



VILLAGE BOARD MEETING AGENDA

June 08, 2026 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

2. MOTION TO MOVE AGENDA ITEMS

3. CHAIRPERSON COMMENTS

4. ANNOUNCEMENT OF CLOSED SESSION

5. 2024 VILLAGE AUDIT - DISCUSSION AND POSSIBLE ACTION

- C. 2024 Village Audit Review

6. 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.

7. REPORTS FROM STAFF AND VENDORS

- D. Police Chief's Report
- E. Fire Chief Report
- F. Administrator Report
- G. Finance Director Report

8. CONSENT AGENDA - DISCUSSION AND POSSIBLE ACTION

- H. Operator "Bartender" License – Cory P. Boykins
- I. Alcohol Beverage License Renewals 2026-2027
- J. Cigarette, Tobacco and Electronic Vaping Device License Renewals 2026-2027
- K. Temporary Alcohol Beverage Licenses - Peplin Memorial VFW Post 8280
- L. June 1, 2026 Special Village Board Meeting Minutes
- M. June 1, 2026 RESCHEDULED Village Board Meeting Minutes

9. NEW BUSINESS - DISCUSSION AND POSSIBLE ACTION

- N. Purchase of a New 3/4 -Ton Crew Cab Truck for Public Works Department
- O. Appointment of Village Board Trustee
- P. Municipal Garage Building Proposals (CLIPP)
- Q. Kronenwetter Park Committee (CLIPP)
- R. Trails and Leisure for Village Owned Property on Lea Rd. (CLIPP)

10. CLOSED SESSION

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

11. RECONVENE OPEN SESSION

Consideration of motion to reconvene into open session.

12. ACTION AFTER CLOSED SESSION

13. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

14. 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: 06/05/2026 Kronenwetter Municipal Center and www.kronenwetter.gov
Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages, The Wausonian**



We'll get you there.

CPAs | CONSULTANTS | WEALTH ADVISORS

Village of Kronenwetter

Audit Presentation

Year ended December 31, 2024

©2026 CliftonLarsonAllen LLP. CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAglobal.com/disclaimer](https://claglobal.com/disclaimer). Securities and investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor, member FINRA/SIPC.

Agenda

- Audit scope and process
- Audit opinions and communications
- Internal control deficiencies
- Recommendations
- Conclusion



Audit Scope



Report on the organization's financial statements



Internal control letter



Required governance communications letter



Audit Process

RISK-BASED APPROACH

Understanding the Entity

Internal controls

Risk Evaluation

Substantive Audit Testing

Regulatory Reporting

Financial Statements





AUDIT OPINIONS

Financial statement

Financial statement audit opinion is **unmodified**.



AUDIT RESULTS

Material Weaknesses

- Segregation of Duties
- Preparation of Annual Financial Report
- Bank Account Reconciliations
- Journal Entry Approval and Documentation
- Other Account Reconciliations

Significant Deficiency

- Adjustments to the Village's Financial Records



Material Weaknesses

- 2024-001 Segregation of Duties
 - Limited personnel to perform and oversee the financial responsibilities
 - Increased risk to preventing and detecting errors
 - Potential of increased impact due to turnover
- 2024-002 Preparation of Annual Financial Report
 - Related to preparation of the financial statements themselves
 - Prior Period Adjustment pertaining to Capital Assets



Material Weaknesses (Continued)

- 2024-003 Bank Account Reconciliations
 - Monthly bank reconciliations not completed timely
 - Unreconciled differences on the reconciliations that had been completed were left unaddressed for months
 - December 2024 reconciliation completed in February 2026
 - Required adjustments to cash and other general ledger accounts
 - January 2025 reconciliation completed in May 2026
- 2024-004 Journal Entry Approval and Documentation
 - Lack of documented review and approval
 - Supporting documentation not maintained



Material Weaknesses (Continued)

- 2024-005 Other Account Reconciliations
 - Lack of periodic reconciliation of other trial balance accounts
 - Receivable accounts
 - Payroll liabilities
 - Various payable accounts
 - Revenue



Significant Deficiency

- 2024-006 Adjustments to the Village's Financial Records
 - During the audit, errors were identified that required adjustments



Recommendations

- Risk Assessment
 - A process for identifying what could go wrong, understanding how likely it is, and deciding how big of an impact it could have on the community or your finances. Once you understand those risks, you decide what actions you should take to reduce or manage them.
- Role Evaluation
 - Identify who does what
 - Segregate recordkeeping, custody and authorization
 - Documented review and approval separate from preparation



Recommendations (continued)

- Staffing Assessment
 - Are there enough positions to maintain accurate financial records?
 - Evaluate cross-training for absences
- Documentation
 - Evaluate accounting and financial policies
 - Develop accounting procedures manual
 - Help reduce the impact of turnover



2025 Audit Completion

- Dependent on the Village closing the 2025 books
 - Cash reconciliations for the year
 - Year end balance sheet reconciliations
 - Capital asset schedules
- CLA is available to assist





Financial Statement Discussion



©2026 CliftonLarsonAllen LLP. CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAglobal.com/disclaimer](https://claglobal.com/disclaimer). Securities and investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor, member FINRA/SIPC.

Find support at *every* turn

Benefit from guidance on
all aspects of your business.





Questions and Feedback

We appreciate the opportunity to serve you and welcome any feedback relative to our performance and to the engagement.





Amber Danielski, CPA, CMA
Signing Director
amber.danielski@CLAconnect.com
920-455-4304



Stuart Randall, CPA
Manager
stuart.randall@CLAconnect.com
920-455-4257



CLAconnect.com



CPAs | CONSULTANTS | WEALTH ADVISORS

©2026 CliftonLarsonAllen LLP. CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAglobal.com/disclaimer](https://claglobal.com/disclaimer). Securities and investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor, member FINRA/SIPC.



The information herein has been provided by CliftonLarsonAllen LLP for general information purposes only. The presentation and related materials, if any, do not implicate any client, advisory, fiduciary, or professional relationship between you and CliftonLarsonAllen LLP and neither CliftonLarsonAllen LLP nor any other person or entity is, in connection with the presentation and/or materials, engaged in rendering auditing, accounting, tax, legal, medical, investment, advisory, consulting, or any other professional service or advice. Neither the presentation nor the materials, if any, should be considered a substitute for your independent investigation and your sound technical business judgment. You or your entity, if applicable, should consult with a professional advisor familiar with your particular factual situation for advice or service concerning any specific matters.

CliftonLarsonAllen LLP is not licensed to practice law, nor does it practice law. The presentation and materials, if any, are for general guidance purposes and not a substitute for compliance obligations. The presentation and/or materials may not be applicable to, or suitable for, your specific circumstances or needs, and may require consultation with counsel, consultants, or advisors if any action is to be contemplated. You should contact your CliftonLarsonAllen LLP or other professional prior to taking any action based upon the information in the presentation or materials provided. CliftonLarsonAllen LLP assumes no obligation to inform you of any changes in laws or other factors that could affect the information contained herein.

**VILLAGE OF KRONENWETTER, WISCONSIN
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2024**



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

VILLAGE OF KRONENWETTER, WISCONSIN
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2024

INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
STATEMENT OF NET POSITION	6
STATEMENT OF ACTIVITIES	7
FUND FINANCIAL STATEMENTS	
BALANCE SHEET – GOVERNMENTAL FUNDS	9
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES	11
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS	12
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES	14
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND	15
STATEMENT OF NET POSITION – PROPRIETARY FUNDS	16
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – PROPRIETARY FUNDS	17
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS	18
STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUND	20
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUND	21
NOTES TO BASIC FINANCIAL STATEMENTS	22
REQUIRED SUPPLEMENTARY INFORMATION	

VILLAGE OF KRONENWETTER, WISCONSIN
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2024

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) – WISCONSIN RETIREMENT SYSTEM	56
SCHEDULE OF CONTRIBUTIONS – WISCONSIN RETIREMENT SYSTEM	56
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	57
SUPPLEMENTARY INFORMATION	
GENERAL FUND	
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES	59
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES	60
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS	61
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS	63
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 <i>GOVERNMENT AUDITING STANDARDS</i>	66
SCHEDULE OF FINDINGS AND RESPONSES	68



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Village Board
Village of Kronenwetter, Wisconsin
Kronenwetter, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited 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, 2024, 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 accompanying 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, 2024, 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 of Kronenwetter, Wisconsin, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Prior Period Adjustment

As described in Note 4.E., the Village recorded a prior period adjustment to adjust capital assets for an asset that was improperly capitalized in a prior year in the governmental activities. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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.

Village Board
Village of Kronenwetter, Wisconsin

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 of Kronenwetter, Wisconsin'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.

Village Board
Village of Kronenwetter, Wisconsin

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 May 8, 2026, 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
May 8, 2026

BASIC FINANCIAL STATEMENTS

VILLAGE OF KRONENWETTER, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	\$ 5,016,487	\$ 3,607,613	\$ 8,624,100
Receivables:			
Taxes and Special Charges	2,705,423	5,793	2,711,216
Accounts, Net	60,859	384,615	445,474
Leases	-	664,039	664,039
Special Assessments	58,123	-	58,123
Due from Other Governments	10,200	-	10,200
Inventories and Prepaid Items	132,238	39,751	171,989
Restricted Assets:			
Cash and Investments	8,762,070	633,441	9,395,511
Preliminary Survey	-	108,954	108,954
Capital Assets, Not Being Depreciated	2,336,275	3,275,103	5,611,378
Capital Assets, Being Depreciated and Amortized	16,496,849	17,802,262	34,299,111
Total Assets	<u>35,578,524</u>	<u>26,521,571</u>	<u>62,100,095</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Amounts	1,491,870	172,228	1,664,098
LIABILITIES			
Accounts Payable	302,784	872,246	1,175,030
Accrued and Other Current Liabilities	162,612	10,784	173,396
Accrued Interest Payable	139,615	9,236	148,851
Special Deposits	4,500	-	4,500
Unearned Revenues	12,485	-	12,485
Long-Term Obligations:			
Due Within One Year	1,860,355	98,575	1,958,930
Due in More Than One Year	14,673,391	2,213,868	16,887,259
Net Pension Liability	163,306	19,050	182,356
Total Liabilities	<u>17,319,048</u>	<u>3,223,759</u>	<u>20,542,807</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for Subsequent Year	4,484,529	-	4,484,529
Leases Receivable	-	664,039	664,039
Pension Related Amounts	872,480	101,774	974,254
Total Deferred Inflows of Resources	<u>5,357,009</u>	<u>765,813</u>	<u>6,122,822</u>
NET POSITION			
Net Investment in Capital Assets	13,829,613	18,062,209	31,891,822
Restricted:			
Debt Service	163,475	-	163,475
Capital Projects - TIDs	1,333,566	-	1,333,566
Fire Dues Activities	81,989	-	81,989
Capital Replacement	-	633,441	633,441
Unrestricted Balance (Deficit)	<u>(1,014,306)</u>	<u>4,008,577</u>	<u>2,994,271</u>
Total Net Position	<u>\$ 14,394,337</u>	<u>\$ 22,704,227</u>	<u>\$ 37,098,564</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General Government	\$ 1,278,305	\$ 121,302	\$ 6,962	\$ -
Public Safety	2,217,252	29,501	55,682	-
Public Works	2,447,263	531,669	400,365	-
Culture and Recreation	180,924	16,544	15,203	-
Conservation and Development	123,020	8,868	-	83,360
Interest and Fiscal Charges	321,239	-	-	-
Total Governmental Activities	6,568,003	707,884	478,212	83,360
BUSINESS-TYPE ACTIVITIES				
Water Utility	697,739	806,556	-	-
Sewer Utility	1,120,499	1,218,408	-	-
Total Business-Type Activities	1,818,238	2,024,964	-	-
Total	\$ 8,386,241	\$ 2,732,848	\$ 478,212	\$ 83,360

See accompanying Notes to Basic Financial Statements.

VILLAGE OF KRONENWETTER, WISCONSIN
STATEMENT OF ACTIVITIES (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

Functions/Programs	Net Revenue (Expense) and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
GOVERNMENTAL ACTIVITIES			
General Government	\$ (1,150,041)	\$ -	\$ (1,150,041)
Public Safety	(2,132,069)	-	(2,132,069)
Public Works	(1,515,229)	-	(1,515,229)
Culture and Recreation	(149,177)	-	(149,177)
Conservation and Development	(30,792)	-	(30,792)
Interest and Fiscal Charges	(321,239)	-	(321,239)
Total Governmental Activities	<u>(5,298,547)</u>	<u>-</u>	<u>(5,298,547)</u>
BUSINESS-TYPE ACTIVITIES			
Water Utility	-	108,817	108,817
Sewer Utility	-	97,909	97,909
Total Business-Type Activities	<u>-</u>	<u>206,726</u>	<u>206,726</u>
Total	(5,298,547)	206,726	(5,091,821)
GENERAL REVENUES			
Taxes:			
Property Taxes	2,476,973	-	2,476,973
Tax Increments	1,259,830	-	1,259,830
Other Taxes	35,743	-	35,743
Federal and State Grants and Other			
Contributions Not Restricted to			
Specific Functions	2,223,441	-	2,223,441
Interest and Investment Earnings	322,917	145,098	468,015
Miscellaneous	35,749	5,980	41,729
Gain on Sale of Asset	31,342	-	31,342
TRANSFERS	<u>(63,432)</u>	<u>63,432</u>	<u>-</u>
Total General Revenues and Transfers	<u>6,322,563</u>	<u>214,510</u>	<u>6,537,073</u>
CHANGES IN NET POSITION	1,024,016	421,236	1,445,252
Net Position - January 1, as Originally Reported	13,911,026	22,282,991	36,194,017
Prior Period Adjustment	<u>(540,705)</u>	<u>-</u>	<u>(540,705)</u>
Net Position - January 1, as Adjusted	<u>13,370,321</u>	<u>22,282,991</u>	<u>35,653,312</u>
NET POSITION - DECEMBER 31	<u>\$ 14,394,337</u>	<u>\$ 22,704,227</u>	<u>\$ 37,098,564</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024**

ASSETS	General	Debt Service	TID #1
Cash and Investments	\$ 2,241,618	\$ 358,693	\$ -
Restricted Cash and Investments	-	-	188,806
Receivables:			
Taxes and Special Charges	1,593,580	442,704	132,996
Accounts, Net	33,243	-	-
Special Assessments	-	58,123	-
Advance to Other Funds	2,659,669	-	-
Due from Other Governments	10,200	-	-
Inventories and Prepaid Items	132,238	-	-
	\$ 6,670,548	\$ 859,520	\$ 321,802
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)			
LIABILITIES			
Accounts Payable	\$ 264,987	\$ -	\$ -
Accrued and Other Current Liabilities	160,220	-	587
Advance from Other Funds	-	-	2,659,669
Special Deposits	-	-	-
Unearned Revenues	12,485	-	-
Total Liabilities	437,692	-	2,660,256
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for Subsequent Year	2,509,058	672,743	260,609
Fines Receivable	-	-	-
Special Assessments	-	58,123	-
Total Deferred Inflows of Resources	2,509,058	730,866	260,609
FUND BALANCES (DEFICITS)			
Nonspendable	2,791,907	-	-
Restricted	-	128,654	188,806
Committed	-	-	-
Assigned	-	-	-
Unassigned Balance (Deficit)	931,891	-	(2,787,869)
Total Fund Balances (Deficits)	3,723,798	128,654	(2,599,063)
	\$ 6,670,548	\$ 859,520	\$ 321,802

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN
BALANCE SHEET (CONTINUED)
GOVERNMENTAL FUNDS
DECEMBER 31, 2024**

ASSETS	TID #2	Nonmajor Governmental Funds	Total
Cash and Investments	\$ -	\$ 2,416,176	\$ 5,016,487
Restricted Cash and Investments	8,268,878	304,386	8,762,070
Receivables:			
Taxes and Special Charges	449,262	86,881	2,705,423
Accounts, Net	-	27,616	60,859
Special Assessments	-	-	58,123
Advance to Other Funds	-	-	2,659,669
Due from Other Governments	-	-	10,200
Inventories and Prepaid Items	-	-	132,238
	-	-	132,238
Total Assets	\$ 8,718,140	\$ 2,835,059	\$ 19,405,069
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)			
LIABILITIES			
Accounts Payable	\$ 28,508	\$ 9,289	\$ 302,784
Accrued and Other Current Liabilities	263	1,542	162,612
Advance from Other Funds	-	-	2,659,669
Special Deposits	4,500	-	4,500
Unearned Revenues	-	-	12,485
Total Liabilities	33,271	10,831	3,142,050
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for Subsequent Year	880,339	170,245	4,492,994
Fines Receivable	-	27,616	27,616
Special Assessments	-	-	58,123
Total Deferred Inflows of Resources	880,339	197,861	4,578,733
FUND BALANCES (DEFICITS)			
Nonspendable	-	-	2,791,907
Restricted	7,804,530	1,767,963	9,889,953
Committed	-	97,259	97,259
Assigned	-	761,145	761,145
Unassigned Balance (Deficit)	-	-	(1,855,978)
Total Fund Balances (Deficits)	7,804,530	2,626,367	11,684,286
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ 8,718,140	\$ 2,835,059	\$ 19,405,069

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, 2024

RECONCILIATION TO THE STATEMENT OF NET POSITION

Total Fund Balances as Shown on Previous Page	\$ 11,684,286
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.	18,833,124
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	
Special Assessments on Tax Roll	8,465
Special Assessments	58,123
Fines Receivable	27,616
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	1,491,870
Deferred Inflows Related to Pensions	(872,480)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds and Notes Payable	(15,276,029)
Premium on Debt	(725,361)
Compensated Absences	(365,186)
Net Pension Liability	(163,306)
Financed Purchases Payable	(159,574)
Leases Payable	(7,596)
Accrued Interest on Long-Term Obligations	(139,615)
Net Position of Governmental Activities as Reported on the Statement of Net Position	<u>\$ 14,394,337</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2024**

	General	Debt Service	TID #1	TID #2
REVENUES				
Taxes	\$ 1,691,204	\$ 193,012	\$ 252,278	\$ 844,012
Special Assessments	-	3,729	-	-
Intergovernmental	2,596,756	-	568	44,295
Licenses and Permits	120,462	-	-	-
Fines and Forfeitures	37,275	-	-	-
Public Charges for Services	534,735	-	-	-
Intergovernmental Charges for Services	8,042	-	-	-
Miscellaneous	207,603	6,954	87,957	84,929
Total Revenues	5,196,077	203,695	340,803	973,236
EXPENDITURES				
Current:				
General Government	1,010,209	-	713	151
Public Safety	1,856,092	-	-	-
Public Works	1,745,283	-	-	-
Culture and Recreation	108,609	-	-	-
Conservation and Development	151,316	-	3,712	39,389
Debt Service:				
Principal	29,188	606,179	330,000	-
Interest and Fiscal Charges	5,727	145,715	101,720	106,714
Capital Outlay	8,091	-	-	223,957
Total Expenditures	4,914,515	751,894	436,145	370,211
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	281,562	(548,199)	(95,342)	603,025
OTHER FINANCING SOURCES (USES)				
Long-Term Debt Issued	-	-	-	6,390,000
Premium on Debt Issued	-	80,958	-	301,938
Proceeds from Sale of Capital Assets	31,342	-	-	-
Transfers In	46,612	-	-	-
Transfers Out	(61,933)	-	-	-
Total Other Financing Sources (Uses)	16,021	80,958	-	6,691,938
NET CHANGE IN FUND BALANCE	297,583	(467,241)	(95,342)	7,294,963
Fund Balance - January 1, as Originally Reported	3,426,215	595,895	(2,503,721)	509,567
Change Within Financial Reporting Entity - Change from Major to Nonmajor	-	-	-	-
Fund Balance (Deficit) - January 1, as Adjusted	3,426,215	595,895	(2,503,721)	509,567
FUND BALANCE (DEFICIT) - DECEMBER 31	\$ 3,723,798	\$ 128,654	\$ (2,599,063)	\$ 7,804,530

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, 2024**

	Equipment Replacement	Nonmajor Governmental Funds	Total
REVENUES			
Taxes	\$ -	\$ 792,040	\$ 3,772,546
Special Assessments	-	-	3,729
Intergovernmental	-	38,226	2,679,845
Licenses and Permits	-	-	120,462
Fines and Forfeitures	-	22,251	59,526
Public Charges for Services	-	-	534,735
Intergovernmental Charges for Services	-	1,505	9,547
Miscellaneous	-	85,290	472,733
Total Revenues	-	939,312	7,653,123
EXPENDITURES			
Current:			
General Government	-	56,656	1,067,729
Public Safety	-	36,871	1,892,963
Public Works	-	-	1,745,283
Culture and Recreation	-	-	108,609
Conservation and Development	-	7,436	201,853
Debt Service:			
Principal	-	165,000	1,130,367
Interest and Fiscal Charges	-	41,200	401,076
Capital Outlay	-	695,436	927,484
Total Expenditures	-	1,002,599	7,475,364
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(63,287)	177,759
OTHER FINANCING SOURCES (USES)			
Long-Term Debt Issued	-	1,465,000	7,855,000
Premium on Debt Issued	-	-	382,896
Proceeds from Sale of Capital Assets	-	-	31,342
Transfers In	-	61,933	108,545
Transfers Out	-	(45,133)	(107,066)
Total Other Financing Sources (Uses)	-	1,481,800	8,270,717
NET CHANGE IN FUND BALANCE	-	1,418,513	8,448,476
Fund Balance - January 1, as Originally Reported	295,100	912,754	3,235,810
Change Within Financial Reporting Entity - Change from Major to Nonmajor	(295,100)	295,100	-
Fund Balance (Deficit) - January 1, as Adjusted	-	1,207,854	3,235,810
FUND BALANCE (DEFICIT) - DECEMBER 31	\$ -	\$ 2,626,367	\$ 11,684,286

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, 2024

RECONCILIATION TO THE STATEMENT OF ACTIVITIES

Net Change in Fund Balances as Shown on Previous Page \$ 8,448,476

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 791,670
Depreciation and Amortization Expense Reported in the Statement of Activities (1,110,476)
Net Book Value of Disposals (23,417)

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. (29,014)

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 (7,855,000)
Premium on Debt Issued (382,896)
Principal Paid on Long-Term Debt 1,101,179
Principal Paid on Financed Purchases Payable 23,979
Principal Paid on Leases Payable 5,209

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 (48,168)
Amortization of Premiums 128,005
Compensated Absences (97,188)
Net Pension Asset (Liability) 350,605
Deferred Outflows of Resources Related to Pensions (482,308)
Deferred Inflows of Resources Related to Pensions 203,360

Change in Net Position of Governmental Activities as Reported in the Statement of Activities \$ 1,024,016

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, 2024**

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,691,196	\$ 1,691,196	\$ 1,691,204	\$ 8
Intergovernmental	2,433,032	2,433,032	2,596,756	163,724
Licenses and Permits	148,700	148,700	120,462	(28,238)
Fines and Forfeitures	34,000	34,000	37,275	3,275
Public Charges for Services	527,800	527,800	534,735	6,935
Intergovernmental Charges for Services	7,600	7,600	8,042	442
Miscellaneous	150,200	150,200	207,603	57,403
Total Revenues	<u>4,992,528</u>	<u>4,992,528</u>	<u>5,196,077</u>	<u>203,549</u>
EXPENDITURES				
Current:				
General Government	1,131,230	1,261,105	1,010,209	250,896
Public Safety	2,014,639	2,014,639	1,856,092	158,547
Public Works	2,067,980	2,050,585	1,745,283	305,302
Health and Human Services	5,000	5,000	-	5,000
Culture and Recreation	123,765	123,765	108,609	15,156
Conservation and Development	203,618	203,618	151,316	52,302
Debt Service:				
Principal	-	-	29,188	(29,188)
Interest and Fiscal Charges	-	-	5,727	(5,727)
Capital Outlay	9,400	9,400	8,091	1,309
Total Expenditures	<u>5,555,632</u>	<u>5,668,112</u>	<u>4,914,515</u>	<u>753,597</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(563,104)	(675,584)	281,562	957,146
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Capital Assets	-	7,625	31,342	23,717
Transfers In	-	45,000	46,612	1,612
Transfers Out	(17,500)	(34,895)	(61,933)	(27,038)
Total Other Financing Sources (Uses)	<u>(17,500)</u>	<u>17,730</u>	<u>16,021</u>	<u>(1,709)</u>
NET CHANGE IN FUND BALANCE	(580,604)	(657,854)	297,583	955,437
Fund Balance - January 1	<u>3,426,215</u>	<u>3,426,215</u>	<u>3,426,215</u>	<u>-</u>
FUND BALANCE - DECEMBER 31	<u>\$ 2,845,611</u>	<u>\$ 2,768,361</u>	<u>\$ 3,723,798</u>	<u>\$ 955,437</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2024**

	Water Utility	Sewer Utility	Total
ASSETS			
Current Assets:			
Cash and Investments	\$ 2,773,663	\$ 833,950	\$ 3,607,613
Receivables:			
Taxes and Special Charges	2,307	3,486	5,793
Customer Accounts	142,749	241,866	384,615
Leases	14,961	-	14,961
Inventories and Prepaid Items	30,225	9,526	39,751
Total Current Assets	2,963,905	1,088,828	4,052,733
Noncurrent Assets:			
Restricted Assets:			
Cash and Investments	-	633,441	633,441
Leases	649,078	-	649,078
Preliminary Survey	108,954	-	108,954
Capital Assets:			
Nondepreciable	3,093,355	181,748	3,275,103
Depreciable	8,850,661	8,951,601	17,802,262
Total Capital Assets	11,944,016	9,133,349	21,077,365
Total Noncurrent Assets	12,702,048	9,766,790	22,468,838
Total Assets	15,665,953	10,855,618	26,521,571
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Amounts	88,006	84,222	172,228
LIABILITIES			
Current Liabilities:			
Accounts Payable	807,749	64,497	872,246
Accrued and Other Current Liabilities	5,895	4,889	10,784
Accrued Interest	9,236	-	9,236
Current Portion of Long-Term Debt	98,575	-	98,575
Total Current Liabilities	921,455	69,386	990,841
Long-Term Obligations:			
Revenue Bonds	2,183,898	-	2,183,898
Compensated Absences	14,985	14,985	29,970
Net Pension Liability	9,731	9,319	19,050
Total Long-Term Liabilities	2,208,614	24,304	2,232,918
Total Liabilities	3,130,069	93,690	3,223,759
DEFERRED INFLOWS OF RESOURCES			
Leases Receivable	664,039	-	664,039
Pension Related Amounts	51,986	49,788	101,774
Total Deferred Inflows of Resources	716,025	49,788	765,813
NET POSITION			
Net Investment in Capital Assets	8,938,153	9,124,056	18,062,209
Restricted:			
Capital Replacement	-	633,441	633,441
Unrestricted	2,969,712	1,038,865	4,008,577
Total Net Position	\$ 11,907,865	\$ 10,796,362	\$ 22,704,227

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, 2024**

	Water Utility	Sewer Utility	Total
OPERATING REVENUES			
Charges for Services	\$ 760,468	\$ 1,203,747	\$ 1,964,215
Other	46,088	14,661	60,749
Total Operating Revenues	806,556	1,218,408	2,024,964
OPERATING EXPENSES			
Operation and Maintenance	414,651	885,847	1,300,498
Depreciation and Amortization	229,945	234,652	464,597
Total Operating Expenses	644,596	1,120,499	1,765,095
OPERATING INCOME	161,960	97,909	259,869
NONOPERATING REVENUES			
Interest Income	87,899	57,199	145,098
Interest and Fiscal Charges	(53,143)	-	(53,143)
Other Nonoperating Revenues	-	5,980	5,980
Total Nonoperating Revenues	34,756	63,179	97,935
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	196,716	161,088	357,804
CAPITAL CONTRIBUTIONS	-	64,911	64,911
TRANSFERS			
Transfers Out	(739)	(740)	(1,479)
CHANGE IN NET POSITION	195,977	225,259	421,236
Net Position - January 1	11,711,888	10,571,103	22,282,991
NET POSITION - DECEMBER 31	\$ 11,907,865	\$ 10,796,362	\$ 22,704,227

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2024**

	Water Utility	Sewer Utility	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customers	\$ 773,119	\$ 1,129,552	\$ 1,902,671
Cash Received from Lessees	31,360	-	31,360
Cash Paid for Employee Wages and Benefits	(231,908)	(221,448)	(453,356)
Cash Paid to Suppliers	(78,242)	(670,677)	(748,919)
Miscellaneous Nonoperating Income	-	5,980	5,980
Net Cash Provided by Operating Activities	494,329	243,407	737,736
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfer Out	(739)	(740)	(1,479)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of Capital Assets	(1,695,054)	(135,501)	(1,830,555)
Proceeds from Long-Term Debt	2,282,473	-	2,282,473
Bond Issuance Costs Paid	(17,500)	-	(17,500)
Interest Paid on Long-Term Debt	(26,407)	-	(26,407)
Net Cash Provided (Used) by Capital and Related Financing Activities	543,512	(135,501)	408,011
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	87,899	57,199	145,098
CHANGE IN CASH AND INVESTMENTS	1,125,001	164,365	1,289,366
Cash and Investments - January 1	1,648,662	1,303,026	2,951,688
CASH AND INVESTMENTS - DECEMBER 31	\$ 2,773,663	\$ 1,467,391	\$ 4,241,054

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF KRONENWETTER, WISCONSIN
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2024**

	Water Utility	Sewer Utility	Total
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating Income	\$ 161,960	\$ 97,909	\$ 259,869
Miscellaneous Nonoperating Income	-	5,980	5,980
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation and Amortization	229,945	234,652	464,597
Depreciation Charged to Sewer Utility	24,518	(24,518)	-
Change in Liability (Asset) and Deferred Outflows and Inflows of Resources:			
Change in Pension Asset/Liability	(22,245)	(20,823)	(43,068)
Change in Pension Deferred Outflows	33,690	30,955	64,645
Change in Pension Deferred Inflows	(14,954)	(13,312)	(28,266)
(Increase) Decrease in Operating Assets:			
Taxes and Special Charges	4	(1,289)	(1,285)
Accounts Receivable	(2,173)	(87,567)	(89,740)
Other Receivables	92	-	92
Inventories and Prepaid Items	(8,499)	(6,784)	(15,283)
Increase (Decrease) in Operating Liabilities:			
Accounts Payable	76,938	14,225	91,163
Accrued and Other Current Liabilities	68	(1,006)	(938)
Compensated Absences	14,985	14,985	29,970
	\$ 494,329	\$ 243,407	\$ 737,736
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION			
Cash and Cash Equivalents in Current Assets	\$ 2,773,663	\$ 833,950	\$ 3,607,613
Cash and Cash Equivalents in Restricted Assets	-	633,441	633,441
Total Cash and Investments	\$ 2,773,663	\$ 1,467,391	\$ 4,241,054
SUPPLEMENTAL DISCLOSURES OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES			
Developer and Municipal Contributed Capital Assets	\$ -	\$ 64,911	\$ 64,911
Capital Assets Purchased on Account with Vendors	\$ 723,390	\$ 9,293	\$ 732,683

See accompanying Notes to Basic Financial Statements.

VILLAGE OF KRONENWETTER, WISCONSIN
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2024

	<u>Tax Collection Custodial Fund</u>
ASSETS	
Cash and Investments	\$ 3,333,925
Receivables:	
Taxes and Special Charges	<u>6,467,252</u>
Total Assets	<u>9,801,177</u>
 DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for Subsequent Year	<u>9,801,177</u>
 NET POSITION	
Restricted for Other Governments	<u><u>\$ -</u></u>

See accompanying Notes to Basic Financial Statements.

VILLAGE OF KRONENWETTER, WISCONSIN
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
YEAR ENDED DECEMBER 31, 2024

	<u>Tax Collection Custodial Fund</u>
ADDITIONS	
Property Tax Collections	\$ 9,807,071
DEDUCTIONS	
Payments to Taxing Jurisdictions	<u>9,807,071</u>
CHANGE IN NET POSITION	-
Net Position - January 1	<u>-</u>
NET POSITION - DECEMBER 31	<u><u>\$ -</u></u>

See accompanying Notes to Basic Financial Statements.

VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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 and is governed by a seven-member board which is appointed by the Village Board. The Redevelopment Authority exists to serve 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. The Redevelopment Authority does not issue a separate set of financial statements.

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. 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. *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, 2024

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.

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, 2024

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.

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, 2024

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. 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 with an allowance. Governmental funds accounts receivable of \$114,734 have been shown net of an allowance for uncollectible accounts of \$53,875.

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, 2024

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 2024 tax roll are recognized as revenue in 2025.)

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 classified as 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, 2024**

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
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
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. The liability for compensated absences reported in the government-wide and proprietary fund statements consists of leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave.

VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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, 2024

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 Balance and Net Position

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, 2024

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 Balance and Net Position (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.

F. Adoption of New Accounting Standards

Effective, January 1, 2024, the Village implemented GASB Statement No. 101, *Compensated Absences*. This Statement updated the recognition and measurement guidance for compensated absences and associated salary-related payments and amended certain previously required disclosures. The implementation of this standard did not affect beginning net position for the Village.

VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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.
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, 2024.

**VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

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, 2024, as follows:

Function/Activity	Excess Expenditures
General:	
General Government:	
Municipal Court	\$ 3,765
Office	16,057
Assessor	914
Public Safety:	
Crossing Guards	218
Debt Service:	
Principal Retirement	29,188
Interest and Fiscal Charges	5,727

C. Deficit Fund Equity

The following funds had a deficit fund balance as of December 31, 2024:

Fund	Deficit Fund Balance
Tax Incremental District No. 1	\$ 2,599,063

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 2024 and 2025 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 2024 budget was 1.19%. The actual limit for the Village for the 2025 budget .54%. 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.

VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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 \$21,353,536 on December 31, 2024, as summarized below:

Petty Cash and Cash on Hand	\$	1,548
Deposits with Financial Institutions		17,564,017
Investments:		
Wisconsin Local Government Investment Pool		3,787,971
Total		<u>3,787,971</u>
	\$	<u>21,353,536</u>

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position:		
Cash and Investments	\$	8,624,100
Restricted Cash and Investments		9,395,511
Custodial Fund Statement of Net Position:		
Cash and Investments		3,333,925
Total		<u>3,333,925</u>
	\$	<u>21,353,536</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.

VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The 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.

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

As of December 31, 2024, 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 \$3,787,971 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, 2024, 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.

**VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Investment in Wisconsin Local Government Investment Pool (Continued)

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, 2024, the Wisconsin local government investment pool had a weighted average maturity of 9 days.

B. Restricted Assets

Restricted cash and investments of the governmental activities on December 31, 2024, totaled \$8,762,070. \$188,806 is being held as debt service reserve funds for the lease revenue bonds and \$8,573,264 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, 2024, totaled \$633,411 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 \$49,345 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, 2024, the Village received \$14,592 in lease revenue and \$16,768 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
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	20,640	14,483	35,123
2030 to 2034	129,029	63,446	192,475
2035 to 2039	170,763	44,809	215,572
2040 to 2044	220,997	20,444	241,441
2045	48,733	612	49,345
Total	\$ 664,039	\$ 206,647	\$ 870,686

**VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Assets

Capital asset activity for the year ended December 31, 2024, was as follows:

	Beginning Balance (1)	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 2,142,002	\$ -	\$ 18,980	\$ 2,123,022
Construction in Progress	-	213,253	-	213,253
Total Capital Assets, Not Being Depreciated	2,142,002	213,253	18,980	2,336,275
Capital Assets, Being Depreciated and Amortized:				
Land Improvements	569,524	-	-	569,524
Right-to-Use Lease Land Improvements	11,898	-	-	11,898
Parks	2,523,038	17,202	-	2,540,240
Buildings and Improvements	4,007,645	-	-	4,007,645
Machinery and Equipment	5,390,187	430,560	366,053	5,454,694
Right-to-Use Lease Machinery and Equipment	10,943	-	-	10,943
Infrastructure	17,414,444	130,655	6,553	17,538,546
Subtotal	29,927,679	578,417	372,606	30,133,490
Less Accumulated Depreciation and Amortization for:				
Land Improvements	237,346	22,781	-	260,127
Right-to-Use Lease Land Improvements	5,950	2,975	-	8,925
Parks	768,410	72,107	-	840,517
Buildings and Improvements	2,018,803	101,867	-	2,120,670
Machinery and Equipment	2,543,739	415,171	366,053	2,592,857
Right-to-Use Lease Machinery and Equipment	5,588	2,794	-	8,382
Infrastructure	7,314,498	492,781	2,116	7,805,163
Subtotal	12,894,334	1,110,476	368,169	13,636,641
Total Capital Assets Being Depreciated and Amortized, Net	17,033,345	(532,059)	4,437	16,496,849
Governmental Activities Capital Assets, Net	\$ 19,175,347	\$ (318,806)	\$ 23,417	18,833,124
Less: Capital Related Debt, Net of Unspent Proceeds and Related Debt Premium				4,968,596
Less: Capital Related Accounts Payable				34,915
Net Investment in Capital Assets				\$ 13,829,613

(1) The beginning balance was restated due to finding an asset that was improperly capitalized in a prior year. See Note 4.E.

**VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 170,009	\$ -	\$ -	\$ 170,009
Construction in Progress	1,738,345	1,366,749	-	3,105,094
Total Capital Assets Not Being Depreciated	1,908,354	1,366,749	-	3,275,103
Capital Assets, Being Depreciated and Amortized:				
Buildings and Improvements	625,497	-	-	625,497
Machinery and Equipment	2,877,817	226,942	29,600	3,075,159
Infrastructure	22,866,846	-	-	22,866,846
Subtotal	26,370,160	226,942	29,600	26,567,502
Less: Accumulated Depreciation and Amortization for:				
Buildings and Improvements	178,057	18,316	-	196,373
Machinery and Equipment	1,880,892	146,193	29,600	1,997,485
Infrastructure	6,271,294	300,088	-	6,571,382
Subtotal	8,330,243	464,597	29,600	8,765,240
Total Capital Assets Being Depreciated and Amortized, Net	18,039,917	(237,655)	-	17,802,262
Business-Type Activities Capital Assets, Net	<u>\$ 19,948,271</u>	<u>\$ 1,129,094</u>	<u>\$ -</u>	21,077,365
Less: Capital Related Debt				2,282,473
Less: Capital Related Accounts Payable				732,683
Net Investment in Capital Assets				<u>\$ 18,062,209</u>

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

Governmental Activities:	
General Government	\$ 90,201
Public Safety	271,308
Public Works	671,493
Culture and Recreation	57,429
Conservation and Development	20,045
Total Depreciation And Amortization Expense - Governmental Activities	<u>\$ 1,110,476</u>
Business-Type Activities:	
Water Utility	\$ 254,463
Sewer Utility	210,134
Total Depreciation And Amortization Expense - Business-Type Activities	<u>\$ 464,597</u>

**VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

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, 2024, are detailed below:

	Interfund Receivables	Interfund Payables
Advances to Other Funds:		
Governmental Funds:		
General Fund	\$ 2,659,669	\$ -
Capital Projects Funds:		
TID #1	-	2,659,669
Total	\$ 2,659,669	\$ 2,659,669

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

Interfund transfers for the year ended December 31, 2024, were as follows:

Fund	Transfer In	Transfer Out
General Fund	\$ 46,612	\$ 61,933
Municipal Court	34,538	133
Capital Project	-	45,000
Equipment Replacement	27,395	-
Water Utility	-	739
Sewer Utility	-	740
Total	108,545	108,545
Less: Government-Wide Eliminations	(107,066)	(107,066)
Less: Contributions from TID #2 for Sewer Utility Capital Assets	(64,911)	(64,911)
Transfers per Statement of Activities	\$ (63,432)	\$ (63,432)

Interfund transfers were made for the following purposes:

To Cover Municipal Court Expenditures Not Covered by Fines	\$ 34,538
Finance Purchase of Capital Assets	72,395
Postage Machine Lease Payment Reimbursements	1,612
Total	\$ 108,545

**VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

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, 2024:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Debt:					
Bonds	\$ 5,195,000	\$ -	\$ 770,000	\$ 4,425,000	\$ 795,000
Notes	785,000	7,855,000	150,000	8,490,000	845,000
Notes from Direct Borrowings	732,208	-	61,179	671,029	63,589
Total General Obligation Debt	6,712,208	7,855,000	981,179	13,586,029	1,703,589
Redevelopment Revenue					
Bonds	1,810,000	-	120,000	1,690,000	120,000
Debt Premium	470,470	382,896	128,005	725,361	-
Financed Purchases Payable	183,553	-	23,979	159,574	24,696
Leases Payable	12,805	-	5,209	7,596	5,096
Compensated Absences*	267,998	97,188	-	365,186	6,974
Governmental Activities Long-Term Obligations	<u>\$ 9,457,034</u>	<u>\$ 8,335,084</u>	<u>\$ 1,258,372</u>	<u>\$ 16,533,746</u>	<u>\$ 1,860,355</u>
Business-Type Activities:					
Bonds from Direct Borrowings					
Revenue Bonds	\$ -	\$ 2,282,473	\$ -	\$ 2,282,473	\$ 98,575
Compensated Absences*	-	29,970	-	29,970	-
Business-Type Activities Long-Term Obligations	<u>\$ -</u>	<u>\$ 2,312,443</u>	<u>\$ -</u>	<u>\$ 2,312,443</u>	<u>\$ 98,575</u>

* The change in the compensated absences is presented as a net change.

Total interest paid during the year on long-term debt totaled \$295,689.

The Village's outstanding notes from direct borrowings related to governmental activities of \$671,029 contain a provision that in an event of default, outstanding amounts become immediately due if the Village is unable to make payment.

The Village's outstanding notes from direct borrowings related to business type activities of \$2,282,473 contain the following provisions in the event of a default: 1) Wisconsin Department of Administration can deduct amounts due from any state payments due to the Village or add the amounts due as a special charge to the property taxes apportioned; 2) may appoint a receiver for the Program's benefit; 3) may declare the principal amount immediately due and payable; 4) may enforce any right or obligation under the financing agreement including the right to seek specific performance or mandamus; and 5) may increase the interest rate set forth in the financing agreement to the market interest rate

**VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations (Continued)

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/24
General Obligation Notes	12/17/2018	3/1/2028	3.00 %	\$ 1,290,000	\$ 635,000
General Obligation Refunding Bonds	2/3/2021	4/1/2034	4.00	4,685,000	3,110,000
General Obligation Refunding Bonds	2/3/2021	4/1/2030	2.00	1,870,000	1,315,000
General Obligation Promissory Note	1/24/2023	1/25/2033	3.94	732,208	671,029
General Obligation Promissory Note	10/30/2024	4/1/2033	4.00-5.00	7,855,000	7,855,000
Total Outstanding General Obligation Debt					\$ 13,586,029

Annual principal and interest maturities of the outstanding general obligation debt of \$13,586,029 on December 31, 2024, are detailed below:

Year Ending December 31,	Governmental Activities					
	Bonds and Notes		Notes from Direct Borrowings		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 1,640,000	\$ 461,618	\$ 63,589	\$ 26,439	\$ 1,703,589	\$ 488,057
2026	1,675,000	421,375	66,095	23,933	1,741,095	445,308
2027	1,710,000	351,150	68,699	21,329	1,778,699	372,479
2028	1,760,000	280,925	71,405	18,622	1,831,405	299,547
2029	1,625,000	211,200	74,219	15,809	1,699,219	227,009
2030-2033	4,505,000	333,500	327,022	32,818	4,832,022	366,318
Total	\$ 12,915,000	\$ 2,059,768	\$ 671,029	\$ 138,950	\$ 13,586,029	\$ 2,198,718

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, 2024, was \$34,640,601 as follows:

Equalized Value per Wisconsin Department of Revenue	\$ 964,532,600
Debt Limitation Percentage (5% Municipality)	5.00%
Total Allowable GO Debt	48,226,630
Less: Current GO Debt	13,586,029
Debt Margin	\$ 34,640,601

**VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations (Continued)

Revenue Bonds

Revenue bonds outstanding on December 31, 2024, totaled \$3,972,473 and were comprised of the following issues:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/24
Redevelopment Lease Revenue Bonds	3/1/2016	4/1/2036	0.006% to 3.20%	\$ 2,595,000	\$ 1,690,000
SDWL Revenue Bonds	1/24/2024	5/1/2043	2.15%	Up to \$3,385,000	2,282,473
Total Outstanding Revenue Bonds					<u>\$ 3,972,473</u>

Annual principal and interest maturities of the outstanding revenue bonds of \$3,972,473 on December 31, 2024, are detailed below:

Year Ending December 31,	Governmental Activities		Business-Type Activities		Total	
	Bonds		Bonds from Direct Borrowing			
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 120,000	\$ 46,218	\$ 98,575	\$ 47,739	\$ 218,575	\$ 93,957
2026	125,000	43,490	100,690	45,765	225,690	89,255
2027	125,000	40,521	102,849	43,582	227,849	84,103
2028	130,000	37,333	105,056	41,352	235,056	78,685
2029	135,000	33,853	107,309	39,074	242,309	72,927
2030-2034	730,000	108,160	572,075	159,461	1,302,075	267,621
2035-2039	325,000	10,440	636,119	94,729	961,119	105,169
2040-2043	-	-	559,800	24,334	559,800	24,334
Total	<u>\$ 1,690,000</u>	<u>\$ 320,015</u>	<u>\$ 2,282,473</u>	<u>\$ 496,036</u>	<u>\$ 3,972,473</u>	<u>\$ 816,051</u>

The 3/1/2016 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.

