6:00 PM

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

## 1. CALL MEETING TO ORDER

A. Pledge of Allegiance

B. Roll Call

PRESENT

Chris Eiden

Aaron Myszka

Pat Kilsdonk

Trenton Karch

Ryan Leff

## 2. PUBLIC COMMENT

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

Judy Fries, 1730 Joy Ln. discussed the security issues for staff that work at the municipal center at night. She asked for the committee to discuss adding additional lights or cameras for added security.

Bernie Kramer, 2150 E State HWY 153 Peplin, asked questions on relationship with Riverside after the last meeting. He also discussed items from the comprehensive plan.

Fay Buchberger, 824 W. Nelson Rd, discusses "her plan" for the residents west of the railroad tracks. she asked that the RFP be funded in 2025.

## 3. APPROVAL OF MINUTES

C. May 6, 2024 Community Life, Infrastructure and Public Property (CLIPP) Committee Meeting Minutes Motion by Karch/Kilsdonk to approve May 6, 2024, CLIPP minutes as presented. Motion carried 5:0 by voice vote.

## 4. REPORTS AND DISCUSSIONS

D. Fire Chief Report

Fire Chief Theresa O'Brien discusses the report and number of calls for the last month.

E. Police Chief Report

Sargent Seehafer stepped in to present the Police Chief Report. He discussed how Mariah has been a huge administrative asset recently for their large cases. Kilsdonk asked if a detective or investigator would be beneficial to have on staff for the caseload.

F. Finance Report

Lisa presented CLIPP with a high-level summary of budget. Myszka asked what the balance was left in parks budget.

- G. Public Works Director Report  
Greg Ulman, Public Works Director, states that he has called companies back after previous work this year to install ADA pedestals for the front door. Roofing company is also coming back to fix part of roof hat is still leaking. Ulman is working on five-year plan for parks, streets, and equipment. He is also updating DNR permits.
- H. Community Development Director Report  
Pete Wegner, Community Development Director, discusses the Flood plain and the hearing coming up.
- I. Complaint Log  
No questions.

**5. NEW BUSINESS**

- J. Discussion & Possible Action: Reduction of the Speed Limit on Martin Road  
Eiden discusses that he was asked for this item to be addressed. Ulman discusses that there is a speed board up currently and they are waiting on the results from that. Eiden suggested that it was put on the next agenda.
- K. Discussion & Possible Action: Parks Improvement  
Myszka discusses that he is advocating for rubber surfaces and a splash pad. Ulman brought some prices and preliminary options for parks. He discusses ADA options and compliance.
- L. Discussion & Possible Action: Kronenwetter Drive North  
Pete Wegner and Lisa Kerstner discusses road reconstruction of Kronenwetter Drive North. Motion by Myszka/Karch to approve Kronenwetter Drive North and send to APC for review. Motion carried 5:0 by voice vote.
- M. Discussion & Possible Action: Improved Lighting and Security Cameras for the Municipal Building  
Greg Ulman discusses the lighting map, and idea for cameras in and around the municipal building. Item will be brought back to next meeting for further discussion.
- N. Discussion & Possible Action: Sunny Court Road Improvement  
Motion by Karch/Kilsdonk to recommend Village Board approve Sunny court Rd. improvement. Motion carried 5:0 by voice vote.
- O. Discussion & Possible Action: West Nelson Connection Road  
Chris Eiden states that he put this item on due to a number of phone calls. He discusses the history of the agenda item. Eiden requested that funds be set aside for this item. Pete Wegner stated there is really only three options (do nothing, build a road, or use the pedestrian path). The path is already being used for emergency services in case of the train blockage.
- P. Discussion: Items for 2025 Budget  
Items were discussed as possible projects for 2025 budget to include shade and a hand pump at Friendship Park dog park as well as bike path expansion.

**6. NEXT MEETING: October 7, 2024**

**7. CONSIDERATION OF ITEMS FOR FUTURE AGENDA**

Bike path expansion

**8. ADJOURNMENT**

Motion by Kilsdonk/Myszka to adjourn. Motion carried 5:0 by voice vote.

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

**Posted: 08/29/2024 Kronenwetter Municipal Center and [www.kronenwetter.org](http://www.kronenwetter.org)**

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



# AMBULANCE SUBCOMMITTEE MEETING MINUTES

September 17, 2024 at 6 PM

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

**1. CALL MEETING TO ORDER**

*Chairperson Trustee Alex Vedvik called the meeting to order at 6 p.m.*

**A. Pledge of Allegiance**

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

**B. Roll Call**

**PRESENT:** *Trustee Alex Vedvik, Trustee Cindy Lee Buchkowski-Hoffmann, Terry Lewis-Birkett, Pat Kilsdonk, Rick Smith, Judy Fries*

*Laura Berry and Kim Kijak were absent and excused.*

**STAFF:** *Fire Chief Theresa O'Brien, EMS Coordinator Alexa Kufalk, Clerk Jennifer Poyer*

**2. PUBLIC COMMENT**

**Bernie Kramer, 2150 E State Hwy 153, Peplin, WI:** *(Bernie Kramer requested information be added to the minutes. Information has been added.) Kramer spoke to the on-call staff pay, staff pay and other financials regarding the start of a Kronenwetter ambulance service. He presented information he received from Riverside.*

**3. APPROVAL OF MINUTES**

**A. Discussion & Possible Action: Approval of the September 10, 2024 Ambulance Subcommittee Meeting Minutes**

*Motion by Smith/Fries to approve the September 10, 2024 Ambulance Subcommittee Meeting Minutes as presented. Motion carried by voice vote. 6:0*

**4. NEW BUSINESS**

**A. Discussion: Ambulance Alternatives**

*New vs. old ambulances, availability, included equipment, prices, needs and options were discussed.*

**B. Discussion & Possible Action: Ambulance Purchase Contract Recommendation**

*Discussed possible changes to contract including protection for the Village if the ambulance is not ready when promised; adding drop date to timeline; etc.*

*Motion by Kilsdonk/Smith to recommend moving the approval of the purchase agreement with Pomasl to the next steps with the stipulations agreed upon regarding a loaner ambulance in the case of non-delivery by December if the ambulance is not ready by December 10, 2025 and attorney review. Motion carried by roll call vote. 6:0*

**C. Discussion: Capital Cost Updates**

*Discussed the EMS first responders' role.*

**D. Discussion: Kronenwetter Ambulance Staff Compensation Scenarios**

*Discussed staffing times and pay rates.*

**5. OLD BUSINESS**

**A. Discussion: Financial Analysis Updates and Scenarios**

*Possible scenarios were requested for analysis.*

**B. Discussion: Project Tracking Spreadsheet**

**C. Committee Dialogue – Q&A session**

*Old budgets from 2022 to present were requested.*

**6. CONSIDERATION OF ITEMS FOR FUTURE AGENDA**

*Implementation date, equipment*

**7. NEXT MEETING: 6 p.m., Tuesday, October 15, 2024**

**8. ADJOURNMENT**

*Motion by Smith/Lewis-Birkett to adjourn the September 17, 2024 Ambulance Subcommittee meeting.*

*Motion carried by voice vote. 6:0*

*Meeting adjourned at 7:46 p.m.*