The Village has pledged future water customer revenues, net of specified operating expenses, to repay the water system revenue bonds. Proceeds from the bonds provided financing for the construction or acquisition of capital assets used with the system. The bonds are payable solely from water customer net revenues and are payable through 2043. The total principal and interest remaining to be paid on the bonds is \$2,778,509. Principal and interest paid for the current year was \$26,407, and the total customer net revenues available for debt services were \$391,905

**VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

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 \$151,127 as of December 31, 2024. Annual principal and interest maturities of the outstanding financing as of December 31, 2024, are detailed below:

<u>Year Ending December 31,</u>	Governmental Activities		
	Principal	Interest	Total
2025	\$ 24,696	\$ 4,789	\$ 29,485
2026	25,434	4,050	29,484
2027	109,444	3,354	112,798
Total	\$ 159,574	\$ 12,193	\$ 171,767

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 2025 to 2026.

Postage Machine Lease – Monthly installments of \$244 including interest at 2.50%, due dates through 2025.

The future principal and interest payments for these agreements are as follows:

<u>Year Ending December 31,</u>	Governmental Activities		
	Principal	Interest	Total
2025	\$ 5,096	\$ 89	\$ 5,185
2026	2,500	-	2,500
Total	\$ 7,596	\$ 89	\$ 7,685

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, 2024

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan

1. Plan Description

The Wisconsin Retirement System (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.

2. Vesting

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

3. Benefits Provided

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

Final average earnings is the average of the participant's three highest 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.

VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

3. Benefits Provided (Continued)

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

The WRS also provides death and disability benefits for employees.

4. 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>
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
2023	1.6	(21.0)

VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

5. 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, 2024, the WRS recognized \$211,450 in contributions from the Village.

Contribution rates for the reporting period are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Including Teachers, Executives, and Elected Officials)	6.90 %	6.90 %
Protective With Social Security	6.90	14.30
Protective Without Social Security	6.80	19.10

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

At December 31, 2024, the Village reported a liability of \$182,356 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to December 31, 2023. 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, 2023, the Village's proportion was 0.01226504%, which was an increase of 0.00139185% from its proportion measured as of December 31, 2022.

**VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

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

For the year ended December 31, 2024, the Village recognized pension expense of \$126,819.

At December 31, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 735,263	\$ 973,859
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	635,485	-
Changes in Assumptions	79,484	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,416	395
Employer Contributions Subsequent to the Measurement Date	211,450	-
Total	\$ 1,664,098	\$ 974,254

\$211,450 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31,	Expense
2025	\$ 98,133
2026	102,902
2027	399,430
2028	(122,071)
Total	\$ 478,394

VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

7. Actuarial Assumptions

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date	December 31, 2022
Measurement Date of Net Pension Liability (Asset)	December 31, 2023
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.

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, 2023, is based upon a roll-forward of the liability calculated from the December 31, 2022, 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.

**VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

7. Actuarial Assumptions (Continued)

Long-Term Expected Return on Plan Assets (Continued)

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

	Current Asset Allocation	Long-Term Expected Nominal Rate of Return	Long-Term Expected Real Rate of Return
Core Fund Asset Class:			
Public Equity	40.0 %	7.3 %	4.5 %
Public Fixed Income	27.0	5.8	3.0
Inflation Sensitive	19.0	4.4	1.7
Real Estate	8.0	5.8	3.0
Private Equity/Debt	18.0	9.6	6.7
Leverage	(12.0)	3.7	1.0
Total Core Fund	100.0 %	7.4	4.6
Variable Fund Asset:			
U.S. Equities	70.0 %	6.8	4.0
International Equities	30.0	7.6	4.8
Total Variable Fund	100.0 %	7.3	4.5

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.7%

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. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

**VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

7. 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 discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 3.77% (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, 2023. 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)	\$ 1,762,571	\$ 182,356	\$ (923,385)

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, 2024

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plan (Continued)

8. Payables to the Pension Plan

At December 31, 2024, the Village reported a payable of \$57,298 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2024.

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, 2024, nonspendable fund balance was as follows:

	<u>General</u>
General Fund:	
Nonspendable:	
Inventories and Prepaid Items	\$ 132,238
Advance to TIF #1	<u>2,659,669</u>
Total Nonspendable Fund Balance	<u>\$ 2,791,907</u>

VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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, 2024, restricted fund balance was as follows:

Special Revenue Funds:	
Restricted for:	
Fire Dues Expenditures	\$ 81,989
Debt Service Fund:	
Restricted for:	
Payment of Long-Term Debt Obligations	128,654
Capital Projects Funds:	
Restricted for:	
General Capital Projects (unspent proceeds)	1,465,000
TID #1 Debt	188,806
TID #2	7,804,530
TID #3	132,760
TID #4	88,214
Total Capital Projects Funds Restricted	<u>9,679,310</u>
Fund Balance	<u>9,679,310</u>
Total Restricted Fund Balance	<u>\$ 9,889,953</u>

Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by Village Board action. At December 31, 2024, General Fund balance was committed as follows:

Special Revenue Funds:	
Committed for:	
Fire Department Donations Expenditures	\$ 22,402
Park Projects	74,857
Total Committed Fund Balance	<u>\$ 97,259</u>

VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

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, 2024, fund balance was assigned as follows:

Capital Projects Funds:

Assigned for

Capital Improvements:	\$ 464,106
Equipment Replacement	<u>297,039</u>
Total Assigned Fund Balance	<u>\$ 761,145</u>

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 2024 General Fund Expenditures	\$ 5,668,112
Minimum Fund Balance Percentage	<u>(x) 15%</u>
Minimum Fund Balance Amount	<u>\$ 850,217</u>

The Village's unassigned General Fund balance of \$931,891 is above the minimum fund balance amount.

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.

VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 4 OTHER INFORMATION

A. Tax Incremental Financing Districts (Continued)

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, 2024, the Village can recover \$5,373,557 from future excess tax increment revenues of the following:

	Recoverable Costs
TID #1	\$ 5,894,064
TID #2	(1,414,532)
TID #3	(132,762)
TID #4	1,026,787
Total	<u>\$ 5,373,557</u>

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.

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.

**VILLAGE OF KRONENWETTER, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 4 OTHER INFORMATION (CONTINUED)

D. Subsequent Event

On February 23, 2026, the Village Board approved the termination of TID #3. Final payouts of excess increment to the overlying taxing jurisdictions will occur later in 2026 or early 2027.

E. Restatements

Change in Fund Presentation from Major to Nonmajor

The Equipment Replacement Capital Projects Fund previously met the criteria to be reported as a major governmental fund. However, effective January 1, 2024, the fund no longer met the criteria to be reported as a major fund and is reported as a nonmajor governmental fund for the fiscal year ended December 31, 2024. The effect of that change to or within the financial reporting entity is shown in the table below.

Correction of an Error in Previously Issued Financial Statements

During the audit for the fiscal year ended December 31, 2024, the Village identified an error in its governmental activities capital asset records related to a land improvement asset recorded in a prior year at a cost of \$540,705 and for which no depreciation had been recorded. Management determined the asset should not have been capitalized. A prior period adjustment was recorded to remove the asset from the financial statements, resulting in a decrease to beginning net position of governmental activities of \$540,705. The effect of correcting that error is shown in the table below.

	December 31, 2023 As Previously Reported	Change to or Within the Financial Reporting Entity	Error Correction	December 31, 2023 As Adjusted or Restated
Government-Wide:				
Governmental Activities	\$ 13,911,026	\$ -	\$ (540,705)	\$ 13,370,321
Business-Type Activities	22,282,991	-	-	22,282,991
Total Primary Government	\$ 36,194,017	\$ -	\$ (540,705)	\$ 35,653,312
Governmental Funds:				
Major Funds:				
General Fund	\$ 3,426,215	\$ -	\$ -	\$ 3,426,215
Debt Service	595,895	-	-	595,895
TID #1	(2,503,721)	-	-	(2,503,721)
TID #2	509,567	-	-	509,567
Equipment Replacement	295,100	(295,100)	-	-
Nonmajor Funds	912,754	295,100	-	1,207,854
Total Governmental Funds	\$ 3,235,810	\$ -	\$ -	\$ 3,235,810
Proprietary Funds:				
Major Funds				
Water Utility	\$ 11,711,888	\$ -	\$ -	\$ 11,711,888
Sewer Utility	10,571,103	-	-	10,571,103
Total Proprietary Funds	\$ 22,282,991	\$ -	\$ -	\$ 22,282,991

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
12/31/2023	0.01226504	182,356	1,937,165	9.41	98.85

**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	-	1,464,768	8.82
12/31/2022	126,295	126,295	-	1,449,283	8.71
12/31/2023	201,275	201,275	-	1,937,165	10.39
12/31/2024	211,450	211,450	-	2,037,993	10.38

See accompanying Note to Required Supplementary Information.

VILLAGE OF KRONENWETTER, WISCONSIN
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2024

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.

SUPPLEMENTARY INFORMATION

**VILLAGE OF KRONENWETTER, WISCONSIN
 DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES
 GENERAL FUND
 YEAR ENDED DECEMBER 31, 2024**

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
Taxes:				
General Property	\$ 1,655,461	\$ 1,655,461	\$ 1,655,461	\$ -
Mobile Home Taxes	4,735	4,735	6,485	1,750
Forest Crop	31,000	31,000	29,258	(1,742)
Total Taxes	<u>1,691,196</u>	<u>1,691,196</u>	<u>1,691,204</u>	<u>8</u>
Intergovernmental:				
State:				
State Shared Taxes	1,962,870	1,962,870	2,172,775	209,905
Tax-Exempt Computer Aid	404	404	404	-
Transportation	352,331	352,331	329,779	(22,552)
Forest Crop and Severance Tax	3,800	3,800	3,828	28
Recycling Grant	28,500	28,500	28,817	317
Environmental Impact	34,627	34,627	34,627	-
Other Intergovernmental	35,000	35,000	9,542	(25,458)
Fire Department Grants	-	-	8,022	8,022
County:				
Bridge Aid	4,000	4,000	2,000	(2,000)
Timber Sales	11,500	11,500	6,962	(4,538)
Total Intergovernmental	<u>2,433,032</u>	<u>2,433,032</u>	<u>2,596,756</u>	<u>163,724</u>
Licenses, Permits, and Other:				
Licenses:				
Occupational License	3,600	3,600	3,800	200
Dog License	2,350	2,350	177	(2,173)
Cable Franchise Fees	71,000	71,000	72,009	1,009
Permits:				
Building Permits	65,000	65,000	29,305	(35,695)
Excavating/Mining Permits	500	500	3,100	2,600
Plat Reviews	2,500	2,500	3,918	1,418
Other:				
Other Licenses/Permits	2,750	2,750	5,853	3,103
Other Regulatory Fees	1,000	1,000	2,300	1,300
Total Licenses, Permits, and Other	<u>148,700</u>	<u>148,700</u>	<u>120,462</u>	<u>(28,238)</u>
Fines and Forfeitures:				
Court Fines and Penalties	34,000	34,000	37,275	3,275
Public Charges for Services:				
Public Record/Special Assessment Searches	3,200	3,200	4,620	1,420
Fire Department	2,500	2,500	-	(2,500)
Streets	7,500	7,500	1,350	(6,150)
Public Safety	100	100	196	96
Garbage/Refuse/Recycling	514,500	514,500	528,569	14,069
Total Public Charges for Services	<u>527,800</u>	<u>527,800</u>	<u>534,735</u>	<u>6,935</u>
Intergovernmental Charges for Services:				
Crossing Guard	2,500	2,500	2,942	442
Fire Protection	5,100	5,100	5,100	-
Total Intergovernmental Charges for Services	<u>7,600</u>	<u>7,600</u>	<u>8,042</u>	<u>442</u>
Miscellaneous:				
Interest	120,000	120,000	157,369	37,369
Rent of Village Property	10,600	10,600	13,929	3,329
Sale of Materials and Supplies	1,600	1,600	4,104	2,504
Insurance Claims and Refunds	2,500	2,500	29,656	27,156
Private Donations	4,500	4,500	2,006	(2,494)
Miscellaneous	11,000	11,000	539	(10,461)
Total Miscellaneous	<u>150,200</u>	<u>150,200</u>	<u>207,603</u>	<u>57,403</u>
Total Revenues	<u>\$ 4,992,528</u>	<u>\$ 4,992,528</u>	<u>\$ 5,196,077</u>	<u>\$ 203,549</u>

**VILLAGE OF KRONENWETTER, WISCONSIN
 DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES
 GENERAL FUND
 YEAR ENDED DECEMBER 31, 2024**

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
General Government:				
Village Board	\$ 37,525	\$ 37,525	\$ 29,271	\$ 8,254
Legal	15,000	130,000	126,640	3,360
Municipal Court	15,000	15,000	18,765	(3,765)
Office	137,850	137,850	153,907	(16,057)
Administrator	122,782	122,782	60,046	62,736
Deputy Clerk-Treasurer	8,909	8,909	7,711	1,198
Clerk	99,992	99,392	93,284	6,108
Administrative Assistant/Account Clerk	158,059	158,659	144,174	14,485
Elections	48,530	48,530	46,525	2,005
Treasurer	67,254	67,254	54,103	13,151
Assessor	17,450	17,450	18,364	(914)
Municipal Building	330,662	330,662	183,590	147,072
Other General Government	72,217	87,092	73,829	13,263
Total General Government	1,131,230	1,261,105	1,010,209	250,896
Public Safety:				
Police and Fire Commissioner	7,652	7,652	6,254	1,398
Police Department	1,448,575	1,448,575	1,361,648	86,927
Police Clerk	82,149	82,149	56,641	25,508
Crossing Guards	5,232	5,232	5,450	(218)
Fire Department	304,687	304,687	280,388	24,299
First Responders	51,994	51,994	50,137	1,857
Ambulance	87,000	87,000	76,326	10,674
Building Inspector	27,350	27,350	19,248	8,102
Total Public Safety	2,014,639	2,014,639	1,856,092	158,547
Public Works:				
Engineering	25,000	25,000	5,559	19,441
Public Works Director	65,435	65,435	37,162	28,273
Road and Street Maintenance	1,347,245	1,329,850	1,164,658	165,192
Shop and Garage	40,500	40,500	28,964	11,536
Street Lighting	55,300	55,300	53,810	1,490
Storm Sewers	2,500	2,500	2,500	-
Solid Waste/Recycle Collection	532,000	532,000	452,630	79,370
Total Public Works	2,067,980	2,050,585	1,745,283	305,302
Health and Human Services:				
Animal and Insect Control	5,000	5,000	-	5,000
Culture and Recreation:				
Parks	123,765	123,765	108,609	15,156
Conservation and Development:				
Community Development/Zoning	203,618	203,618	151,316	52,302
Debt Service:				
Principal Retirement	-	-	29,188	(29,188)
Interest and Fiscal Charges	-	-	5,727	(5,727)
Total Debt Service	-	-	34,915	(34,915)
Capital Outlay:				
Police	7,900	7,900	6,606	1,294
Fire Department	1,500	1,500	1,485	15
Total Capital Outlay	9,400	9,400	8,091	1,309
Total Expenditures	\$ 5,555,632	\$ 5,668,112	\$ 4,914,515	\$ 753,597

**VILLAGE OF KRONENWETTER, WISCONSIN
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2024**

ASSETS	Special Revenue			
	Fire Dept. Donations	Fire Dues	Park	Municipal Court
Cash and Investments	\$ 25,465	\$ 81,989	\$ 74,857	\$ 2,184
Restricted Cash and Investments	-	-	-	-
Receivables:				
Taxes and Special Charges	-	-	-	-
Accounts, Net	-	-	-	27,616
Total Assets	\$ 25,465	\$ 81,989	\$ 74,857	\$ 29,800
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 3,063	\$ -	\$ -	\$ 690
Accrued and Other Current Liabilities	-	-	-	1,494
Total Liabilities	3,063	-	-	2,184
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for Subsequent Year	-	-	-	-
Fines Receivable	-	-	-	27,616
Total Deferred Inflows of Resources	-	-	-	27,616
FUND BALANCES				
Restricted	-	81,989	-	-
Committed	22,402	-	74,857	-
Assigned	-	-	-	-
Total Fund Balances	22,402	81,989	74,857	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 25,465	\$ 81,989	\$ 74,857	\$ 29,800

**VILLAGE OF KRONENWETTER, WISCONSIN
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024**

ASSETS	Capital Projects				Total
	TID #3	TID #4	Capital Projects	Equipment Replacement	
Cash and Investments	\$ -	\$ -	\$ 1,934,642	\$ 297,039	\$ 2,416,176
Restricted Cash and Investments	150,246	154,140	-	-	304,386
Receivables:					
Taxes and Special Charges	18,198	68,683	-	-	86,881
Accounts, Net	-	-	-	-	27,616
Total Assets	\$ 168,444	\$ 222,823	\$ 1,934,642	\$ 297,039	\$ 2,835,059
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ 5,536	\$ -	\$ 9,289
Accrued and Other Current Liabilities	24	24	-	-	1,542
Total Liabilities	24	24	5,536	-	10,831
DEFERRED INFLOWS OF RESOURCES					
Property Taxes Levied for Subsequent Year	35,660	134,585	-	-	170,245
Fines Receivable	-	-	-	-	27,616
Total Deferred Inflows of Resources	35,660	134,585	-	-	197,861
FUND BALANCES					
Restricted	132,760	88,214	1,465,000	-	1,767,963
Committed	-	-	-	-	97,259
Assigned	-	-	464,106	297,039	761,145
Total Fund Balances	132,760	88,214	1,929,106	297,039	2,626,367
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 168,444	\$ 222,823	\$ 1,934,642	\$ 297,039	\$ 2,835,059

**VILLAGE OF KRONENWETTER, WISCONSIN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED DECEMBER 31, 2024**

	Special Revenue			
	Fire Dept. Donations	Fire Dues	Park	Municipal Court
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	36,655	-	-
Fines and Forfeitures	-	-	-	22,251
Intergovernmental Charges for Services	-	1,505	-	-
Miscellaneous	15,786	1,910	3,699	-
Total Revenues	15,786	40,070	3,699	22,251
EXPENDITURES				
Current:				
General Government	-	-	-	56,656
Public Safety	13,097	23,774	-	-
Conservation and Development	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	13,097	23,774	-	56,656
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,689	16,296	3,699	(34,405)
OTHER FINANCING SOURCES (USES)				
Long-Term Debt Issued	-	-	-	-
Transfers In	-	-	-	34,538
Transfers Out	-	-	-	(133)
Total Other Financing Sources (Uses)	-	-	-	34,405
NET CHANGE IN FUND BALANCE	2,689	16,296	3,699	-
Fund Balance - January 1 as Originally Reported	19,713	65,693	71,158	-
Change Within Financial Reporting Entity - Change from Major to Nonmajor	-	-	-	-
Fund Balance - January 1, as Adjusted	19,713	65,693	71,158	-
FUND BALANCE - DECEMBER 31	\$ 22,402	\$ 81,989	\$ 74,857	\$ -

**VILLAGE OF KRONENWETTER, WISCONSIN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES (CONTINUED)
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED DECEMBER 31, 2024**

	Capital Projects				Total
	TID #3	TID #4	Capital Projects	Equipment Replacement	
REVENUES					
Taxes	\$ 34,131	\$ 129,409	\$ 200,000	\$ 428,500	\$ 792,040
Intergovernmental	534	1,037	-	-	38,226
Fines and Forfeitures	-	-	-	-	22,251
Intergovernmental Charges for Services	-	-	-	-	1,505
Miscellaneous	3,103	29,879	27,377	3,536	85,290
Total Revenues	37,768	160,325	227,377	432,036	939,312
EXPENDITURES					
Current:					
General Government	-	-	-	-	56,656
Public Safety	-	-	-	-	36,871
Conservation and Development	3,719	3,717	-	-	7,436
Debt Service:					
Principal	-	165,000	-	-	165,000
Interest and Fiscal Charges	-	36,200	5,000	-	41,200
Capital Outlay	-	-	237,944	457,492	695,436
Total Expenditures	3,719	204,917	242,944	457,492	1,002,599
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	34,049	(44,592)	(15,567)	(25,456)	(63,287)
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	-	1,465,000	-	1,465,000
Transfers In	-	-	-	27,395	61,933
Transfers Out	-	-	(45,000)	-	(45,133)
Total Other Financing Sources (Uses)	-	-	1,420,000	27,395	1,481,800
NET CHANGE IN FUND BALANCE	34,049	(44,592)	1,404,433	1,939	1,418,513
Fund Balance - January 1 as Originally Reported	98,711	132,806	524,673	-	912,754
Change Within Financial Reporting Entity - Change from Major to Nonmajor	-	-	-	295,100	295,100
Fund Balance - January 1, as Adjusted	98,711	132,806	524,673	295,100	1,207,854
FUND BALANCE - DECEMBER 31	\$ 132,760	\$ 88,214	\$ 1,929,106	\$ 297,039	\$ 2,626,367

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



CliftonLarsonAllen LLP
CLAAconnect.com

**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, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated May 8, 2026.

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 deficiencies described in the accompanying schedule of findings and responses as items 2024-001, 2024-002, 2024-003, 2024-004, and 2024-005 to be material weaknesses.

Village Board
Village of Kronenwetter, Wisconsin

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and responses as item 2024-006 to be a significant deficiency.

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
May 8, 2026

VILLAGE OF KRONENWETTER, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2024

Internal Control Over Financial Reporting

2024-001 Segregation of Duties

Type of Finding: Material Weakness 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 2023-001.

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. We also recommend that the Village consider completing a risk assessment that focuses on identifying gaps between current staffing capacity, capabilities, and organizational needs and evaluate the sustainability and resilience of staffing models under normal operations and periods of increased demand, turnover, or change.

Views of Responsible Officials and Planned Corrective Action: The Village will complete a risk assessment in fiscal year 2026 to focus on identifying any gaps between current staffing capacity, capabilities, and organizational needs during normal operations, and in periods of increased demand, turnover, or change. Continual cross-training exercises will be conducted among staff so that multiple employees could be functional in various components of the financial operations of the Village, in the absence of any one employee on any given day.

VILLAGE OF KRONENWETTER, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

Internal Control Over Financial Reporting (Continued)

2024-002 Preparation of Annual Financial Report

Type of Finding: Material Weakness 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. As stated in the audit opinion, the 2024 financial statements present a prior period adjustment in the amount of \$540,705 related to governmental activities capital assets and net position.

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, or 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. The Village is responsible for reviewing and approving the financial statements prior to issuance. As stated above, a material prior period adjustment was discovered in 2024. Controls and procedures were insufficient to identify the material misstatement in a timely manner.

Repeat Finding: This finding is a repeat finding. The prior year finding number was 2023-002.

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 compared to the Village's accounting system and other internal data 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: The Village acknowledges that prior staff hired and employed during the 2023-2024 period did not have the necessary governmental accounting experience and background to adequately understand the complete Village's annual financial report or the application of specific accounting principles required by municipalities.

VILLAGE OF KRONENWETTER, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

Internal Control Over Financial Reporting (Continued)

2024-002 Preparation of Annual Financial Report (continued)

Views of Responsible Officials and Planned Corrective Action (continued):

In January 2025, the Village hired a new Finance Director/Treasurer with 38 years of experience in municipal governmental accounting and auditing. It is expected that this newly hired employee has a thorough understanding of GAAP (generally accepted accounting principles) as is applied to U.S. state and local governments under GASB (Governmental Accounting Standards Board). While this employee will not have the allowable time commitment available to prepare the annual financial report in-house, he will have the knowledge and experience to review the annual financial report, and be able to guide his team in following accounting principles and note disclosures as required. A similar material prior period adjustment would not be expected to reoccur again in future years after the event took place in the 2024 financial statements.

2024-003 – Bank Account Reconciliations

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: The Village performed monthly bank account reconciliations throughout the year until the finance director position became vacant in November 2024. However, those reconciliations contained unreconciled differences with the amount of the unreconciled differences changing each month. The unreconciled differences remained unresolved for extended periods and were not adequately investigated or corrected. Certain reconciling items lacked sufficient supporting documentation, and aging reconciling items were not consistently reviewed for appropriateness. Once a new finance director was hired, the Village reperformed the monthly reconciliations that were previously completed and also reconciled the last three months of 2024 but did not finish the December 2024 reconciliation until February 2026.

Criteria or Specific Requirement: An effective system of internal control requires that bank reconciliations be prepared accurately, reviewed by an independent individual, and completed timely, with reconciling items investigated and resolved promptly. These controls are a key component of the financial close process and are necessary to ensure cash balances are accurate, complete, and free from material misstatement.

Effect: Because bank reconciliations were not prepared timely and reconciling variances were not adequately investigated or resolved, there is an increased risk that errors or irregularities related to cash transactions could occur and not be detected in a timely manner. Cash is a significant account, and ineffective controls over bank reconciliations increase the risk of material misstatement in the financial statements. Furthermore, without a clear and accurate understanding of the Village's financial resources due to late adjustments to financial data provided to governance, decisions may be made that do not align with the Village's true fiscal situation.

VILLAGE OF KRONENWETTER, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

Internal Control Over Financial Reporting (Continued)

2024-003 – Bank Account Reconciliations (continued)

Cause: The deficiencies appear to be caused by a combination of: 1) Insufficient understanding of the accounting software and how payroll autopayments and other transactions flowed through the accounting software, which contributed to errors, incomplete reconciliations, and delays in identifying and resolving differences between bank statements and the general ledger, 2) Inadequate supervisory review, including monitoring the timeliness of reconciliations and follow-up on unresolved reconciling items, and 3) The Village experienced significant staff turnover in various administrative and financial positions.

Repeat Finding: No

Recommendation: We recommend Village management establish and document formal procedures for preparing, reviewing, and approving bank reconciliations, including setting expectations that reconciliations are completed soon after month end, requirements for investigating and resolving reconciling items. We also recommend the Village look into training and support on the accounting software, focusing on how various transactions are recorded and how reports used in the reconciliation process are generated. We also recommend the Village implement a documented independent review process to verify the accuracy, completeness, and timeliness of reconciliations and to ensure aged reconciling items are appropriately addressed.

Views of Responsible Officials and Planned Corrective Action: When the new Finance Director/Treasurer was hired in late January 2025, he discovered a number of unreconciled differences in previously completed bank reconciliations between January 2024 – September 2024. He spent considerable months in investigating the mismatch between the timing and amounts of transactions in the accounting records as compared to the monthly bank statements. Many reoccurring problems had surfaced especially in the posting of employee fringe benefits into the accounting records. By the time that the December 2024 and January 2025 bank reconciliations were completed, all of the anomalies were identified and corrected in the Village’s accounting records, without any unreconciling differences any longer.

Therefore, as the 2025 and 2026 monthly bank reconciliations are completed, an accurate and completely documented review between the Village’s accounting records and bank statements will occur. The timeliness of the monthly bank reconciliations will also improve, so that the expectation is for the monthly bank reconciliations to be completed within 15 days of month-end, without any unreconciled differences in the future. After the Finance Director/Treasurer has completed each monthly bank reconciliation, the Village Administrator can be responsible for reviewing and approving each monthly bank reconciliation.

VILLAGE OF KRONENWETTER, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

Internal Control Over Financial Reporting (Continued)

2024-004 – Journal Entry Approval and Documentation

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: During our review of a sample of journal entries posted throughout the year, we observed that journal entries did not include evidence of appropriate review and approval by an individual other than the preparer. In addition, supporting documentation for certain journal entries related to cash accounts was missing or insufficient to clearly substantiate the nature, purpose, and accuracy of the transactions recorded. It did not appear that the Village had a central location for storing all journal entry documentation.

Criteria or Specific Requirement: Journal entries serve as essential tools for recording transactions and correcting errors. Sound internal control practices require that all journal entries be properly supported with adequate documentation and reviewed and approved by an individual independent of the preparer. Proper documentation should clearly explain the purpose of the entry, provide sufficient detail to support the amounts recorded, and demonstrate evidence of review to ensure accuracy, validity, and compliance with applicable accounting policies and procedures.

Effect: Without documented review and adequate support, there is an increased risk that journal entries may be recorded inaccurately, without appropriate authorization, or in a manner that could result in errors or misstatements in the financial statements. Additionally, the lack of documentation reduces transparency and limits the ability to perform effective oversight or subsequent review.

Cause: The Village has a limited number of personnel to perform the financial recordkeeping duties. In addition, the Village experienced turnover during the year. There also appears to be a lack of standardized requirements for documenting support and approval of journal entries.

Repeat Finding: No

Recommendation: We recommend the Village implement a procedure requiring the review and approval of all individual journal entries by an individual other than the preparer. In addition, the Village should require sufficient supporting documentation for each journal entry that clearly explains the purpose and basis for the entry and ensure documentation includes evidence of independent review and approval prior to posting.

Views of Responsible Officials: The Village has created a centralized folder for all journal entries to be filed in the Finance Director/Treasurer's office for 2025. All journal entries will have supporting documentation attached to them beginning in 2025. If any Village employees prepare journal entries (other than the Finance Director/Treasurer), then the Finance Director/Treasurer will review those journal entries for accuracy and approve them. When the Finance Director/Treasurer is preparing any journal entries, the Village Administrator or his designee will be responsible for approving those journal entries on a monthly basis.

VILLAGE OF KRONENWETTER, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

Internal Control Over Financial Reporting (Continued)

2024-005 – Other Account Reconciliations

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: The Village did not reconcile various balance sheet accounts on a routine basis. These accounts include receivables, accounts payable, and payroll withholding accounts.

Criteria or Specific Requirement: Timely reconciliations help ensure the accuracy, completeness, and validity of account balances and provide a key detective control over errors or irregularities..

Effect: Without regular reconciliations of all balance sheet accounts, errors, misstatements, or unsupported balances may not be identified or corrected on a timely basis. This increases the risk that the financial statements may contain material misstatements and places greater reliance on year-end audit procedures to detect and resolve discrepancies.

Cause: The Village had staffing shortages caused by turnover.

Repeat Finding: No

Recommendation: We recommend that management establish and document formal policies and procedures requiring periodic reconciliations for all significant balance sheet accounts. Reconciliations should:

- Be prepared at least quarterly (and more frequently for higher-risk accounts),
- Be supported by appropriate documentation, and
- Be reviewed and approved by an individual independent of the preparer.

Views of Responsible Officials and Planned Corrective Action: For 2024, the previous Finance Director/Treasurer did not reconcile various balance sheet accounts on a routine basis, other than the checking account. However, with the hiring of the new Finance Director/Treasurer in January 2025, periodic reviews of the balance sheet general ledger accounts did occur, and a number of reconciliations were initialized, including in the accounts payable and payroll fringe benefits/withholding accounts. Documentation for some of these account reconciliations were retained.

Then, beginning in 2026, the Finance Director/Treasurer will create a regular schedule for these account reconciliations, with some of them being conducted on a quarterly basis, while others will be completed more frequently. In addition, he plans to train the new Account Clerk in some of these monthly account reconciliations.

The Finance Director/Treasurer will review and approve any account reconciliations completed by other Village staff members. Any reconciliations that are completed by the Finance Director/Treasurer shall be assigned to the Village Administrator, or his designee, to review them for completeness, accuracy, and timeliness

VILLAGE OF KRONENWETTER, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

Internal Control Over Financial Reporting (Continued)

2024-006 Adjustments to the Village's Financial Records

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

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

Criteria or Specific Requirement: Significant 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 significant misstatements.

Cause: A final review of general ledger accounts and amounts prior to the audit did not identify some inaccurate balances which caused the significant adjustments.

Repeat Finding: This finding is a repeat finding. The prior year finding number was 2023-003.

Recommendation: We recommend the Village include a final review of all general ledger accounts during year-end closing procedures to help ensure balances are accurate and reasonable based on the Village's activities for the year. We also recommend the Village identify personnel to obtain additional training in order to prepare some of the year-end closing entries.

Views of Responsible Officials and Planned Corrective Action: For 2024, the present Finance Director/Treasurer had not been employed during any part of 2024 and completed as many of the year-end closing journal entries on his own with very minimal knowledge of the 2024 financial activities of the Village, before the financial auditors completed the remaining ones. Since the present Finance Director/Treasurer will have been employed during almost the full 2025 calendar year, he will be able to prepare the majority of the 2025 year-end journal entries in-house. He will be able to conduct a final review of all general ledger accounts during year-end closing procedures, to ensure balances are accurate and reasonable based on the Village's 2025 activities of the year. He will also conduct some training with the newly hired Account Clerk to assist in some of the year-end journal entries required, before the financial auditors receive the preliminary year-end trial balance.



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



CliftonLarsonAllen LLP
CLAAconnect.com

Village Board
Village of Kronenwetter, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Village of Kronenwetter, Wisconsin, as of and for the year ended December 31, 2024, and have issued our report thereon dated May 8, 2026. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our Statement of Work dated October 25, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues
Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Village of Kronenwetter, Wisconsin, are described in Note 1 to the financial statements.

As discussed in Note 1.F, the Village implemented GASB Statement No. 101, *Compensated Absences*, during the audit period and has implemented the new accounting standards in accordance with the guidance prescribed in the statement.

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

Accounting estimates

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

Financial statement disclosures

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

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

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

As previously communicated to you on December 22, 2025, we encountered the following significant difficulties:

- Cash and investment accounts were not reconciled. The final December 2024 reconciliation for the general (pooled) checking account has not been provided as of December 22, 2025. The December reconciliation was received in late February 2026. This reconciliation was requested as part of our original audit preparation list, initially provided in February 2025. This item was the topic of follow-up emails, telephone calls, or Microsoft Teams meetings on April 15, 2025, August 13, 2025, August 21, 2025, September 22, 2025, September 29, 2025, October 8, 2025, October 21, 2025, November 7, 2025, November 12, 2025, November 25, 2025, and December 12, 2025, as well as on other occasions through May 2026.
- Incomplete or missing information as of December 22, 2025 related to audit requests specific to capital assets, accounts receivable, accounts payable, TIF revenue and expenses testing, and legal expense testing. These items were originally requested during fieldwork in April 2025 and October 2025 and included on lists sent in follow-up emails on November 7, 2025, November 12, 2025, and December 12, 2025. In addition, some items on our original audit preparation list, initially provided in February 2025, have not been provided as of December 22, 2025. We received this documentation in March 2026.
- GASB 101 Compensated Absences implementation is still in process as of December 22, 2025. GASB 101 is required to be implemented by the Village for the December 31, 2024, financial statements and was part of extensive discussions with the finance director when we were onsite for preliminary fieldwork in February 2025. Documentation supporting implementation of the standard was included on our original audit preparation list, initially provided in February 2025. We received this documentation in March 2026.
- Requested support related to the allowability of the capital projects bid out for TIF #2 after the expenditure period ended in November 2024 has not been provided as of December 22, 2025. This item was verbally requested when we were onsite for preliminary fieldwork in February 2025 and was included on lists sent in follow-up emails on November 7, 2025, November 12, 2025, and December 12, 2025. We received this documentation in March 2026.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following summarizes uncorrected misstatements of the financial statements:

- Recording the cumulative effect of change in accounting principle of \$54,542, \$26,278, and \$13,139 related to implementing GASB Statement No. 101, *Compensated Absences* as current year activity in the governmental activities, business-type activities, and water and sewer utility opinion units, respectively.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

Corrected misstatements

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

Circumstances that affect the form and content of the auditors' report

As previously communicated to you, the report was modified to include an emphasis of matter paragraph to highlight the prior period adjustment as follows:

Emphasis of Matter

As described in Note 4.E., the Village recorded a prior period adjustment to adjust capital assets for an asset that was improperly capitalized in a prior year in the governmental activities. Our opinions are not modified with respect to this matter.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated May 8, 2026.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Significant findings or issues that were discussed, or the subject of correspondence, with management

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year. The following summarizes the significant findings or issues arising during the audit that were discussed, or were the subject of correspondence, with management:

- CliftonLarsonAllen LLP prepared the financial statements and related disclosures, required supplementary information, and supplementary information, lack of segregation of duties, bank account reconciliations, audit adjustments, other balance sheet reconciliations, and journal entry documentation and approval.

Other audit findings or issues

The following describes findings or issues arising during the audit that are, in our professional judgment, significant and relevant to your oversight of the financial reporting process:

- During the audit we identified the following significant risks of material misstatement that have not previously been communicated to you:
 - Accuracy, Valuation, and Allocation, Classification and Completeness risks related to the turnover of Key Personnel
 - Existence, Accuracy, Valuation, and Allocation, Completeness, and Presentation risks related to the Timely Cash Reconciliations

We have provided a separate communication to you dated May 8, 2026, communicating internal control related matters identified during the audit.

Required supplementary information

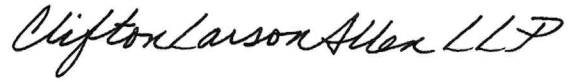
With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of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

Supplementary information in relation to the financial statements as a whole

With respect to the 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 (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated May 8, 2026.

* * *

This communication is intended solely for the information and use of the Village Board and management of the Village of Kronenwetter, Wisconsin, and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Stevens Point, Wisconsin
May 8, 2026



May 8, 2026

CliftonLarsonAllen LLP
3125 John Joanis Drive
Stevens Point, WI 54482

This representation letter is provided in connection with your audit of the financial statements of Village of Kronenwetter, Wisconsin, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, 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.

We confirm, to the best of our knowledge and belief, as of May 8, 2026, the following representations made to you during your audit of the financial statements as of and for the year ended December 31, 2024.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated October 25, 2024, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled our responsibility 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.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
5. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable

from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

6. All events occurring subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
7. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. The Village has determined that recording the cumulative effect of change in accounting principle of \$54,542, \$26,278 and \$13,139 related to implementing GASB Statement No. 101, *Compensated Absences* as current year activity in the governmental activities, business-type activities, and water and sewer utility opinion units respectively rather than restating beginning net position is immaterial to the Village's financial statements. In addition, you have proposed adjusting journal entries that have been posted to the entity's accounts. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.
8. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
9. Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.
10. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date, and the carrying amounts of those receivables and related allowances are determined in accordance with U.S. GAAP.
11. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
12. We have appropriately identified, recorded, and disclosed all leases, including any material embedded leases contained within other contracts, in accordance with GASB Statement No. 87, *Leases*.
13. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
14. Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility. Impairment loss and insurance recoveries have been properly recorded.
15. Direct borrowings of debt have been properly separated from other debt and unused lines of credit, collateral pledged to secure debt, terms in debt agreements related to significant default or termination events with finance related consequences, and significant subjective acceleration clauses have been properly disclosed.

- 16. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- 17. We are unable to determine the possibility of a withdrawal liability in a multiple-employer benefit plan.
- 18. We do not plan to make frequent amendments to our pension benefit plans.
- 19. Accounting changes and error corrections are appropriately presented and disclosed in the financial statements.
- 20. We have properly identified the various types of leave and have recorded a liability for compensated absences in accordance with the requirements of GASB Statement No. 101, *Compensated Absences*.

Information Provided

- 1. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others when the fraud could have a material effect on the financial statements.
- 5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.

6. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations and provisions of contracts and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
7. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
9. There are no known related-party relationships or transactions which need to be accounted for or disclosed in accordance with U.S. GAAP.
10. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.
11. We have a process to track the status of audit findings and recommendations.
12. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
13. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
14. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to Village of Kronenwetter, Wisconsin, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
15. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
16. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
17. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.

18. We are responsible for determining whether we have received, expended, or otherwise been the beneficiary of any federal awards during the period of this audit. No federal award, received directly from federal agencies or indirectly as a subrecipient, was expended in an amount that cumulatively totals from all sources \$750,000 or more. For this representation, "award" means financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, user grants, or contracts used to buy goods or services from vendors.
19. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
20. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.
21. The financial statements properly classify all funds and activities.
22. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
23. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
24. Investments are properly valued.
25. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
26. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
27. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
28. Deposits and investment securities are properly classified as to risk and are properly valued and disclosed.
29. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
30. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

31. We have appropriately disclosed the entity's accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
32. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
33. We acknowledge our responsibility for presenting 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 (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.
34. In regards to the preparation of the draft financial statements, related notes, required supplementary information, supplementary information, depreciation services, preparation of adjusting journal entries, and preparation of lease calculations and related entries and footnotes services performed by you, we have:
 - a. Made all management judgments and decisions and assumed all management responsibilities.
 - b. Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the results of the services.
 - e. Ensured that the entity's data and records are complete and received sufficient information to oversee the services.
35. We agree with the findings of specialists in evaluating the pension benefits and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialist.

May 8, 2026
CliftonLarsonAllen LLP
Page 7

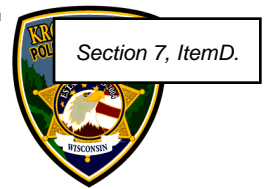
Signature: John Jacobs Title: Finance Director

Signature: James A. Dan Title: Village Administrator



KRONENWETTER POLICE DEPARTMENT

Office of the Chief of Police Executive Summary for June 2026 Village Board



TO: VILLAGE BOARD MEMBERS

DEPARTMENT ACTIVITY SUMMARY – In May, we handled 667 total calls for service. Some highlights included the following:

- Multiple disturbance/fight calls
 - An agency assist with Mosinee PD for a physical fight.
 - A juvenile disturbance on Eva Rd. that resulted in the juvenile being referred to children’s court for battery and disorderly conduct.
 - A large disturbance on Eva Rd in which four people were arrested:
 - Subject number one was charged with battery.
 - Subject number two was charged with bail jumping, disorderly conduct, and battery
 - Subject number three was charged with disorderly conduct and battery to an unborn child.
 - Subject number four was charged with battery.
- A residential burglary case in which firearms were stolen. This case is still under investigation, and a lot of work has gone into this case.
- Two criminal damage to property reports:
 - A stop sign at Kronenwetter Dr, and Kowalski Rd was shot multiple times with a firearm
 - Four tires were slashed on the victim’s car.
- Three subjects were taken into custody with outstanding arrest warrants, two of which were the result of a traffic stop.
- A juvenile was cited for possession of THC after their parents called to report it.
- A sexual assault of a child that is still under investigation.
- Three suspicious activity calls that resulted in arrests:
 - A subject was arrested on a probation hold after we were called to a local establishment to check on them.
 - Two subjects were arrested after officers were called to an apartment complex on Eva Rd. This resulted in the subjects being arrested for obstructing an officer, possession of narcotic drugs, a felony arrest warrant and a probation hold.
 - A possible burglary in progress, also on Eva Rd, that resulted in a subject being arrested and charged with ten crimes, including felony resisting arrest, which resulted in an injury to an officer (fortunately, nothing serious and he did not miss any time).
- A subject was arrested for bail jumping after he contacted the police on a separate matter and was found to be in violation of his bond conditions (i.e. consumption of alcohol). He was very disorderly and he required multiple officers. He also caused a disturbance at Aspirus Hospital in Wausau and faces a DC (disorderly conduct) charge from Wausau PD.
- A theft investigation after multiple LP tanks were stolen from campers at Camping World.

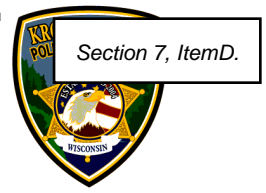
DEPARTMENT PERSONNEL ISSUES & STATUS – Our first new hire, Officer Austin Wadzinski, was sworn in Friday and is on field training. Officer Wadzinski is a US Marine Corps veteran and has five years of law enforcement experience. He was with the Lincoln County Sheriff’s Office prior to coming to KPD. Officer Wadzinski served four years in the USMC and left as a Sgt, E-5. We’re very excited about bringing him on board and I believe he’s going to be a great addition to the team! He has started field training, where he rides with a Field Training Officer, and is currently working second shift. The second hire will begin on October 1st and we will start working on his background investigation soon.

I recently attended the annual FBI National Academy re-trainer, which takes place each May. As a graduate of the FBI’s National Academy, I regularly attend the WI Chapter’s annual re-trainer, and I thought this year’s schedule was one of the best I’ve ever attended. We had excellent speakers who gave presentations on



KRONENWETTER POLICE DEPARTMENT

Office of the Chief of Police Executive Summary for June 2026 Village Board



leadership, officer wellness, sovereign citizens, and a case study on the Perry, IA school shooting. We also had a presentation from former Atlantic City, NJ Police Officer Josh Vadell, who survived a life-threatening gunshot wound to the head. His story of survival and determination was inspiring to say the least.

CURRENT GRANTS AND EQUIPMENT — Not much to report here, but our second new squad car has been picked up from the installer and is being given the final touches for patrol use.

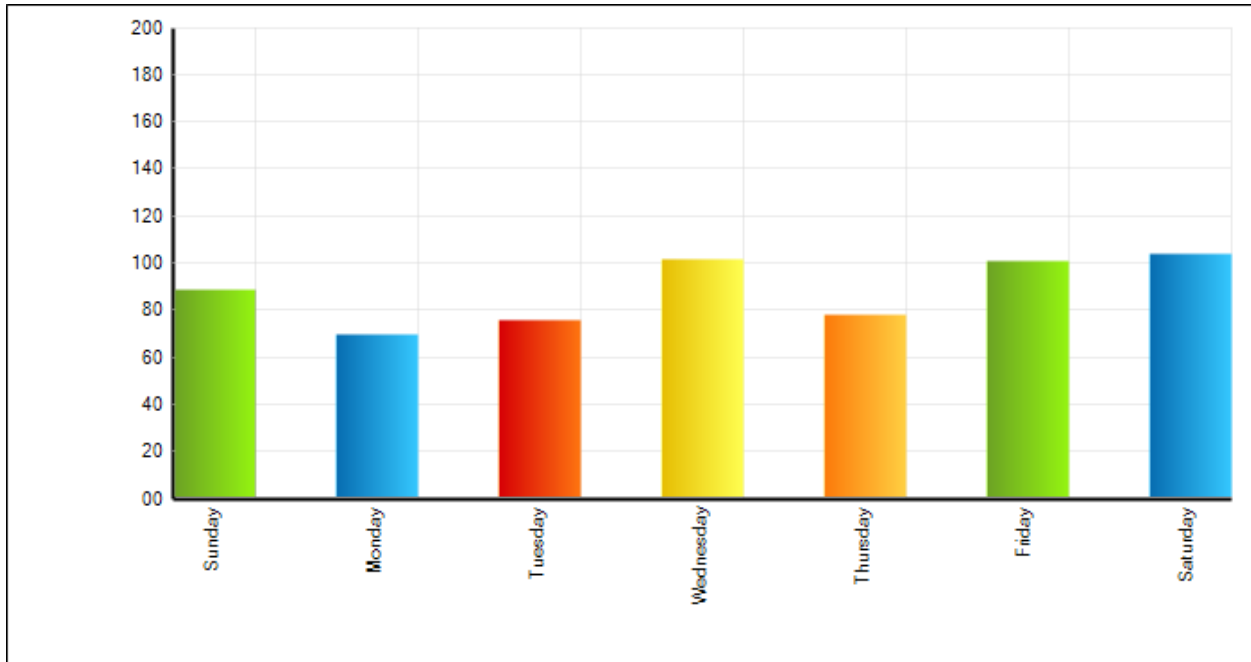
May 2026 Calls for Service Info

Events by Nature Code by Agency

Agency	Nature Code	Count
KP	911 HANG UP	9
	ALARMS	4
	ANIMAL COMPLAINT	1
	BUSINESS SECURITY CHECK	43
	CIVIL COMPLAINT	8
	CRIMINAL DAMAGE TO PROPERTY	1
	CRIMINAL MISCELLANEOUS	40
	DISABLED VEHICLE	10
	EXTRA PATROL	63
	FAMILY DISTURBANCE	5
	FIELD INTERVIEW	7
	FIGHT	4
	FINGERPRINTING	5
	FOLLOW-UP INVESTIGATION	91
	FRAUD COMPLAINT	3
	INFORMATION	1
	JUVENILE ATL	1
	JUVENILE DISTURBANCE	1
	LOST AND FOUND	3
	MENTAL SUBJECT	5
	NOISE COMPLAINT	2
	PARKING MISCELLANEOUS	2
	PWR LINE DOWN NOT ON RD	1
	SCHOOL WALK THROUGH	4
	SERVICE MISCELLANEOUS	50
	SEXUAL ASSAULT	1
	SUSPICIOUS ACTIVITY	15
	TRAFFIC HAZARD	14
	TRAFFIC MISCELLANEOUS	13
	TRAFFIC STOP	126
	TREE DOWN NO TRAFFIC HAZ	1
	VEHICLE LOCKOUT	6
	WARRANT SERVICE	1
	WELFARE CHECK	7
	CAR/DEER VOLUNTARY	1
	HIT & RUN CRASH	2
	TRAFFIC CRASH PDO	9
	FIRE ALARM	1
	FIRE ASSIST	1
	UTILITY FIRE CALL	4
	DEAD ANIMAL	1
	ATTEMPT TO LOCATE	1
	CIVIL COMPLAINT	1
COMMUNITY RELATIONS ACT	4	
TELEPHONE MESSAGE	8	
VACANT HOME CHECK	1	
VEHICLE ATL	5	
MEDICAL EMERGENCY	23	

May 2026 Calls for Service Info

Calls by Day of the Week



User: KPTPMI **KRONENWETTER POLICE DEPARTMENT** 06

Summons/Citations Charge Summary

Agency: KRONENWETTER PD, Date Range: 05/01/2026 00:00:00 -

Charges	Count
EXCEEDING SPEED ZONES, ETC. (11-15 MPH)	6
EXCEEDING SPEED ZONES, ETC. (16-19 MPH)	2
FAIL/STOP AT STOP SIGN	1
FAIL/YIELD RIGHT/WAY FROM STOP SIGN	1
NON-REGISTRATION OF AUTO, ETC	5
OPERATE MOTOR VEHICLE W/O INSURANCE	7
OPERATE W/O VALID LICENSE	1
OPERATING WHILE REVOKED (REV DUE TO	1
OPERATING WHILE SUSPENDED	2
Total:	26

KRONENWETTER FIRE DEPARTMENT APRIL 2026

Fire Training:

This month's fire training utilized the donated structures on Old Hwy 51 and covered the following topics:

- Search & Rescue
- Ventilation
- Radio Communications
- Live Fire Training – instructed by NTC

EMS Training:

- Scene safety drill
- EMS scenario drills utilizing donated structure

Incident Response Summary

Fire Calls

The department responded to 24 fire-related incidents, including:

- 1 grass/brush fire
- 4 weather-related incidents
- 7 CO/gas/fire alarms within Kronenwetter
- 6 structure fires
- 5 structure fire dispatches mutual aid for Riverside Fire
- 1 structure fire dispatches mutual aid for Mosinee

EMS Calls

The department handled 57 EMS calls

Vehicle/Equipment Updates:

- Monthly apparatus and equipment maintenance completed
- Annual oil changes/DOT inspections initiated

Personnel Development

The department continues to invest in member training and certification:

- 2 members enrolled in Firefighter I/Hazmat Operations
- 4 members completed Certified Driver/Operator – Aerial
- 1 member enrolled in Fire Inspector I
- 3 members enrolled in Fire and Emergency Services Instructor

Recent & Upcoming Events:

- Live fire training in acquired structures completed on April 25, 2026

Grant Funding & Upcoming Applications:

The department is actively pursuing external funding opportunities to support equipment, training enhancements and operational readiness. Current and upcoming grant initiatives include:

- Wisconsin DNR Fire Fighter Protection (FFP) grant – Targeting wildland fire equipment and communication equipment upgrades.
- FEMA Assistance to Firefighters Grant (AFG) – preparing applications focused on PPE, SCBA replacements, and firefighter safety equipment.
- Firehouse Subs Grant – Seeking funding for water and ice rescue equipment to enhance technical rescue capabilities.
- WPS Rewarding Responders Grant – Application planned for the purchase of a thermal imaging camera.

These grant efforts aim to reduce budget impact while ensuring the department maintains modern, reliable equipment and continues to support high-quality training for personnel.

KRONENWETTER FIRE DEPARTMENT					
APRIL 2026					
TOTAL FIRE EMERGENCY CALLS ENDING 04/30/2026					
	Village	Guenther	Mutual Aid	Monthly Total	Year To Date
Vehicle Accidents				0	1
Chimney Fire				0	0
Grass/Brush Fire	1			1	2
Structure Fire	6		5	11	4
Weather	4			4	1
CO/Gas/Alarms	7			7	14
Vehicle Fire				0	1
Other				0	1
Cancelled calls			1	1	0
Total Calls	18	0	6	24	24
Mutual Aid Received				6	7
Mutual Aid Given/Dispatched				6	12
				Monthly	Year To Date
Engine 1				10	27
Truck 1				13	18
Tanker 2				1	4
Rescue 6				6	11
Brush 1				2	4
Car 2				6	6
UTV				1	1

KRONENWETTER FIRE DEPARTMENT				
APRIL 2026				
TOTAL MEDICAL EMERGENCY CALLS ENDING 04/30/2026				
	Monthly Total	Med Cancelled	Refused	Year To Date Total Calls
Breathing Problems	8			23
Pain (Acute, Abdominal, Back, Hip)	1			9
Alcohol/Substance Use	0			0
Chest Pain	0			11
Sick Person	8		1	28
Allergic Reaction/Stings	1			1
Altered Mental Status	2			6
Cardiac Arrest/Death	1			3
Diabetic Problem	1		1	1
Falls	8	1	2	28
Fire Standby	8			11
Lift Assist-Mutual Aid	0			0
Medical Alarm	5	5		11
Overdose	0			0
Psychiatric Problem/Abnormal Behavior/Suicide Attempt	0			2
Seizure	1			4
Stab/Gunshot Wound/Penetrating Trauma	0			0
Stroke/CVA	2			5
Unknown Problem/Person Down	1			3
Traffic Crash	0			0
Traumatic Injury	2		1	2
Other	6			20
Unconscious Person/Fainting/Near-Fainting	2		1	7
TOTAL CALLS	57			175





MEMORANDUM

To: Village of Kronenwetter Board
From: James A. Davel
RE: Administrator's Report 6/1/2026 – 6/14/2026

LIST OF ACTIVITES FOR WEEK OF 1-7 June 2026

Staff Meeting

Board Meeting – Make up

Utility

Farmers Market – Great event! Thanks to Jennifer Poyer for all the effort and Parks team as well.

Met with developer Green Tree to discuss 1 acre looks.

Worked power issues in Village Hall – Transfer Switch replaced – Storm really did a number on the Village Hall in terms of power issues.

Completed 3 evaluations – Will be presented at the board meeting closed session

LIST OF ACTIVITES FOR WEEK OF 8-14 June 2026

Staff Meeting

Board Meeting

RDA Meeting

Interview schedule for Community Development position

Jim



ITEM NAME: Village of Kronenwetter Financial Statistics from Audited Financial Statements: 2020 – 2024 (last 5 audited years)
PREPARED BY: John Jacobs, Finance Director/Treasurer
DATE PREPARED: 06/04/2026

Here is a 5-year comparison of key metric statistics from the 2020-2024 audited financial statements. We will be reviewing trends for the last 5 years here. Then, after the 2025 audited financial statements are completed later this year, the 2025 statistics will be added to this chart.

General Fund Balance Amount & Percentage of Current Year Budget:

The General Fund Unassigned Fund Balance at 12/31/2024 = \$931,891 (which is 16.44% of the 2024 General Fund expenditure budget). The Village’s fund balance policy minimum goal = 15%. So, the 12/31/2024 number is **ABOVE** the Village’s policy number. This number is projected to be above 25% by the time the 12/31/2025 financial audit has been completed in a few months. The reason for the growing fund balance is due primarily to unfilled positions in the Village’s budget for 2024 and 2025, which is adding to the Village’s annual budget surplus.

This chart shows that the Village began to “loan” funds to TID #1 in the amount of \$1,587,383 in 2020, and that this loan amount has grown to \$2,659,669 as of 12/31/2024, and will continue to grow in size, until TID #1 generates additional tax revenue (after economic development has occurred in TID #1 in the near foreseeable future) hopefully within the next 2 years. This TID #1 loan from the Village is predicted to be paid back in full before 2044, if the proposed economic development project in TID #1 moves forward in the next 2 years or sooner.

Cash & Investments Balance (All Village Funds):

The total cash & investments balance for all Village funds at 12/31/2024 = \$18,019,611. However, the majority of the increase in cash balance in 2024 when compared to 2023, is due to the \$7,855,000 General Obligation Promissory Notes that were issued on 10/30/2024, where none of the proceeds were begun to be spent until 2025 (after the construction contracts had been approved). A portion of the note proceeds will be spent down in both 2025 and 2026, which will result in a 2-year drop in the cash balance in both years.

Debt Service Fund Balance:

The debt service fund balance at 12/31/2024 = \$128,654, and will continue to drop to about \$75,000 in 2025, and then to about \$36,000 in 2026. The decisions made by the Village Board in budget years 2024 and 2025, to not levy \$1.2 million tax dollars (to match funding levels with actual debt service payments) caused this significant reduction in Debt Service Fund Balance since 2023.

The debt service tax levy for the budget 2026 was established at the correct level, so that funding levels would now again match the actual debt service payments in this fund. All future budget years will also have tax levy amounts set to match all future years’ debt obligations.

Outstanding Debt Balance:

The total general obligation debt outstanding at 12/31/2024 = \$13,586,029, includes the issuance of \$7,855,000 of 2024 general obligation debt (which is primarily allocated to TID #2 projects). This amount represents 28.17% of the Village’s maximum general obligation debt limit allowed by the State.

The Village’s total outstanding debt at 12/31/2024 = \$17,558,502, which includes the \$3,091,551 State Safe Drinking Water Loan (at a low 2.145% interest rate) and was used to finance the Water Treatment Plant for the Village, which came online in January 2025. The Water Utility Fund will be making all of the payments for this loan thru 2043. No property taxes will be used to payoff this loan.

TID #1 Fund Balance or (Deficit):

The TID #1 unassigned fund balance (deficit) at 12/31/2024 = (\$2,787,282). This deficit balance will continue to grow in size about \$125,000 annually, until the TID #1 area collects more property taxes. Once the TID #1 annual property taxes collected exceed the annual debt service payments, then the Village can begin to receive annual reimbursement payments from TID #1, which would reverse the annual cash flow advances from the Village to TID #1.

Other TID Fund Balances or (Deficits):

Other TID fund balances are shown here for 2020-2024. The 2024 TID #2 fund balance of \$7,804,530 includes the revenue from the \$7,855,000 debt issued in late 2024, of which \$6,390,000 was exclusively for TID #2. As we continue through 2025-2026 years, this TID #2 fund balance will be spent down, as the construction projects are completed in TID #2.

It is interesting to note that there were (deficit) balances that occurred in 2021 and 2022 for TID #2.

Remember that we have closed TID #3 in February 2026, and that an estimated balance of \$200,000 will be distributed between the four different taxing jurisdictions sometime by October 2026. The Village’s share will be about \$43,000 to retain.

Miscellaneous Other Fund Balances:

The balances for other special revenue and capital projects funds are shown here for 2020-2024. The 12/31/2024 fund balance of \$1,929,106 in the Capital Projects Fund includes revenue from the \$7,855,000 debt issued in late 2024, of which \$1,465,000 was exclusively for Kronenwetter Drive North project (which was outside the TID #2 boundary area). None of those borrowed proceeds were spent during 2024; rather, they will be expended during the 2025-2026 budget years on that road project.

Utility Net Position:

The Sewer Utility had a 12/31/2024 Unrestricted Net Position = \$1,038,865 and a Capital Replacement Fund Balance of \$633,441. However, there was no adjustment for depreciation reserves added or sewer capital projects removed from the Capital Replacement Fund Balance during 2024.

The Water Utility had a 12/31/2024 Unrestricted Net Position = \$2,969,712 which is slightly overstated compared to the 2023 balance, since there were over \$725,000 in water treatment invoices incurred in 2024, but not paid until 2025. Therefore, the 2025 balance will be lower than the 2024 balance, after the completion of the Water Treatment Plant in 2025. However, there is no Capital Replacement Fund setup for the Water Utility during 2020-2024.

My goal for 2026 is to create a Capital Replacement Fund for the Water Utility, and to update the Capital Replacement Fund Balance for the Sewer Utility. I might go back to 2020 and track all depreciation reserves added to the utility fund balances, and then subtract any “reserves” that were utilized to finance capital improvement projects in both utility funds. This would then create a more correct balance in the Net Operating Position for each Utility Fund, similarly to the Unassigned Fund Balance (“Operating Reserve”) in the General Fund.

VILLAGE OF KRONENWETTER
Financial Statistics from Audited Financial Statements
2020 - 2024 (last 5 audited years)

Section 7, Item G.

	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
General Fund Balance Amount & Percentage of Current Year Budget:					
<u>Nonspendable Fund Balance:</u>					
Advances to TID #1	\$ -	\$ 2,477,196	\$ 2,471,902	\$ 2,551,634	\$ 2,659,669
Advances to Park Fund	\$ 34,750				
Prepaid Items	\$ 108,218	\$ 52,096	\$ 13,911	\$ 111,765	\$ 132,238
	\$ 142,968	\$ 2,529,292	\$ 2,485,813	\$ 2,663,399	\$ 2,791,907
Assigned Fund Balance - Carryforward to Next Budget Year	\$ 200,000	\$ 7,875	\$ 292,875	\$ 580,604	\$ -
Assigned Fund Balance - Reserve for TID #1 Debt Payoff	\$ 1,587,383	\$ -	\$ -	\$ -	\$ -
Unassigned Fund Balance	\$ 1,214,971	\$ 936,352	\$ 873,453	\$ 182,212	\$ 931,891
Grand Total General Fund Balance	\$ 3,145,322	\$ 3,473,519	\$ 3,652,141	\$ 3,426,215	\$ 3,723,798

General Fund Budgeted Expenditures (excluding transfers out)	\$ 3,847,017	\$ 4,199,581	\$ 4,230,718	\$ 5,176,292	\$ 5,668,112
Minimum General Fund Balance Policy % (15%)	15% \$ 577,053	\$ 629,937	\$ 634,608	\$ 776,444	\$ 850,217
	15.00%	15.00%	15.00%	15.00%	15.00%
Actual Fund Balance Policy Amount	\$ 1,214,971	\$ 936,352	\$ 873,453	\$ 182,212	\$ 931,891
Actual Fund Balance Policy %	31.58%	22.30%	20.65%	3.52%	16.44%

Cash & Investments Balance - (All Funds):

Unrestricted	\$ 6,773,438	\$ 7,054,646	\$ 7,245,588	\$ 5,885,214	\$ 8,624,100
Restricted	\$ 3,355,331	\$ 3,074,123	\$ 1,540,860	\$ 2,334,796	\$ 9,395,511
Grand Total	\$ 10,128,769	\$ 10,128,769	\$ 8,786,448	\$ 8,220,010	\$ 18,019,611

Debt Service Fund Balance:

	\$ 81,510	\$ 500,084	\$ 560,097	\$ 595,895	\$ 128,654
--	-----------	------------	------------	------------	------------

Outstanding Debt Balance:

Total Outstanding Debt	\$ 17,100,000	\$ 9,885,000	\$ 8,860,000	\$ 8,522,208	\$ 17,558,502
General Obligation Debt Outstanding	\$ 13,455,000	\$ 7,845,000	\$ 6,935,000	\$ 6,712,208	\$ 13,586,029
Debt Limitation Percentage for G.O. Debt	\$ 34,564,760	\$ 37,084,510	\$ 40,890,295	\$ 44,788,260	\$ 48,226,630
General Obligation Debt Limit	38.93%	21.15%	16.96%	14.99%	28.17%
Equalized Valuation	\$ 691,295,200	\$ 741,690,200	\$ 817,805,900	\$ 895,765,200	\$ 964,532,600

TID #1 Fund Balance or (Deficit):

Advance from General Fund	\$ -	\$ (2,477,196)	\$ (2,471,902)	\$ (2,551,634)	\$ (2,659,669)
Net Balance of Property Taxes to collect in subsequent year	\$ -	\$ (100,918)	\$ (120,243)	\$ (123,644)	\$ (127,613)
Unassigned Fund Balance/Deficit	\$ -	\$ (2,578,114)	\$ (2,592,145)	\$ (2,675,278)	\$ (2,787,282)

Other TID Fund Balances or (Deficit):

TID #1	\$ 528,032	N/A	N/A	N/A	N/A
TID #2	\$ 1,574,062	\$ (1,190,955)	\$ (423,813)	\$ 509,567	\$ 7,804,530
TID #3	\$ 60,013	\$ 73,969	\$ 85,324	\$ 98,711	\$ 132,760
TID #4	\$ 105,440	\$ 214,776	\$ 142,512	\$ 132,806	\$ 88,214

Miscellaneous Other Fund Balances:

Park Fund	\$ 110,136	\$ 137,850	\$ 139,143	\$ 71,158	\$ 74,857
Fire Dept. Donations Fund	\$ 13,005	\$ 30,405	\$ 24,924	\$ 19,713	\$ 22,402
Fire Dues Fund	\$ 44,149	\$ 65,332	\$ 75,313	\$ 65,693	\$ 81,989
Capital Projects Fund	\$ 181,500	\$ 338,230	\$ 538,964	\$ 524,673	\$ 1,929,106
Equipment Replacement Fund	\$ 308,191	\$ 402,649	\$ 283,411	\$ 295,100	\$ 297,039

Utility Net Position:

Water Utility Unrestricted Net Position	\$ 1,147,562	\$ 1,530,335	\$ 1,921,707	\$ 1,931,853	\$ 2,060,710
Sewer Utility Unrestricted Net Position	\$ 1,318,332	\$ 1,144,961	\$ 1,152,832	\$ 836,047	\$ 1,000,000
Sewer Utility Capital Replacement Balance	\$ -	\$ 281,783	\$ 283,428	\$ 601,278	\$ 1,123,000



REPORT TO VILLAGE BOARD

ITEM NAME:	Operator "Bartender" License – Cory P. Boykins
MEETING DATE:	June 8, 2026
PRESENTING COMMITTEE:	
COMMITTEE CONTACT:	Dan Joling
STAFF CONTACT:	Jennifer Poyer
PREPARED BY:	Jennifer Poyer

ISSUE: Issuing an Operator “Bartender” License for Cory P. Boykins

OBJECTIVES: Approval or denial of Cory P. Boykins’ application for an Operator “Bartender” License

ISSUE BACKGROUND/PREVIOUS ACTIONS:

The Village Board denied Cory P. Boykins application during the April 14, 2026 Village Board Meeting because he failed to disclose information that was found during his background investigation. A denial was sent by the clerk on April 17, 2026. Boykins is asking to be reconsidered for a license. He wrote on his new application the following: “I’m sorry I misunderstood what you were looking for. I have no felony charges and didn’t know dates of anything else. I’m sorry here is a list.” He attached the CCAP report to his application.

Board members have been sent application and background check information to review. Qualifications needed for an Operator’s License:

- Must be 18-year of age
- Meet criminal record requirements subject to the fair employment act
- Completion of Responsible Beverage Server course. This can be waived if application is a renewal or if applicant holds a license from another municipality.

If a license is denied, a reason must be given. (See Bartender License Rejection in Wisconsin document.)

PROPOSAL:
ADVANTAGES:
DISADVANTAGES:
ITEMIZE ALL ANTICIPATED COSTS (Direct or Indirect, Start-Up/One-Time, Capital, Ongoing & Annual, Debt Service, etc.)
RECOMMENDED ACTION: Approve or deny an operator license for Cory P. Boykins.
OTHER OPTIONS CONSIDERED:
TIMING REQUIREMENTS/CONSTRAINTS:
FUNDING SOURCE(s) – Must include Account Number/Description/Budgeted Amt CFY/% Used CFY/\$ Remaining CFY
 Account Number:
 Remaining:

ATTACHMENTS (describe briefly): Denial Letter, License Rejection in Wisconsin



Village of Kronenwetter
1582 Kronenwetter Drive
Kronenwetter, WI 54455
715-693-4200

April 17, 2026
Cory P. Boykins
[REDACTED]
Kronenwetter, WI 54455

Subject: Notice of Denial – Operator’s License Application

Dear Mr. Boykins,
Thank you for your recent application for an Operator’s License with the Village of Kronenwetter.

After careful review and consideration, the Village Board decided to deny your application at its meeting held on April 17, 2026. This decision was made in accordance with Wisconsin State Statutes governing the issuance of operator licenses.

The Village Board considered all relevant information during the review process. Based on the materials presented and the standards set forth in our licensing regulations, it was determined that your application did not meet the necessary criteria for approval at this time due to your failure to disclose all relevant information on the application.

Should you have any questions regarding this decision, you may contact me at 715-692-1728 or jpoyer@kronenwetter.gov.

Thank you for your interest, and we appreciate your understanding in this matter. Your provisional operator’s license issued by the Village expires on April 26, 2026.

Sincerely,

Jennifer Poyer
Village Clerk
Village of Kronenwetter
jpoyer@kronenwetter.gov

For Licensing Committee and Village Board Members

Purpose

This guide is intended to assist Licensing Committee and Village Board members in reviewing applications for Operator's Licenses pursuant to Wisconsin Statutes Chapter 125. Committee members should base their decisions on the qualifications established by state law and the facts presented during the application review process.

IMPORTANT LEGAL PRINCIPLE

An Operator's License is not a discretionary license that may be denied simply because a board member does not like an applicant or has concerns unsupported by evidence.

Wisconsin Statute § 125.17 provides that a municipality shall issue an Operator's License to a qualified applicant. Therefore, any denial should be based on legally supportable grounds.

Board members should focus on the following questions:

- ✓ Does the applicant meet all statutory requirements?
- ✓ Is there evidence of a conviction record that substantially relates to the licensed activity?
- ✓ Has the applicant provided truthful and complete information?
- ✓ Has the applicant complied with all local licensing requirements?

APPLICANT QUALIFICATIONS CHECKLIST

Age Requirement

- Applicant is at least 18 years old.

Authority:

Wis. Stat. §§ 125.04(5)(a)3 and 125.17

Responsible Beverage Server Training

- Applicant has completed an approved Responsible Beverage Server Training Course.

OR

- Applicant qualifies for a statutory exemption.

Authority:

Wis. Stat. § 125.17(6)

Application Completeness

- Application is complete.
- All required fees have been paid.
- Required documentation has been provided.
- Background check has been completed, if required by ordinance.

CRIMINAL CONVICTION REVIEW

Convictions May Be Considered

Wisconsin law allows municipalities to consider conviction records when the circumstances of the offense substantially relate to the duties and responsibilities of holding an Operator's License.

Relevant considerations may include:

- Alcohol-related offenses
- Operating While Intoxicated (OWI) convictions
- Theft or fraud offenses involving handling money
- Violent conduct occurring in licensed establishments
- Repeated violations of alcohol beverage laws

Authority:

Wis. Stat. § 125.04(5)(a)1

Wis. Stat. § 111.335

Convictions Should Not Automatically Result in Denial

Board members should consider:

- Nature of the offense

- Age of the offense
- Number of offenses
- Relationship between the offense and bartending duties
- Evidence of rehabilitation

The committee should avoid blanket policies that automatically deny applicants with criminal records.

HABITUAL LAW OFFENDER CONSIDERATION

The committee may consider whether an applicant demonstrates a pattern of repeated disregard for laws or ordinances. Factors may include:

- Multiple criminal convictions
- Repeated alcohol-related offenses
- Repeated violations over an extended period
- Failure to comply with court orders

Authority:

Wis. Stat. § 125.04(5)(a)1

The committee should be prepared to explain the factual basis supporting any finding that an applicant is a habitual law offender.

FALSE OR MISLEADING INFORMATION

The committee may consider whether the applicant:

- Failed to disclose convictions
- Provided false information
- Submitted inaccurate documents
- Made material misrepresentations during the application process

Truthfulness is an important factor in determining whether an applicant is qualified to hold an Operator's License.

FACTORS THAT SHOULD NOT BE CONSIDERED

The committee should not base a decision solely on:

- X Rumors
- X Unverified allegations
- X Personal disagreements
- X Political views
- X Public pressure
- X Social media comments
- X Arrests not resulting in conviction (except as otherwise permitted by law)
- X Generalized concerns unsupported by evidence

IF CONSIDERING DENIAL

The committee should clearly identify:

1. The specific statutory basis for denial.
2. The facts supporting that basis.
3. How the facts support the committee's conclusion.

The record should demonstrate that the decision was based on evidence and applicable law.

SAMPLE FINDING FOR DENIAL

"The Licensing Committee recommends denial of the Operator's License application pursuant to Wis. Stat. §§ 125.17 and 125.04(5)(a) because the applicant's conviction record, specifically _____, is substantially related to the duties and responsibilities associated with the sale and service of alcohol beverages."

REMINDER

The committee's role is not to determine whether an applicant is perfect. The committee's role is to determine whether the applicant is legally qualified to hold an Operator's License under Wisconsin law.



REPORT TO VILLAGE BOARD

ITEM NAME: Alcohol Beverage License Renewals
MEETING DATE: June 8, 2026
PRESENTING COMMITTEE:
COMMITTEE CONTACT: President Joling
STAFF CONTACT: Jennifer Poyer
PREPARED BY: Jennifer Poyer

ISSUE:

Renewal of alcohol licenses for the following:

- 1) Elizabeth Sitko – Sitko’s Bar –Agent: Elizabeth Sitko - Combination Class B
- 2) 51 Bar & Grill LLC – 51 Bar & Grill – Agent: Scott Newbauer - Combination Class B
- 3) APG NWI LLC – Village Crossing – Agent: Aayusha Poudel - Combination Class A
- 4) Location Bar, Inc. – ReLocation Pub & Eatery – Agent: Randall Fisher - Combination Class B
- 5) Dolgencorp LLC – Dollar General – Agent: Jessica M. Allen - Combination Class A

OBJECTIVES: Approval to renew Alcohol Beverage License for the July 1, 2026 – June 30, 2027 term.

ISSUE BACKGROUND/PREVIOUS ACTIONS: The Kronenwetter Police Department has completed the background checks. No complaints have been filed with the village clerk regarding these establishments. Checks indicated that no delinquent taxes are owed by any of the applicants. All required documentation and payments have been received.

PROPOSAL:

ADVANTAGES:

DISADVANTAGES:

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

RECOMMENDED ACTION: Approval to renew Alcohol Beverage Licenses the for Sitko’s Bar, 51 Bar & Grill, Village Crossing, ReLocation Pub & Eatery and Dollar General for the period of June 30, 2026 through July 1, 2027.

OTHER OPTIONS CONSIDERED:

TIMING REQUIREMENTS/CONSTRAINTS: The current licenses expire on June 30, 2026.

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

Account Number:

Description:

Budgeted Amount:

ATTACHMENTS (describe briefly): Renewal paperwork and background checks sent to board members in a separate packet.



REPORT TO VILLAGE BOARD

ITEM NAME: Cigarette, Tobacco and Electronic Vaping Device Retail License Renewals
MEETING DATE: June 8, 2026
PRESENTING COMMITTEE:
COMMITTEE CONTACT: President Joling
STAFF CONTACT: Jennifer Poyer
PREPARED BY: Jennifer Poyer

ISSUE:
 Renewal of Cigarette, Tobacco and Electronic Vaping Device Retail Licenses for the following:
 1) APG NWI LLC – Village Crossing – Agent: Aayusha Poudel
 2) Dolgencorp LLC – Dollar General –Agent: Jessica M. Allen

OBJECTIVES: Approval to renew each license for the July 1, 2026 – June 30, 2027 term.

ISSUE BACKGROUND/PREVIOUS ACTIONS: The Kronenwetter Police Department has completed the background checks. No complaints have been filed with the village clerk regarding these establishments. Checks indicated that no delinquent taxes are owed by any of the applicants. All required documentation and payments have been received.

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

RECOMMENDED ACTION: Approval to renew the Cigarette, Tobacco and Electronic Vaping Device Retail Licenses Village Crossing and Dollar General for the period of June 30, 2026 through July 1, 2027.

OTHER OPTIONS CONSIDERED:
TIMING REQUIREMENTS/CONSTRAINTS: The current licenses expire on June 30, 2026.
FUNDING SOURCE(s) – Must include Account Number/Description/Budgeted Amt CFY/% Used CFY/\$ Remaining CFY
 Account Number:
 Description:
 Budgeted Amount:

ATTACHMENTS (describe briefly): Renewal paperwork and background checks sent to board members in a separate packet.



REPORT TO VILLAGE BOARD

ITEM NAME:	Temporary Alcohol Beverage License
MEETING DATE:	June 8, 2026
PRESENTING COMMITTEE:	
COMMITTEE CONTACT:	President Joling
STAFF CONTACT:	Jennifer Poyer
PREPARED BY:	Jennifer Poyer

ISSUE:
 The Peplin Memorial VFW Post is seeking two Temporary Alcohol Beverage Licenses for their Celebration of Posts Merger and 50th Year Celebration on June 27, 2026; and their 2026 Annual Muster on September 13, 2026 events.

OBJECTIVES: Approval to issue two temporary alcohol beverage licenses for their events.

ISSUE BACKGROUND/PREVIOUS ACTIONS: The Kronenwetter Police Department has completed the background checks. No complaints have been filed with the village clerk regarding this organization or their events. Checks indicated that no delinquent taxes are owed by any of the applicants. All required documentation and payments have been received.

PROPOSAL:
ADVANTAGES:
DISADVANTAGES:

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

RECOMMENDED ACTION: Approval to issue the Temporary Alcohol Beverage Licenses to the Peplin Memorial VFW Post.

OTHER OPTIONS CONSIDERED:
TIMING REQUIREMENTS/CONSTRAINTS:

FUNDING SOURCE(s) – Must include Account Number/Description/Budgeted Amt CFY/% Used
CFY/\$ Remaining CFY
 Account Number:
 Description:
 Budgeted Amount:
 Spent to Date:
 Percentage Used:
 Remaining:

ATTACHMENTS (describe briefly): Renewal paperwork and background checks sent to board members in a separate packet.



REVISED SPECIAL VILLAGE BOARD MEETING MINUTES

June 01, 2026 at 5:00 PM

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

1. CALL MEETING TO ORDER

President Dan Joling called the June 1, 2026 Special Village Board Meeting to order at 5 p.m.

A. Pledge of Allegiance

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

B. Roll Call

PRESENT: *President Dan Joling, Trustee Aaron Myszka, Trustee Craig Mortensen, Trustee Jessica Stowell, Trustee Dan Lesniak, Trustee Kelly Coyle*

STAFF: *Administrator James Davel, Clerk Jennifer Poyer*

2. CLOSED SESSION

Motion by Mortensen/Coyle to convene into closed session pursuant to Wis. Stat. 19.85 (1)(c) for consideration of employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility – and Wis. Stat. s. 19.85(1)(f) Considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations - to-wit review specific personnel matter and address next steps arising out of same. Motion carried by roll call vote. 6:0.

Time into Closed Session: 5:03 p.m.

PRESENT IN CLOSED SESSION: *President Joling, Trustee Myszka, Trustee Mortensen, Trustee Stowell, Trustee Lesniak, Trustee Coyle, Administrator Davel*

3. RECONVENE OPEN SESSION

Motion by Mortensen/Myszka to reconvene into open session. Motion carried by roll call vote. 6:0.

Time into Open Session: 5:47 p.m.

4. ACTION AFTER CLOSED SESSION

No action taken.

5. ADJOURNMENT

Motion by Coyle/Stowell to adjourn. Motion carried by voice vote. 6:0.

Meeting adjourned at 5:49 p.m.



RESCHEDULED VILLAGE BOARD MEETING MINUTES

June 01, 2026 at 3:00 PM

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

1. CALL MEETING TO ORDER

Village President Dan Joling called the June 1, 2026 Rescheduled Village Board Meeting to order at 3 p.m.

A. Pledge of Allegiance

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

B. Roll Call

PRESENT: *President Dan Joling, Trustee Aaron Myszka, Trustee Craig Mortensen, Trustee Dan Lesniak, Trustee Kelly Coyle*

ABSENT: *Trustee Jessica Stowell – Stowell joined the meeting at 4:47 p.m.*

STAFF: *Administrator James Davel, Finance Director John Jacobs, Public Works Director Greg Ulman, Police Chief Terry McHugh, Clerk Jennifer Poyer*

2. MOTION TO MOVE AGENDA ITEMS

No items were moved at this time.

3. CHAIRPERSON COMMENTS

President Joling thanked the board members and staff for being available for the rescheduled meeting.

4. PUBLIC COMMENT

Teresa Holewinski, 1814 Forsyth Road, Kronenwetter, WI 54455 – *Read by the Village clerk and attached to the meeting minutes.*

5. REPORTS FROM STAFF AND VENDORS

C. Administrator Report

Administrator James Davel gave the board an update on the Municipal Building regarding the recent flooding and electrical failures. He shared information regarding a letter sent to the Marathon County Board regarding the Kronenwetter Police Department. Administrator Davel, Police Chief Terry McHugh and Finance Director John Jacobs answered questions regarding the Police Department budget.

D. Public Works Director Report

Public Works Director Greg Ulman presented his report. He gave updates on the lift stations' performance during the storm. He answered questions from the Village board members. Trustee Lesniak thanked the Public Works Department for their dedication.

E. Finance Director Report

Finance Director John Jacobs presented his report. He told the board that the 2024 Audit would be discussed at the next board meeting as well as the RFP for the reassessment. He said a Capital Infrastructure Project software would be purchased to help with the management of the Village's CIP. He answered questions from the board members.

6. CONSENT AGENDA - DISCUSSION AND POSSIBLE ACTION

F. April 2026 Vouchers, ACH Transactions and Credit Card Statement Activity Transactions

G. May 11, 2026 Village Board Meeting Minutes

Motion by Lesniak/Myszka to approve the consent agenda as presented. Motion carried by roll call vote. 5:0.

MOVED TO AGENDA ITEM L.

7. NEW BUSINESS - DISCUSSION AND POSSIBLE ACTION

H. Fire Department DNR Grant Opportunity (APC)

Motion by Coyle/Myszka to give approval for Fire Department plan for DNR grant. Motion carried by roll call vote. 5:0.

Administrator Davel presented the background of this agenda item. He said the KFD has received this grant multiple times in the past.

I. Police CSI Policy Contract (APC)

Motion by Myszka/Coyle to approve the contract with CSI Policy. Motion carried by roll call vote. 5:0.

Police Chief Terry McHugh presented this item. He said having the updated policies would reduce liability; the cost is reimbursable; and this program would allow for an efficient policy update to be performed for the department. He answered questions from the board members.

J. Municipal Court Fee Increase (APC)

Motion by Mortensen/Myszka to approve the \$10 increase in court costs. Motion carried by roll call vote. 5:0.

President Joling and Administrator Davel presented this agenda item saying court fees have not increased for many years. This increase would be \$10.

K. HR-005-Wage Adjustment Chart (APC)

Motion by Lesniak/Myszka to approve revisions to HR-005 Employee Evaluations. Motion carried by voice vote. 5:0.

Administrator Davel explained his proposal for evaluating managers by October each year and setting the wage scale during the budget process instead of in January. He answered questions from the board members.

L. East Nick Avenue Development (DISCUSSED AFTER ITEM 6. CONSENT AGENDA)

Motion by Lesniak/Mortensen to move forward with the concept plan accepting the idea of Nick Avenue to J, having staff work with other communities. Motion carried by roll call vote. 5:0.

Gary Guerdnt, Owner and President of PGA, Inc and Kurt Suebert presented a plan and options to develop East Nick Avenue with approval by Weston, Reid, Ringle and Kronenwetter. He said the extended road development would help future residential development and increase safety for current residents along Nick Ave. He said PGA Inc. would put in the road and seek reimbursement from the municipalities upon development.

M. Closure of Municipal Center Offices for Administrative Work Days

Motion by Lesniak/Mortensen to postpone action until the first regular meeting in August with the administrator coming back with recommendations. Motion carried by voice vote. 5:0.

Administrator Davel presented the current schedule and staff approach to the schedule.

N. Village Board Priorities

Administrator Davel gave four recommendations regarding board priorities, namely, 1) TID 1; 2) changing the Village culture; 3) Lift stations, long term infrastructure; and 4) Capital Improvement Program (CIP). Trustee Myszka said his priorities are parks, roads (Maple Ridge Road), business development and TID 1. Trustee Coyle added that the ordinances need to be reviewed and cleaned up.

8. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

2024 Audit will be on the next agenda.

9. ADJOURNMENT

Motion by Mortensen/Coyle to adjourn. Motion carried by voice vote. 6:0.

Meeting adjourned at 4:56 p.m.

For public input at Village board meeting and/or CLIPP meeting.

Teresa Holewinski 1814 Forsyth Rd

1. What is known now as Buska Park has been on the Improvement plan for several years. It is the number one park that needs attention. The large playground equipment is dangerous. Wood splintering, loose bolts and broken plastic that is very sharp. Recommend taping it off or remove until fundraising allows replacement. The fact we as a village do not have funds for an existing park that has been in need for years is embarrassing. A book library bench built by an Eagle Scout has been busted and missing door for several years. Will that be fixed or removed? Should I take care of it? The baseball field is used every day. I live across the street and see the use by families, adults at lunch, youth after school. It may not be reserved but it is used a lot. Just ask.

2. Is there a plan to advise the Evergreen Bike Group on the need to flatten the access path on north side of Towering Park, granted by the Village, to an accessible terrain? I have now fallen twice when attempting to walk the north side of our Tower park. It should not be moguls for bikes. The village approved access for all not an extension of bike path.

As member of Park board when the Towering Pines soccer area was developed, I have knowledge of the intended walking path around the exterior of the fence. This path has been mowed and maintained with pea gravel to ensure a flat even safe walking path. I ask that you correct what may have been an inadvertent approval. Seniors, those with disabilities and those pushing strollers who want to be off the road safely to walk the park path cannot anymore. Walking an uneven path through dense woods is not for everyone. In a past meeting which addressed the issue made it seem as if the access path was changed to just a small bump. Not so. I reached out last fall to the Bike group developer and village to voice concern as backhoe was digging up the path as I tried to walk. Still dug up and mounds of dirt and rock brought in.

3. Is there a planned published date the CLIPP committee will meet to walk around the neighborhood parks allowing residents to join and voice concerns and ideas? This has been done in spring of years past. This also allows the CLIPP committee to see the parks they serve to represent as it appears not all on committee have knowledge of the parks, they are making decisions on.

Thank you.

Teresa Holewinski



Report to Village Board

Agenda Item: Discussion and Possible Action: Purchase of a new ¾-ton crew cab truck for the Public Works Department

Meeting Date: June 8, 2026

Referring Body:

Committee Contact:

Staff Contact: Greg Ulman

Report Prepared by: Greg Ulman

AGENDA ITEM: Discussion and Possible Action: Purchase of a new ¾-ton crew cab truck for the Public Works Department

OBJECTIVE(S): To purchase a new truck for the Public Works Department

HISTORY/BACKGROUND: On June 4, 2026 on our 2015 Dodge pick-up truck the transmission went out. Initial estimates at the time of this writing for a new transmission is around the \$10,000 range. **With** a new transmission the truck is only worth about \$16,000. We are finalizing quotes for a new ¾-ton crew cab pickup truck, as we are scheduled to replace the 2015 Dodge next year as per the CIP. It doesn't make sense to put a new \$10,000 transmission in a truck that is worth \$6,000 as it sits right now. Staff will have the quotes for a new truck at the time of the Village Board meeting, as well as quotes for a new/rebuilt transmission. Currently staff is needing to drive in a dump truck to complete our tasks, which isn't economically feasible for any long-term duration, hence why we are presenting this to the board now.

RECOMMENDED ACTION: As the Board sees fit.

Greg Ulman

From: Brad Jacobson
Sent: Friday, June 5, 2026 10:27 AM
To: Greg Ulman
Cc: James Davel; John Jacobs
Subject: Pickup Truck Info
Attachments: Brickners Trans Repair Quote.pdf; Dodge Truck Pricing.pdf; GMC Pickup.jpg; GMC Window Sticker.pdf; Martin Auto Trans Repair Quote.pdf; Pricing Breakdown.xlsx

Attached are two price quotes for repairs and trade in value for the 2015 Dodge ¾ ton. Also included are purchase pricing for a new 2026 ¾ ton pick-up truck.

The GMC came in \$979.00 cheaper and that also included mud flaps installed which the Dodge does not have that included in their price; we would need to add that in as well for an added cost to the Dodge.

I was unable to get a call back from ford, so I'm guessing they did not have one available to fit our specs on the lot.

We will also have equipment to sell off to help cover funding for this purchase from 2005 Sterling dump truck, blacktop roller, tiger ditch mower and small ford tractor. Truck Country will be coming out later next week to do an appraisal of the dump truck.

I am recommending that we go with the GMC for purchase.

Thanks,

Brad

BRICKNER'S OF WAUSAU

2525 GRAND AVENUE • WAUSAU, WI 54403-6993
PHONE (715) 842-4646 • PARTS (715) 849-2211



Section 9, Item N.



www.bricknerfamily.com

00525	3 C 6 U R 5 C J 1 F G 6 9 3 3 4 3	008WA-VILLAGE OF KRONENWETTER 1582 KRONENWETTER DR MOSINEE WI 54455 C: (715) 321-3405 H: (715) 693-4200 W: () -	DATE IN 06/04/26
YEAR 2015	MAKE RAM	MODEL 2500 ST	COLOR FLAME RED
MILES IN 74862	MILES OUT	FIRST USE	LIC
SEE ALSO			WRITER RYAN

(1) GUEST STATES THE CHECK ENGINE LIGHT IS ON, TESTED AND FOUND ACTIVE CODES P2704, P0735, P0729 P781 AND P0765, ALL CURRENT FOT INTERNAL TRANSMISSION FAILURE AND SHIFT CONCERNS, INSPECTED AND FOUND FLUID BURNED, CLUTCH MATERIAL CONTAMINATING FLUID, NEEDS TRANSMISSION THERMAL VALVE AND COOLER REPLACED TRANSMISSION CARRIES A 3 YESR 100,000 MILE WARRANTY, MUST HAVE COOLER AND VALVE REPLACED TO MAINTAIN WARRANTY DUE TO CONTAMINATON FROM FAILURE

Labor	21	1986.01
R8144176AG (TRANS KIT)	1	7665.00
68186711AB (VALVE)	1	277.20
68184883AA (COOLER)	1	483.00
ATF+4 (TRANS FLUID)	6	62.58
Total Labor		1986.01
Total Parts		8487.78
Haz. Mat.		50.00

A Total Repair (Customer)10523.79

1. IF USING "LATE CHARGE" METHOD:
Payment is due within 30 days of the billing date. If payment is deferred, a 1% per month, (12% per annum) late payment penalty will be assessed on any amount not paid when due. No additional charges will be added to an unpaid account.

2. IF USING "OPEN END CREDIT PLAN":
Where charges may be added to an unpaid account. I authorize the 1% monthly charge to be added to my open account.

Received By _____

06/04/2026 9:32 AM

Quote is valid for 90 days.

THANK YOU

DISCLAIMER OF WARRANTIES
Any warranties on the product sold hereby are those made by the manufacturer. The seller hereby expressly disclaims all warranties either expressed or implied, including any implied warranty of merchantability of fitness for a particular purpose, and neither assumes nor authorizes any person to assume for it any liability in connection with the sale of products. Any limitation contained herein does not apply where prohibited by law.

	W/C	INT.	CUSTOMER
Labor	.00	.00	1986.01
Parts	.00	.00	8487.78
Sublet/Fees	.00	.00	.00
Shp Supplies	.00	.00	50.00
Oil/Grease	.00	.00	.00
Sub Total	.00	.00	10523.79
Tax	.00	.00	.00
Total	.00	.00	10523.79

Page 1 of 1

00525

Service Quote

137

WATDA Services, Inc. • 1-800-235-7672 ©2010 WI Auto & Truck

Martin s Auto Repair LLC

498 Brown Street
Mosinee, WI. 54455
Phone: 715-693-3613 Fax: - -

ESTIMATE #

166816

ESTIMATE FOR SERVICES

Estimate Date : 06/04/2026

Village of Kronenwetter
1582 Kronenwetter Drive
Kronenwetter, WI 54455

2015 RAM - 2500 HD Tradesman - 6.4L, V8 (392CI) VIN(J)
Lic # : - WI
Odometer In: 0

VIN # : 3C6UR5CJ1 FG693343

Part Description / Number	Qty	Sale	Ext	Labor Description	Extended
Transmission with 3year/100,000 mile warranty from Ram R81441746AG	1.00	6,600.00	6,600.00	TRANSMISSION ASSEMBLY AND COOLER- Remove & Replace - V8, 4WD	1,400.00
Valve 68186711AB	1.00	264.00	264.00		
Cooler 68184883AA	1.00	460.00	460.00		
Transmission fluid ATF	6.00	6.50	39.00		

Parts/Supplies: 7,363.00

Labor: 1,400.00

Total : \$ 8,763.00

Motor vehicle repair practices are regulated by chapter ATCP 132, Wis. Adm. Code, administered by the Bureau of Consumer Protection, Wisconsin Dept. of Agriculture, Trade and Consumer Protection, P.O. Box 8911, Madison, Wisconsin 53708-8911

This vehicle received without face to face customer contact.

Shop Representative _____

Having authority to do so I hereby order the above products and services, parts and labor and grant permission to you and/or your employees to operate the vehicle described for the purpose of testing and/or inspection. I agree to pay cash when the work is completed or to pay on other terms satisfactory to you. Until paid in full, the amount owing on this work shall constitute a lien on the motor vehicle. If collection is made by suit or otherwise, I agree to pay storage and collection and reasonable attorney's fees.

Customer Sign: _____
Date: _____

YOU ARE ENTITLED TO A PRICE ESTIMATE FOR THE REPAIRS YOU HAVE AUTHORIZED. THE REPAIR PRICE MAYBE LESS THAT THE ESTIAMTE, BUT WILL NOT EXCEED THE ESTIMATE WITHOUT YOUR PERMISSION. YOUR SIGNATURE WILL INDICATE YOUR ESTIMATE SELECTION.

- I request an estimate in writing before you begin repair _____
- Please proceed with repairs, but call me before continuing if the price will exceed \$ _____
- I do not want an estimate _____

Do you want the replaced parts you are entitled to? Yes No

Payment will be made by Cash Check Credit Card Charge

Call when vehicle is ready Yes No



2626 Grand Avenue
 Wausau, WI 54403
 715-842-4648
 FAX 715-849-3618
 www.bricknerfamily.com

Date/Time: Jun 4, 2026 02:18 PM

Buyer: Village of Kronenwetter

Phone:

Salesperson: Craig Steckling

Phone: H: (715) 693-4200

Address: 1582 Kronenwetter Dr
 Kronenwetter, WI 54455

2026 Ram Truck Ram 2500 4WD, Body Type:

Cash	Balance Due
\$ Down	
\$0	\$54,038

MSRP/Retail	\$59,900.00
Discount	\$2,928.00
Selling Price	\$56,972.00
Trade Difference	\$56,972.00
Government Fees	\$266.50
Proc/Doc Fees	\$299.00
Subtotal (Selling Price +	\$57,537.50
Rebates	\$3,500.00
Total Balance Due	\$54,037.50

2015 Ram 2500 Trade

\$ 2500⁰⁰ As is

\$ 13,000⁰⁰ Repaired

Additional \$ 1000⁰⁰ to Trade Value
 if You have The original Tailgate and
 Rear Bumper

Pricing Valid

UNTIL 6-30-26

X

 Customer Signature

X

 Manager Signature

 Date

 Date



2026 MODEL YEAR RAM 2500 TRADESMAN CREW CAB 4X4

THIS VEHICLE IS MANUFACTURED TO MEET SPECIFIC UNITED STATES REQUIREMENTS. THIS VEHICLE IS NOT MANUFACTURED FOR SALE OR REGISTRATION OUTSIDE OF THE UNITED STATES.

MANUFACTURER'S SUGGESTED RETAIL PRICE OF THIS MODEL INCLUDING DEALER PREPARATION

Base Price: \$53,035

RAM 2500 TRADESMAN CREW CAB 4X4
 Exterior Color: Flame Red Clear-Coat Exterior Paint
 Interior Color: Black Interior Color
 Interior: Cloth 40/20/40 Bench Seat
 Engine: 6.4L V8 HEMI HD Engine
 Transmission: 8-Speed Automatic 8HP75-LCV Transmission
STANDARD EQUIPMENT (UNLESS REPLACED BY OPTIONAL EQUIPMENT)

FUNCTIONAL/SAFETY FEATURES

- Electric Shift-On-The-Fly Transfer Case
 - Advanced Multistage Front Air Bags
 - Pedestrian / Cyclist Emergency Braking
 - Full-Speed Forward-Collision Warning Plus Adaptive Cruise Control with Stop Park/View® Rear Back-Up Camera
 - Electronic Stability Control
 - Hill-Start Assist
 - Anti-Lock 4-Wheel Disc Brakes
 - Power Front Windows with 1-Touch Up / Down
 - Sentry Key® Theft Deterrent System
 - Speed-Sensitive Power-Locks
 - Push-Button Start
 - Power Accessory Delay
 - Selectable Tire-Fill Alert
 - Tire Pressure Monitoring Display
 - Tire-Fill Alert
 - 31-Gallon Fuel Tank
 - Tallgate® Air Warning-Lamp
 - Trailer Brake Controller
 - 220-Amp Alternator
- INTERIOR FEATURES**
- Uconnect® 5 with 8.4-Inch Touch Screen Display
 - Google Android Auto™
 - Apple CarPlay®
 - SiriusXM® with 3-Month Radio Sub Call 800-643-2112
 - Ram Connect (Connected Services) with Trial
 - 4G LTE Wi-Fi® Hot Spot
 - Full-Function Media Hub with 2-USB Plus Aux Port
 - 40/20/40 Split Bench Seat
 - 12-Volt Auxiliary Power Outlet
- EXTERIOR FEATURES**
 - Manual-Folding Telescoping Black Mirrors
 - Black Headlamp Bezels
 - 17-Inch x 7.5-Inch Black Steel Styled Wheels
 - L1745/70R17E BSW All-Season Tires
 - Locking Tailgate
 - LED Low/High Reflector Headlamps
 - Front LED Fog Lamps
 - Tallgate® Handle LED Hitch Lamp
 - Class V Receiver-Hitch

OPTIONAL EQUIPMENT (May Replace Standard Equipment)

 - Customer Preferred Package 21A
 - Commercial Features Package
 - Bed Convenience Group
 - LED Bed Lighting
 - Soraa-In Bedliner by Mopar®

\$545

\$3,295

- Tradesman Level 2 Equipment Group
- Emergency Vehicle Alert System
- L1725/70R18E BSW All-Season Tires
- 18-Inch x 8.0-Inch Steel Chrome-Clad Wheels
- Center Hub
- 18-Inch Steel Spare Wheel
- Uconnect® 5 Nav with 12.0-Inch Touch Screen Display
- Convenience Group
- Exterior 115V AC Outlet
- Carpet Floor-Covering
- Pwr Adj Heated TT Mirrors w/ Manual Fold/Telescope
- Exterior Mirrors with Supplemental Signals
- Mirror Running Lights
- Trailer Tow Pages
- Anti-Spin Differential Rear Axle
- Rear Power-Sliding Window
- A/C with Dual-Zone Auto Temperature Control
- Bright Rear Bumper
- Bright Front Bumper
- Black Tubular Side Steps by Mopar®
- SiriusXM® 360L with 3-Month Sub Call 800-643-2112
- ParkSense® Front and Rear Park-Assist System
- 400W Inverter
- Front and Rear Rubber Floor Mats by Mopar®
- Rear Wheelhouse Liners

\$235

\$195

Destination Charge

\$2,595

TOTAL PRICE: * \$59,900

WARRANTY COVERAGE

5-year or 60,000-mile Powertrain Limited Warranty.
 3-year or 36,000-mile Basic Limited Warranty.
 Ask Dealer for a copy of the limited warranties or see your owner's manual for details.

For more information
or call 1-

California Air Resources Board

Environment

These ratings are not directly comparable
For information on how to compare

Protect the environment. **C**
Greenhouse Gas Rating (tailpipe emissions)

A+ Cleaner **C+** **D**

Vehicle emissions are a primary contributor to California Air Resources Board based on this vehicle's

GOVERNMENT 5-STAR SAFETY

Overall Vehicle Score ★★

Based on the combined ratings of frontal, side and rollover. Should ONLY be compared to other vehicles of similar size and weight.

Frontal	Driver Passenger	★★★
Crash	Passenger	★★★

Based on the risk of injury in a frontal impact. Should ONLY be compared to other vehicles of similar size and weight.

Side	Front seat	★★★
Crash	Rear seat	★★★

Based on the risk of injury in a side impact.

Rollover	★★★
-----------------	-----

Based on the risk of rollover in a single-vehicle crash.



2026 SIERRA 2500 4WD CREW CAB PRO
EXTERIOR: CARDINAL RED
INTERIOR: JET BLACK

ENGINE: 6.6L V8, GASOLINE
TRANS:ALLISON 10-SPEED AUTO



STANDARD EQUIPMENT

ITEMS FEATURED BELOW ARE INCLUDED AT NO EXTRA CHARGE IN THE STANDARD VEHICLE PRICE SHOWN

OWNER BENEFITS

- 3 YEAR / 36,000 MILE* BUMPER-TO-BUMPER LIMITED WARRANTY
- 5 YEAR / 60,000 MILE* POWERTRAIN LIMITED WARRANTY, ROADSIDE ASSISTANCE & COURTESY TRANSPORTATION
- FIRST MAINTENANCE VISIT *WHICHER COMES FIRST
- *SEE GMC.COM OR DEALER FOR TERMS, DETAILS & LIMITS

SAFETY & SECURITY

- FORWARD COLLISION ALERT
- FOLLOWING DISTANCE INDICATOR
- FRONT PEDESTRIAN BRAKING
- INTELLEBEAM
- LANE DEPARTURE WARNING
- BUCKLE TO DRIVE

PERFORMANCE & MECHANICAL

- AUTOMATIC EMERGENCY BRAKING
- REAR VISION CAMERA
- TEEN DRIVER MODE
- CRUISE CONTROL
- AUTO LOCKING REAR DIFF
- 2SP ELECTRONIC TRAINER
- HEAVY-DUTY AIR CLEANER
- INDEPENDENT FRONT SUSPENSION
- MULTI-LEAF REAR SPRING SWAY CONTROL & HILL START ASSIST
- ALL-SEASON TIRES
- TIRE PRESSURE MONITORING WITH TIRE FILL ALERT
- BRAKE PAD MONITORING
- TRAILER BRAKE CONTROLLER
- TRAILERING PACKAGE

CONNECTIVITY & TECHNOLOGY

- GMC INFOTAINMENT SYSTEM 7" DIAG. COLOR TOUCHSCREEN
- ADDITIONAL FEATURES FOR

PROJECTORS

MANUFACTURER'S SUGGESTED RETAIL PRICE
STANDARD VEHICLE PRICE \$53,500.00

OPTIONS & PRICING

- OPTIONS INSTALLED BY THE MANUFACTURER (MAY REPLACE STANDARD EQUIPMENT SHOWN)
- GOOSENECK/5TH WHEEL PACKAGE: 1,090.00
 - STAMPED BED HOLES W/CAPS
 - 7-PIN TRAILER HARNESS
 - SPRAY-ON BEDLINER
 - EZ LIFT POWER LOCK AND RELEASE TAILGATE
 - TINTED GLASS
 - LED CARGO BED LIGHTING
 - REAR-WINDOW DEFOGGER
 - TRAILERING MIRRORS, OUTSIDE POWER ADJUSTABLE
 - CARDINAL RED
 - 17" MACHINED ALUM WHEELS

PROJECTORS

MANUFACTURER'S SUGGESTED RETAIL PRICE
STANDARD VEHICLE PRICE \$53,500.00

OPTIONS & PRICING

- OPTIONS INSTALLED BY THE MANUFACTURER (MAY REPLACE STANDARD EQUIPMENT SHOWN)
- GOOSENECK/5TH WHEEL PACKAGE: 1,090.00
 - STAMPED BED HOLES W/CAPS
 - 7-PIN TRAILER HARNESS
 - SPRAY-ON BEDLINER
 - EZ LIFT POWER LOCK AND RELEASE TAILGATE
 - TINTED GLASS
 - LED CARGO BED LIGHTING
 - REAR-WINDOW DEFOGGER
 - TRAILERING MIRRORS, OUTSIDE POWER ADJUSTABLE
 - CARDINAL RED
 - 17" MACHINED ALUM WHEELS

PROJECTORS

MANUFACTURER'S SUGGESTED RETAIL PRICE
STANDARD VEHICLE PRICE \$53,500.00

OPTIONS & PRICING

- OPTIONS INSTALLED BY THE MANUFACTURER (MAY REPLACE STANDARD EQUIPMENT SHOWN)
- GOOSENECK/5TH WHEEL PACKAGE: 1,090.00
 - STAMPED BED HOLES W/CAPS
 - 7-PIN TRAILER HARNESS
 - SPRAY-ON BEDLINER
 - EZ LIFT POWER LOCK AND RELEASE TAILGATE
 - TINTED GLASS
 - LED CARGO BED LIGHTING
 - REAR-WINDOW DEFOGGER
 - TRAILERING MIRRORS, OUTSIDE POWER ADJUSTABLE
 - CARDINAL RED
 - 17" MACHINED ALUM WHEELS

Visit us at www.gmc.com

TOTAL VEHICLE PRICE* **\$59,915.00**

- SNOW PLOW PREP/ CAMPER PACKAGE 300.00
- ALTERNATOR, 220 AMPS
- INCREASED FRONT GAWR
- SKID PLATES
- ROOF EMERGENCY LIGHT PROVISIONS W/PASS THROUGH 120 VOLT POWER OUTLET
- IN INSTRUMENT PANEL
- CARGO BED
- UPFITTER SWITCH KIT
- INSTALLATION BY THE DEALER OR UPFITTER AT CUSTOMER EXPENSE
- SIRIUSXM AUDIO W/ TRIAL
- SEE SIRIUSXM.COM/TERMS
- REAR AXLE - 3.73 RATIO
- GVMR, 10,450 LBS. (4740 KG) INC.
- INC.

TOTAL OPTIONS \$3,620.00
TOTAL VEHICLE & OPTIONS \$57,120.00
DESTINATION CHARGE 2,795.00

California Air Resources Board

Environmental Performance

These ratings are not directly comparable to the U.S. EPA/DOT light-duty vehicle label ratings. For information on how to compare, please see www.arb.ca.gov/ep_label.

Protect the environment. Choose vehicles with higher ratings:

Greenhouse Gas Rating (tailpipe only)

A+ Cleaner

C D

Smog Rating (tailpipe only)

A+ **B** **D**

Cleaner

Vehicle emissions are a primary contributor to climate change and smog. Ratings are determined by the California Air Resources Board based on this vehicle's measured emissions.



Gasoline Vehicle

This label has been applied pursuant to Federal law. Do not remove this label. The ultimate purchaser, including the Manufacturer's Representative, is responsible for ensuring that the vehicle is properly equipped with the correct options and accessories. See the dealer's sales literature for more information.

© 2006 General Motors LLC
 CALB_L_PRRQ_004 - 11/01/2005



ORDER NO 21045 SALES CODE E
 SALES MODEL CODE T20743
 VIN 1G14U1E77T247403
 FLINT, MI, U.S.A.



Better drives start with OnStar®
 Activate today
 Learn more at onstar.com, or scan this QR code



REISSUE
 VIN 1G14U1E77T247403
 DEALER TO WHOM DELIVERED
 CLASON BUICK GMC, INC.
 PO BOX 6
 LA CROSSE, WI 54602-0006



2026 GMC Sierra 2500HD Pro

VIN : 1GT4ULE77TF247403 |

Payment Detail

MSRP	\$59,915.00
Menke Discount	\$4,392.00
Menke Price	\$55,523.00
Rebates	\$1,750.00
Accessories	\$1,194.00
DMV/Registration	\$262.50
Documentation Fees	\$329.00
Trade Allowance	\$6,000.00
Taxes 0	\$0.00
Amount Financed	\$49,558.50

Repair Quotes	Amount	Trade-in quotes as is	Amount	New 2026 3/4 Ton Truck Pricing	Amount	Total Cost with Trade
Brickners	\$10,523.79	Brickners	\$3,500.00	Dodge	\$54,037.50	\$50,537.50
Martins Auto Repair	\$8,763.00	GMC	\$6,000.00	GMC	\$55,558.50	\$49,558.50



REPORT TO VILLAGE BOARD

ITEM NAME:	Appointment of Village Board Trustee
MEETING DATE:	June 8, 2026
PRESENTING COMMITTEE:	
COMMITTEE CONTACT:	President Dan Joling
STAFF CONTACT:	Administrator James Davel
PREPARED BY:	Jennifer Poyer

ISSUE: Trustee Sandi Sorensen submitted a resignation letter on Monday, May 4, 2026. Sorensen’s resignation created a vacant trustee seat on the seven-member board which consists of a president and six trustees.

Sorensen was elected to the Village Board on April 1, 2025 during the Spring Election.

OBJECTIVES: Appoint a trustee to fill the vacant seat until April 2027.

ISSUE BACKGROUND/PREVIOUS ACTIONS:

Per Village policy GEN-006, those interested in filling the open seat are asked to complete and submit an application. Four weeks following the announcement, the Village Board will receive all the submitted applications, review them during an open session of a Village Board meeting and then vote to appoint one of the applicants to complete Sorensen’s term. Applicants must meet the same requirements to be appointed to a position as required to be elected to the position.

The following candidates applied for the vacant seat: (Listed in alphabetical order.)

- Matthew Hildebrandt
- Christopher Johnson
- Garrett Lysne
- Mary Solheim
- Misti Swanson
- Christopher A. Tilton
- Alexander Vedvik

PROPOSAL:

ADVANTAGES:

DISADVANTAGES:

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

RECOMMENDED ACTION: Vote to appoint one of the seven applicants to serve as a Village trustee until April 2027.

OTHER OPTIONS CONSIDERED:

TIMING REQUIREMENTS/CONSTRAINTS:

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

Account Number:
Description:
Budgeted Amount:
Spent to Date:
Percentage Used:
Remaining:

ATTACHMENTS (describe briefly): Policy GEN-006, Candidate applications

POLICY ID: GEN-006		TITLE: Replacement for Village Trustee/Village President position vacancies	
<input type="checkbox"/> ORIGINAL <input checked="" type="checkbox"/> REVISION		APPROVED BY VILLAGE BOARD:	DATE:
EFFECTIVE DATE: Originally Adopted: 01/13/2015		<i>Christy Jala</i> Village Clerk	5/23/17
APPLIES TO:		<input checked="" type="checkbox"/> FLSA EXEMPT	<input checked="" type="checkbox"/> FLSA NON-EXEMPT
		<input checked="" type="checkbox"/> REPRESENTED EMPLOYEES	<input checked="" type="checkbox"/> Non-REPRESENTED EMPLOYEES
<i>This policy applies to all Village of Kronenwetter employees in the categories checked in this section. Provisions within individual personal contracts or a collective bargaining agreement may supersede certain parts of this policy.</i>			

Purpose – In order for an orderly transition of power, which is consistent over time, when a Village Trustee or the Village President leaves office prior to their term being concluded this policy is hereby adopted.

Procedure –The procedure for replacement of a Village Trustee or Village President when one leaves office prior to their term being concluded shall be as follows:

1. When the Village Clerk receives notification in writing from a current Village Trustee or Village President that they are vacating their position, the Village Clerk shall notify each of the remaining Village Trustees and the Village President of the opening.
2. Village Staff will then publish a media release announcing an opening on the Village Board or in the position of the Village President and request interested parties that are qualified to be elected to a Village Trustee or Village President position complete an application indicating their interest in applying for the open seat and submit that completed to the Village staff. A copy of the application to be used is attached to this policy, and labeled as "Notice of Interest in Filling an Unexpired Village Trustee/Village President Term".
3. Four weeks after the media release has been posted, at the next Village Board meeting, the Village Board will receive all of the submitted applications, review them during open session and then vote to approve to appoint one of the applicants to complete the term of the Village Trustee who has resigned. Applicants must meet the same requirements to be appointed to a position as required to be elected to the position.
4. Approval of the appointment to the Village Board shall require a simple majority vote of those Village Trustees and Village President who are in attendance at the meeting where the issue is considered. For example when there are six trustees remaining, a vote of three of the Trustees will be required to confirm an applicant for the position of Trustee, if only five trustees attend that meeting.
5. When a currently seated Village Trustee is applying to fill the remainder of the term of a Vacant Village President seat, that Trustee will excuse him or herself from the discussions of the Village Board for filling of the vacancy.
6. All Appointments shall be for the remainder of the term of the positions that is vacated no matter when the vacancy occurs.
7. The Village shall not hold a special election for replacement of Trustees unless there is a case where more than one Trustee position, or a combination of one Trustee and the Village President becomes vacant at the same time.
8. Vacancies will be filled within sixty (60) days of the Village Clerk being notified of the vacancy.
9. In the case when a vacancy occurs in a position that will be listed on the ballot less than 30 days from the election the position will be allowed to remain open for the remainder of the term.
10. When the position of the Village President becomes vacant less than 30 days prior to when there is to be an election to fill the position of the of the Village President, the Village Board during a regular meeting will take action to name the Trustee with the most seniority on the Village Board as the Village President Pro-Term and that Trustee will complete the remainder of the vacant Village President's term with all duties accorded to the Village President.
11. When the position of a Village Trustee becomes vacant less than 30 days prior to when there is to be an election to fill the Trustee position in question, the Village will leave that position vacant until that position could be filled via the election results.
12. Anyone appointed to fill a vacant position shall be seated at the regular Village Board meeting immediately following the meeting where they are appointed, and not at the meeting when they are appointed, thus allowing the appointee to familiarize herself or himself with the topics being presented to the Village Board.

Village of Kronenwetter
Attn: Jennifer Poyer
1582 Kronenwetter Drive
Kronenwetter, WI 54455

To whom it may concern:

Please accept this addition to my application for the Village Board vacancy posted on the Village of Kronenwetter website. I feel that I would be able to contribute valuable insight and experience beginning on day one from experience on the Marathon County Board of Supervisors and the Village of Kronenwetter Planning Commission.

Why are you interested in serving on the Village Board?

Having previously served on the Marathon County Board of Supervisors (Apr 2012 - Apr 2016) and the Village of Kronenwetter Planning Commission (2009 - 2014), I firmly believe in giving back to the community in which you reside, as a business owner in the greater Wausau area I believe building a strong community serves as the foundation for attracting the people needed to build a business, a village, and a county.

How are your experiences or qualifications related to the responsibilities of a Village Board President / Trustee?

My leadership skills have developed extensively during my time as the vice-chair for the Kronenwetter Planning Commission as well as during my time serving on the county board and being selected to chair a standing committee (Technology) and vice-chair another (Public Safety) while serving on the Executive Committee and leading several task forces during my terms. My time management skills have allowed me to tackle numerous initiatives and deliver superior results.

Describe professional background and other community involvement (current or in the past):

I am one of the owners of StrataDefense, a managed service provider, located in the Wausau-area serving financial institutions and small businesses across the Midwest. My time building a successful business has taught me the value in collaborating with those you are working with to develop strong solutions. In addition, I have served, both as the president and member, on the DC Everest Idea School Governing Council. During my time on the council, I successfully led the negotiations for the Charter Contract renewal (2022) and most recently was asked to return to the Governing

Council to strategically lead the conversion of the charter school to a program within the greater district.

I appreciate the opportunity to participate in this process and look forward to discussing my experience and passion for public service in a deeper conversation at your convenience. I am including my contact information below, as well as a link to my LinkedIn profile for your convenience.

Warm regards,

Matthew Hildebrandt

[Redacted contact information]

June 4, 2026

Village of Kronenwetter Board of Trustees
1582 Kronenwetter Drive
Kronenwetter, WI 54455

Dear President Joling and Members of the Board of Trustees,

First my sincerest apologies for not being able to be present for this meeting to address you in person and express my interest in filling the current vacancy on the Village of Kronenwetter Board of Trustees. My name is Matthew Hildebrandt, and I am a longtime resident of Kronenwetter. I believe my professional background, civic history, and deep commitment to this community make me uniquely qualified to serve the Village and its residents in this capacity.

Kronenwetter is more than where I live — it is the community in which I have invested my time, energy, and civic engagement for years. I am keenly aware of the Village's vision to remain a safe, growing, family-oriented community that balances economic opportunity with a high quality of life. That vision aligns directly with my own values, and it is what motivates me to step forward and serve.

My civic record in Kronenwetter, and Marathon County, speaks to my readiness for this role. Having previously served as a Citizen Member and Vice Chair of the Village of Kronenwetter Planning Commission, where I gained direct experience with land use, community development, as well as the procedural workings of local government. I also served as a District 15 Supervisor on the Marathon County Board, where I was involved in county-level policy-making and resource allocation — experience that translates directly to the responsibilities of a Village Trustee. During my tenure on the County Board of Supervisors, I was appointed to serve in several leadership roles within the committee structure.

Professionally, I bring more than two decades of experience in business, technology, and organizational leadership. I currently serve as President and Chief Executive Officer of StrataDefense, a company I joined in 2016 and grew into through roles as Solution Engineer and Chief Operations Officer before assuming the top leadership position. Prior to StrataDefense, I served as IT Director at Peoples State Bank, where I oversaw all aspects of information technology strategy and operations. I also held the role of Assistant Vice President of Information Technology at Integrity First Bank, where I managed technology, planning and budgeting, while helping to guide this start-up institution through a rather difficult period during the 2009 financial crisis and regulatory challenges of being a small bank in a very tough economic time. Earlier in my career, I founded and operated a small business to helping small and medium-sized businesses establish and grow their online presence.

My educational background reinforces my qualifications. I hold a Bachelor of Business Administration from Upper Iowa University, with a major in Business Administration, and an Associate of Applied Science in Computer Information Systems from Northcentral Technical College — a local institution I am proud to have ties to. I have also pursued ongoing professional development, including certifications in leadership and management. During the Spring Semester of 2020, I was grateful to have had the opportunity to serve as an adjunct faculty member at Midstate Technical College where I taught a Business Analysis Course and had the pleasure of

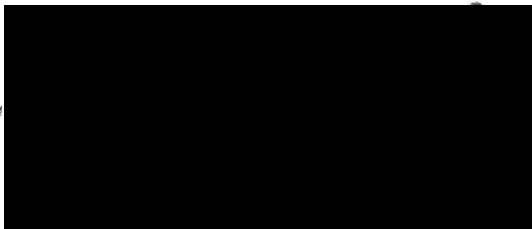
sharing my experiences in business and technology as well as engage in passionate discussions with the students on several topics throughout the semester.

The Village Board's work — enacting ordinances, adopting resolutions, authorizing contracts, and setting policy — requires trustees who can think strategically, evaluate complex information, and make sound decisions on behalf of residents. My experience running a company, directing technology and finance functions in regulated industries, and serving in elected and appointed offices has prepared me well for exactly this kind of work. I understand budgets, organizational governance, and the importance of transparency and accountability to the public.

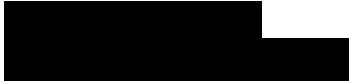
Kronenwetter has been, and continues to be, one of the fastest-growing communities in Central Wisconsin, and that growth brings both exciting opportunities and real challenges. I am eager to bring my leadership experience, my institutional knowledge of this community, and my genuine passion for Kronenwetter's future to the Board of Trustees. I would be honored to earn the Board's confidence and serve my neighbors in this role.

Thank you for your consideration. I welcome the opportunity to answer any questions and look forward to the possibility of serving alongside you.

Respectfully submitted,



Matthew Hildebrandt



Christopher Johnson

[REDACTED]
Kronenwetter, WI 54455

May 21, 2026

Dear Village Board Members,

I am submitting my interest in serving on the Village Board because I care about the future of the Village of Kronenwetter and the direction of our community. My family and I have lived in the Village for approximately 10 years, and I want to help ensure the Village remains a positive place for residents, families, and future investment.

My background includes serving as the Village's Public Works Director from 2017 through 2020, as well as briefly serving as a Village Trustee in 2021. These experiences provided me with firsthand knowledge of Village operations, infrastructure needs, budgeting, and long-term planning.

I currently serve as the Streets Superintendent for the City of Stevens Point, where I oversee daily public works operations including fleet maintenance, garbage and recycling collection, street sweeping, and road maintenance. In addition to managing operations and budgets, I coordinate projects and assist with ordinance development and public communication efforts.

I am also currently the Chair of the Public Relations Committee for the Wisconsin Chapter of the American Public Works Association. Through that role, I actively engage with the League of Wisconsin Municipalities and network with public works and municipal agencies throughout the state.

If appointed, my priorities would be protecting the investments of Village landowners, investing in infrastructure, and encouraging responsible growth within the community. I believe my municipal experience, understanding of local government operations, and commitment to the community would allow me to positively contribute as a member of the Village Board.

Respectfully,


Christopher Johnson

Notice of Interest in Filling an Unexpired Village President/Trustee Term

Thank you for your interest in becoming involved with the Village of Kronenwetter. The members of the Village Board are critical to the Village's success in many areas. On the back of this form you'll find the responsibilities of a Village Board member. A stipend of \$650 is paid monthly to the Village president and \$350 is paid monthly to each trustee.

You must be a registered voter in the Village of Kronenwetter in order to be eligible to be a member of the Village Board.



Name (as you prefer to be addressed) Christopher Johnson

Address [Redacted] Phone # [Redacted]

E-Mail [Redacted]

Village Committee, if any, that you are serving on Previous: CLIPP

Why are you interested in serving on the Village Board?

I have lived in the Village for about 10 years and am raising my family here. I care deeply about the community and want to help guide the Village in a positive direction. I also want to help protect the investments and quality of life of residents throughout the Village.

How are your experiences or qualifications related to the responsibilities of a Village Board President/Trustee?

I served as the Village of Kronenwetter Public Works Director from 2017 to 2020 and briefly served as a Village Trustee in 2021. Through those roles, I gained experience with Village operations, budgeting, infrastructure, and long-term planning. I currently serve as Streets Superintendent for the City of Stevens Point and have approximately 15 years of municipal ex.

Describe professional background and other community involvement (current or in the past):

I currently oversee street operations for the City of Stevens Point, including garbage and recycling collection, fleet maintenance, street sweeping, and road maintenance. My responsibilities include budgeting, project coordination, and ordinance development. I am also active in the Wisconsin APWA Chapter and serve as Chair of the Public Relations Committee.

Signature [Redacted]

Date 5-21-2026

Notice of Interest in Filling an Unexpired Village President/Trustee Term

Thank you for your interest in becoming involved with the Village of Kronenwetter. The members of the Village Board are critical to the Village's success in many areas. On the back of this form you'll find the responsibilities of a Village Board member. A stipend of \$650 is paid monthly to the Village president and \$350 is paid monthly to each trustee.

You must be a registered voter in the Village of Kronenwetter in order to be eligible to be a member of the Village Board.



Name (as you prefer to be addressed) Garrett Lysne

Address [Redacted] Phone # [Redacted]

E-Mail [Redacted]

Village Committee, if any, that you are serving on CLIPP, RDA

Why are you interested in serving on the Village Board?

I am interested in serving the village to help improve the community and infrastructure as we continue to grow.

How are your experiences or qualifications related to the responsibilities of a Village Board President/Trustee?

I am currently on two committees and have grown a great understanding of concerns and interests of the community. I believe with my experience, I could provide the village board valuable input to make better decisions for the community.

Describe professional background and other community involvement (current or in the past):

I am a Civil Project Manager with my PE license and my career has mostly focused on project leader role in construction oversight for roadway and bridge projects. I assist with roadway/bridge designs as needed and provide constructibility reviews of plan sets prior to bidding. I am also a certified bridge inspector.

Signature [Redacted]

Date 6/2/2026

Garrett Lysne

[Redacted]

6/2/2026

Village of Kronenwetter
Village Board of Trustees
1582 Kronenwetter Drive
Kronenwetter, WI 54452

President Joling and Members of the Village Board,

I know most of you know me by now and I apologize I am not able to be present tonight but wanted to provide some additional information to board members who may not know me as well yet.

I am writing to express my interest in filling the vacant trustee seat on the Kronenwetter Village Board. As a resident of Kronenwetter, I am deeply invested in our community’s continued growth, fiscal responsibility, and infrastructural health. I want to bring my background as a licensed Professional Civil Engineer (PE) to the Board to help guide our village toward a sustainable and efficient future.

Serving on the Village Board requires navigating complex decisions regarding public works, land development, zoning, and utility management. With my engineering experience, I can offer the Board a highly technical, yet practical perspective on many of the pressing issues facing Kronenwetter. Whether it is reviewing stormwater management plans, evaluating road maintenance and reconstruction projects, or planning for long-term municipal capital improvements, my professional training equips me to ask the right questions and ensure taxpayer dollars are spent efficiently.

Beyond my technical skills, my career has taught me how to collaborate with local agencies, manage project budgets, and balance various stakeholder interests. I am committed to listening to our residents, fostering transparent communication, and ensuring that our municipal codes and development policies serve the best interests of the entire community.

I am eager to contribute my time, energy, and professional expertise to the village we all call home. Thank you for your time and consideration of my application.

Thanks,

Garrett Lysne

[Redacted]

Notice of Interest in Filling an Unexpired Village President/Trustee Term

Thank you for your interest in becoming involved with the Village of Kronenwetter. The members of the Village Board are critical to the Village's success in many areas. On the back of this form you'll find the responsibilities of a Village Board member. A stipend of \$650 is paid monthly to the Village president and \$350 is paid monthly to each trustee.

You must be a registered voter in the Village of Kronenwetter in order to be eligible to be a member of the Village Board.



Name (as you prefer to be addressed) Mary Solheim

Address [Redacted]

E-Mail [Redacted]

Village Committee, if any, that you are serving on APC

Why are you interested in serving on the Village Board?

I am interested in serving on the Village Board as a trustee because I care deeply about the future of our community and believe in stepping up when I can make a positive difference. Kronenwetter is growing and changing, and I want to help ensure that growth is thoughtful, responsible, and aligned with the values of the people who live here.

How are your experiences or qualifications related to the responsibilities of a Village Board President/Trustee?

My experience as a human services director, deputy director, and legal counsel in both the public and private sector has prepared me well for this role. I have managed multi million dollar budgets, overseen staff, interpreted policy and law, and worked directly with community members — all skills that translate directly to board work.

Describe professional background and other community involvement (current or in the past):

Throughout my career and personal life, I've been consistently involved in community-focused work. I've collaborated with local organizations, supported programs that serve families and vulnerable populations, and worked with stakeholders across different sectors to improve services and outcomes. My attached resume provides additional details.

Signature [Redacted]

Date 6/2/2026

Mary E. Solheim



PROFESSIONAL EMPLOYMENT EXPERIENCE

Director, Department of Human Services, October 2023-Present, Waupaca County, WI

- Provides direct oversight for all Human Services programs;
- Develops financial plans, including budget preparation, maintenance of fiscal control, and submission of required reports to the State;
- Obtains participation of the Human Services Board in policy-making, communicating interpretation, and seeks the Board’s advice/direction on all appropriate matters;
- Evaluates programs operated by the Human Services Department, utilizing board, client, and staff input to determine the effectiveness of the programs;
- Investigates workplace and consumer complaints by applying facts to program requirements and writes decisions based on findings;
- Develops Department policies and procedures to ensure compliance with state, federal, and local laws;
- Leads trainings for staff and community partners;
- Fulfills fiduciary responsibility to taxpayers by assuring that financial oversight keeps department finances in check and that third-party financial support is aggressively pursued;
- Prepares and submits annual report, and other reports necessary to keep Human Services Board and Board of Supervisors appropriately informed of affairs of the Human Services Department

Deputy Director, Human Services Department, February 2019-October 2023, Wood County, WI

Assistant Corporation Counsel, October 2016-February 2019, Marathon County, WI

Attorney, July 2013-October 2016, Mallery & Zimmerman, S.C., Wausau, WI

STATE BAR ASSOCIATION ADMISSIONS

State Bar of Wisconsin, 2012, Membership Status: Active
Minnesota State Bar Association, Former Member

EDUCATION

Master of Science in Leadership & Organizational Development, December 2024

Lakeland University, Main Campus: Plymouth, WI

Emphasis in Human Resources

Juris Doctor, December 2011, ABA Certified Program

Hamline University School of Law (n/k/a Mitchell Hamline School of Law), Saint Paul, MN

Honors: CALI Award for Academic Excellence-Child Advocacy Clinic; Dean’s List Recognition

Post Baccalaureate Paralegal Certificate, May 2006, Hamline University, Saint Paul, MN

B.S.-Business Administration, Emphasis-Management, Minor-Human Development, December 2003, University of Wisconsin-Green Bay, Green Bay, WI

Notice of Interest in Filling an Unexpired Village President/Trustee Term

Thank you for your interest in becoming involved with the Village of Kronenwetter. The members of the Village Board are critical to the Village's success in many areas. On the back of this form you'll find the responsibilities of a Village Board member. A stipend of \$650 is paid monthly to the Village president and \$350 is paid monthly to each trustee.

You must be a registered voter in the Village of Kronenwetter in order to be eligible to be a member of the Village Board.



Name (as you prefer to be addressed) Misti Swanson

Address [REDACTED] Phone # [REDACTED]

E-Mail [REDACTED]

Village Committee, if any, that you are serving on N/A

Why are you interested in serving on the Village Board?

Please see attached document.

How are your experiences or qualifications related to the responsibilities of a Village Board President/Trustee?

Describe professional background and other community involvement (current or in the past):

Signature [REDACTED]

Date 6-3-2020

Why are you interested in serving on the Village Board?

I am interested in serving on the Village Board because I care deeply about the well-being of my community and believe local government has a direct impact on the quality of life of residents. Throughout my career, I have worked alongside individuals and families facing a wide range of challenges, which has given me a strong appreciation for the importance of thoughtful decision-making, responsible stewardship of resources, and community collaboration. I am motivated by a desire to contribute my skills and experience to help the Village continue to grow, address community needs, and remain a welcoming place for current and future residents.

How are your experiences or qualifications related to the responsibilities of a Village Board President/Trustee?

As a Licensed Clinical Social Worker and clinical supervisor with more than a decade of professional experience, I have developed strong skills in leadership, communication, problem-solving, and ethical decision-making. My work requires balancing diverse perspectives, analyzing complex situations, managing resources, and making informed decisions that serve the best interests of individuals and organizations. I have experience leading teams, facilitating productive discussions, and building consensus among stakeholders with differing viewpoints. These experiences have prepared me to approach Village Board responsibilities with professionalism, transparency, and a commitment to serving the community as a whole.

Describe professional background and other community involvement (current or in the past):

I earned my Master of Social Work (MSW) from the University of Wisconsin–Milwaukee and have been working in the social work field since 2008. I have extensive experience providing mental health services, clinical supervision, and leadership in a variety of settings, including outpatient behavioral health, medical education, crisis services, corrections, and community-based programs. I currently provide therapy and supervise developing professionals, helping to strengthen the behavioral health workforce in our region. Throughout my career, I have worked with individuals across the lifespan, including veterans, families, and those affected by trauma, depression, anxiety, and substance use disorders. My professional experiences have reinforced the value of service, community engagement, and collaboration, and I have consistently sought opportunities to contribute to the well-being and resilience of the communities I serve.

Notice of Interest in Filling an Unexpired Village President/Trustee Term

Thank you for your interest in becoming involved with the Village of Kronenwetter. The members of the Village Board are critical to the Village's success in many areas. On the back of this form you'll find the responsibilities of a Village Board member. A stipend of \$650 is paid monthly to the Village president and \$350 is paid monthly to each trustee.

You must be a registered voter in the Village of Kronenwetter in order to be eligible to be a member of the Village Board.

village of
Kronenwetter

1582 Kronenwetter Drive
Kronenwetter, WI 54455
715-693-4200
www.kronenwetter.org

Section 9, Item O.

Name (as you prefer to be addressed) Christopher A Tilton

Address [REDACTED]

Phone # [REDACTED]

E-Mail [REDACTED]

Village Committee, if any, that you are serving on None

Why are you interested in serving on the Village Board?

I have lived in Kronenwetter for 11 yrs. Being in the military and living in so many places in America, this is hands down the best ever. I want to make a difference and grow Kronenwetter for the future.

How are your experiences or qualifications related to the responsibilities of a Village Board President/Trustee?

- Being in the military - we have structure + growth -
- I have been in management for the past 10 yrs.
from transportation (20 yrs exp) to manufacturing.

Describe professional background and other community involvement (current or in the past):

- I am currently responsible for 52 employees at current job.
- I referee football + umpire Baseball for all surrounding communities. Keeping my cool is key.

Signature [REDACTED]

Date 3-5-26

I feel I would be an asset to the growth of Kronenwetter.

Notice of Interest in Filling an Unexpired Village President/Trustee Term

Thank you for your interest in becoming involved with the Village of Kronenwetter. The members of the Village Board are critical to the Village's success in many areas. On the back of this form you'll find the responsibilities of a Village Board member. A stipend of \$650 is paid monthly to the Village president and \$350 is paid monthly to each trustee.

You must be a registered voter in the Village of Kronenwetter in order to be eligible to be a member of the Village Board.



Name (as you prefer to be addressed) Alexander Vedvik

Address [REDACTED]

Village Committee, if any, that you are serving on Utility Committee, Vice-Chair and PFC, President

Why are you interested in serving on the Village Board?

I was elected as a Trustee for the April 2023 to April 2025 term and served my full term but I decided to not run for re-election. I am committed to making responsible decisions for all Kronenwetter residents and believe my professional background and successes as a Trustee and as a member of the Utility Committee make me valuable to our community as a Trustee.

How are your experiences or qualifications related to the responsibilities of a Village Board President/Trustee?

I served a full term as a Trustee on the Village Board and have served as a member of the Utility Committee. I lead the initiative on the VB and the UC to improve our water/sewer utility quality and infrastructure while creating a 10 yr plan to keep water/sewer rates reasonable in the long-term (at or below inflation.) I want to continue this for other Village operations.

Describe professional background and other community involvement (current or in the past):

I have degrees in electrical engineering and economics from UW-Madison and I've worked for the State of WI and WPS. I'm currently the President/CEO of a credit union. My professional background in finance + engineering is an asset in terms of bringing stability and enhancing prudent long-term decision making, which keeps Kronenwetter a desirable place to live.

Signature [REDACTED]

Date 06/02/2026



Report to CLIPP

Agenda Item: RFP Garage Building
Meeting Date: June 1, 2026
Referring Body: CLIPP
Committee Contact:
Staff Contact: Greg Ulman
Report Prepared by: Greg Ulman

AGENDA ITEM: RFP Garage Building

OBJECTIVE(S): To select a contractor for building the 6-Bay equipment garage.

HISTORY/BACKGROUND: With the shortage of indoor vehicle storage space, staff brought this item to CLIPP, Utility Committee, and the Village Board last year, as well as having on our CIP. The garage will house up to 4 police cars which currently sit outside, parks equipment which sits in the fire bays during winter, as well as a new sewer and hoist truck for the water and sewer department. Without this garage we will not be able to purchase the sewer and hoist truck.

We have the budget at \$800,000 for the project with \$266,666 coming from the sewer utility and \$533,334 from the Capital Projects fund. We will not need to borrow for this project as we have enough money in both accounts to fund this project.

The contractors who submitted RFP’s are design/build contractors who will help with a design of the garage as well as build it. The contractors are as follows:

- Samuels Group
- Scherrer Construction
- S.D. Ellenbecker
- Alliance Construction
- 8 Pine
- Brickl Bros.

On June 1, 2026 CLIPP recommended S.D. Ellenbecker to design and build the garage, as well as the Utility Committee on June 2, 2026.

RECOMMENDED ACTION: To approve S.D. Ellenbecker to design and build the 6-Bay Equipment Garage.

Village of Kronenwetter Request for Proposals

New Equipment Garage

Mail out: April 17, 2026
Proposal Due Date: May 20, 2026 at 1:30 PM
Anticipated Award: June 1, 2026 CLIPP Committee Meeting

SUBMITTED BY:

Contractor: **8PINE. INC.**

Address: **101 N. MAIN ST., SUITE #2, SHAWANO, WI 54166**

Telephone Number: **715-574-8708** Fax Number: _____

Contact Person: **KURT WOLFGRAM**

Title: **CHIEF GROWTH OPERATIONS OFFICER**

Table of Contents

- 1. EXPERIENCE OF COMPANY & SIMILAR PROJECTS**
- 2. REFERENCES & COMPETENCY - CUSTOMER SERVICE RECORD**
- 3. STAFFING**
- 4. LIST OF SUBCONTRACTORS**

8

PINE.

VENTURE FURTHER

May 20, 2026

Village of Kronenwetter

Attn: Greg Ulman

1582 Kronenwetter Drive Kronenwetter, WI 54956

Re: Village of Kronenwetter Request for Proposals: New Equipment Garage

Dear Greg:

8PINE. Inc. is extremely excited to submit our proposal for the design and construction management services for the New Equipment Garage Project in Kronenwetter. We are confident that we will be a valued partner throughout the process, offering several significant advantages to your team.

-LOCAL EXPERIENCE: With 8PINE. being a close neighbor in Shawano, we consider ourselves right next door. Our team is currently managing a project at Central Wisconsin Airport, working with the Wittenberg-Birnamwood School District, and has been trusted with several projects with the DC Everest School District. We are already in your backyard and hope to continue building this amazing community.

-TEAM: We have assembled a strong and collaborative team to work on this project. Project Executive Rick Berken and Project Superintendent Luke Fochs have worked on several municipality projects. The team is local, with Luke Fochs just a few minutes down the road in Mosinee and dedicated to this project and ready to hit the ground running.

-SUPPORT: As your design and construction manager, our priority is to support your goals and vision for the Village of Kronenwetter. With several community and non-profit based projects in our portfolio, we know how to construct these facilities both on time and on budget. We also understand our role in ensuring we get the Village of Kronenwetter in their new facility as soon as possible. The Village of Kronenwetter is a core value for many families in the area, and ensuring the team maintains a tight budget will be priority #1.

Thank you for the opportunity to submit our qualifications for this exciting project. After reviewing our submission, we hope you will agree that our experience, relationships, innovative services, and-most importantly-our **PASSION** make 8PINE. INC. the best choice for your team. If you have any questions or require additional information, please do not hesitate to call.

Sincerely,



Kurt Wolfgram

Chief Growth Operations Officer

8PINE. INC.

8PINE. INC.

REFERENCE LIST

Jason Jablonski, Director of Buildings and Grounds
D.C Everest School District
jjablonski@dce.k12.wi.us
715-359-4221 ext. 4103

James Pestka, President
Industrial Construction Specialists, LLC
jpestka@icssteel.com
715-577-0132

Mark Cihlar, Assistant Airport Director
Central Wisconsin Airport
mcihlar@fly-cwa.org
715-693-2174 Ext. 7212

Project Experience



WISCONSIN DAIRY STATE CHEESE COMPANY

Industrial



SIMPSON ELECTRIC

Industrial



NEW LONDON PUBLIC LIBRARY

Civil



SHAWANO COMMUNITY HIGH SCHOOL

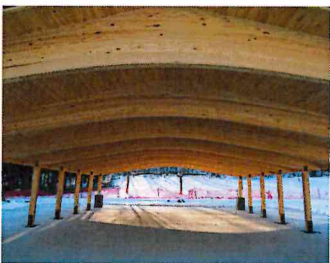
Education

Project Experience



SHIOCTON HIGH SCHOOL

Education



PAMPERIN PARK

Civil



SHAWANO RECREATION CENTER

Civil



CENTRAL WISCONSIN AIRPORT

Aviation

PROJECT TEAM RESUMES

LEADERSHIP, EXPERIENCE, COMMITMENT

Section 9, Item P.

PINE.
VENTURE FURTHER

At 8PINE., our strength is rooted in the people behind the work. Our leadership team brings deep industry expertise, a commitment to safety, and a passion for building lasting partnerships and exceptional projects.



PLANNING

THOUGHTFUL PREPARATION & PROACTIVE STRATEGIES DRIVE SUCCESSFUL OUTCOMES



INNOVATION

WE EMBRACE NEW IDEAS AND SMARTER SOLUTIONS TO BUILD BETTER



NOBILITY

WE LEAD WITH INTEGRITY, RESPECT, AND A COMMITMENT TO DOING WHAT'S RIGHT, WE PRIORITIZE SAFETY IN EVERYTHING WE DO, AND BUILD THROUGH OUR ACTIONS



EXECUTION

DISCIPLINED TEAMS, CLEAR COMMUNICATION, RELENTLESS FOLLOW-THROUGH DELIVER ON OUR PROMISES



BERT PIEPER

FOUNDER & CEO

Provides executive leadership and strategic oversight for the project while ensuring alignment with 8PINE.'s core values, operational standards, safety culture, and client expectations.

NOTABLE PROJECTS

Menominee Nation High School
Keshena, WI

New Waupaca County Law Enforcement
Waupaca, WI

One Menasha Center - One 8 Story Building and Parking Ramp
Menasha, WI

EDUCATION & CERTIFICATIONS

AGC Supervisory Training Program Associated General Contractors (AGC) of Wisconsin

Carpentry Apprenticeship Program
North Central Technical College/Carpenters Training Center

OSHA 30 Certification

WHEA Certification

Certified Field Auditor
Prestressed Concrete Institute



KURT WOLFGRAM

PRINCIPAL IN CHARGE

Leads overall client relations, executive coordination, and high-level project oversight. Serves as the primary leadership contact to ensure project objectives, communication, and performance expectations are achieved.

NOTABLE PROJECTS

Menominee Nation High School
Keshena, WI

UW Stevens Point - Science Building
Stevens Point, WI

Greater Green Bay Convention & Visitors Bureau
Green Bay, WI

EDUCATION & CERTIFICATIONS

University of Wisconsin - Stout
Bachelor of Science - Construction Management

Northeast Wisconsin Technical College
Associate's Degree - Architectural Design

OSHA 30-Hour Certification



RICK BERKEN

PROJECT EXECUTIVE

Provides executive-level management and support throughout preconstruction and construction operations. Oversees project execution strategy, coordination, scheduling alignment, and team performance.

NOTABLE PROJECTS

Menominee Nation High School
Keshena, WI

United Health Group
De Pere, WI

Green Bay Fabick CAT
Green Bay, WI

EDUCATION & CERTIFICATIONS

Michigan Technology University -
Bachelor Civil Engineering

OSHA 30 Certification

LEED GREEN ASSOCIATE

Leadership 10 Certification

Dale Carnegie Certification



LUKE FOCHS

SUPERINTENDENT

Leads field activities, subcontractor coordination, safety enforcement, quality assurance, schedule execution, and overall jobsite management to ensure successful project delivery.

NOTABLE PROJECTS

Wisconsin Dairy State Cheese Company
Rudolph, WI

Aspirus Riverview Hospital
Wisconsin Rapids, WI

Marshfield Clinic Medical Center
Minocqua, WI

EDUCATION & CERTIFICATIONS

OSHA 30-Hour Certification

**VILLAGE OF KRONENWETTER NEW EQUIPMENT GARAGE
CONSTRUCTION BID PROPOSAL
MAY 20, 2026**

SUBCONTRACTORS

8PINE. partners with trusted, prequalified subcontractors who share out commitment to safety, quality, integrity, and schedule performance. The following subcontractors have been selected for this project based on their expertise and proven track record.

BUILDING STRUCTURE/ENVELOPE

Urban Construction Co.
5909 N. 39th Ave.
Wausau, WI 54401
715-675-9425
Contact: Brec Ohrmundt

ELECTRICAL

Krueger's Sign & Electric Inc.
300 Industrial Ave.
Clintonville, WI 54929
715-823-5121
Contact: Dustin Kunschke

HVAC

Northern Heating & Electric
3535 E. Richmond St.
Shawano, WI 54166
715-526-9319

CONCRETE & GENERAL TRADES

8PINE. INC.
101 N. Main St.
Suite #2
Shawano, WI 54166
715-574-8708
Contact: Bert Pieper

OVERHEAD DOORS

EZ Glide Garage Doors
1700 E. North Ave.
Little Chute, WI 54140-003
920-788-3561
Contact: Dave Schommer



CERTIFICATE OF LIABILITY INSURANCE

Section 9, Item P.

6/24/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER M3 Insurance Solutions, Inc. 1872 Mid Valley Drive De Pere WI 54115	CONTACT NAME: Brandi Niederhauser PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS: brandi.Niederhauser@m3ins.com
	INSURER(S) AFFORDING COVERAGE
INSURED 8 Pine Inc. 8PINEIN-01 101 Main St, Suite 2 Shawano WI 54166	INSURER A : CNA Insurance Company NAIC # 20443
	INSURER B :
	INSURER C :
	INSURER D :
	INSURER E :
	INSURER F :

COVERAGES **CERTIFICATE NUMBER:** 1879475727 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y	Y	8033112156	6/24/2025	6/24/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	Y	Y	8033112139	6/24/2025	6/24/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000	Y	Y	8033112142	6/24/2025	6/24/2026	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y	N/A	8033112173	6/24/2025	6/24/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	Leased/Rented Equipment	Y	Y	8033112156	6/24/2025	6/24/2026	Per Item 50,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER **CANCELLATION**

CERTIFICATE HOLDER	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE <i>Brandi L. Niederhauser</i>

© 1988-2015 ACORD CORPORATION. All rights reserved.

THANK YOU

Dear Greg Ulman,

Alliance Construction and Design prides itself on completing projects on time and under budget. Our mission is to provide the highest standard construction services through unwavering integrity, determination, foresight and teamwork. We have been delivering on that standard for 15 years and have finished projects for hundreds of our satisfied clients. If you would like us to put you in touch with any of them, We would be more than happy to oblige. We have full confidence that every one of our previous clients would give us nothing but ringing endorsements .

At Alliance, we know that realizing projects requires a combination of drive, skills and technical know-how. We are confident in every single member of our team and are certain our employees can handle any task or challenges they confront. Our passion for quality is laid into our foundation, starting with our employees. With more than 400 cumulative years of experience between them, our team leaders are well seasoned and prepared to tackle the obstacles that arise in project design and construction.

Unlike many of our competitors, Alliance Construction and Design offers internal design, estimating, engineering and project management. By refusing to outsource out core strengths, we maintain constant contact with the project at every step and can better deliver on-time and under-budget solutions. Our priority is always complete client satisfaction, and we deliver nothing less.

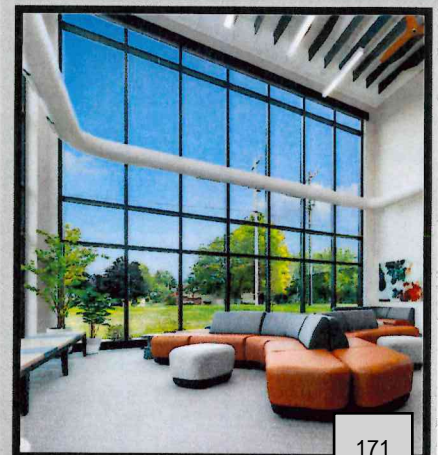
Over the last 15 years, the company has been blessed with successful growth through a thought out and planned evolution process. Employing proven management procedures and processes, Alliance has built a team that is attracting top talent in northeast Wisconsin and is being recognized by the subcontractor community as one of the premier general contractors to partner with in the region.

We would like to extend our thanks for taking the time to review our teams' qualifications as well as our proposal for your project. We look forward to working with you.

Best Regards,

Travis Zimmerman
Business Development
Alliance Construction & Design

Mark VerHaagh
Vice President
Alliance Construction & Design



Kronenwetter Equipment Garage

1582 Kronenwetter Dr.
Kronenwetter, WI 54455

TABLE OF CONTENTS

ABOUT ALLIANCE

WHO IS ALLIANCE CONSTRUCTION & DESIGN
OUR VISION & MISSION

ALLIANCE TEAM

COMPANY ORGANIZATIONAL CHART
PROJECT TEAM INDIVIDUAL BIOS

OUR PROCESS

OUR PROCESS
ALLIANCE PROJECT LIFECYCLE

SCOPE

SCOPE OF WORK

TRADE PARTNERS

Div 3: ABSOLUTE CONCRETE
Div 4: PAHLOW MASONRY
Div 8: EZ GLIDE
Div 13: SILVERCOTE
Div 13: CECO
Div 22: TURRIFF PLUMBING
Div 23: ROBINSON HEATING & COOLING
Div 26: NORTHLAND ELECTRICAL SERVICES

COMPLETED PROJECTS & REFERENCES

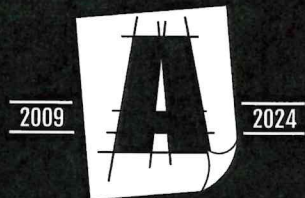
Sister Bay Maintenance Facility
Quick Transport
Hometown Insulation Addition
Cruiser Yachts

Commercial design & construction on a foundation of transparency & trust.



The design-build team that's changing the design-build industry, we're **Alliance Construction & Design** ... building business futures one relationship at a time.

BUILDING BEYOND EXPECTATIONS FOR 15 YEARS!



1050 Broadway Street | Wrightstown, WI 54180
920.336.3400 | alliancebuilds.com | info@alliancebuilds.com |  

Alliance
CONSTRUCTION & DESIGN

WHO IS ALLIANCE CONSTRUCTION & DESIGN

WHO WE ARE

Our main objective is to provide our customer with complete satisfaction. The name "Alliance" highlights how we form alliances with local tradesmen, as well as industry and field experts, and use those connections to help meet the needs of your project. Our multi-level project management helps to build a partnership with clients, contractors, and subcontractors. Ultimately, this garners excellent results and helps us exceed the clients' expectations allowing us to generate, on average, 85% repeat business from our customers.

Here at Alliance Construction and Design, we take pride in our teams that have expertise and experience in the industry. We are a dedicated, results-orientated construction company with strong leadership and innovative, problem-solving skills.

We work closely with owners and subcontractors to produce a high-quality project that is cost-effective. To reach project success, we employ a clear chain of command and responsibility, as well as practice flexibility, accountability, and single source cost control. Our reputation and customers complete satisfaction are our primary concerns.

OUR STORY

Alliance Construction was founded in 2009 by a civil engineer and a successful local businessman, both Wisconsin natives. They rented a small office in De Pere, Wisconsin and began living out their dream of running a successful construction company. The first project completed was a small room remodel for \$1,800. They then moved on to design and build a garage addition. As the workload began to increase, they hired architectural designers, salesmen, tradesmen, and project managers.

As time passed, the number of projects they had were increasing in size and frequency. By 2011, Alliance had outgrown their small office on Franklin Street in De Pere and moved to a much larger space on Orlando Drive. After again outgrowing that space, the Alliance Leadership team purchased a property and began their long-term growth in the emerging business park on the west end of Wrightstown, Wisconsin. This space allowed for both office and field growth, created a tool warehouse and fabrication shop along with a one-acre equipment yard.

Today, Alliance has completed hundreds of millions of dollars worth of projects, large and small. We are also attracting top talent from across northeast Wisconsin in the fields of project management, architectural design, field supervision and field carpentry.

"We are the construction team that's changing the industry, We're Alliance Construction & Design. Building customers' futures - one relationship at a time"

Alliance Construction &
Design

1050 Broadway Street
Wrightstown, WI 54180

920.336.3400
alliancebuilds.com

info@alliancebuild 175

Alliance
CONSTRUCTION & DESIGN

OUR VISION & MISSION

VISION

To continually go above and beyond to build solid relationships that ensure long-lasting success of our company, clients and employees.

MISSION

To provide the highest standard of design-build services through unwavering integrity, determination, foresight and teamwork.

CORE VALUES

1. Uphold the Value of Our Reputation – *Our people. Our community. Our product.*
2. Never Quit – *Do what it takes to finish the job.*
3. Forward Thinking – *Working today with and eye for next week.*
4. Team First – *Putting company and teammates' needs above our own.*

MESSAGE FROM OUR PRESIDENT

Alliance Construction and Design's rapid growth is a result of the dedication, experience and hard work of our employees. As a team, I continually challenge ourselves to deliver the most efficient, effective and high-quality design build projects.

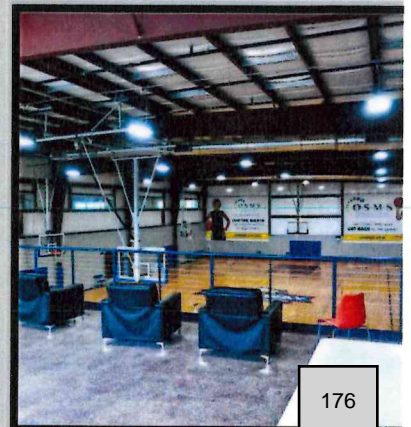
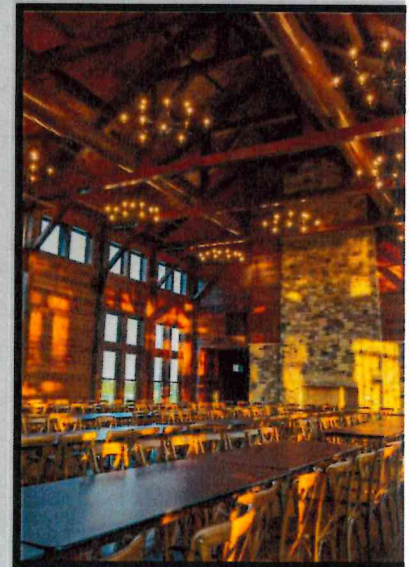
Our principles of continuous education, training and innovation will help us continue to expand our business through repeat clientele.

Alliance designs and builds small and large projects, new structures, remodels, and renovations. There is no project that is too large or too small for our team. I take every construction project seriously and with the following goals in mind.

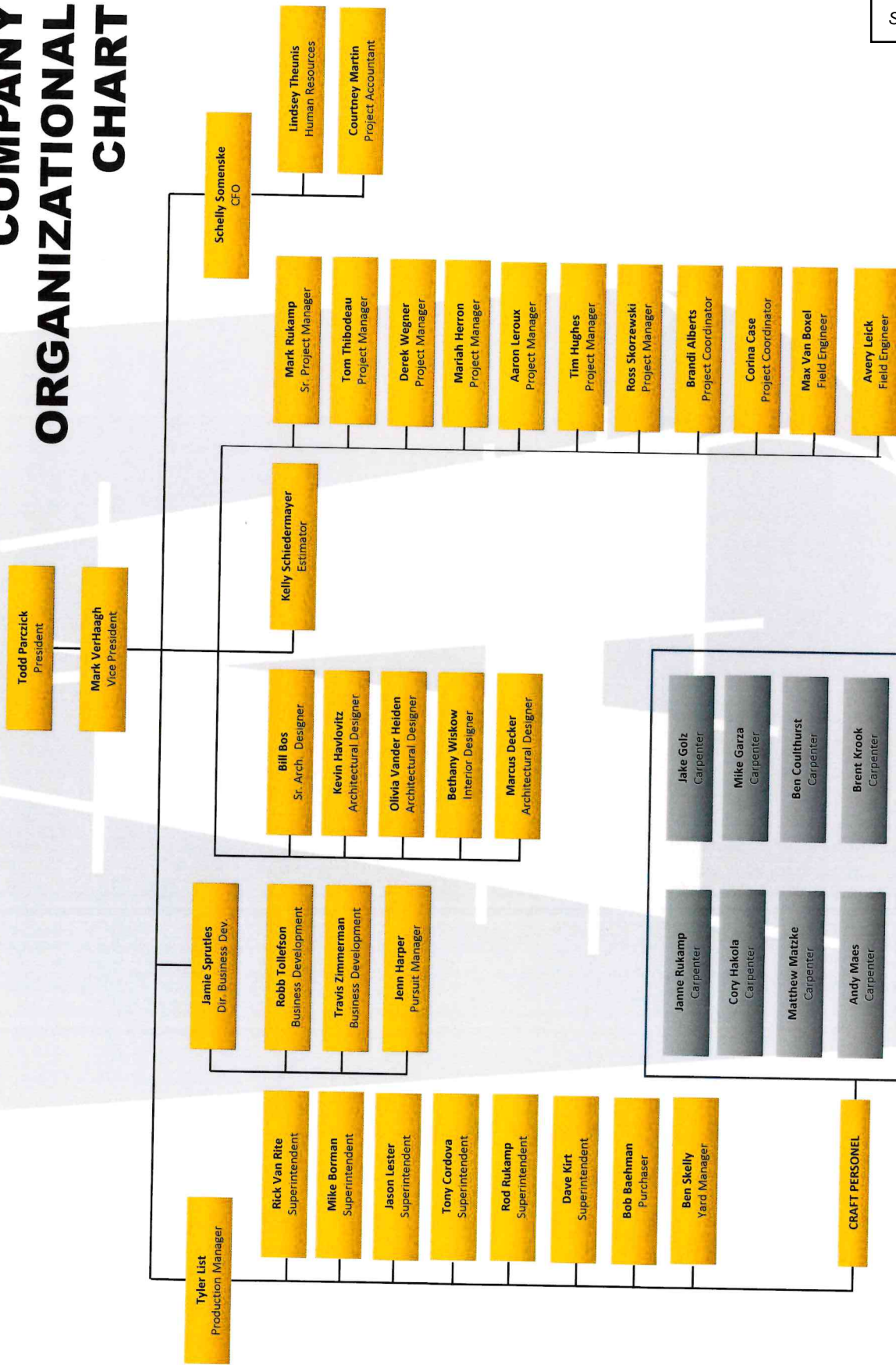
- Quality service
- Complete client
- On time and within budget
- Employee safety

We are looking forward to working with you.

Todd Parcick
President
Alliance Construction & Design



COMPANY ORGANIZATIONAL CHART



Section 9, Item P.



TODD PARCZICK

PRESIDENT



ABOUT TODD:

As a company owner and President, Todd plays a key role in Alliance's leadership. As President, he works closely with the entire Alliance team to determine the company's strategic planning, visioning, operations and business development.

Todd believes strongly in a collaborative construction process from design and preconstruction through project closeout and occupancy. This includes owners, designers, community, project stakeholders, contractors, and the design team. His ability to facilitate a project from the beginning to the completion of construction has led to highly successful projects in many markets including retail, multifamily and industrial buildings.

With more than twenty-five years of experience working in the field of engineering, Todd has extensive knowledge of high-performance building systems, foundation engineering, structural steel, wood-multistory, industrial, wastewater, integrated stand-off dust house structures PCMC/KC and is an advocate for energy-efficient buildings.

Todd has a blend of skills and passions. He enjoys spending time in the outdoors riding snowmobiles and motorcycles, hunting, fishing, and whitewater rafting.

SKILLS

- Team Leadership
- Construction Safety
- Strategic Planning & Project Development
- Vendor, Contractor & Third-Party Management
- Construction & Risk Management
- Preconstruction Management
- Regulatory Compliance

CERTIFICATIONS

- OSHA 30hr
- OSHA 10hr
- First Aid & CPR
- Meeting Facilitator
- EOS Management Systems
- Certified Commercial and Residential Building Inspector

EDUCATION

1994 - 1996

CIVIL ENGINEER

University of Wisconsin
Milwaukee.



MARK VERHAAGH

VICE PRESIDENT

Section 9, Item P.



ABOUT MARK:

As a company owner and Vice President, Mark plays a key role in Alliance's leadership. As Vice President, he works closely with the entire Alliance team to determine the company's strategic planning, visioning, operations and business development.

Mark believes strongly in a collaborative construction process from design and preconstruction through project closeout and occupancy. This includes owners, designers, community, project stakeholders, contractors, and the design team. His ability to facilitate a project from the beginning to the completion of construction has led to highly successful projects in many markets including retail, multifamily and industrial buildings.

With more than twenty-five years of experience working in the field of architecture and design, Mark has extensive knowledge of high-performance building systems and is an advocate for energy-efficient buildings.

Mark has a blend of skills and passions. He enjoys spending time in the outdoors along with beekeeping. He also enjoys spending time in his workshop creating projects for family and friends. Beyond these hobbies, Mark is a proud and engaged father, following his children's sports activities.

SKILLS

- Team Leadership
- Construction Safety
- Strategic Planning & Project Development
- Vendor, Contractor & Third-Party Management
- Construction & Risk Management
- Preconstruction Management
- Regulatory Compliance

CERTIFICATIONS

- OSHA 30hr
- OSHA 10hr
- First Aid & CPR
- Meeting Facilitator
- EOS Management Systems
- Certified Commercial and Residential Building Inspector

EDUCATION

1994 - 1996

Architectural Technology

Northeast Wisconsin
Technical College

179

TRAVIS ZIMMERMAN

PRINCIPAL/BUSINESS DEVELOPMENT

Section 9, Item P.



ABOUT TRAVIS:

Travis contributes 38 years of experience in the construction industry to the Alliance team. He has 11 years tenured in field labor and 27 years of well seasoned management. His projects include commercial, industrial, and residential projects ranging from a few thousand dollars, to multi-million dollar projects.

With a diverse background, Travis has a proven history of developing strategic partnerships with private and public entities, implementing marketing initiatives, and working with owners and developers to further organizational goals and add to profitability through their construction projects. In his role with Alliance, Travis is responsible for developing and maintaining relationships with new and existing clients, and for identifying and pursuing potential opportunities covering Wisconsin, Minnesota and the upper Midwest.

Travis' previous work includes a broad scope of categories, but his experience is exceptionally strong retail, municipal and industrial construction. He also excels at working with concrete, masonry, steel, and carpentry projects both in new ground up and remodels.

Outside the office, Travis enjoys finding back country roads to ride his motorcycle on. He also enjoys spending time with family, friends and his two dogs.

SKILLS

- Team Leadership
- Sales and Project Exploration
- Project Budgeting
- Preconstruction Management

CERTIFICATIONS

- OSHA 10hr
- First Air, CPR & AED

EDUCATION

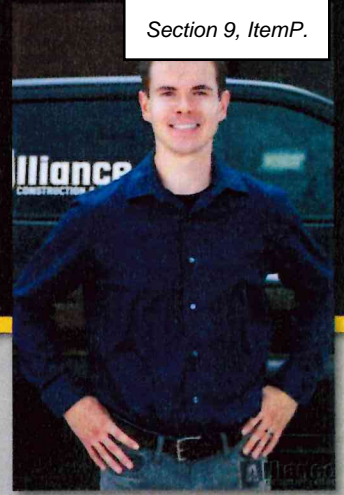
1999
Associates Degree
Construction Management
AGC of Wisconsin

180

KEVIN HAVLOVITZ

ARCHITECT

Section 9, Item P.



ABOUT KEVIN:

Kevin joined the Alliance team in 2022 with over 9 years of architectural experience. He graduated from the University of Wisconsin, Milwaukee with his bachelor's degree in architectural studies and became a Licensed Architect. Kevin's experience includes architectural design from concept to construction documents, technical knowledge of building code, and architectural visualization through rendering software.

In his role with Alliance, Kevin is responsible for the assignment of projects within the design team. He also works collaboratively throughout projects with the design team to develop and deliver a great product for the client. Kevin has focused on the efficiency and effectiveness of the team, is detail oriented, organized, and proactive.

Outside of the office, Kevin loves spending time with his growing family and friends, traveling, and various home renovation projects.

SKILLS

- Building Design and Evaluation
- Building codes
- Site Design
- Construction Documents and Specifications

CERTIFICATIONS

- Licensed Architect
- AutoCAD Super User
- Revit Super User
- ProCore Super User

EDUCATION

2015 - 2018

Bachelor of Science

Architectural Studies

University of Wisconsin
Milwaukee

181

OLIVIA VANDER HEIDEN

ARCHITECTURAL DESIGNER

Section 9, Item P.



ABOUT OLIVIA:

While studying Architectural Technologies at Northeast Wisconsin Technical College, Olivia had the opportunity to work with the Alliance team as a design intern. Here she gained valuable experience in building design and architecture. After graduation, Olivia joined the Alliance team as an Architectural Designer.

Olivia most enjoys working with clients to help create aesthetically pleasing solutions to their building needs, and the gratification of watching an idea move from her mind to the built environment. Her strong problem-solving skills and creativity make Olivia an invaluable member of the Alliance team.

When not creating one-of-a-kind building designs, Olivia loves spending time with family and friends, fishing, hiking, kayaking and camping throughout Wisconsin. She also enjoys experiencing changes in the environment, culture and architecture while traveling.

SKILLS

- Commercial Building Design and Trends
- Building Design and Evaluation
- IBC Code
- Site Design
- Construction Documents and Specifications

CERTIFICATIONS

- AutoCAD
- Autodesk Revit Super User
- Bluebeam

EDUCATION

2017 - 2019

Architectural Technologies

Northeast Wisconsin
Technical College

OUR PROCESS

PROJECT COORDINATION

Communication is a top priority at Alliance Construction and Design. Our construction process is set up to ensure constant and clear communication with the owner throughout all stages of the project. Below is what you can expect from the Alliance project team.

WEEKLY

- Detailed weekly updates with jobsite photos and highlights from the current work in process
- 3 week look-ahead schedule that forecasts work committed over the next 3 weeks
- Issue/Action Log that lists tasks that need to be completed and team members responsibility in order to keep you project on track

BI-WEEKLY

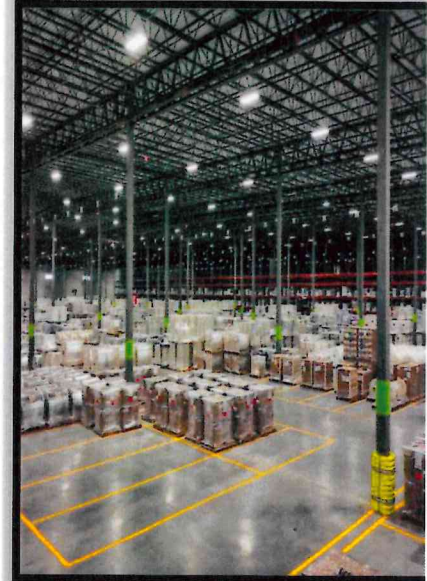
- Site coordination meeting to review construction progress, schedule updates, financial updates, issue/action log and any other items that come up for discussion

MONTHLY

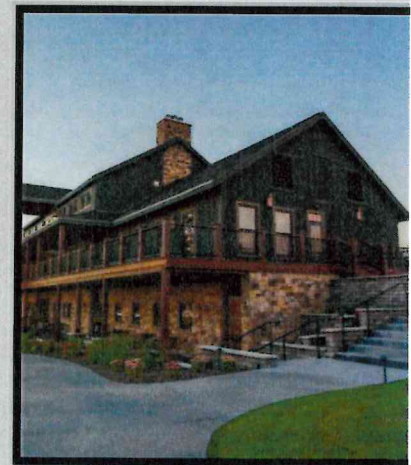
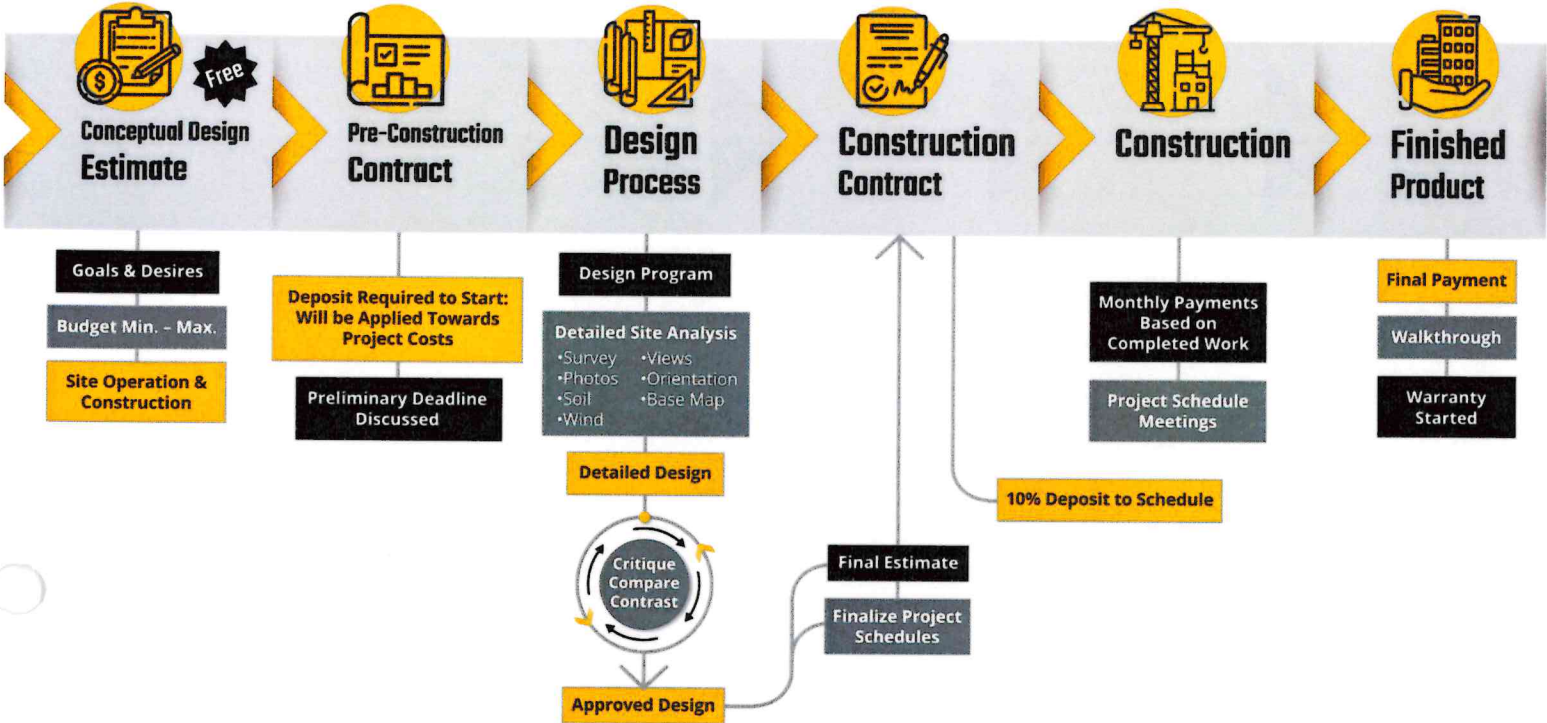
- Master (critical path) schedule review
- Project budget overview/update
- Monthly invoicing review

OWNERSHIP

- If there is anything that you would like for your team at any point, we adjust our process to fit your business needs



ALLIANCE PROJECT LIFECYCLE





Building Beyond Expectations

BUDGET PROPOSAL FOR

Kronenwetter New Equipment Garage

05/20/26

PROJECT SUMMARY

Budget proposal for a six-bay equipment garage to house large equipment in four of the bays, while the police department will look to house squad cars in two of the bays. The overall size of the garage is 65'x120' with six 14'x14' overhead doors. The equipment garage and squad car house will be separated by a 3-hour fire wall.

SCOPE OF WORK

- Division 01: General Requirements
 - Project management and site supervision.
 - Local building permit.
 - Rental equipment necessary for completion of project.
 - Construction waste removal.
- Division 03: Concrete
 - The building is designed to be constructed on a thickened edge concrete slab.
 - Concrete aprons are included in front of the overhead doors and service doors
- Division 04: Masonry
 - 8" masonry fire wall separating the large equipment for the police department vehicles.
- Division 05: Steel
 - Steel Stud Framing
 - 3-5/8" light gauge steel stud framing for walls and ceiling of Restroom.
- Division 07: Thermal and Moisture Protection
 - Insulation
 - Interior walls have R11 batt insulation.
- Division 08: Openings
 - Exterior Doors
 - The exterior service doors to be hollow metal doors with hollow metal frames.
 - Interior Doors
 - The bathroom door will be a hollow metal door and a hollow metal frame.
 - Overhead Doors
 - Insulated overhead doors with side mount operators.



Building Beyond Expectations

- Division 09: Finishes
 - Wall and Ceiling Finish
 - Bathroom to have metal liner panel on the interior and exterior.
 - Garage Area (Walls and Ceiling): White, vinyl faced fabric covering all fiberglass insulation.
 - Flooring
 - Garage floor: Smooth trowel finish and sealer.
- Division 10: Specialties
 - Fire extinguishers per code.
- Division 13: Special Construction
 - Pre-Engineered Metal Building.
 - 16' high sidewalls.
 - Standing seam metal roof.
 - Exposed fastener metal siding.
 - Full cavity building insulation, per 2021 energy code requirements.
- Division 22: Plumbing
 - Includes a single use bathroom and fixtures.
- Division 23: HVAC
 - Garage
 - (2) unit heaters in equipment bays.
 - (1) unit heater in police bay.
 - Equipment bay has sidewall mounted exhaust fan with CO/NO2 detection system and intake louver.
 - Police Bay has sidewall mounted exhaust fan with CO/NO2 detection system and intake louver.
- Division 26: Electrical
 - Electrical
 - 400 AMP 3 phase service.
 - High bay emergency lighting.
 - Exterior wall packs.
 - Wiring for overhead doors.
 - General receptacle power.
 - HVAC wiring.
- Division 31: Earthwork
 - By owner.

TOTAL PROJECT BUDGET

Total project budget is \$787,900.00

"SEVEN HUNDRED EIGHTY-SEVEN THOUSAND, NINE HUNDRED DOLLARS AND ZERO CENTS"



2025 General Pre-qualification

Company Legal Name: Absolute Concrete LLC

Address: 1772 S Vandenberg Rd
Green Bay, WI 54311

Phone: (920)393-3816

Website: absoluteconcretellc.com

Primary Contact: Tom Goehler –VP

Email: tomg@absoluteconcretellc.com

Mobile: (920)241-4987

Estimating: Sam Mahoney –Preconstruction Manager

Email: estimating@absoluteconcretellc.com

Mobile:(920)510-3104

Legal Business Type: Partnership

Moshe Mahoney- President

Company Type: Sub-Contractor (Furnish & Install)

State of Establishment: Wisconsin

Federal Employer ID# 81-2154114

D&B DUNS# 002756333

Annual Sales: \$40,000,000+

Legal

- Has Absolute Concrete LLC failed to complete a contract? **NO**
- Has Absolute Concrete LLC filed any lawsuits or requested arbitration or mediation with regard to construction contracts in the last 3 years? **NO**
- Has Absolute Concrete LLC or any other organization with which your officers were involved during the past 3 years ever been in bankruptcy or a voluntary reorganization? **NO**

- Are there any judgements, claims, arbitration proceedings or suits pending/outstanding against your firm or its officers or principals? **NO**

Financial

- **Bank Name & Branch-** Community First Credit Union
- 3282 Eaton Rd. Green Bay, WI 54311
- **Phone:** (920)830-7200
- **Contact:** Ryan Johaneck

Insurance

- **Company:** The Insurance Center
- **Contact:** Jason Trader
- (920)858-5002
- jtader@ticinsurance.com

Bonding Capabilities

- \$15,000,000 Single Project
- \$30,000,000 Aggregate

Safety

- **Experience Mod Rate for last 3 years:**
2023- 0.78
2024- 0.75
2025- 0.67
- **OSHA Violations in the last 3 years?** NO
- **Safety Awards:** 2023 & 2024 ABC of Wisconsin

References

- Brett Obermeir- Rodac Development & Construction (920)615-9189
- Tom Thibodeaux- Alliance Construction (920)246-8027
- Ryan Bedford- KB Walker (414)491-1640
- Jason Inda- MCC Inc (920)284-3417

Project References

Project: View At Huxley

Location: Madison, WI

Contractor: CCI

Contract Amount: \$2,800,000

Construction Type: Multi-Family

Scope: Foundations, Flat Work & Civil

Contact: Dan Johnson-Superintendent (847)370-2261

Project: Promenade

Location: Ashwaubenon, WI

Contractor: Stevens Construction

Contract Amount: \$2,200,000

Construction Type: Multi-Family

Scope: Foundations, Flat-Work & Civil

Contact: Mike Dieringer (414)852-5214

Project: RGL Building 62

Location: Neenah, WI

Contractor: Alliance Construction

Contract Amount: \$3,400,000

Construction Type: Industrial Warehouse

Scope: Foundations, Flat Work & 3D Paving

Contact: Tom Thibodeaux (920)246-8027



Ready to Build Your Vision?

Pahlow Masonry LLC is a leading Masonry Contractor in Northeast Wisconsin. We provide our clients with a comprehensive approach to contracting and specialize in a wide range of services. Ever since starting out as a professional Masonry Contractor in 2000, we've prioritized serving our clients' needs and satisfaction above everything else. If you're looking for quality work from a reputable company, we are ready to be a part of your project!



Since 1940

EZ Glide was founded in 1940 by my grandfather Lamb Schommer and at that time it was called Essential Products as we manufactured wood and fiber glass doors as well as small parts for the military.

We focused on garage doors in the 1960's as our main production and EZ Glide Garage Doors was established.

Currently we are transitioning from 3rd generation to 4th generation and have 35 full time employees.

EZ Glide sells and installs around 75% percent commercial garage door products and this also includes other products like fire doors, high speed doors, screen doors and security style doors.

We work out of our 50,000 square foot Little Chute WI warehouse and carry over a million dollars in perpetual inventory.

EZ Glide has a fleet of twelve install / service vehicles and we cover a 75 mile radius from our Little Chute office / warehouse on a daily basis.

EZ Glide also sells and services high speed doors, rollup fire doors and screen/security doors & gates.

Nedd Schommer / EZ Glide Doors Since 1940

1-800-372-3667 / F) 920-788-3564 / www.ezglideinc.com

nedd.schommer@ezglideinc.com



Serving All Your Overhead Garage Door Needs

EZ Glide Garage Doors and Openers, located in Little Chute, Wisconsin, is a family-owned and operated company that has maintained a tradition of quality products and outstanding service for over 80 years. We employ professional and courteous technicians who take great pride in their artistry and dedication to our customers. Our pricing is competitive, and our service is second to none.

Our company continues to grow based on customer satisfaction. When you contact us, you will get quality products and an entire service team to meet all your overhead door needs. EZ Glide's reputation is based on our commitment to providing the best service at the best price.

Our experienced and well-trained technicians look forward to serving you with all your garage door needs. If you have any questions, do not hesitate to call us.

For feedback and suggestions, use our **contact page** to tell us what we're doing right or what we can improve on.





Since 1940



Commercial Door Installation Services in Northeast Wisconsin

EZ Glide Garage Doors and Openers is your premier choice for high-quality commercial garage doors in Little Chute, WI, and surrounding areas. With over 80 years of experience serving Northeast Wisconsin, we are proud to be a family and locally-owned company that provides top-notch solutions for all your commercial door needs.

Fire and Service Doors

Ensure the safety and security of your commercial property with our durable and reliable fire and service doors. Our fire doors are designed to meet safety standards and provide protection during a fire, while our service doors offer convenient access for personnel and equipment.



High-Speed Screen Doors

Enhance productivity and efficiency in your facility with our high-speed screen doors. Ideal for warehouses, manufacturing facilities, and distribution centers, our high-speed doors help streamline operations by minimizing wait times and reducing energy costs.

Glass Full-View Doors

Make a statement with our stylish and modern glass full-view doors. Our glass doors combine functionality with aesthetic appeal, perfect for storefronts, restaurants, and commercial spaces seeking to maximize natural light and visibility.

Section 9, Item P.



Screen Doors

Create a comfortable and inviting environment with our durable and versatile screen doors. Whether you need to keep insects out while allowing fresh air to flow in or provide ventilation in a warehouse or garage, our screen doors are the perfect solution.

Coiling Commercial Doors

Coiling commercial doors are perfect for businesses seeking a space-saving and efficient door solution. At EZ Glide Garage Doors and Openers, we offer a wide range of coiling commercial doors designed to meet the unique needs of businesses throughout Northeast Wisconsin.

Complete Commercial Door Repairs

At EZ Glide Garage Doors and Openers, we understand the importance of keeping your commercial doors in optimal condition to ensure your business operations' safety, security, and efficiency. That's why we offer professional commercial door repair services to address any issues you may encounter with your doors.

Reach Out to Us Today!

Ready to upgrade your commercial garage doors? Contact EZ Glide Garage Doors and Openers today at **920-788-3561** to schedule a consultation with one of our experienced professionals. With our extensive selection of commercial door options and expert installation services, we're here to help you find the perfect solution for your business.

COMPLETED PROJECTS AND REFERENCES

Sister Bay Maintenance Facility

- 11,400 square foot warehouse with office space
- Project Duration of Summer 2024 – Summer 2025
- Located in Sister Bay, WI



Erik Linczmaier

Facilities Manager

Village of Sister Bay

920.421.3200

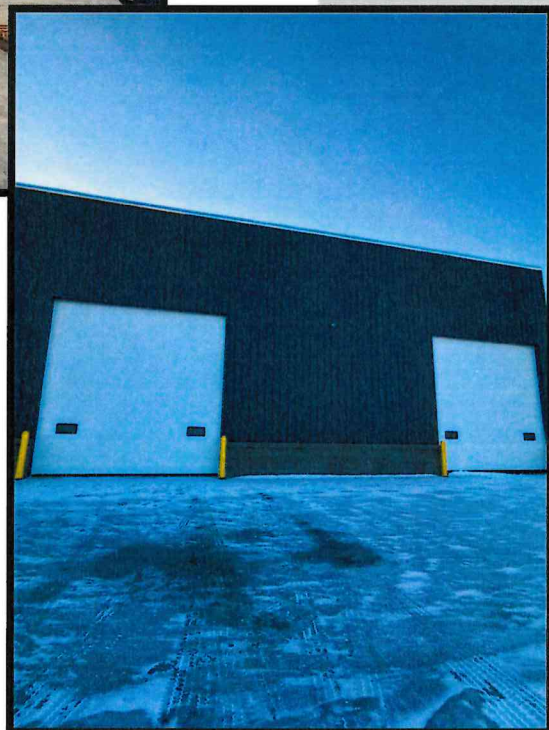
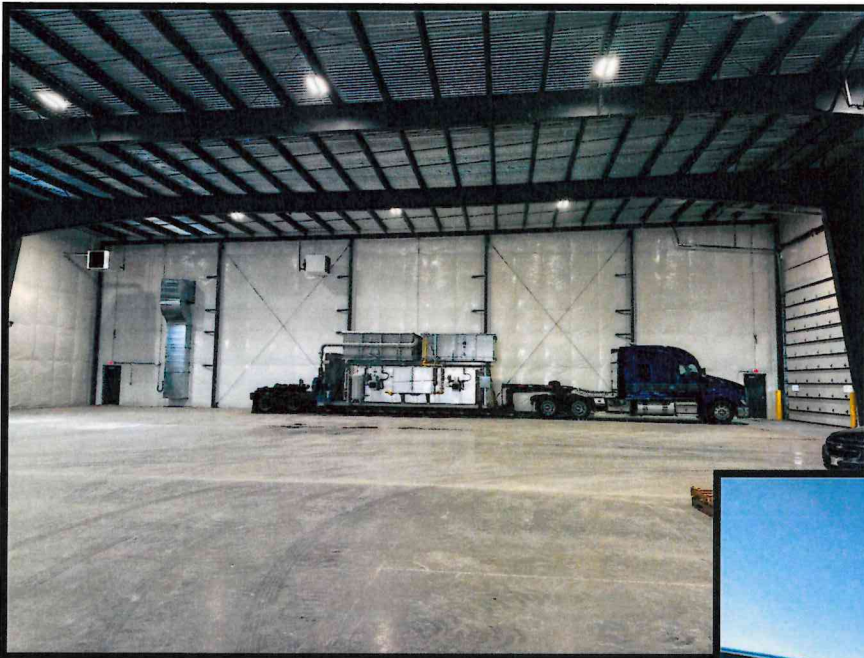
Erik.linczmaier@sisterbaywi.gov



COMPLETED PROJECTS AND REFERENCES

Quick Transport

- 30,000 square foot warehouse with office space
- Project Duration of Summer 2025 – Fall 2025
- Located in Kaukauna, WI



Quinn Kalies

Owner

Quick Transport

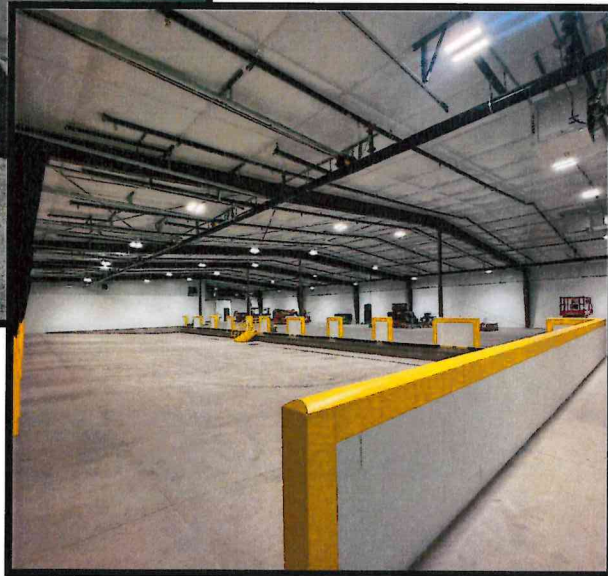
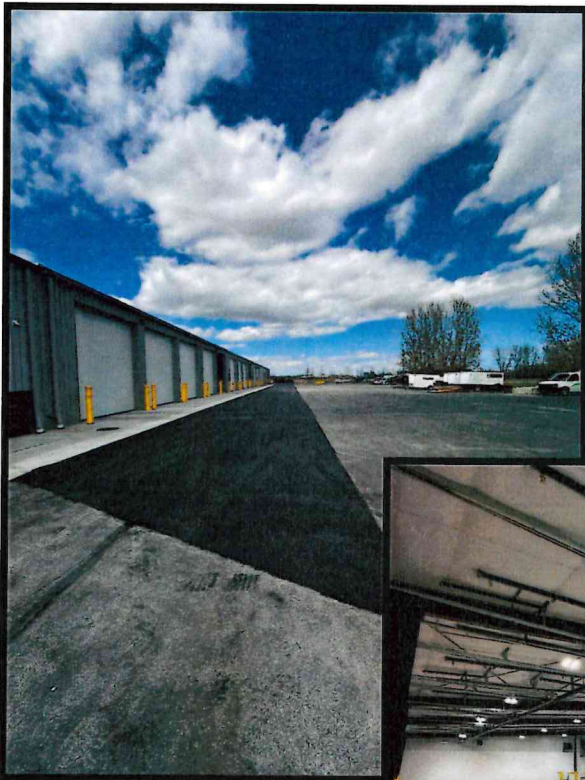
920.471-8584

quinn@qcktrans.com

COMPLETED PROJECTS AND REFERENCES

Hometown Insulation Addition

- 11,400 square foot warehouse with office space
- Project Duration of Fall 2025 to Spring 2026
- Located in De Pere, WI



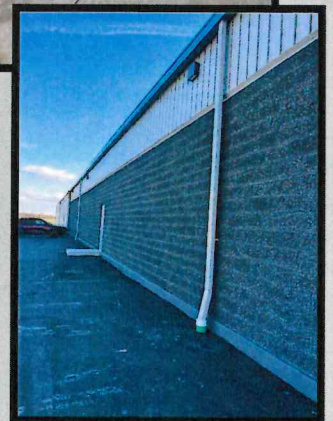
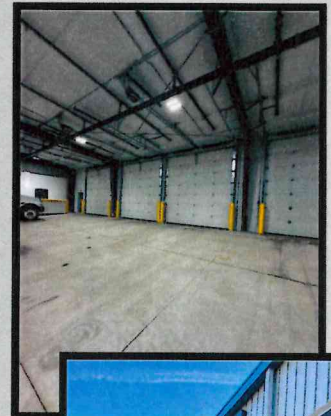
Ryan Fritsch

President

Hometown Insulation

920.362.0081

ryan@citywidemasonry.com



COMPLETED PROJECTS AND REFERENCES

Cruiser Yachts

- 70,000 square foot warehouse with office space
- Project Duration of Spring 2023 – Fall 2024
- Located in Pulaski, WI

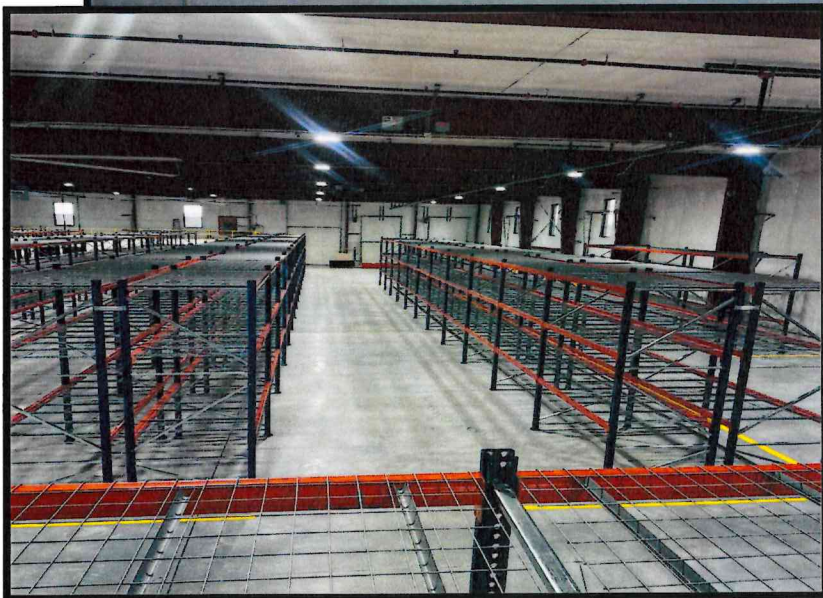
Mr. Josh Delforge

VP of Operations and Engineering

Cruiser Yachts

(920) 835-6380

Jdelforge@cruisersyachts.com



Village of Kronenwetter Request for Proposals

New Equipment Garage

Mail out: April 17, 2026
Proposal Due Date: May 20, 2026 at 1:30 PM
Anticipated Award: June 1, 2026 CLIPP Committee Meeting

SUBMITTED BY:

Contractor: Brickl Bros., Inc.

Address: 400 Brickl Rd, West Salem, WI 54669

Telephone Number: (608) 786 - 0890 **Fax Number:**

Contact Person: Estimating Dept. (estimating@bricklbros.com)

Title:



Designers | Construction Managers | Builders

DESIGN-BUILD BID FOR:

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

New Equipment Garage

05/20/2026



COMPANY EXPERIENCE

Headquartered in West Salem, WI, Brickl Bros., Inc. is a true design/build general contractor. Founded in 1970 by brothers Karl, Jim and Stan Brickl, over the course of the past half-century, Brickl Bros., Inc. grew from the three founding owners to over 100 skilled construction professionals. Family-held for the first 49 years in business, the company entered 2020 – its 50th anniversary year – a newly transitioned, employee-owned company. Brickl Bros., Inc. has completed several projects throughout the tri-state area (Wisconsin, Minnesota, and Iowa) and has earned its reputation as an outstanding general contractor. The company’s vast and comprehensive project history has given Brickl Bros., Inc. the ability to complete this project efficiently and effectively to the highest of professional standards.

See the below listed contract references for projects of similar size and complexity which Brickl Bros., Inc. has completed within the last two calendar years as the prime contractor.

Project 1: Village of Holmen Plow Storage

Village of Holmen

750 Amy Drive, Holmen, WI 54636

Design-build 50’x100’ heated storage building for equipment maintenance.

Year Completed: 2025
Project Dollar Value: \$730,000.00
Project Size: 5000 SF

Project 2: Town of Strongs Prairie Addition

Town of Strongs Prairie

1588 WIS-21, Arkdale, WI 54613

New Build 60’x70’ addition to the existing shop building with interior restroom.

Year Completed: 2025
Project Dollar Value: \$450,000.00
Project Size: 4200SF

Project 3: Town of Viroqua Storage Bldg.

Town of Viroqua

E7560 County BB, Viroqua, WI 54665

New Build 50’x80’ cold storage building for vehicle storage.

Year Completed: 2023
Project Dollar Value: \$280,000.00
Project Size: 4000 SF

Project 4: Vernon County Hwy Dept. Bldg.

Vernon County Highway Dept.

1335 Railroad Ave, Viroqua, WI 54665

New build 50’x80’ heated storage building with interior office and restroom.

Year Completed: 2023
Project Dollar Value: \$350,000.00
Project Size: 4000 SF



KEY PERSONNEL

General Superintendent:

Jeremy Pryne	Years with Brickl Bros., Inc.:	18
	Years in Construction Industry:	24

As the General Superintendent, Jeremy is responsible for ensuring the quality, timeliness, efficiency, and safety for all construction projects at Brickl Bros., Inc. Jeremy is engaged in all projects from the planning stages through to completion, and his primary objective is to achieve maximum client satisfaction. Jeremy may assign project-specific site superintendents/supervisors as he deems necessary for different projects. These appointed site superintendents/supervisors report directly to Jeremy on all aspects of the on-going projects and will act to ensure that all project activities are carried out according to Brickl Bros., Inc. standards for work and excellence.

Construction Operations Manager:

Wade Olson	Years with Brickl Bros., Inc.:	29
	Years in Construction Industry:	32

As the Construction Operations Director, Wade is responsible for managing logistics, field operations and project management/superintendent staff. He also directs resource planning for all Brickl Bros., Inc. projects. Wade’s role is instrumental in ensuring the professionalism and capability of the Brickl Bros., Inc. workforce, the timely and efficient execution of projects, and the quality of work. He is OSHA 30 certified and has hazards certifications such as: Fall, Caught-in or -between, Struck-by, Electrocutation Hazards, Scaffold Competent Man, Forklift Rough Terrain, Rigging and Signaling, 1st Aid, and CPR/AED. He has a B.A. from the University of Wisconsin at River Falls and an M.B.A. from Viterbo University.

Project Manager:

Mitch Romens	Years with Brickl Bros., Inc.:	8
	Years in Construction Industry:	25

As a Project Manager, Mitch is responsible for managing all day-to-day and onsite activities needed to complete the project. Mitch has decades of experience across the residential and commercial sectors, and He has managed ground-up builds ranging from custom homes and commercial developments. He has experience coordinating architects, engineers, and trade subcontractors under both traditional and design-build delivery methods. His hands-on experience with site coordination, permitting, scheduling, procurement, and owner communication makes him well-equipped to guide a design-build vehicle storage project from early concept through final turnover.

Brickl Bros., Inc. proposes the following for materials, labor, project management, site supervision, and equipment necessary to construct a new 65'x120' six bay garage per the RFP provided by the Village of Kronenwetter. Based on the attached Schematic Design Drawings dated 05/18/2026 and details below.

SCOPE OF WORK

Division 01 – General Conditions

- Includes Engineering and Design to produce Architectural, Civil, Mechanical, Electrical, and Plumbing 'For Construction' drawings.
- Includes Construction Management Services to host a public bid for the project work.
- Includes Project Management, Supervision, Equipment, Temporary Facilities, and Dumpsters as needed to complete this scope of work.

Division 03 – Concrete

- Furnish and Install 7800 SF of 6" thick (4000 psi) concrete floor w/ #4 rebar 18" OCEW.
- Furnish and Install 24"x18" grade beam below perimeter walls and firewall.
- Includes 2" foam insulation, 6mil vapor barrier underneath slab, and (1) coat of sealer.
- Furnish and Install 1200 SF of 10' wide 6" thick concrete apron at South side of building.
- Furnish and Install (4) pipe bollards at each overhead door opening, with bollard covers.

Division 04 – Masonry

- Furnish and Install 65 LF of 8" thick Light-weight CMU wall, to be a 3-HR Firewall, built to underside of steel roofing.

Division 06 – Woods and Plastics

- Furnish and Install 4-ply 2x6 48" OC Ladder Frame Walls, 16' high, for perimeter walls.
- Furnish and Install 2x4 16" OC Stud Frame Walls, 8' high, for interior walls.
- Furnish and Install 2x10 16" OC Joist Frame Mezzanine, above interior walls.
- Furnish and Install 2x4 24" OC Pre-Engineered Roof Trusses, 65' wide, with bracing for roof framing.

Division 07 – Thermal and Moisture Protection

- Furnish and Install 7/16" Zip System R-Sheathing (R-3) on exterior walls.
- Furnish and Install 5/8" CDX Plywood Sheathing for roof sheathing.
- Furnish and Install 29ga. Corrugated Steel Siding with exposed fasteners on exterior walls.
- Includes a 4' high steel siding wainscot in second color on exterior walls.
- Furnish and Install 24ga. Snap-Loc Standing Seam Steel Roofing with concealed fasteners.
- Furnish and Install 6" Unfaced Batt Insulation (R-21) for exterior walls.
- Furnish and Install Blown-in Insulation (R-49) for attic space.

Division 08 – Openings

- Furnish and Install (6) 14'x14' "Clopay 3720" Overhead Doors, or equal, with operators and remotes.
- Furnish and Install (4) Exterior Hollow Metal Doors and Frames with standard hardware.
- Furnish and Install (2) Fire-Rated Hollow Metal Doors and Frames with standard hardware.

Division 09 – Finishes

- Furnish and Install 29ga. Corrugated Steel Liner with exposed fasteners for Garage walls and ceilings.
- Furnish and Install E.P.I. Liner with trims for Restroom walls and ceilings.
- Furnish and Install ½” Plywood Wall Liner for Utility Room walls and Ceilings.

Division 10 – Specialties

- Furnish and Install (1) Standard set Toilet Accessories for Restroom.
- Furnish and Install (3) Bracket-mounted #10 Fire Extinguishers for Garage Areas.

Division 22 – Plumbing

- Furnish and Install Trench Drains and Catch Basin for Garage Areas.
- Furnish and Install (1) Floor Mounted Toilet Fixture.
- Furnish and Install (1) Wall Mounted Sink Fixture.
- Furnish and Install (1) 24”x24” Mop Basin.
- Includes Connections for Water and Sewer Services.

Division 23 – Heating, Ventilating, and Air Conditioning

- Furnish and Install (2) Electric Unit Heaters, rated at 100,000 BTU for Village Garage.
- Furnish and Install (1) Electric Unit Heater, rated at 100,000 BTU for Police Garage.
- Furnish and Install (1) Electric Wall Heater, rated at 3500 BTU for Restroom.
- Furnish and Install (1) Electric Wall Heater, rated at 3500 BTU for Utility Room.
- Furnish and Install (2) Wall Mounted Exhaust Fans, for Village Garage.
- Furnish and Install (1) Wall Mounted Exhaust Fan, for Police Garage.
- Furnish and Install (1) Ceiling Mounted Exhaust Fan, for Restroom.
- Furnish and Install (1) Ceiling Mounted Exhaust Fan, for Utility Room.
- Includes gas piping, ducting, and thermostats for HVAC systems.

Division 26 – Electrical

- Furnish and Install (10) Exterior Light Fixtures.
- Furnish and Install (10) Wall Mounted Duplex Outlets for Village Garage.
- Furnish and Install (4) Wall Mounted Duplex Outlets for Police Garage.
- Furnish and Install (8) Ceiling Mounted LED Shop Light Fixtures for Village Garage.
- Furnish and Install (4) Ceiling Mounted LED Shop Light Fixtures for Police Garage.
- Furnish and Install (1) Ceiling Mounted LED Can Light Fixture for Restroom.
- Furnish and Install (1) Ceiling Mounted LED Can Light Fixture for Utility Room.
- Includes 200-amp Service and Connections for Electrical Service.

Division 31 – Earthwork

- Excavation and Backfill for building foundations.
- Trenching and Backfill for Utilities and Electrical Service.



BID AMOUNT:

Project Budget:

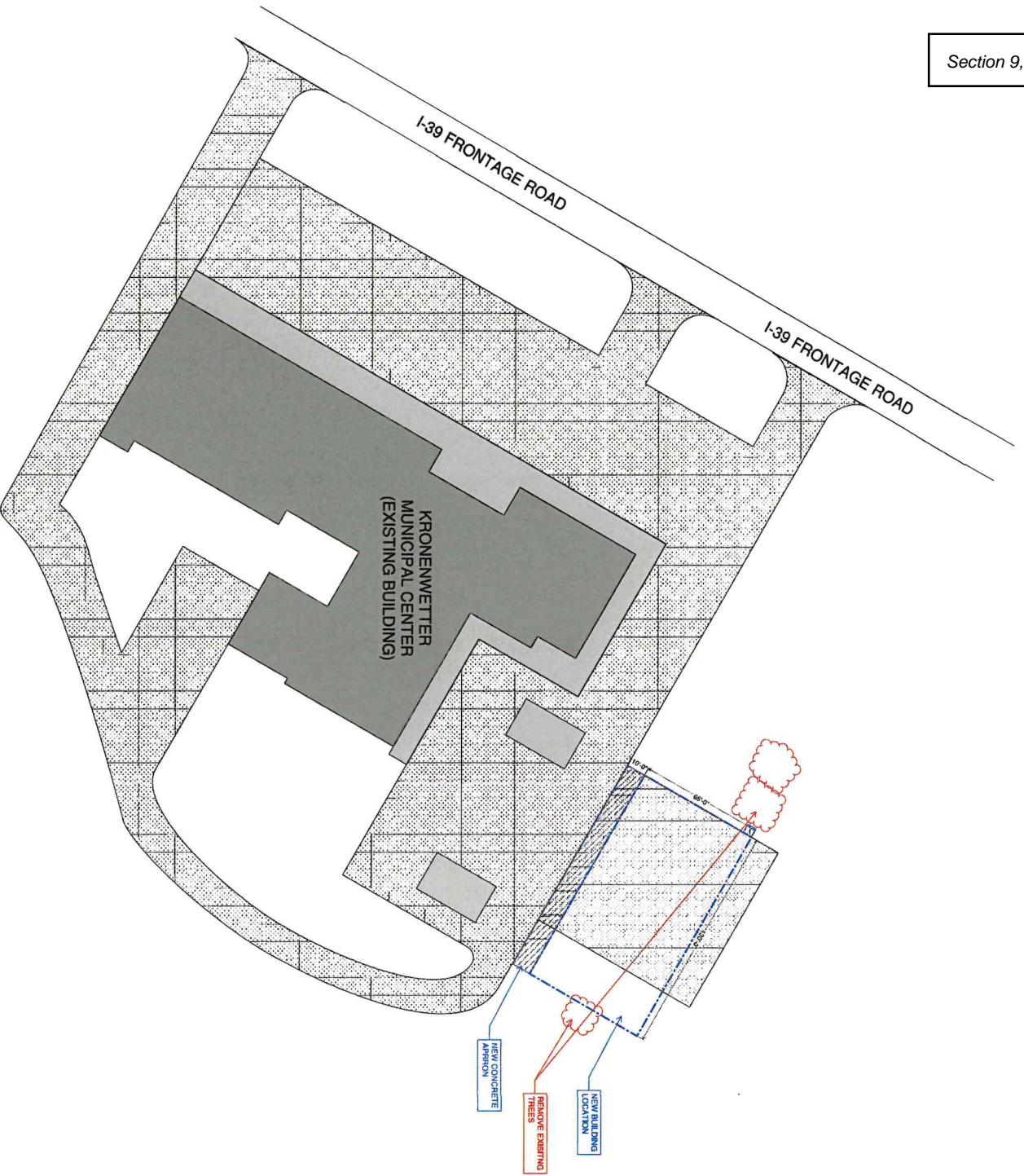
\$1,030,500.00

Price is good for 30 days, subject to change based on final design, construction drawings, and specifications.

EXCLUSIONS

This proposal excludes the following:

- Owner to pay for any and all special inspections.
- Builders risk insurance.
- Permit applications and permit fees.
- Septic Systems and/or Wells, assumed to be on sanitary sewer and domestic water services.
- Site preparation, clearing, and grubbing.
- Unsuitable soils remediation, including rock blasting/removal and/or dewatering.
- Seeding or sodding.
- All other items not specified.



SITE LAYOUT 

Village of Kronenwetter – New Garage Building

General Notes:
 -The Village Public Works Department will prep the site to any specific grade needed for construction and will do the fine restoration of the site.
 -The exterior/interior construction materials of the building will vary throughout the design process, which Village staff will plan out with the designer.

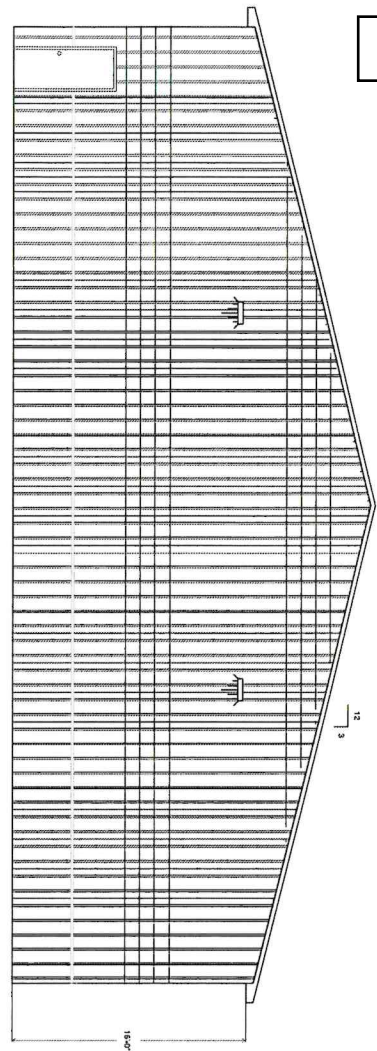
Concrete Scope:
 -Building slab to be 6" (4000 PSI) Finished Concrete, with rebar grid at 18" OCEW.
 -Building slab to have 24"x18" grade beam at perimeter and firewall.
 -Building apron to be 6" (4000 PSI) Broomed Concrete, with rebar grid at 18" OCEW.
 -Building apron to have 9"x9" thickened edge at perimeter.
 -2" under-slab foam insulation, 6 mil. Poly vapor barrier, and (1) coat of sealer.
 -(4) Pipe Bollards located at each overhead door, with bollard covers.

Mechanical Scope:
 -(2) Electric Powered Unit Heaters, rated at 100,000 BTU for Village Garage.
 -(1) Electric Powered Unit Heater, rated at 100,000 BTU for Police Garage.
 -(1) Electric Wall Heater, rated at 3500 BTU for Restroom.
 -(1) Electric Wall Heater, rated at 3500 BTU for Utility Room.
 -(2) Wall Mounted Exhaust Fans, for Village Garage.
 -(1) Wall Mounted Exhaust Fan, for Police Garage.
 -(1) Ceiling Mounted Exhaust Fan, for Restroom.
 -(1) Ceiling Mounted Exhaust Fan, for Utility Room.

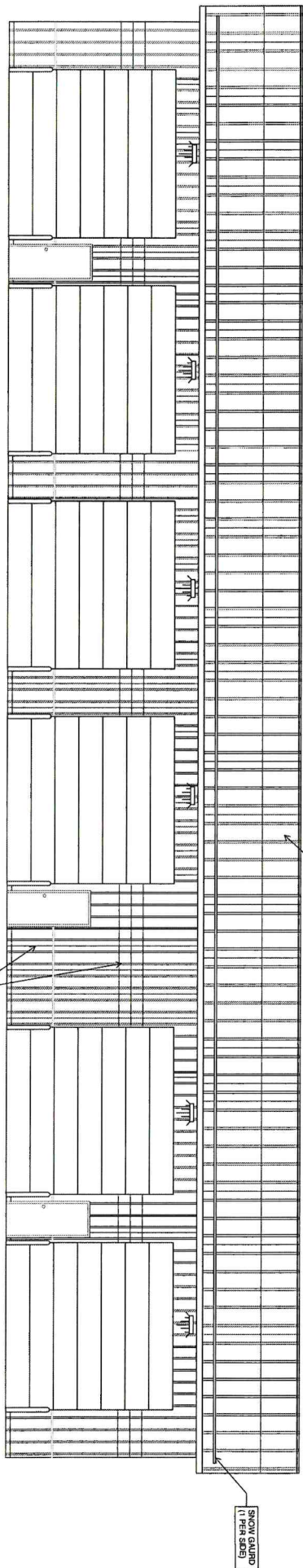
Plumbing Scope:
 -Trench Drains and Catch Basin for Garage Areas.
 -(1) Floor Mounted Toilet Fixture.
 -(1) Wall Mounted Sink Fixture.
 -(1) 24"x24" Mop Basin.
 -Connections for Water and Sewer Services.

Electrical Scope:
 -(10) Exterior Light Fixtures.
 -(10) Wall Mounted Duplex Outlets for Village Garage.
 -(4) Wall Mounted Duplex Outlets for Police Garage.
 -(8) Ceiling Mounted LED Shop Light Fixtures for Village Garage.
 -(4) Ceiling Mounted LED Shop Light Fixtures for Police Garage.
 -(1) Ceiling Mounted LED Can Light Fixture for Restroom.
 -(1) Ceiling Mounted LED Can Light Fixture for Utility Room.
 -200-amp Service and Connections for Electrical Service.





SIDEWALL ELEVATION



SOUTH ELEVATION

Village of Kronenwetter Request for Proposals

New Equipment Garage

Mail out: April 17, 2026
Proposal Due Date: May 20, 2026 at 1:30 PM
Anticipated Award: June 1, 2026 CLIPP Committee Meeting

SUBMITTED BY:

Contractor: SD Ellenbecker Inc.
Address: 1222 Mount View Ln. Athens WI 54411
Telephone Number: 715 257 7666 Fax Number: 715 257 7982
Contact Person: Jim Diers
Title: Vice - President



S.D. Ellenbecker Inc.
GENERAL CONTRACTOR
ATHENS, WISCONSIN

S.D. Ellenbecker Inc. has extensive experience delivering new construction projects that closely align with the scope, complexity, and functionality of new equipment garage facilities. Since our founding in 1968, our team has successfully completed a wide range of commercial, municipal, and industrial projects, including maintenance facilities, storage buildings, shop spaces, and ground-up developments requiring coordinated planning, structural work, and durable interior and exterior finishes.

Our experience includes site development, concrete foundations and floor slabs, pre-engineered and conventional wood and steel building systems, overhead door installations, mechanical/electrical/plumbing coordination, equipment-ready utility layouts, and building designs focused on long-term durability and operational efficiency. We routinely manage projects that require detailed scheduling, subcontractor oversight, code compliance, and close collaboration with owners, architects, engineers, and local municipalities.

Through more than five decades in the construction industry, S.D. Ellenbecker Inc. has built a reputation for delivering durable, high-quality facilities on time and within budget. Our background in commercial and industrial construction ensures we understand the unique demands of equipment garage projects—including heavy-duty concrete work, vehicle and equipment access requirements, storage functionality, ventilation needs, and long-term performance—making us well-qualified to perform the work associated with this new equipment garage project.



5/20/26

Past Major Projects Completed

1. LDF Workforce Training and Business Development Center
Engineer: Dimension IV – Jim Gersich
Owner: Lac du Flambeau Band of Lake Superior Chippewa Indians- Emerson Coy
Contract For: Construction of New Business Center
Contract: \$3,663,134.00

2. North Lakeland Discovery Center
Engineer: C&S Design & Engineering -
Owner: NLDC, a 501c3 Nonprofit - Dick Logan
Contract For: Construction of New Wildlife Discovery Center
Contract: \$1,503,403.75

3. Miltrim Farms Robotic Barn Addition, Athens, Wisconsin
Owner: Miltrim Farms
Contract for: New Robotic Barn Facilities
Contract for: \$ 3,350,575.42

4. Marathon Cheese Phase 1, Marathon WI
Owner: Marathon Cheese Corporation
Contract for: Concrete for New Addition
Contract Amount: \$ 1,970,621.00

5. Athens Residential Care Apartment Complex, Phase 2, Athens WI
Owner: Athenian Properties LLC
Contract for: New Addition (Phase 2)
Contract Amount: \$ 2,570,594.00

6. Tomahawk Park Reconstruction, Tomahawk, WI
Owner: City of Tomahawk
Contract for: Construction for a new park
Contract Amount: \$1,053,421.48

7. Mill Church, Stratford WI
Owner: Mill Church
Contract for: Concrete for New Addition
Contract Amount: \$ 178,225.00



S.D. Ellenbecker Inc.

General Contractor
1222 Mount View Lane • Athens, WI 54411
Ph. 715-257-7666 • Fax 715-257-7882

5/20/26

Business References

Marathon Technical Services
404 Franklin St. Ste 1,
Wausau, WI 54403
Phone: (715) 843-7292 Contact: Nick Bancuk

Marathon Cheese Corporation
P.O. Box 185
304 East Street
Marathon, WI 54448
Phone (715) 443-2211
Fax (715) 443-3843 Contact John Pravdica

Northcentral Technical College
1000 W. Campus Dr.
Wausau, WI 54401
Phone 715-675-3331 Contact: Rob Elliott

Greenheck Fan Corporation
400 Ross Ave
Schofield, WI 54476
Phone (715) 355-3924
Fax (715) 355-6566

Wausau Supply Corporation
4704 Bayberry St
Schofield, WI 54476
Phone (715) 359-2524 Contact: Joe Jordan

Packaging Corp of America
2601 S Galvin Ave
Marshfield, WI 54449
Phone (715) 996-2300 Contact: Wade Rodman

S.D. Ellenbecker Inc. Staffing

Project Manager – Jim Diers

Site Foreman – Bruce Murkowski

S.D. Ellenbecker Concrete and Lester Building Crews – 4 to 8 man crews depending on the work needed to be completed any given day.

Subcontractor List

Coolsys Commercial & Industrial Solutions - HVAC
Nathan Block
1209 W. Veterans Pkwy-Marshfield, WI 54449
29 years of experience

References:

Tom Zink
UW Stevens Point

Don Hughes
Innovative Machine Specialists

LaVerne Gregorich
Grassland Dairy Products

Elite Electrical – Electrical
Kevin Rohland
232746 N 128th Ave Marathon, WI 54448
28 years of experience

References:

Tom Mueller
Athens Caring Circle

Jereme Londerville
Londerville Steel and Concrete Supply Shop Building

Pat King
Kingdom Haven Farm Heifer Facility

KKM Plumbing – Plumbing
Nathan Kirchner
229675 Pheasant Falls Road Edgar, WI 54426
23 years of experience

References:

Tom Mueller
Athens Caring Circle

Marlo Turner
New Stettin Town Hall

Kevin Rohland
Elite Electrical Main Shop



CERTIFICATE OF LIABILITY INSURANCE

KKMPLUM-01

TGR/

DATE (MM/DD/YYYY)
4/9/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Richards Insurance of Watertown, LLC
PO Box 507
723 West Main Street
Watertown, WI 53094

CONTACT NAME: Emily McFarlane
PHONE (A/C, No, Ext): (920) 261-3402
E-MAIL ADDRESS: emcfarlane@richardsinsurance.com
FAX (A/C, No):

INSURED
KKM Plumbing, LLC
229675 Pheasant Falls Road
Edgar, WI 54426

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A:	Secura Insurance	22543
INSURER B:	Sentry Insurance	
INSURER C:		
INSURER D:		
INSURER E:		
INSURER F:		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: General Aggregate			TC3257410	8/24/2025	8/24/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRE AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			A3257411	8/24/2025	8/24/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB EXCESS LIAB DED RETENTION \$						OCCUR CLAIMS-MADE EACH OCCURRENCE \$ AGGREGATE \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH) Y/N <input type="checkbox"/> If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	A0150766001-4	3/16/2026	3/16/2027	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 100,000 E.L. DISEASE - EA EMPLOYEE \$ 100,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CANCELLATION

S.D. Ellenbecker Inc
1222 Mt View Ln
Athens, WI 54411

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
S.D. Ellenbecker



CERTIFICATE OF LIABILITY INSURANCE

Section 9, Item P.

05/07/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER BARTELT INSURANCE SERVICES LLC 5620 BUSINESS HWY 51 S WESTON WI 54476		CONTACT NAME: ANDREW BARTELT PHONE (A/C, No, Ext): (715) 298-3255 FAX (A/C, No): (715) 298-9213 E-MAIL ADDRESS: ANDY@BARTELTINSURANCE.COM	
INSURED ELITE ELECTRICAL CONTRACTORS OF CENTRAL WI * 232746 N 128TH AVE MARATHON WI 54448		INSURER(S) AFFORDING COVERAGE INSURER A: ERIE INSURANCE COMPANY NAIC # 26263 INSURER B: ERIE INSURANCE EXCHANGE 26271 INSURER C: ERIE INSURANCE EXCHANGE 26271 INSURER D: ERIE INSURANCE EXCHANGE 26271 INSURER E: INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			Q61-0454414	08/27/2025	08/27/2026	EACH OCCURRENCE \$ 1,000,000.00 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000.00 MED EXP (Any one person) \$ 5,000.00 PERSONAL & ADV INJURY \$ 1,000,000.00 GENERAL AGGREGATE \$ 2,000,000.00 PRODUCTS - COMP/OP AGG \$ 2,000,000.00
B	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY			Q08-2730998	08/27/2025	08/27/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000.00 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$ 0.00			Q32-2770334	08/27/2025	08/27/2026	EACH OCCURRENCE \$ 1,000,000.00 AGGREGATE \$ 1,000,000.00
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	Q92-2700784	08/27/2025	08/27/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER 0.00 E.L. EACH ACCIDENT \$ 500,000.00 E.L. DISEASE - EA EMPLOYEE \$ 500,000.00 E.L. DISEASE - POLICY LIMIT \$ 500,000.00

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER S.D. ELLENBECKER, INC. E: brian@sdellenbecker.com 1222 MOUNT VIEW LANE ATHENS WI 54411	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Jill C Brillhart</i>
--	---



Proposal Submitted To: Village of Kronenwetter

Project to be completed at: Municipal Center Location – 1582 Kronenwetter drive Kronenwetter, WI 54455

We offer to provide all necessary labor and materials for the successful completion of: **65’ x 120’ x 16’ tall new equipment garage.**

- Includes a state submitted Lester Building package.
- Includes concrete slab for building with a thickened grade beam around perimeter and required reinforcing.
- Includes 3 hour drywall fire rated separation wall between the police bays and municipal bays.
- Includes 6 overhead doors and 2 exterior walk doors.
- Includes a liner panel finish in the interior of the building.
- Includes 1 ADA bathroom with 1 toilet and 1 sink.
- Includes 1 hot water heater and 1 mop sink per code.
- Includes all necessary electrical work including lights, power for OH doors, necessary outlets and a 200 amp service.
- Includes (2) gas powered unit heaters and necessary HVAC equipment per state code.
- Includes 6” gutters on building.

- Excludes building excavation and any final restoration needed (by owner)

Total Budgetary Cost: \$799,780.00

Notes:

- *This quote does not provide for additional costs involved with heated concrete, cold weather protection for concrete or any other material involved with any cold weather protection. Any weather-related costs, variations to the work or changes in the Total Estimated Cost will be reflected in written change orders.*
- *Excludes supply and installation of anchor bolts that will be set into concrete foundation per plans (if applicable).*
- *Due to the volatility of the current economy and market, the prices provided in this proposal will only be valid for 15 days. If this proposal is not accepted and returned within 15 days from the date of this proposal or if the work is not completed by (2023), SDE Inc. Reserves the right to withdraw the proposal or modify the terms of the proposal/contract.*
- *SDE Inc. will not be held liable for any project delays due to Covid-19 or any other epidemics or pandemics.*
- *SDE will be closed from June 29th to July 5th, 2026. No work will be performed during this time.*

PAYMENT TERMS: NET 15 DAYS / FINANCE CHARGE OF 1 ½% PER MONTH ON PAST DUE ACCOUNTS

All material is guaranteed to be as specified and the above work to be performed in accordance with the drawings and specifications submitted for above work and completed in a substantial workmanlike manner. **Any alteration or deviation from above specifications involving extra costs will be executed upon written or verbal orders and will become an extra charge over and above the estimate.** All agreements are contingent upon strikes, accidents or delays beyond our control. **Owners to carry fire, tornado and other necessary insurance for Project.** Public Liability Insurance and Worker’s Compensation Insurance on the above work to be is taken out by S.D. Ellenbecker Inc.



Respectfully submitted by Contractor:
S.D. Ellenbecker, Inc.
 1222 Mount View Lane
 Athens, WI 54411

By: Jared Diers

Dated: 5/20/26

Note: This Proposal may be withdrawn by us if not accepted as a Contract by Owner within 15 days of the date signed above.
 Note: The parties hereby acknowledge that there is a page 2 of this Proposal/Contract, the terms and provisions of which are agreed upon.

ACCEPTANCE OF PROPOSAL AS CONTRACT: As consideration for the above prices, specifications and conditions, including any attachments or other related documents, provided by Contractor above, Owner hereby accepts this Proposal as a written Contract for the work to be performed. Contractor is authorized to do the work as specified. Payment will be made as outlined above.

ACCEPTED: _____ SIGNATURE: _____

COMPANY NAME: _____ ADDRESS: _____

DATE: _____ PRINT NAME & TITLE: _____

**** PLEASE SIGN AND RETURN A COPY OF THIS PROPOSAL IF IT IS ACCEPTED AS A CONTRACT TO PERFORM THE WORK SPECIFIED****

**** NO WORK WILL BE STARTED UNTIL THIS ACCEPTED PROPOSAL IS SIGNED AND RECEIVED****

****A "LETTER OF COMMITMENT" FROM YOUR BANKING FACILITY MAY ALSO BE REQUESTED AT THE DISCRETION OF CONTRACTOR BEFORE WE CAN BEGIN ANY WORK ON THIS PROJECT****

LIEN LAWS: As required by the Wisconsin Construction Lien Law, builder hereby notifies owner that persons or companies furnishing labor or materials for the construction on owner's land may have lien rights on owner's land and buildings if not paid. Those entitled to lien rights, in addition to the undersigned builder, are those who contract directly with the owner or who give the owner notice within 60 days after they first furnish labor or materials for the construction. Accordingly, owner probably will receive notices from those who furnish labor or materials for the construction and should give a copy of each notice received to his mortgage lender, if any. Builder agrees to cooperate with the owner and his lender, if any, to see that all potential lien claimants are duly paid.

MISCELLANEOUS:

Neither this Proposal/Contract nor any right, benefit or obligation of Owner arising hereunder for this work may be voluntarily or involuntarily sold, transferred or assigned. The Contractor may assign its rights and obligations under this Agreement without the consent of Owner.

All notices and other communications provided for in this Proposal/Contract shall be given in writing by registered or certified mail and shall be addressed to the Owner and Contractor at their respective addresses listed in this Proposal/Contract. Any notice given pursuant to this paragraph shall be deemed given as of three (3) business days after the date of mailing.

Contractor shall not have any liability to Owner whatsoever for any consequential, incidental, liquidated or special damages under or in connection with this Contract.

If Contractor deems it necessary to initiate legal means to collect sums owed by Owner arising out of or connected to this Proposal/Contract, Owner agrees to pay all costs of collection (including court costs) and reasonable attorney's fees thereby incurred by Contractor with respect to any collection or legal action initiated.

Page 2 approval of terms: _____ (Owner initials)

JD (Contractor initials)

S. D. Ellenbecker Inc

May 19, 2026

village of kronenwetter municipal building
I-39 frontage rd
Mosinee, WI 54455
Day Phone: 715-693-4200

Dear village of kronenwetter municipal building,

Thank you for the opportunity to provide you with a quotation for a Lester Building. For your review, please see the enclosed proposal, which is based on our understanding of your building requirements up to this point.

As you review it, please be assured that we understand new building projects always come with many decisions and a fair amount of stress! Our goal is to help make those decisions easier and reduce your stress with what we feel is our industry's most responsive and collaborative buying experience.

Some other important factors set us apart and help us offer long-term customer satisfaction. For instance, the renowned quality and engineering standards of Lester Buildings means you get the most value from your investment. In fact, with a solid reputation going back to 1947, Lester Buildings feature:

- Unmatched design flexibility to meet your unique needs
- Fast, cost-effective construction
- Strong, straight and true structures, with excellent curb appeal
- An industry-leading Lifetime Structural Design warranty



Of course, we do our own part by providing full-service project planning and construction services. We do so with one goal in mind: to complete your project just as you envisioned it, in the agreed-upon time frame.

Our team here at S. D. Ellenbecker Inc stands ready to work with you and we look forward to your comments and questions.

Thanks again and, as always, feel free to contact us anytime at 715-581-6433 or jdiers@sdellenbecker.com.

Respectfully Submitted,

S. D. Ellenbecker Inc
1222 Mount View Ln
Athens, WI 54411-9379

enc.

Detailed Building Specifications for village of kronenwetter municipal building, I-39 frontage rd, Mosinee, WI 54455

Building Location

S. D. Ellenbecker Inc proposes to deliver, furnish and erect to industry standards the described building to the following location: village of kronenwetter municipal building, I-39 frontage rd, Mosinee, WI 54455.

Building Description

Lester Structural System: Uni-Frame Not Embedded
 Width: 65'-0" Length: 120'-0" Clear Height: 16'-0"

Building Code: ASCE 7-05
 End Use: Storage - Commercial Truck Garage Risk Class: General Use
 Ground Snow Load (psf): 60 UniForm Roof Snow Load (psf): 39.7
 Roof Dead Load (psf): 10 Truss Bottom Chord Load (psf): 5
 Design Bottom Chord Braces for Ceiling Load: Yes

Design Wind Speed (mph): 90 Allowable
 Warranted Wind Speed (mph): 90
 Exposure Category: C

Basic Construction Specifications

Lester Uni-Frame Not Embedded System: See Drawings.

Roof and Roof Accessories	
Material: ECP 26ga AZ50 PVDF	Insulation: None
Sheathing: None	Fasteners: Screws - No Stitching
Top Chord Slope: 4 / 12	Overhangs: S1: 2'-0"; S2: 2'-0"; E1: 2'-0"; E2: 2'-0"
Bottom Chord Slope: 0 / 12	Annex or Dormers: None
Additional:	

Exterior Walls			
EW1	EW2	SW1	SW2
Panel Material: ECP 26ga AZ50 PVDF	Panel Material: ECP 26ga AZ50 PVDF	Panel Material: ECP 26ga AZ50 PVDF	Panel Material: ECP 26ga AZ50 PVDF
Fasteners: Screws - No Stitching	Fasteners: Screws - No Stitching	Fasteners: Screws - No Stitching	Fasteners: Screws - No Stitching
Sheathing: None	Sheathing: None	Sheathing: None	Sheathing: None
Insulation: House Wrap	Insulation: House Wrap	Insulation: House Wrap	Insulation: House Wrap
Wainscot Material: ECP 26ga AZ50 PVDF	Wainscot Material: ECP 26ga AZ50 PVDF	Wainscot Material: ECP 26ga AZ50 PVDF	Wainscot Material: ECP 26ga AZ50 PVDF
Wainscot Insulation: House Wrap	Wainscot Insulation: House Wrap	Wainscot Insulation: House Wrap	Wainscot Insulation: House Wrap
Gable Material: None	Gable Material: None	Eave Material: None	Eave Material: None
Additional:			

Interior Walls/Partition Wall/Ceiling				
EW1	EW2	SW1	SW2	Ceiling
See Partition section for perimeter wall and ceiling finish information				

Additional:
 Exterior and interior finishes require "surface mounted" electrical and plumbing fixtures and connections. Any holes cut into the final finish material will require a labor and material surcharge. Consult your salesperson for an estimate.

Lean-Tos			
	None		

Partitions			
Partition ID	EP1		
Type	Uni-Frame Not Embedded		
Location	42'-8"		
Max Wall Thickness	7" nominal		
Min Wall Thickness	Auto		
Curb Height	0'-0"		
Curb Width	0'-0"		
Wall System	Bypass Girt		
Min Girt Size Pref	2x4		
Max Girt Spacing Pref	16		
Splash Plank Material	N/A		
Splash Plank Row Above	N/A		
Splash Plank Row Below	N/A		
Column to Side	Left		
Frame and Finish Facing E1			
Partition Finish	Lnr Uni-Rib 30ga-G40 w/6" Fiberglass Insul		
Raise Bottom of Finish	0'-0"		
Perimeter Wall Liner Finish	Lnr Uni-Rib 29ga-G90 w/6" Fiberglass Insul		
Ceiling liner Finish	Clg Uni-Rib 29ga-G90 w/o Insulation		
Concrete Floor	Yes		
Frame and Finish Facing E2			
Partition Finish	Lnr Uni-Rib 30ga-G40 w/6" Fiberglass Insul		
Raise Bottom of Finish	0'-0"		
Perimeter Wall Liner Finish	Lnr Uni-Rib 29ga-G90 w/6" Fiberglass Insul		
Ceiling liner Finish	Clg Uni-Rib 29ga-G90 w/o Insulation		
Concrete Floor	Yes		

Openings Schedule		
Refer to floor plan and or elevation drawings, AJ Door and Windows Product Bulletin, and Openings Schedule Report for additional information.		
ID	Quantity	Type / Model / Size
A	6	Overhead Door Opening - Commercial / 14' Wide x 14' High
B	1	WalkDoor - Commercial / Wlk Door 7100 Solid / 3'0"x6'8"
C	1	WalkDoor - Commercial / Wlk Door 7100 Solid / 3'0"x6'8"
Additional:		

Accessory Schedule
Refer to Accessory Product Bulletins for additional information.

ID	Quantity	Type / Model / Size
A	1	Ridgecap - Metal / Ridgecap - Metal / Ridgecap - Continuous Vent
Additional:		

Additional Accessories		
Gutters:	S1:	Gutter - F.B.O.
	S2:	Gutter - F.B.O.
Downspouts:	S1:	0
	S2:	0
Snow Retention Trim:	S1:	No
	S2:	No
Additional:		

Building Color Schedule			
Roof Colors			
Roof: Quaker Gray	Non-Cfg Shingles: N/A	Cupola Roof: N/A	
Eave Trim: Quaker Gray	Rake: Quaker Gray	Cupola Body: N/A	
Gutter: N/A	Ridge Cap: Quaker Gray	Cupola Base: N/A	
	Ridge Vent: N/A		
Wall Colors			
Exterior Walls: Pewter Gray	Wainscot: Quaker Gray	Ceiling Liner: Snow White	Lean-To Roof: N/A
Gable: N/A	Eave Finish: N/A	Wall Liner: Snow White	Lean-To Crown Mldg: N/A
Gable Louver: N/A	Accent: N/A		Lean-To Ceiling: N/A
Insulated Wall Batten: N/A	DownSpout: N/A	Partition: Liner White	
	Soffit: Pewter Gray		
Opening & Trim Colors			
Base Trim: Quaker Gray	Overhead Door Panel: N/A	Signature Sldg. Door Field: N/A	Dutch Dr. Insert: N/A
Corner: Quaker Gray	Overhead Door Jamb: Quaker Gray	Signature Sldg Trim: N/A	Dutch Dr. Frame: N/A
Sldg. Door Panel: N/A	Walk Door: AJ White	Signature Sldg Jamb: N/A	Horse Stall: N/A
Sldg. Door Verticals: N/A	Walk Door Trim: Quaker Gray	Signature Sldg Window: N/A	Mansard Roof: N/A
Sldg. Door Jamb: N/A	Window: N/A	Signature Sldg Track Cover: N/A	Mansard Fascia: N/A
Sliding Door Track: N/A	Window Trim: N/A	Large Door Panel: N/A	Mansard Soffit: N/A
Sliding Door Bottom Girt: N/A	Shutters: N/A	Large Door Trim: N/A	Clear Opening Trim: N/A
			Curtain Opening Trim: N/A

Concrete Specifications



LIMITED WARRANTY

Lester Building Systems, LLC

Lester Building Systems, LLC (“LESTER”) provides the limited warranties and statement of limited warranties described in this Limited Warranty to the Owner (“OWNER”) and subject to the terms, conditions and limitations set forth below. The warranty protection herein, is based on the design parameters specified for this project, as follows:

Owner: village of kronenwetter municipal building		Building Code: ASCE 7-05
Structure: Uni-Frame Not Embedded 65'-0" x 120'-0" x 16'-0"		Allowable Roof Snow Load: 39.7 psf
End Use Code: Commercial Truck Garage		Allowable Roof Dead Load: 10 psf
Improv #: R13A-15743-01-02		Allowable Ceiling Load: 5 psf
Project Number:	Order Date:	Allowable Wind Load: 90 mph; Exp.: C

Structural Design - Lifetime

LESTER warrants that the building designed by LESTER will not experience an occurrence of structural failure* due to structural design, due to weather conditions, such as wind, ice and snow, so long as Allowable Loads noted above have not been exceeded. The foregoing warranty is limited to fifty (50) years with respect to the OWNER which is not a natural person. This structural warranty does not apply to the exterior renovation of a previously built building.

** Loss of load-carrying capacity of a component or member within a structure or of the structure itself. Structural failure is initiated when the material in a structure is stressed to its strength limit, thus causing fracture or excessive deformations.*

Preservative-Treated Lumber - 50 Years

Preservative-treated lumber, including preservative-treated structural columns, are warranted by the original wood preservative supplier against failure due to fungal decay and termite infestation for a period of fifty (50) years from the date of purchase.

Steel Panel Paint System

The painted roofing and/or siding product, Lester Uni-Rib™ and/or Lester Eclipse Roof System®, is warranted by the original paint manufacturer per the following schedule:

Sherwin-Williams Paint System	Film Integrity ¹ Checking, cracking & loss of adhesion (peeling)	Chalk ASTM D-4214-98 Method AD659 rating standard	Fade ² ASTM D-2244-02 Hunter delta-E units rating standard	Red Rust ³ Not to exceed 1/2" accumulation or more
WeatherXL™ Siliconized Polyester	40 Years	30 Years Roof: not to exceed 6 rating Walls: not to exceed 8 rating	30 Years Roof: not to exceed 7 units of color Walls: not to exceed 5 units of color	10 Years (G90) N/A (AZ50)
Fluropon® PVDF	35 Years	30 Years Roof and walls: not to exceed 8 rating	30 Years Roof and Walls: not to exceed 5 rating	5 Years (G60) N/A (AZ50)

1. Excludes micro-fracturing which may occur during proper steel panel fabrication or failure due to substrate corrosion.
2. Color changes may not be uniform on surfaces that are not equally exposed to the sun.
3. Applies to non-vertical installations and normal outdoor atmospheric conditions, including acid rain. The Red Rust warranty applies only to products with a galvanized substrate and is not applicable (N/A) to products with a Galvalume® substrate.

For an existing building receiving exterior steel panel replacement, this paint warranty applies only if 100% of the exterior roof and walls are replaced.

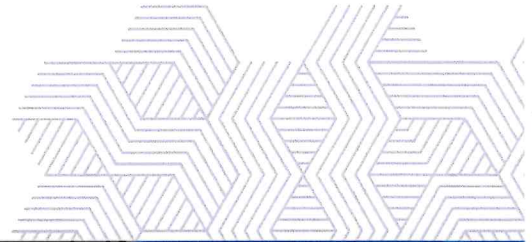
TERMS AND CONDITIONS

- 1. To Whom Applicable.** This Warranty is applicable only to the OWNER and may not be assigned or transferred by OWNER.
- 2. Effective Date.** This Warranty is conditioned upon and shall not become effective until OWNER's installing Lester builder/dealer receives all amounts due by OWNER.
- 3. Automatic Voiding of Warranty.** This Warranty becomes null and void upon OWNER's failure to comply with any term of the contract between OWNER and the installing Lester builder/dealer.
- 4. Claims Procedure.** LESTER's obligations under this Warranty shall not arise unless LESTER receives in writing, OWNER's complaint which sets forth OWNER's claim of failure, within sixty (60) days of the date OWNER first becomes aware of such claimed failure, and in no event, later than the expiration of the applicable warranty period. LESTER shall be given a reasonable opportunity to investigate claims made by OWNER. Notification to a LESTER dealer is not considered notification to LESTER, and LESTER will not be liable for any costs of repair, or replacement, which is not authorized in writing by LESTER. Upon LESTER's determination that a claim by the OWNER is valid, LESTER shall determine whether correction of the defect or failure shall be by repair or by the furnishing of replacement materials. Title to any defective material replaced by LESTER pursuant to this warranty shall transfer to LESTER at the time of replacement.
- 5. Exclusions.** The warranties expressed herein do not apply to: (a) materials installed in areas subject at any time to exposure to corrosive or aggressive conditions such as airborne abrasives, spray of water, fallout or exposure to fumes, vapor or solid emanations containing acids, alkalis or compounds of mercury or other chemicals, ash or fumes or cement dust; (b) failures arising out of any damage which may occur while stored at the building project site; (c) deterioration caused by condensates or corrosive fumes generated or released inside the building, or failure to remove construction debris or other accumulations of other foreign substances or material from LESTER's materials; (d) failures caused by acts of God, falling objects, external forces, explosions, fire, riots, civil commotion, acts of war, radiation, defects in any part of the building or adjacent structures not constructed by LESTER, or defects in materials or workmanship supplied by LESTER resulting from the installation, use or attachment to the building structure of components such as vents, flashing, signs, fascia, skylights, snow retention devices or any other such materials, accessories or machinery, which are not reflected in the design plans and specifications for the building structure provided by LESTER or which is the result of work which is not performed by LESTER; (e) products which are not manufactured by LESTER, including without limitation, equipment, motors and minor hardware (door and window latches, hooks, etc.), regardless of whether same are furnished or installed by LESTER; provided, however, LESTER passes on to OWNER the transferable warranty which LESTER received from the manufacturer, if any, a copy of such warranties may be obtained from Lester by requesting same in writing; (f) used materials, or materials repaired or replaced under this Warranty except to the extent of the remainder of the warranty period; (g) failure caused by any paints or coatings applied to the materials provided by LESTER which were not applied by or approved in writing by LESTER; (h) failure of masonry foundations and floors due to settling caused by others' failure to properly fill the area or prepare the substrate prior to the installation of those elements; (i) normal shrinkage cracks in masonry materials; to normal wear and tear on concrete floors due to excessive traffic areas, frequent power washing or feed acidity, or any other such excessive exposure or treatment; (j) damage or defect caused by abuse, modifications not executed by LESTER, improper or insufficient building maintenance, failure to address issues such as but not limited to water intrusion, improper operation or normal wear and tear under normal usage; (k) buildings designed with large openings that utilize sliding, sectional overhead, hydraulic or other doors that are left open during severe weather (wind) conditions; (l) damage caused by inadequate ventilation of the building; (m) variables beyond LESTER's control, such as excessive population of animals, inadequate building management of any kind, power failures, improper electrical wiring or equipment failures that may cause damage to the building. The OWNER hereby acknowledges that the total well-being of any animals housed in the building is dependent upon the OWNER's source of electrical power and/or the OWNER's ability to manually ventilate the building during periods of power or equipment failures. LESTER disclaims any liability for losses resulting from conditions which are beyond its control.
- 6. Limitations.** The following limitations apply to the coverage of this Warranty: (a) loss under this Warranty shall be limited to the original purchase price of the defective product subject to OWNER's claim, and shall be further limited as provided herein; (b) metal covered structures are not warranted to be leak-free, particularly leakage caused by extreme weather conditions involving wind, storm or rain which is not normal for the area in which the building is erected; (c) unpainted galvanized or Galvalume® siding or roofing sheets are not warranted to be or remain perfectly uniform in appearance (d) flashings to existing structures, or around silos are not warranted to be leak free; (e) LESTER does not warrant that components or accessory items such as windows and doors shall be free of condensation caused by high humidity inside the building or temperature differentials between the interior and exterior of the building; (f) LESTER does not warrant any part, product or material to meet local, municipal, or state ordinances, codes, laws or regulations; (g) "oil canning" (visible waviness in the flat areas of metal wall and roofing panels) is an inherent quality of flat metal and is not a cause for rejection of or replacement of steel panels and/or steel trim components.
- 7. Exclusive Warranty.** THE FOREGOING SETS FORTH THE ONLY GUARANTEES OR WARRANTIES APPLICABLE TO THE WORK OR MATERIALS PROVIDED BY LESTER AND SAID WARRANTIES ARE GIVEN EXPRESSLY AND IN LIEU OF ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE AND ALL OTHER WARRANTIES ARE DISCLAIMED BY LESTER. The OWNER agrees that oral statements about the building and the components thereof made by LESTER's dealers or representatives, or statements contained in LESTER's or other third parties general advertising, pamphlets, brochures or other advertising material, do not constitute warranties and that acquisition of the building and components thereof was not made in reliance upon them.
- 8. Owner's Remedies.** Except where such disclaimers and exclusions are specifically prohibited by applicable law, THE OWNER ACKNOWLEDGES THAT ITS SOLE AND EXCLUSIVE REMEDY AGAINST LESTER SHALL BE LIMITED TO THE APPLICABLE WARRANTIES SET FORTH HEREIN AND NO OTHER REMEDY (INCLUDING BUT NOT LIMITED TO THE RECOVERY OF PROFITS, LOST SALES, INCIDENTAL OR CONSEQUENTIAL DAMAGES, OR INJURY TO PERSON OR PROPERTY, OR ANY OTHER LOSS) SHALL BE AVAILABLE TO THE OWNER OR ANY OTHER PERSONS OR ENTITIES, WHETHER BY DIRECT ACTION, FOR CONTRIBUTION OR INDEMNITY, OR OTHERWISE. This exclusive remedy shall not be deemed to have failed its essential purpose as long as LESTER is willing and able to carry out the terms of the Warranty as set forth herein. Some states do not allow limitations on how long an implied warranty lasts or do not allow limitation on incidental or consequential damages, so the foregoing limitations may not apply to you. This warranty provides you with specific legal rights and you may have other rights which vary from state to state.
- 9. Choice of Law.** The construction and interpretation of this Limited Warranty shall be governed by the laws of the State of Minnesota.



Design
Construct
Furnish

in f p i
samuelsgroup.net



BUILDING TOGETHER

Structures. Interiors. Relationships. Trust.

REQUEST FOR PROPOSALS

VILLAGE OF KRONENWETTER
NEW EQUIPMENT GARAGE

Design / Build Services

May 20, 2026



Design
Construct
Furnish

May 20, 2026

Greg Ulman, Director of Public Works
Village of Kronenwetter
1582 Kronenwetter Drive
Kronenwetter, WI 54455

Dear Greg,

On behalf of the Samuels Group, we are pleased to submit our proposal for the design and construction of the Village of Kronenwetter's new equipment garage. We appreciate the opportunity to partner with the Village on this important investment that will support both Public Works operations and Police Department needs.

We understand the Village is seeking a qualified design-build partner to deliver a six-bay, approximately 65' x 120' facility with functional separation for police and public works operations, durable construction, and efficient mechanical systems all within a defined budget and on an expedited timeline. Our team is well-positioned to meet these goals through an integrated approach that emphasizes early collaboration, cost control, and practical, performance-driven design solutions.

Our design-build methodology provides a single point of accountability and fosters real-time coordination between design and construction. This allows us to align scope, budget, and schedule from the outset minimizing risk and ensuring transparency throughout the process. We are particularly focused on delivering value through efficient building systems, constructible detailing, and proactive communication with Village stakeholders.

We recognize the importance of meeting the Village's evaluation criteria, including demonstrated experience with similar municipal facilities, strong client service, qualified staffing, and the ability to meet project timelines. Our team brings extensive experience delivering garages, maintenance facilities, and public safety buildings, with a proven track record of responsive service and successful project delivery for municipal clients.

In addition, we understand that the Village intends to move forward quickly and is seeking a collaborative partner to refine design details while maintaining alignment with the project's approximately \$800,000 budget. Our team is prepared to engage immediately, working alongside Village staff to develop a practical, cost-effective solution that meets operational needs and long-term durability expectations.

We are excited about the opportunity to contribute to the Village of Kronenwetter and to deliver a facility that enhances daily operations and serves the community for years to come. Thank you for your consideration of our proposal.

THE SAMUELS GROUP, INC.
Respectfully Submitted,

Sid Samuels, President
715.218.0001 | ssamuels@samuelsgroup.net

WISCONSIN
311 Financial Way
Suite 300
Wausau, WI 54401
715.842.2222

IOWA
2929 Westown Parkway
Suite 200
West Des Moines, IA 50266
515.288.0467

BUILDING TOGETHER

- Construction Management
- General Contracting
- Design / Build
- Furniture Solutions

in f p @
samuelsgroup.net



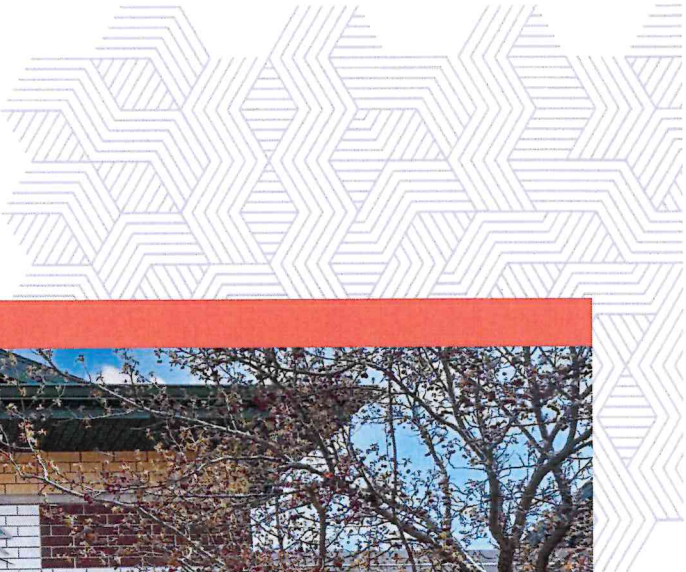
Design
Construct
Furnish

TABLE OF CONTENTS

01	Cover Sheet	4
02	Company Experience & Similar Projects	6
03	References & Competency	14
04	Staffing	20
05	List of Subcontractors	30



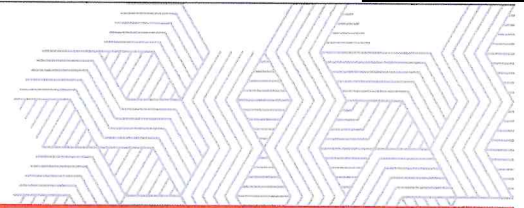
Design
Construct
Furnish



01

COVER SHEET

COVER SHEET



Village of Kronenwetter Request for Proposals

New Equipment Garage

Mail out: April 17, 2026
Proposal Due Date: May 20, 2026 at 1:30 PM
Anticipated Award: June 1, 2026 CLIPP Committee Meeting

SUBMITTED BY:

Contractor: THE SAMUELS GROUP, INC.

Address: 311 FINACIAL WAY, SUITE 300, WAUSAU, WI 54401

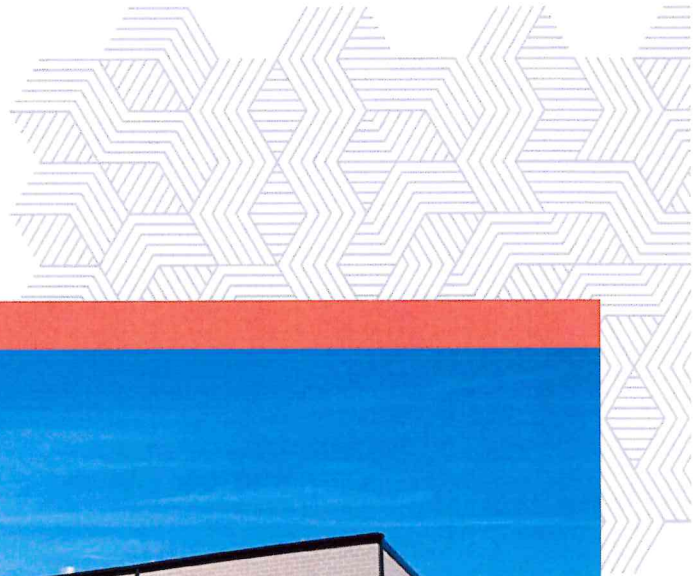
Telephone Number: 715.842.2222 **Fax Number:** N/A

Contact Person: SID SAMUELS

Title: PRESIDENT



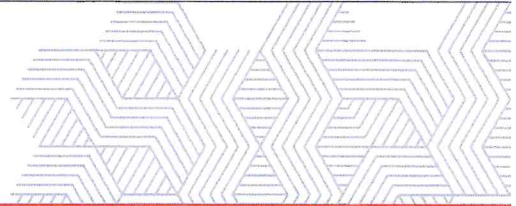
Design
Construct
Furnish



02

COMPANY EXPERIENCE & SIMILAR PROJECTS

COMPANY OVERVIEW



CONTACT INFORMATION
 The Samuels Group, Inc.
 311 Financial Way, Suite 300
 Wausau, WI 54401
 715.842.2222
 samuelsgroup.net

Sid Samuels
 President
 715.218.0001
 ssamuels@samuelsgroup.net




DESIGN ■ CONSTRUCT ■ FURNISH

Samuels Group is a preferred Midwest commercial construction company. Our team has decades of experience and provides a true turnkey approach to your building needs. From pre-construction, to design, construction, and commercial furniture solutions, our team will work with you from conception to completion. The Samuels Group leads the way in providing project cost savings and environmentally sound solutions.

WHAT MAKES US DIFFERENT

Samuels Group is not your typical contractor, we are Innovators and Over Achievers! We offer our clients trusted and personalized solutions by learning about their project and approaching it based on their specific needs. Each project is evaluated so that the right team is assembled to deliver an exceptional project experience to all stakeholders. Our team will bring experience and passion to your project and we will go the extra mile to meet your needs.

OFFICE LOCATIONS


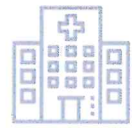
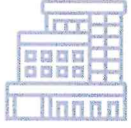

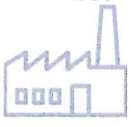

CONTRACT OFFICE
WISCONSIN
 Established 2005
 311 Financial Way
 Suite 300
 Wausau, WI 54401
 715.842.2222

BRANCH OFFICE
IOWA
 Established 2010
 2929 Westown Parkway
 Suite 200
 West Des Moines, IA 50266
 515.288.0467

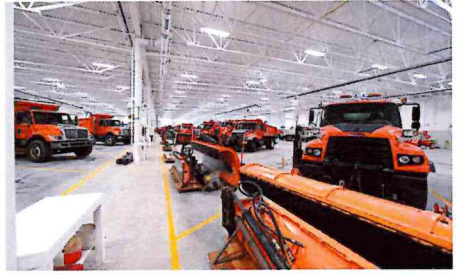
SERVICES

- | | |
|--------------------------------|---------------------------|
| Project Planning | Construction Management |
| Design-Build | Pre-Referendum |
| Negotiated General Contracting | Facilities Maintenance |
| Integrated Project Delivery | Sustainable Design / LEED |
| Pre-Construction Services | Furniture Solutions |

MARKETS WE SERVE

- | | |
|---|--|
| 
GOVERNMENT | 
HEALTHCARE |
| 
COMMERCIAL | 
EDUCATION |
| 
MANUFACTURING | 
UNIQUE |

SIMILAR PROJECTS



WAUSHARA COUNTY NEW HIGHWAY GARAGE 1001 EAST MAIN STREET, WAUTOMA, WI 54982-9613

SCOPE

The new 107,000 SF Waushara County Highway Garage includes spaces for administrative and staff offices, locker room, boardroom, break / training room, sign shop, parts, fabrication, wash bay, and brine accommodations. Six repair bays and approximately 52-vehicle garage are also included with the project. Additional scope to the project includes updates to an existing fuel island. A communications plan (including direct mail, website, and community information meetings) was developed to help educate and inform the public about the project.

SERVICES PROVIDED

Samuels Group provided project planning, architectural design, pre-construction, estimating, community communications plan, construction management, interior design, and furniture solutions

SIZE 107,000 SF

COST \$27 Million

SCHEDULE

Construction Start: 05/2022

Completion Date: 03/2024

OWNER

Waushara County

Shawn Schoenstene, Shop Foreman

920.787.3327 office

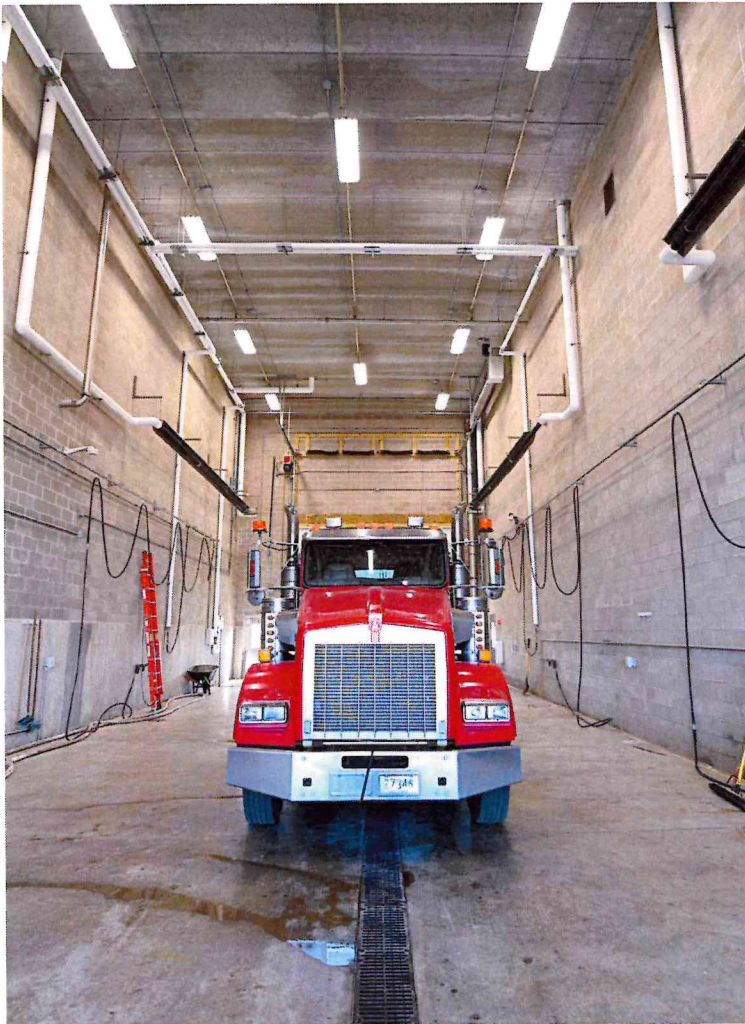
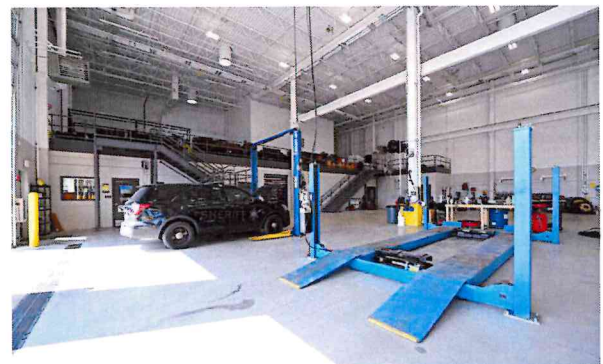
shawn.schoenstene@co.waushara.wi.us

SIMILAR PROJECTS

WAUSHARA COUNTY NEW HIGHWAY GARAGE (cont.) 1001 EAST MAIN STREET, WAUTOMA, WI 54982-9613

PROJECT COMPLEXITY

The project was developed during the COVID-19 pandemic, which presented challenges such as material shortages, plant shutdowns, and rising costs. To address these issues, the design team, estimators, and project management worked in close collaboration to align the project's functional requirements with the evolving constraints. By leveraging this teamwork, the team was able to provide the client with the most cost-effective solution at the time. We believe that the ongoing collaboration between the design team, estimators, and project management is crucial to the success of any project.



SIMILAR PROJECTS



WAUSHARA COUNTY EMS STATION NO. 1 N2400 SOUTH TOWNLINE ROAD, WAUTOMA, WI 54982

SCOPE

The 6,000 SF single-story facility serves as a multi-functional EMS hub for Waushara County, combining both administrative and operational spaces in a 50/50 split. The building includes administrative offices, a flexible training room for staff development and emergency exercises, a central supply area, and a three-bay garage for emergency vehicles and equipment. Crew quarters are designed to accommodate four EMTs and include a living room, kitchen, and a storm shelter for severe weather protection. The exterior was designed to align with the color palette of other EMS stations in the county, maintaining a consistent brand identity. Additionally, the building's mechanical systems are integrated with the county's existing automation controls, allowing for efficient centralized monitoring and management.

SERVICES PROVIDED

Samuels Group provided pre-construction, cost estimating, architectural design, space planning, interior design, community communications plan, commercial furniture solutions, and self-perform carpentry work. Samuels Group served as the Construction Manager at Risk.

SIZE: 6,000 SF

COST \$2.6 Million

SCHEDULE

Construction Start: 04/2023

Completion Date: 11/2023

OWNER

Waushara County EMS Team

401 Ruth's Way

Wautoma, WI 54982

Keith Melvin

EMS Chief

920.765.9561

keith.melvin@co.waushara.wi.us

SIMILAR PROJECTS



WAUSHARA COUNTY EMS STATION NO. 5 AND SENIOR DINING CENTER N4258 STATE ROAD 49, POY SIPPI, WI 54967

SCOPE

New mixed-use facility with about 1/3 of the building dedicated to a County operated Senior Dining Center and the remaining building dedicated to the new Poy Sippi EMS Station. Featured in the EMS portion was the 2 bay pull through apparatus garage a masonry storm shelter, EMT day room with kitchen and two offices/sleeping rooms. The owner wished to find a more cost-effective alternative to providing building code required fire suppression throughout the building so a petition for variance was pursued that utilized additional fire-resistant construction around the sleeping rooms among other enhanced life safety features. The overall exterior design is meant to have a residential feel and scale that blends into the surrounding neighborhood. A communications plan (including direct mail, website, and community information meetings) was developed to help educate and inform the public about the project.

SERVICES PROVIDED

Samuels Group provided project planning, architectural design, interior design, pre-construction, cost estimating, community communications plan, commercial furniture solutions, and construction management services.

SIZE 4,241 SF

COST \$2.1 Million

SCHEDULE

Construction Start: 07/2022

Completion Date: 06/2023

OWNER

Waushara County
Barry West, IT Manager
920.787.6586
barry.west@waushara.co.wi.us

SIMILAR PROJECTS



DOOR COUNTY HISTORIC DAIRY NEW EMS RENOVATION & ADDITION 1309 RANGE LINE ROAD, WASHINGTON ISLAND, WI 54246

SCOPE

The Door County Historic Dairy project transformed a historic agricultural structure into a modern Emergency Medical Services (EMS) facility serving Washington Island. Purchased by Door County in 2020, the existing dairy building was thoughtfully renovated and expanded to support critical emergency response operations while preserving the character of the original structure.

The project included both renovation of the existing two-story dairy and the addition of a new apparatus garage to accommodate emergency vehicles. The design integrates modern functionality with the building's historic materials, including stone veneer and board-and-batten siding, maintaining a strong connection to the island's rural heritage.

The first floor is organized to support rapid response and daily operations, featuring two rescue squad bays, a public lobby, offices, locker rooms, decontamination space, laundry, and sleeping quarters for EMS personnel. Support spaces such as a lounge, kitchenette, and conference areas enhance staff comfort and operational efficiency. The second floor provides flexible training space, additional support areas, and storage to accommodate ongoing staff development and community needs.

Site improvements include updated access drives, parking, and infrastructure to support emergency vehicle circulation and response times. The project required careful coordination due to the island location, including ferry access logistics and material transport considerations.

SERVICES PROVIDED

Samuels Group provided project planning, pre-construction, estimating services, architectural design and interior design for complete architectural services.

SIZE 8,960 SF

COST \$1 Million

SCHEDULE

Design Start: 01/2021

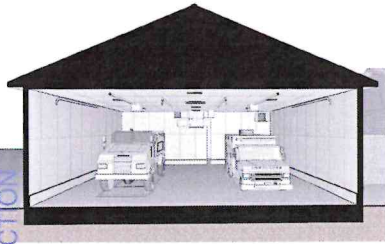
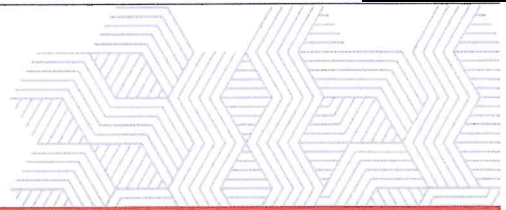
Construction Start: 05/2021

Completion Date: 12/2021

OWNER REFERENCE

Door County
Wayne Spritka
Director of Facilities & Parks
920.746.2211 Office
920.495.2131 cell
wspritka@co.door.wi.gov

SIMILAR PROJECTS



INTERIOR PERSPECTIVE - FOR REFERENCE ONLY



EXTERIOR PERSPECTIVE - FOR REFERENCE ONLY



www.samuelsgroup.net
 1117 Financial Way, Suite 202
 North, WI 54821
 phone 715 842 2222
 fax 715 842 0928
 2022 Wisconsin Partner
 West Day Member, IA 515202
 phone 515 228 2442
 fax 515 228 6477



VILAS COUNTY STORAGE GARAGE 330 COURT STREET, EAGLE RIVER, WI 54521

SCOPE

Vilas County required an affordable storage solution to accommodate two large emergency management and law enforcement vehicles near the existing courthouse. The chosen solution was a 1,600-square-foot, wood-framed building with a raised concrete stem wall. To keep costs within budget while maintaining a cohesive look, vinyl siding and asphalt shingles were selected for the exterior, matching a nearby storage building. The interior features durable OSB sheathing, designed to be both practical and adaptable for potential future modifications to the garage.

PROJECT COMPLEXITY

This project had a fixed budget and tight timeline, requiring close collaboration between design, estimators, and construction teams to ensure design changes stayed within budget and on schedule. Anticipating an 8-week State plan review, we submitted an early footing foundation approval to begin construction and avoid winter delays. This coordination was key to meeting the County's deadline for project completion by the end of 2024.

SERVICES PROVIDED

Samuels Group provided project design, pre-construction, estimating services, construction management services, and self-performed studs, concrete, doors, roofing, and rough and finish carpentry. Samuels Group served as construction manager on this project.

SIZE 1,600 SF

COST \$228,000

SCHEDULE

Design Start: 09/2024

Design Completion Date: 12/2024

Construction Start: 08/2024

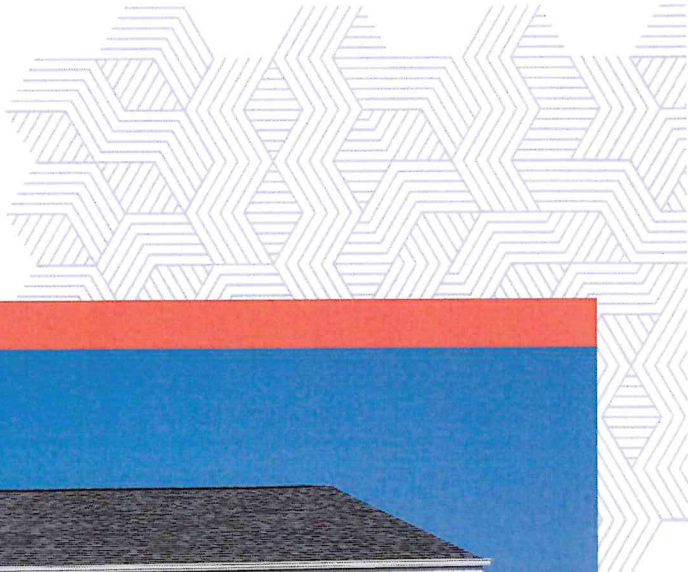
Completion Date: 12/2024

OWNER

Vilas County
 Tom Fredrick, Maintenance Supervisor
 715.891.3808
 thfred@vilascountywi.gov



Design
Construct
Furnish



03

REFERENCES & COMPETENCY

CLIENT REFERENCES

WAUSHARA COUNTY

KEITH MELVIN, EMS Chief

401 Ruth's Way
Wautoma, WI 54982
920.765.9561
keith.melvin@co.waushara.wi.us

WAUSHARA COUNTY

SHAWN SCHOENSTENE, Shop Foreman

Highway Department
403 Ruth's Way
Wautoma, WI 54982
920.787.3327
shawn.schoenstene@co.waushara.wi.us

DOOR COUNTY

WAYNE SPRITKA, Director of Facilities & Parks

Government Center
421 Nebraska Street, 3rd Floor
Sturgeon Bay, WI 54235
920.746.2211 Office
920.495.2131 Cell
wspritka@co.door.wi.gov

VILAS COUNTY

TOM FREDRICK, Maintenance Supervisor

330 Court Street
Eagle River, WI 54521
715.479.3680
thfred@vilascountywi.gov

LEIGH YAWKEY WOODSON ART MUSEUM

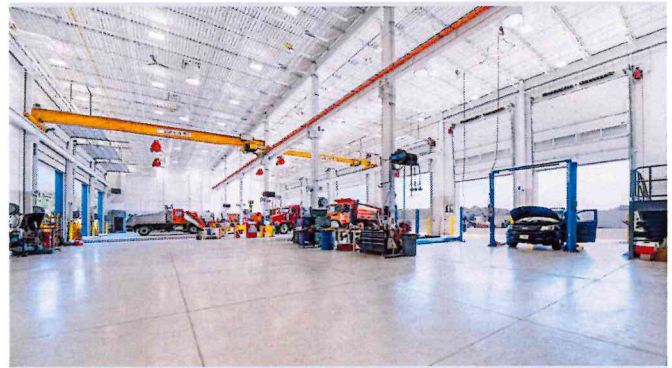
MATT FOSS, Museum Director

700 North 12th Street
Wausau, WI 54403
715.845.7010
mfoss@lywam.org

WAUSAU WOODCHUCKS

MARK MACDONALD, Owner

2401 North Third Street
Wausau, WI 54403
715.845.5055
mark@woodchucks.com



LETTERS OF REFERENCE



700 North Twelfth Street | Wausau, WI 54403-5007 | T 715.845.7010 | lywam.org

Accredited by



July 12, 2024

On behalf of the Leigh Yawkey Woodson Art Museum in Wausau, Wisconsin, it is my pleasure to write a letter in support of The Samuels Group.

Over the past fourteen years, The Samuels Group has provided the Woodson Art Museum with exceptional work through numerous capital projects, ranging from major building additions to small re-imaginings of interior spaces. With each project, the attention to detail, care, foresight, and customer service that are hallmarks of The Samuels Group's work has been evident.

No doubt after reading this recommendation, you will research the Leigh Yawkey Woodson Art Museum. I encourage you to do so, and if you are lucky, you will see photos of the Museum's campus before and after 2010. What you will hopefully see is the transformation of a beautiful building into an even more beautiful complex which reflects reverence for our past but helps us better serve our visitors for the future. Most of this is due to the talents of The Samuels Group. Whether it was the Museum's expansive 2012 addition, renovations in the Museum's main entrance and visitor services area, the creation of the Museum's Rooftop Sculpture Garden, or the construction of our purpose-built space for visiting artists dubbed "The Glass Box Studio," The Samuels Group's influence and fine work cannot be missed visiting the Museum.

Before I became the Woodson Art Museum's Director, I served as the Assistant Director, and Project Coordinator. In those two former roles, one of my responsibilities was to act as the liaison between the Museum and The Samuels Group during each one of the aforementioned capital projects. I had the pleasure to work with many different architects, designers, project managers, site superintendents, carpenters, interior designers, safety coordinators, estimators, marketing professionals, and others through the years who all treated me, the Museum, and our projects with the utmost respect, sincerity, hard-work, and dedication. Simply put, they are an important partner for the Museum, and they have repeatedly answered the bell, allowing us to better serve our community.

I hope you will see the quality of their work and jump at the chance to collaborate with them. It's a decision you won't regret.

Sincerely,

Matt Foss
Director, Leigh Yawkey Woodson Art Museum

LETTERS OF REFERENCE

WISCONSIN WOODCHUCKS

July 9th, 2016

Sid Samuels, President
The Samuels Group
311 Financial Way, Suite 300
Wausau, WI 54401

Sid,

I am very proud to write this reference letter for the work The Samuels Group has completed at Athletic Park. If I had a nickel for every compliment that I have received on the Athletic Park Renovations, I could have paid the bill. Every night several fans approach me and compliment me on the transformation of Athletic Park. Your team at the Samuels Group took on the challenge of building new facilities, inside a historic park, and knocked the ball out of the park.

In August 2013, the challenge we presented you was huge. The Samuels Group was asked to build a new modern grandstand inside Historic Athletic Park with a short lead time and in the dead of winter. The winter of 2013/2014 turned out to be the coldest in Wisconsin since 1909. Your team struggled through 70 days of sub-zero temperature to complete a project that needed warm days to pour concrete. The Grandstand that your group designed was not only more comfortable with great premium seating options, but it enhanced the historic look at Athletic Park. When fans approach the entrance to Athletic Park they make comparisons to Wriggley Field and Fenway Park. At the same time your team designed and built a Neighborhood Park that was attached to the stadium. This new park, which is the first built in Wausau in 20 years, now serves as the entrance to Athletic Park and has received compliments from fans for its design and the enhancements it brings to the atmosphere.

The work continued in the fall of 2015 with Phase 2. Phase 2 was a complete reconstruction of the 3rd base side of Athletic Park. It was challenging, again, because of the narrow work area and the need to bring all the materials over the Historic Wall. The Samuels Group brought the project in on time and under budget. The new Concession Stand and Ministry Health Care Terrace have added to the historic charm of Athletic Park and have received many compliments all over town. The project included a complicated bleacher design that needed to incorporate new bathrooms and cold storage. The Samuels Group creative team accepted the challenge and created a bleacher design that is both functional and attractive.

With both Phases of the Renovation of Athletic Park, The Samuels Group has shown creativity, cost awareness and a genuine pride in the finished project. I have been very impressed with The Samuels Group's response to my concerns, complaints and requests.

Sincerely,



Mark Macdonald
Owner

LETTERS OF REFERENCE



**National
Railroad
Museum**

October 14, 2025

I would like to recommend the Samuels Group for the BUILD Wisconsin Award. Throughout the process they worked to "get it right" and have succeeded. It has changed the look of our facilities to align with our national museum designation, but more importantly the final product allows us to better serve our community and meet our mission.

Throughout the construction of the National Railroad Museum's Fox River Expansion, the Samuels Group acted as an engaged partner of the National Railroad Museum. As early as the inception of the project in 2015, the Samuels Group stepped up to provide a rendered fly-over of the project that the Museum used throughout its planning, its communications with the community and governmental agencies as well as financial stakeholders who donated funds to support the project. They also contribute construction activities to our annual family Paw Patrol-themed event that teaches children about the "doers" of the community as well as serves as a fundraiser for the Museum.

That engagement continued as construction began in May 2024. I was given the opportunity to attend all of the weekly owner and the subcontractor meetings, and we continued with nearly daily communications as the Samuels Group included me as part of their team. The Museum was fully operating and open to the public throughout the construction, making these meetings extremely valuable as we were able to work together addressing the changing site, visitor and safety issues. Samuels Group's project manager and site supervisor were highly responsive to any special requests ranging from providing a barrier to protect children using our playground to working around our family event schedule to creating safety procedures for the subcontractors as they navigated between construction spaces on tourist-congested grounds.

The Fox River Expansion is a unique addition that required one-of-a-kind manufacture and assembly of its truss system. The manufacture of the steel required the creation of new shop drawings, followed by a wait before the trusses could be formed and then brought to the site, slid into position and welded together in place. The design required collaboration between the architect and Samuels Group as well as input from the Museum. From the concept to shop drawings to the final truss joined 40 feet in the air, the process took nearly half of the 16-month project.

The Samuels Group did not allow the rest of the project to sit idle during the truss manufacture process, however. After the standard site preparation and underground facilities were put into place, they found ways to move the project forward by pouring the floor and starting upward construction in more traditionally designed areas. They were also excellent in addressing unusual site problems during this time including establishing whether a newly discovered 100+ year drainage old pipe was active, developing a protocol for the stabilization of a historic cistern, and followed State guidelines regarding discovering a potential cultural site. Despite what could have been setbacks, I was impressed that the project was completed in a timely manner.

The Samuels Group's willingness to collaborate and think about the project differently allowed a non-traditional project to move forward with minimal impact to the more than 100,000 who visited the Museum during the construction. The real impact happened as the Fox River Expansion opened to the public on September 20, 2025. The finished result is exceptional. On the first day it was open 1039 people visited - more than 300% our normal Saturday visitation, and the numbers continue to be double what they normally might be for each day since.

2 2 8 5 S . B r o a d w a y
G r e e n B a y ■ W i s c o n s i n ■ 5 4 3 0 4
9 2 0 . 4 3 7 . 7 6 2 3
F a x : 9 2 0 . 4 3 7 . 1 2 9 1
www.nationalrrmuseum.org

LETTERS OF REFERENCE



**National
Railroad
Museum**

The Museum has hosted multiple corporate events in the space already, and we are booking weddings in 2026 and 2027. As a 501 c3 privately funded Congressionally designated Museum, these events allow us to financially support the operations of the Museum and lower the cost of admission to the families who visit.

At its core, the new Fox River Expansion was built to preserve and display historic train cars for public use and provide a better place for the more than 12,000 students who take part in our educational programs each year. Supporting educators through our immersive programs help them reach students with special needs, have surpassed what is offered in the classroom, or those who simply do not thrive in a classroom. This building provides a space for even more students to take part in educational activities that move them outside on the covered terrace or require active movement inside during the winter. The space that they are immersed in inspires students far more than a desk in a classroom can and delivers accessibility to all learners.

The building also has a positive economic impact to the community. Tourists are curious about what they are looking at as they cross the near-by Hwy. 172 bridge and visit to the Museum. The media has already found us with the Hallmark Channel filming onsite and ESPN scheduled to do the same. We had been receiving calls and emails asking about when the new building opens and those who come to the community for a Green Bay Packers game, stay longer to view the Museum and consequently spend money with other businesses, supporting the livelihoods of those living here. We expect our \$20 million impact to grow to \$35 million within the first few years of operation and the number of visitors will only grow as the Museum's reputation does.

Through building the Fox River Expansion, the National Railroad Museum is now able to meet its educational mission, grow as an organization and serve the community. Samuels Group's dedication to the project demonstrated their commitment to serve the community, establishing that their excellence is not only in the build but how they serves others.

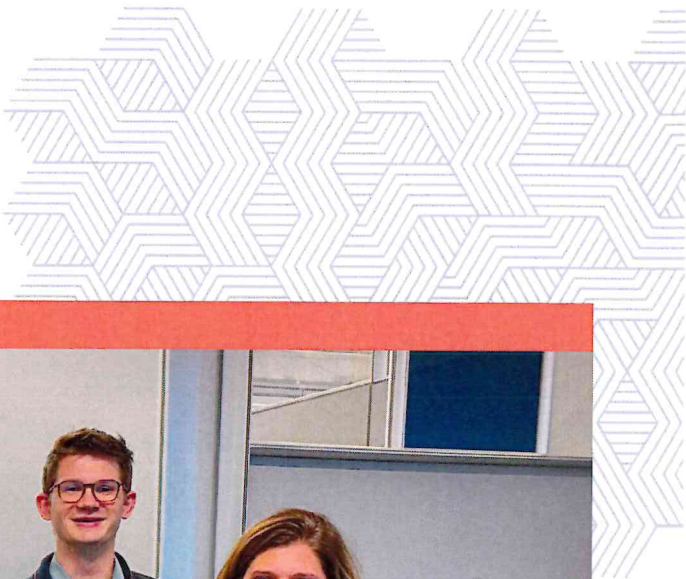
With Regard,

Jacqueline D. Frank, CEO
National Railroad Museum

2 2 8 5 S . B r o a d w a y
G r e e n B a y ■ W i s c o n s i n ■ 5 4 3 0 4
9 2 0 . 4 3 7 . 7 6 2 3
F a x : 9 2 0 . 4 3 7 . 1 2 9 1
www.nationalrrmuseum.org



Design
Construct
Furnish



04

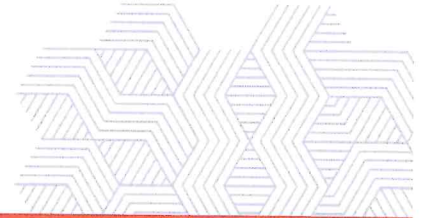
STAFFING

TEAM RESUMES



Sid Samuels

President



Sid Samuels will work with the entire project team overseeing and managing the relationship between all parties. Sid will have a strong presence from the inception of the project to ensure the adherence to your budget and schedule requirements.

Sid's supervisory and management skills combined with the overall construction team will bring your project to a successful completion

32 YEARS OF EXPERIENCE

EDUCATION

Bachelors of Technology Degree,
University of Northern Iowa

AFFILIATIONS

Marshfield Clinic Health System Foundation
- Board Member
Carpenters Health and Pension Plan, Trustee
AGC Board Member - President (2020-2021)
AGC Board Member - Vice President (2019)
AGC Board Member (2006-2007)
AGC Instructor - Superintendent Training
(2000-2005)
Leadership Wausau Graduate (2002)
Habitat for Humanity
Board Member (2003-2004)
Junior Achievement
Board Member (2009 - 2010)
Downtown Des Moines Chamber Board
Member (2012 - 2015)

SIGNIFICANT EXPERIENCE

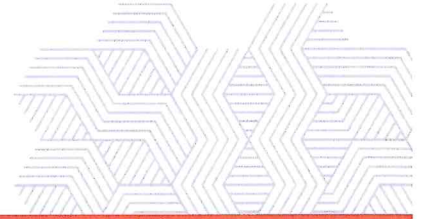
Adams County Law Enforcement Center - Friendship, WI
Ames Public Library Renovation, Ames, IA
Clarinda Correctional Facility New Kitchen, Bakery, and Laundry Addition
- Clarinda, IA
Chippewa County Law Enforcement Center - Chippewa Falls, WI
Chickasaw County Jail Study - New Hampton, IA
Clinton County Law Enforcement Center - Clinton, IA
Dallas County Law Enforcement Center - Adel, IA
Dubuque County Pre-Construction Services - Jail Study - Dubuque, IA
Dubuque County Jail Dormitory Demolition and Renovation - Dubuque, IA
Floyd County Law Enforcement Center - Charles City, IA
Gogebic County New Jail - Bessmer, MI
Green Lake County Justice Facility - Green Lake, WI
Guthrie County New Law Enforcement Center - Guthrie Center, IA
Guthrie County Pre-Construction Services for Jail Study - Guthrie Center, IA
Iowa Correctional Institution for Women Expansion - Mitchellville, IA
Marathon County Jail - Wausau, WI
Page County New Jail, Sheriff's Office, and 911/Dispatch Center - Clarinda, IA
Page County Jail Study - Clarinda, IA
Rock County Justice Center - Janesville, WI
St. Croix County Government Center - Hudson, WI
St. Croix County Department of Corrections Addition - Hudson, WI
State of Iowa DAS State Construction Management Services - Des Moines, IA
Vilas County Courthouse - Eagle River, WI
Walsh County Jail Study - Grafton, ND
Walsh County New Jail and Sheriff's Office - Grafton, ND
Waukesha County Justice Center - Waukesha, WI
Webster County Law Enforcement Center Study - Fort Dodge, IA

TEAM RESUMES



Justin Keller

Director of Estimating



Justin Keller is the Director of Estimating for Samuels Group. He will work closely with your team in the pre-construction phase of the project and investigate your needs and perform the pre-construction services necessary for further design work. His responsibilities include developing budget analyses, construction costs, and scheduling requirements. His daily estimating activities provide him with the relationships, resources, and knowledge of current construction costs, supply, and demand of specialty contractors, construction materials, and their required lead times.

19 YEARS OF EXPERIENCE

EDUCATION

Bachelor of Science in Construction Management, University of Wisconsin-Stout

SIGNIFICANT EXPERIENCE

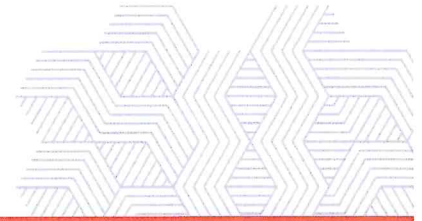
Vilas County Storage Garage - Eagle River, WI
 Waushara County Government Center - Wautoma, WI
 Waushara County New Poy Sippi EMS & Senior Dining - Poy Sippi, WI
 Waushara County Wautoma Highway Shop - Wautoma, WI
 Waushara County Wide Facilities Master Plan and Space Needs Assessment - Wautoma, WI
 Wausau Woodchucks Multiple Projects - Wausau, WI
 Leigh Yawkey Woodson Art Museum Multiple Projects - Wausau, WI
 National Railroad Museum Renovation and Expansion - Green Bay, WI
 Wood County Law Enforcement Center - Wisconsin Rapids, WI
 Calumet County Courthouse / Jail Expansion - Chilton, WI
 Clarinda Correctional Facility New Kitchen, Bakery, and Laundry Addition - Clarinda, IA
 Clinton County Law Enforcement Center - Clinton, IA
 Dallas County Law Enforcement Center - Adel, IA
 Douglas County Jail Study - Superior, WI
 Floyd County Law Enforcement Center - Charles City, IA
 Fond du Lac County Jail Study - Fond du Lac, WI
 Green Lake County Government Center - Green Lake, WI
 Guthrie County Law Enforcement Center - Guthrie Center, IA
 Lac Du Flambeau Natural Resources - Lac Du Flambeau, WI
 Marathon County Courthouse - Wausau, WI
 Oconto County Law Enforcement Center - Oconto, WI
 Oshkosh Correctional Pre-Construction Services - Oshkosh, WI
 Page County New Jail, Sheriff's Office, and 911/Dispatch Center - Clarinda, IA
 Rock County Jail Expansion - Janesville, WI
 Rock Haven Skilled Nursing Facility - Janesville, WI
 St. Croix County Government Center - Hudson, WI
 Trempealeau County Government Center - Whitehall, WI

TEAM RESUMES



Henry Kropp, AIA

Architect



Henry Kropp is an Architect at Samuels Group, where he specializes in designing and producing construction documents for a diverse range of facilities, including commercial, healthcare, educational, and government projects. He excels in helping clients visualize their concepts through advanced computer graphics and videos. In addition to his visualization expertise, Henry leverages Building Information Modeling (BIM) to create detailed building models and facilitate coordination and clash detection across multiple design disciplines. This proactive approach identifies potential issues before construction begins, ultimately saving both time and money on projects.

16 YEARS OF EXPERIENCE

EDUCATION

Bachelor of Science in Architectural Studies,
University of Wisconsin-Milwaukee, 2013

Associates Degree in Architectural
Residential Design, Northcentral Technical
College, 2008

PROFESSIONAL REGISTRATION

Wisconsin Licensed Architect, #13570-5

AFFILIATIONS

American Institute of Architects (AIA) -
Wisconsin Chapter

SIGNIFICANT EXPERIENCE

Waushara County EMS and Senior Dining Center - Poy Sippi, WI
Waushara County EMS Station No. 1 - Wautoma, WI
Waushara County Highway Shop - Wautoma, WI
Vilas County Storage Garage - Eagle River, WI
Sokaogon Chippewa Community Chief Willard Ackley Memorial Health Clinic
Expansion and Community Flexible Facility - Crandon, WI
Leigh Yawkey Woodson Art Museum Multiple Projects - Wausau, WI
Wausau Woodchucks Multiple Projects - Wausau, WI
National Railroad Museum Renovation and Expansion - Green Bay, WI
Dubuque County Jail Pod B - Dubuque, IA
Forest County Master Planning - Crandon, WI
Grant County Master Planning - Lancaster, WI
Iowa Department of Corrections - Mitchellville, IA
Page County Law Enforcement Center - Clarinda, IA
Rib Mountain Town Hall - Wausau, WI
Shawano County Master Plan - Shawano, WI
Wausau City Hall Security Upgrades - Wausau, WI
Worth County Master Planning - Northwood, IA

TEAM RESUMES



Jennifer Schommer, IIDA, WRID

**Design Manager
Interior Designer**

Jennifer Schommer is the Design Manager who oversees the planning, coordination, and execution of our design projects to ensure they meet client expectations, budgets, and deadlines. Jennifer collaborates closely with architects, designers, and clients to develop creative concepts and maintain design quality. Her key responsibilities include managing project timelines, resource allocation, and team communication, while ensuring compliance with industry standards and regulations. Additionally, Jennifer plays a vital role in problem-solving, mentoring junior staff, and fostering a culture of innovation and efficiency within the Samuels Group. Jennifer is a Wisconsin Registered Interior Designer at Samuels Group. She specializes in interior space planning, renovations, Revit and provides design-build services for government, commercial, education, religious, and various commercially driven projects.

31 YEARS OF EXPERIENCE

EDUCATION

Bachelor of Science Degree, Interior Architecture, Interior Design, University of Wisconsin-Stevens Point, 1996

PROFESSIONAL REGISTRATIONS

Registered Wisconsin Interior Designer #496-109, Issued 2006
Registered Iowa Interior Designer #ID00158, Issued 2024
National Council for Interior Design Qualification (NICIDQ) #21338, Issued 2006

PROFESSIONAL TRAINING

Procore Technologies Certification: Architect Revit Architecture/ 3D Renderings Space Planning
WHEA Healthcare Construction Certificate Color, Design and Material Selection Furniture Selection and Specification

AFFILIATIONS

International Interior Design Association
Wisconsin Healthcare Engineering Association
Central Wisconsin Contractors Association

SIGNIFICANT EXPERIENCE

Waushara County EMS and Senior Dining Center - Poy Sippi, WI
Waushara County EMS Station No. 1 - Wautoma, WI
Waushara County Highway Shop - Wautoma, WI
Vilas County Storage Garage - Eagle River, WI
Door County Historic Dairy New EMS Renovation & Addition - Washington Island, WI
Sokaogon Chippewa Community Chief Willard Ackley Memorial Health Clinic Expansion and Community Flexible Facility - Crandon, WI
Wausau Woodchucks Multiple Projects - Wausau, WI
Leigh Yawkey Woodson Art Museum Multiple Projects - Wausau, WI
National Railroad Museum Renovation and Expansion - Green Bay, WI
One Everest Place Exterior Renovation - Rothschild, WI
Clinton County Law Enforcement Center Furniture Specification - Clinton, IA
Dubuque County Jail Pod Renovations - Dubuque, IA
Guthrie County Law Enforcement Center Furniture Specification - Guthrie Center, IA
Vilas County Courthouse Renovations - Eagle River, WI
Vilas County Land and Water Renovations - Eagle River, WI
Vilas County New Hearing Room Renovations - Eagle River, WI
Wood County Law Enforcement Center Furniture Specification - Wisconsin Rapids, WI
Samuels Group Tenant Build-Out - West Des Moines, IA
Walkabout Orthotics & Prosthetics - Wausau, WI

TEAM RESUMES



John Felker, LEED GA Architectural Designer III



John Felker is an Architectural Designer with Samuels Group. His responsibilities include preparing documents to be used for the design and construction of commercial buildings; creation of 3D BIM models for coordination and construction documentation; collaboration with clients and professionals through the design process from preliminary design to construction completion. John works closely with clients to provide a functional and attractive design that provides the most ideal solution for their needs.

13 YEARS OF EXPERIENCE

EDUCATION

Associate Degree, Civil/Structural Engineering, Chippewa Valley Technical College, 2011

LICENSES & CERTIFICATIONS

U.S. Green Building Council, LEED Green Associate, #10918060, 2014

SIGNIFICANT EXPERIENCE

Chickasaw County Sheriff's Office Addition and Remodel - New Hampton, IA
Chickasaw County EMS - New Hampton, IA

Grease Lightning Addition and Remodel - Onalaska, WI

ENT and Allergy Associates New Clinic and Office Space - Wausau, WI*

First Presbyterian Church Partial Demolition, Addition, and Remodel of Historic Church - Springfield, IL

Gander Mountain New Construction and Remodel of Retail Stores - Multiple Locations*

Greater Wausau Chamber of Commerce Historic Powerhouse - Wausau, WI

Hilton Garden Inn New Hotel, Conference Center and Restaurant - Wausau, WI*

Marshfield Clinic Demolition and Reconstruction of Main Entrance Canopy - Wausau, WI

Mt. Olive Lutheran Church Remodel of Worship Center - Weston, WI*

Nicolet Bank Demolition of Existing Building and New Construction of Satellite Office - Minocqua, WI*

People's State Bank Remodel of Lobby, Teller Stations, and Offices - Wausau, WI

St. Leonard Church Addition of New Education Space - Laona, WI

Surgical Associates New Multi-Tenant Clinic and Office Space - Wausau, WI*

VA Clinic New construction of Outpatient Facility - Huntsville, AL*

Woodson YMCA Addition and Remodel - Wausau, WI*

Manitowish Waters Airport Hangar Expansion - Manitowish Waters, WI

Northwoods Dentistry, SC Renovations - Prentice, WI

Waushara County YMCA - Wautoma, WI

Marshfield Clinic renovations - Various Locations, WI

Aspirus Renovations - Various Locations, WI

Leigh Yawkey Woodson Art Museum Print Addition - Wausau, WI

Leigh Yawkey Woodson Art Museum Terrace - Wausau, WI

Page County Jail & LEC - Clarinda, IA

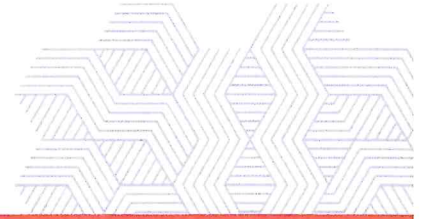
* Experience at previous employer

TEAM RESUMES



Eric Engstrom

General Superintendent



Eric Engstrom, General Superintendent, directs the project management field team to provide quality, technical, and responsive services to clients, at profits that meet corporate financial expectations. Eric will be the primary client interface, maintain community relations, contribute to corporate long-range planning, and support all corporate policies and standards. Eric will lead superintendents, assistant superintendents, and other field staff to deploy the project strategy, communicate expectations and direction regarding schedules, construction methods, policies and standards. Eric makes regularly scheduled visits to assigned job sites, performs thorough walkthroughs, monitors construction progress and quality control, and ensures compliance to the Samuels Group and OSHA safety standards. His expertise and knowledge of the industry has assisted in completing numerous projects under budget and delivered on schedule.

22 YEARS OF EXPERIENCE

TRAINING AND CERTIFICATIONS

Carpenter Apprenticeship Program (4 years)
OSHA 10 & 30 Hour Training / WHEA
Certified

AFFILIATIONS

United Way of Marathon County

SIGNIFICANT EXPERIENCE

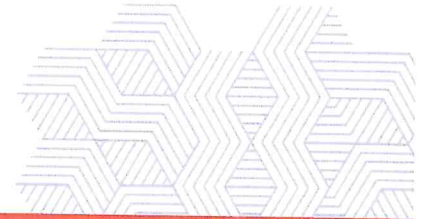
Wausara County Government Center - Wautoma, WI
Wausara County Poy Sippi EMS and Senior Dining Center - Poy Sippi, WI
Wausara County Wautoma Highway Shop - Wautoma, WI
Vilas County Maintenance Garage - Eagle River, WI
Sokaogon Chippewa Community Chief Willard Ackley Memorial Health Clinic Expansion and Community Flexible Facility - Crandon, WI
St. Croix County Government Center - Hudson, WI
Wood County Law Enforcement Center - Wisconsin Rapids, WI
Trempealeau County Courthouse Renovation - Whitehall, WI
Trempealeau County Justice Center - Whitehall, WI
Forest County 911 Call Center and Lobby Renovation - Crandon, WI
Kewaunee County Public Safety Facility - Kewaunee, WI
Vilas County Courthouse Expansion - Eagle River, WI
Vilas County Land & Water Office Build-out - Eagle River, WI
JB Holland Construction New Shop and Office - Decorah, IA
Ascension St. Clare's Hospital CT Upgrade and Remodel - Weston, WI
Ascension St. Clare's Hospital Oncology CT Upgrade - Weston, WI
Ascension St. Clare's Ministry Connect Expansion - Weston, WI
Aspirus Air Handler Upgrade - Stevens Point, WI
Bone & Joint Center Radiology Room Renovation - Rib Mountain, WI

TEAM RESUMES



Rob Johnson

Superintendent



Rob Johnson serves as the on-site superintendent responsible for daily field operations at your project site. This includes correspondence with the owner, architects, and trade contractors. Rob also maintains the schedule, safety program, budget, and quality of work in accordance with the plans and specifications. He will work closely with the project managers and on-site construction managers to advise on field progress, maintain on-site records, and facilitate safety requirements. His expertise and knowledge of the industry has assisted in completing projects under budget and delivered on schedule.

35 YEARS OF EXPERIENCE

EDUCATION

Associate in Carpentry, Kansas City Trade School, Kansas City, MO. 1992

Associate in Business Management, Johnson County Community College, Overland Park, KS, 1988

SIGNIFICANT EXPERIENCE

Waushara County Highway Shop – Wautoma, WI
 Wausau Chamber WPS Powerhouse Historical Transformation – Wausau, WI
 Douglas County Jail Direct Supervision Renovation – Superior, WI
 St. Croix County Government Center – Hudson, WI
 One Everest Place Exterior Renovation – Rothschild, WI Barnes and Noble
 – Various locations nationwide*
 Block Buster – Various locations nationwide*
 Church Mutual, Various Projects – Merrill, WI*
 Home Depot – Various Southeast locations*
 Kohl's Department Stores – Various West coast locations*
 Lens Crafters – Various Southeast locations*
 Macy's Department Stores – Various East coast locations*
 Menards – Various Mid-West locations*
 Mercedes Benz – Washington DC*
 Mercedes Benz – Dallas, TX*
 Mercedes Benz – Richmond, VA*
 Mercedes Benz – Los Angeles, CA*
 Pearl Vision – Various West coast locations*
 Target – Various nationwide locations
 TGI Fridays – Various East coast locations*
 Walgreens Pharmacy – Various locations nationwide*
 Walmart – Various locations nationwide*
 Whitman Airforce Base – Knobnoster, MO*

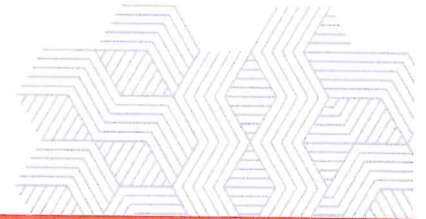
**experience at previous employer*

TEAM RESUMES



Curt Schleicher

Senior Project Manager



Curt Schleicher serves as a Senior Project Manager and will work with your team in executing the daily management of your project. He also works with the on-site construction manager, project architect and trade contractors to ensure adherence to your schedule and budget requirements. Curt will review bids, supervise contract administration, coordinate design change requests, supervise field engineering support, provide planning and scheduling services, prepare project status reports, budgeting and cash flow projections, and supervise material and equipment requirements.

29 YEARS OF EXPERIENCE

EDUCATION

Bachelor of Science, Building Construction Management, Business Administration Minor, University of Wisconsin-Platteville

TRAINING AND CERTIFICATIONS

Indoor Air Quality / University of Minnesota
WHEA Certified

AFFILIATIONS

Wisconsin Healthcare Engineering Association (WHEA)

SIGNIFICANT EXPERIENCE

Auburndale Town Hall - Auburndale, WI
Calumet County Law Enforcement Center - Chilton, WI
Calumet County Third Floor Administration Alterations - Chilton, WI
Clinton County Law Enforcement Center - Clinton, IA
Green Lake County Government Center - Green Lake, WI
Green Lake County Government Center Vestibule Remodel - Green Lake, WI
Jackson County Courthouse - Black River Falls, WI
Jackson County Jail & Sheriff's Office - Black River Falls, WI
Oconto County Law Enforcement Center - Oconto, WI
Pierce County Jail Expansion Study - Ellsworth, WI
Plover Town Hall - Plover, WI
St. Croix County Jail Department of Corrections Addition - Hudson, WI
St. Croix County Government Center - Hudson, WI
Trempealeau County Courthouse Renovation - Whitehall, WI
Trempealeau County Government Center - Whitehall, WI
Vilas County Courthouse - Eagle River, WI
Wausau Woodchucks Office Renovations - Wausau, WI
Wausau Woodchucks Athletic Park Renovation Phase 1- Wausau, WI

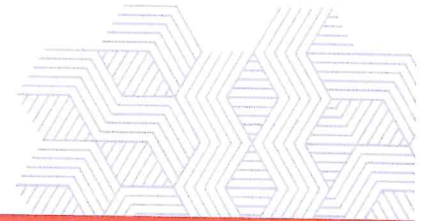
TEAM RESUMES



Nick Madson, CHST

Safety Director

Nick Madson is the Safety Director for Samuels Group. He works closely with the project manager and superintendent to ensure all necessary support of the field operations at your project site are met. He also works with the entire project team to maintain our commitment to zero injuries. He will communicate with the project superintendent and review work procedures and conditions to ensure safety on your project site. Nick's extensive construction experience and communication skills will assist your construction team in bringing your project to a successful completion.



15 YEARS OF EXPERIENCE

EDUCATION

Bachelor of Science, Occupational and Environmental Health and Safety, University of Wisconsin-Whitewater, 2010

TRAINING AND CERTIFICATIONS

CHST - Construction Health and Safety Technician
 Crosby Competent Rigger (Train the Trainer)
 OSHA Authorized Construction Trainer
 Wisconsin Asbestos Operations and Maintenance
 Wisconsin Lead Abatement Supervisor
 HAZWOPPER Site Worker

AFFILIATIONS

AGC of Wisconsin Safety Committee
 American Society of Safety Professionals
 Nicolet College - Construction Health and Safety Program, Adjunct Instructor

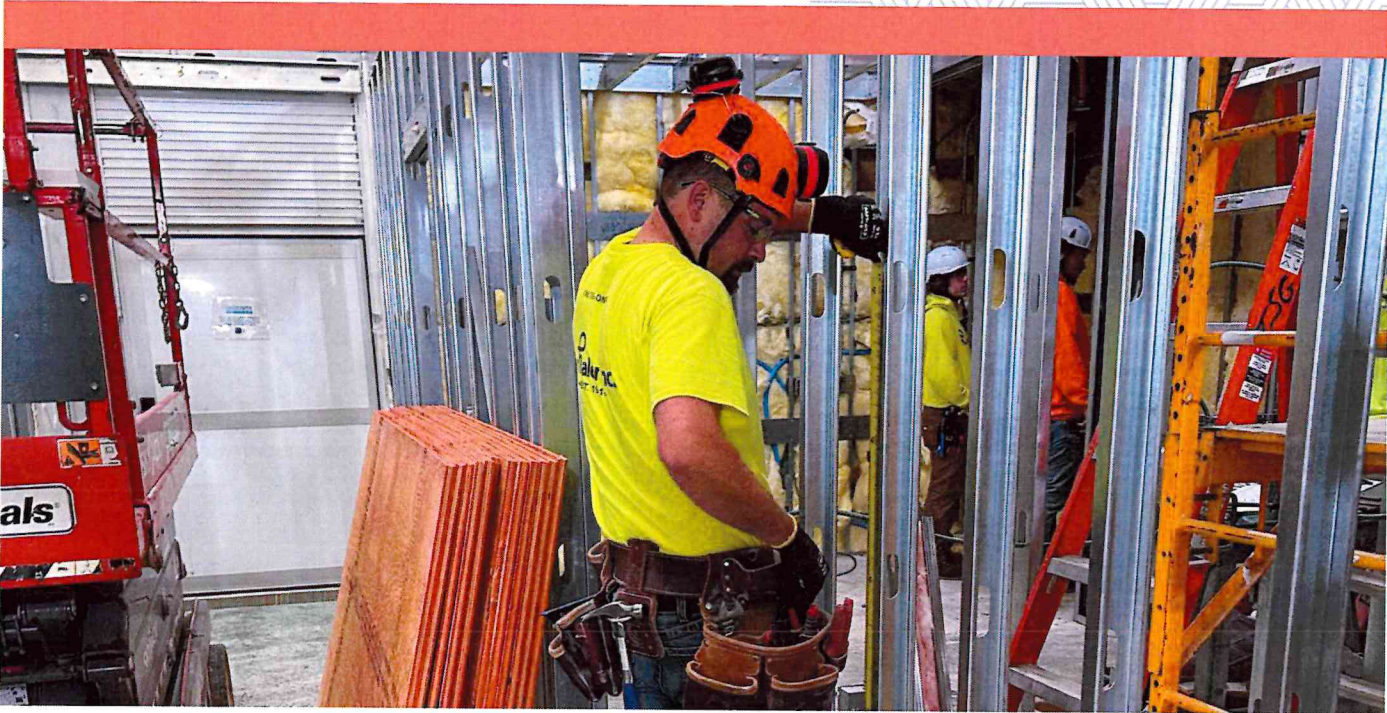
SIGNIFICANT EXPERIENCE

Waushara County Government Center - Wautoma, WI
 Leigh Yawkey Woodson Art Museum Glass Box Studio - Wausau, WI
 National Railroad Museum Fox River Expansion - Green Bay, WI
 Sokaogon Chippewa Community Mole Lake Band Health Clinic Expansion and New Flexible Community Facility - Crandon, WI
 B Holland Construction New Office & Shop - Decorah, IA
 Floyd County Law Enforcement Center Addition and Courthouse Renovation - Charles City, IA
 State of Iowa Department of Corrections Clarinda Correctional Facility Kitchen and Laundry Addition - Clarinda, IA
 JB Holland Construction New Office & Shop - Decorah, IA
 Keweenaw Bay Indian Community Health System Dental Clinic - Baraga, MI
 Page County New Jail, Sheriff's Office, and 911/Dispatch Center - Clarinda, IA
 St. Croix County Government Center - Hudson, WI
 Stockbridge-Munsee Community Health and Wellness Center - Nurses' Station Remodel - Bowler, WI
 Trempealeau County Courthouse Renovation - Whitehall, WI
 Trempealeau County Government Center - Whitehall, WI
 Wood County Law Enforcement Center - Wisconsin Rapids, WI

**experience at previous employer*



Design
Construct
Furnish



05 LIST OF SUBCONTRACTORS

SUBCONTRACTORS



The full scope of subcontractors required for construction-related trades (e.g., rough carpentry, electrical, plumbing) has not yet been determined. Subcontractor selection will be refined during later phases of design and in coordination with the Village.

Specialty subcontractors and trade contractors (e.g., electrical, plumbing, carpentry) are not applicable to the design phase and will be identified during construction procurement. As noted in discussions with the Village, these may be omitted at this stage.

All future subcontractors will be prequalified based on experience, licensing, insurance, and past performance. The project team will coordinate with the Village to ensure all subcontractors meet or exceed project requirements.

SELF-PERFORM WORK



Samuels Group can self-perform portions of its construction projects including:

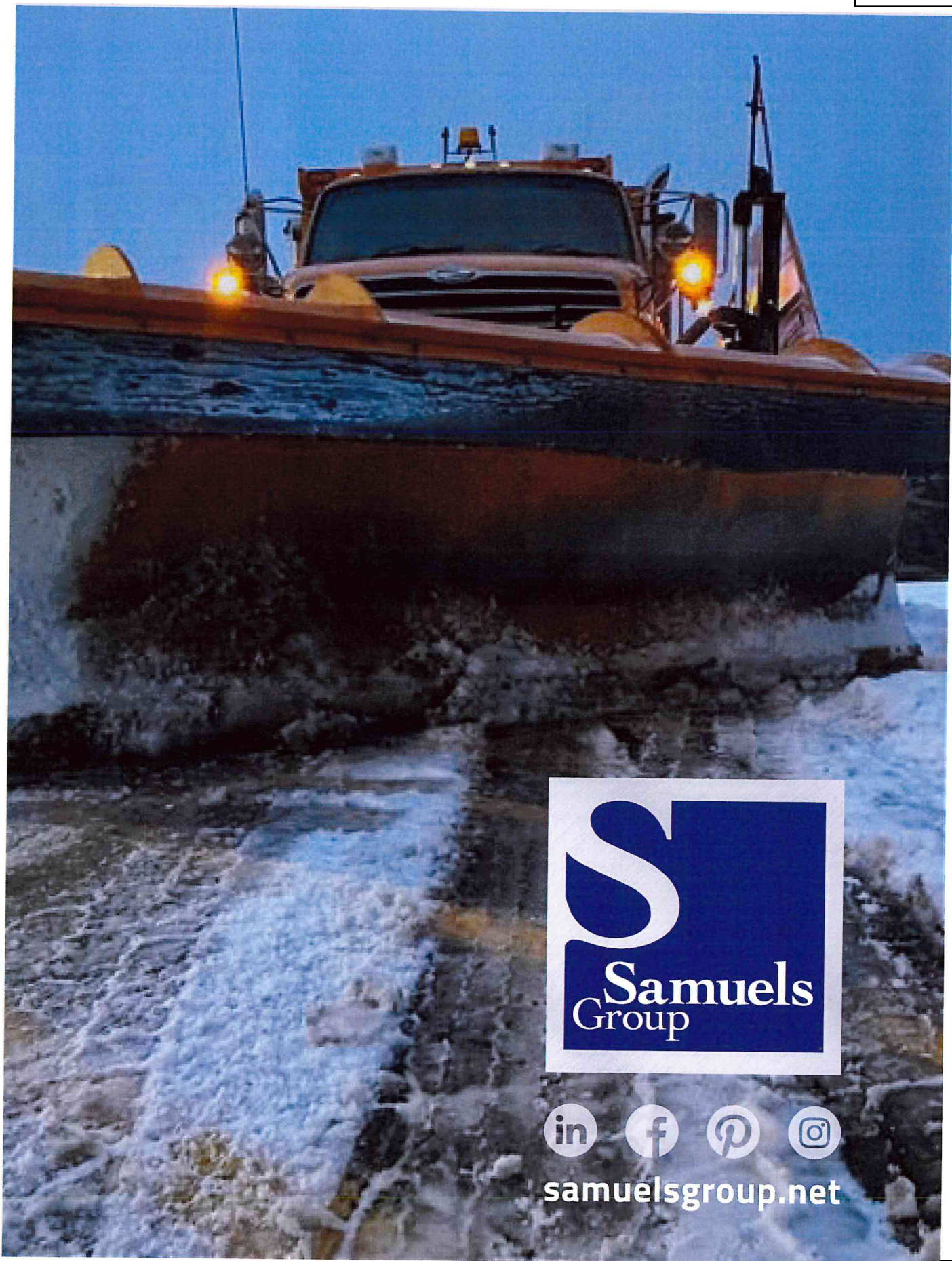
- Construction Management
- Rough Carpentry
- Finished Carpentry
- Concrete
- Demolition
- Drywall
- Commercial Furniture

Self-performing offers owners substantial benefits:

- Allows us to quickly identify and solve any challenges
- Implement changes orders
- Efficiently reduce or eliminate subcontractor delays
- Better control of the schedule
- Sets craftsmanship standards

To assure our self-performance costs are competitive, we provide sealed bid 24 hours in advance.

We have the skilled labor, specialized equipment and hands-on experience to complete the job but we also feel it is important to discuss with the Owner how involved they want us to be. This is a topic we can discuss in greater detail during our interview.



samuelsgroup.net

VILLAGE OF KRONENWETTER NEW EQUIPMENT GARAGE

CONSTRUCTION QUALIFICATIONS



Scherrer
— CONSTRUCTION —

Village of Kronenwetter Request for Proposals

New Equipment Garage

Mail out: April 17, 2026
Proposal Due Date: May 20, 2026 at 1:30 PM
Anticipated Award: June 1, 2026 CLIPP Committee Meeting

SUBMITTED BY:

Contractor: Scherrer Construction Co., Inc.

Address: 151411 Robin Ln #100, Wausau, WI 52201

Telephone Number: (715) 804-0830 **Fax Number:** (262) 539-3101

Contact Person: Craig Frieders

Title: Regional Manager & Project Executive



May 20, 2026

Village of Kronenwetter,

Scherrer Construction appreciates the opportunity to submit our proposal for the new garage facility at the Municipal Center. We value our past working relationship with the Village of Kronenwetter and welcome the opportunity to continue partnering with the Village on this important project.

We understand the importance of developing a durable, efficient, and functional facility that supports the Village's current operations while providing long-term flexibility for future needs. Municipal service facilities require careful planning, coordination, and budgeting to ensure they effectively support day-to-day operations, equipment storage, maintenance functions, and staff workflow.

Scherrer Construction's role would focus on serving as the Village's construction partner early in the process, providing preconstruction leadership and guidance throughout planning and design development. Our team will assist the Village with budgeting, scheduling, constructability review, and architect selection to help establish a strong foundation for the project from the outset. By becoming involved early, we can help align project goals, evaluate options, and provide real-time cost and scheduling input that supports informed decision-making throughout the design process.

Our approach emphasizes collaboration, proactive communication, and value-driven planning to help deliver a high-quality facility while maintaining budget and schedule expectations. As a local contractor with extensive municipal experience, Scherrer understands the importance of transparency, accountability, and responsible stewardship of public funds.

We appreciate your consideration and look forward to the opportunity to continue working with the Village of Kronenwetter on this project. Please feel free to contact us with any questions regarding our proposal.

Sincerely,

A handwritten signature in black ink, appearing to read "Craig Frieders", is written over a faint background image of a construction worker in a hard hat and safety vest working on a concrete structure.



Craig Frieders
Regional Manager
Cell: (715) 409-0159
Office: (715) 804-0830 x1317
cfrieders@scherrerconstruction.com



Fire Department

CONTENTS

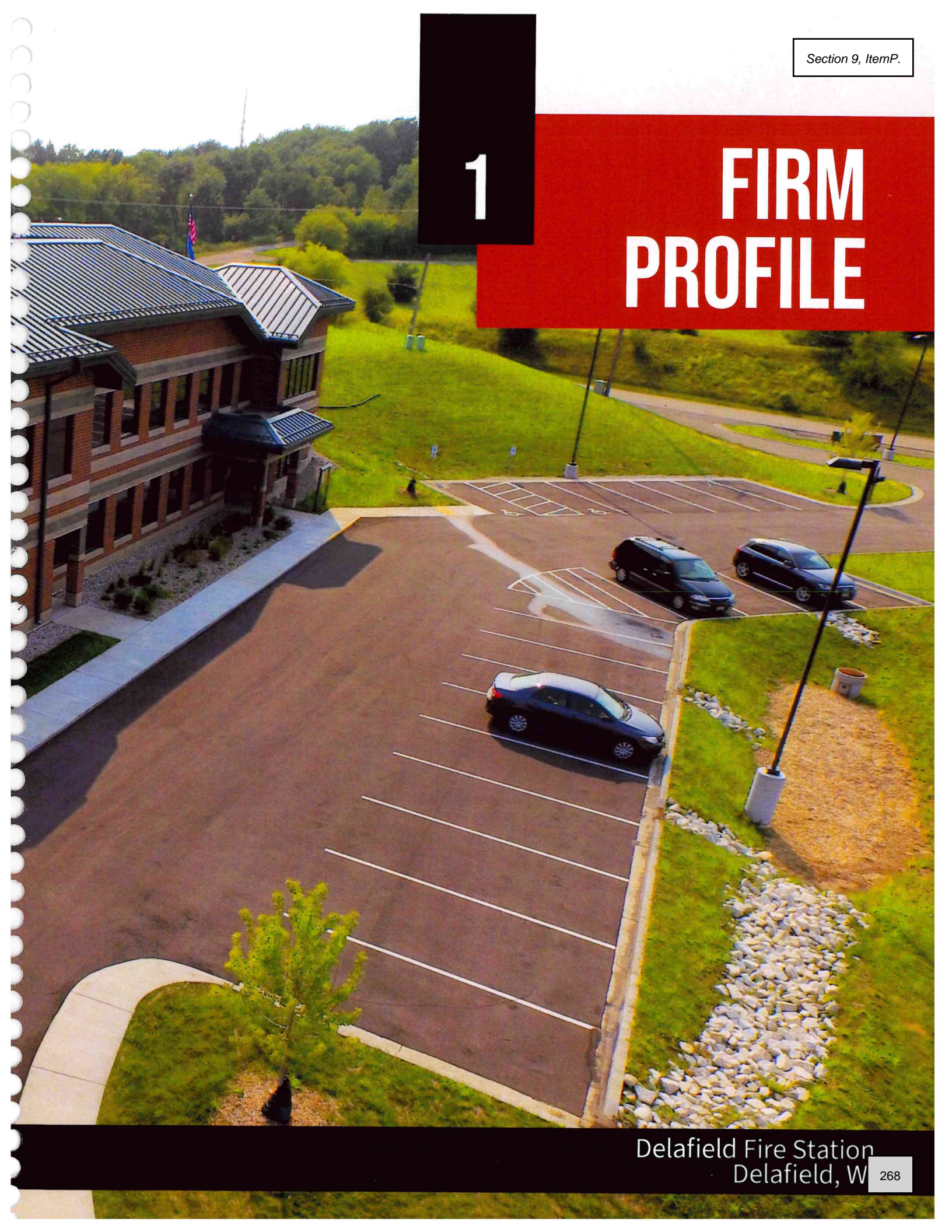
1. FIRM PROFILE
2. PROJECT EXPERIENCE
3. REFERENCES & COMPETENCY
4. STAFFING
5. PROJECT APPROACH





1

FIRM PROFILE



COMPANY PROFILE

Scherrer Construction is a trusted construction management firm that has been serving the state of Wisconsin since 1928. With nearly a century of experience, we excel in delivering high-quality projects across various markets. Our portfolio includes education facilities, municipal buildings, commercial and industrial structures, multi-family housing, senior living communities, healthcare centers, religious institutions, sports venues, hospitality venues, and luxury custom homes.

We offer a comprehensive range of services, from pre-construction to post-occupancy for all project types including new builds, expansions, and renovations.

Dedicated to excellence and client satisfaction, we utilize our industry knowledge and commitment to building with integrity to ensure every project meets the highest standards of quality, safety, and durability.

CREATING LONG-LASTING SOLUTIONS FOR MUNICIPALITIES

Scherrer Construction is dedicated to delivering high-quality municipal buildings that provide lasting value. We recognize the essential role these facilities have in promoting community pride and ensuring safety and functionality. Drawing from our successful history of municipal construction, we emphasize creating solutions that address the immediate requirements of municipalities and benefit future generations. Our commitment to excellence guarantees that every project enhances the civic landscape and strengthens the values that bind each community together.

Tailored Solutions for Sustainable Municipal Development

We specialize in collaborating closely with municipalities of all sizes, tailoring our approach to your unique requirements. Whether modernizing existing structures or constructing new facilities such as fire stations, libraries, community centers, and public spaces, we focus on delivering sustainable and cost-effective solutions. Our experienced team provides comprehensive support at every stage—ensuring the process is smooth and collaborative.

Building Stronger Communities Through Local Investment

We believe that community pride begins with local investment. By prioritizing the use of local contractors and tradespeople, we help strengthen the economy and the fabric of the community itself. Together, we can transform your vision into reality and enhance the public spaces that serve our communities well into the future.

FOUNDED IN
1928

50+ MUNICIPALITIES
SERVED

150+
INDUSTRY
PROFESSIONALS

\$350M
BONDING
CAPACITY

AAA
CREDIT
RATING

SERVING WISCONSIN & NORTHERN ILLINOIS
2 LOCATIONS
BURLINGTON & WAUSAU, WISCONSIN

CONTRACTOR LICENSE
DC-010200045



2

PROJECT EXPERIENCE

A photograph of a modern fire station building with a brick facade and a dark roof. The building features a central arched entrance with the address number 5698. The words 'TOWN OF DELAVAN', 'FIRE', and 'EMS' are displayed on the brickwork. A dark SUV is parked in the lot to the right. The foreground is a grassy field, and the sky is blue with scattered clouds.

TOWN OF DELAVAN
FIRE EMS
5698

Town of Delavan Fire Station
Delavan, WI

MUNICIPAL CONSTRUCTION EXPERIENCE

Project	Location	Size & Type
Anderson Pool Splash Pad	Kenosha, WI	1,932 SF New Construction
Babe Man Park Shelter	Elkhorn, WI	9,600 SF New Construction
Burlington Community Aquatic Center	Burlington, WI	6,000 SF New Construction
Burlington DPW	Burlington, WI	38,000 SF New Construction
Wauwatosa DPW	Wauwatosa, WI	16,200 SF Renovation
Delafield Fire Station	Delafield, WI	20,000 SF New Construction
Delavan Fire Station	Delavan, WI	25,290 SF New Construction
Elkhorn DPW	Elkhorn, WI	38,000 SF New Construction
Glendale Community Recreation Campus	Burlington, WI	6,000 SF New Construction
Janesville Ice Arena	Janesville, WI	25,642 SF Rebuild & Addition
Kronenwetter Police Station	Kronenwetter, WI	Service Work
Lake Geneva Skate Park	Lake Geneva, WI	15,000 SF New Construction
Lyons Town Hall	Lyons, WI	23,400 SF New Construction
Meadowridge Branch Library	Madison, WI	25,000 SF Addition
Milwaukee Public Library - East Branch	Milwaukee, WI	15,000 SF Renovation
Milwaukee Public Library - Mitchell Street	Milwaukee, WI	23,000 SF Renovation
Milwaukee Public Library - MLK Branch	Milwaukee, WI	15,756 SF Renovation
Northshore Fire Station	Glendale, WI	32,000 SF New Construction
Quarry Lake Beach House	Racine, WI	3,922 SF New Construction
SC Johnson Community Aquatic Center	Racine, WI	4,800 SF New Construction
Twin Lakes Village Hall	Twin Lakes, WI	12,000 SF New Construction
Union Grove Yorkville Fire Station	Union Grove, WI	26,600 SF New Construction
Veterans Terrace at Echo Lake	Burlington, WI	36,000 SF Addition & Renovation
Walworth County DPW	Elkhorn, WI	49,248 SF New Construction
Waterford Fire Station No. 2	Waterford, WI	16,056 SF Addition
Waters Edge on Delavan Lake	Delavan, WI	8,230 SF Renovation
Wausau Fire Station	Wausau, WI	15,233 SF New Construction
Weston Public Safety Building	Weston, WI	27,000 SF Remodel
Whitefish Bay City Hall & Police Department	Whitefish Bay, WI	23,145 SF Renovation
Wisconsin DOT Rest Areas	Portage, WI	Two 13,500 SF New Construction



WESTON PUBLIC SAFETY BUILDING

RENOVATION & ADDITION | WESTON, WI

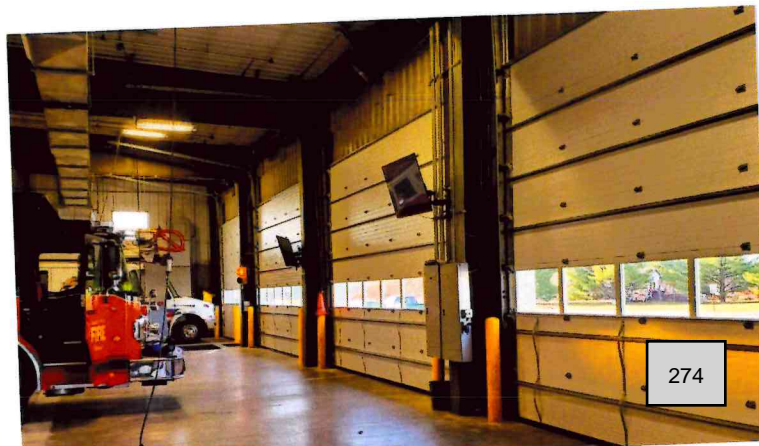
This project included a comprehensive renovation of the existing police and fire facilities to better support day-to-day operations and community safety. Updates included remodeled sleeping quarters for fire personnel, a refreshed office layout, and upgraded conference and meeting spaces. The public lobby was reconstructed with bullet-resistant drywall and glazing to enhance security while maintaining accessibility. Additional improvements included new locker rooms, exterior canopies for protected access, and a brand-new parking lot. The facility also features reconfigured areas for police vehicle storage, ensuring secure and efficient fleet operations. Overall, the renovation modernized the building, improved functionality, and extended the life of this essential public safety hub.

PROJECT DELIVERY SYSTEM
General Contractor

OWNER
Village of Weston

PROJECT SIZE
27,000 SF

ARCHITECT
Kueny Architects





WAUSAU FIRE STATION

NEW CONSTRUCTION | WAUSAU, WI

Station No. 2 of the Wausau Fire Department is a satellite station that provides comprehensive living quarters. The station consists of six individual dorm rooms, a kitchen, a day room, a training room, a training tower, an exercise room, a decontamination area, and a watch office that overlooks all four apparatus bays.

Upgraded technology has been installed for increased safety, and a ladder truck can be kept on site. A new alert system has also been implemented which will speed up response times in order to better serve the community.

The training tower enhances firefighter readiness and operational efficiency. The tower serves dual purposes: a state-of-the-art training center and a functional hose tower.

PROJECT DELIVERY SYSTEM

General Contractor

OWNER

Wausau Fire Station

PROJECT SIZE

15,233 SF





ELKHORN DPW

NEW CONSTRUCTION | ELKHORN, WI

The new construction of this Department of Public Works facility includes 16 stalls for heated truck storage to accommodate various vehicles and equipment. It also features a wash bay area, break rooms, men’s and women’s locker rooms, a conference room for collaboration and training, and standard and heavy-duty lifts installed in the dedicated maintenance area.

The facility was designed to incorporate various outbuildings, large storage areas, and modern, functional offices that meet the diverse needs of the department and the City of Elkhorn.

PROJECT DELIVERY SYSTEM

Construction Manager

OWNER

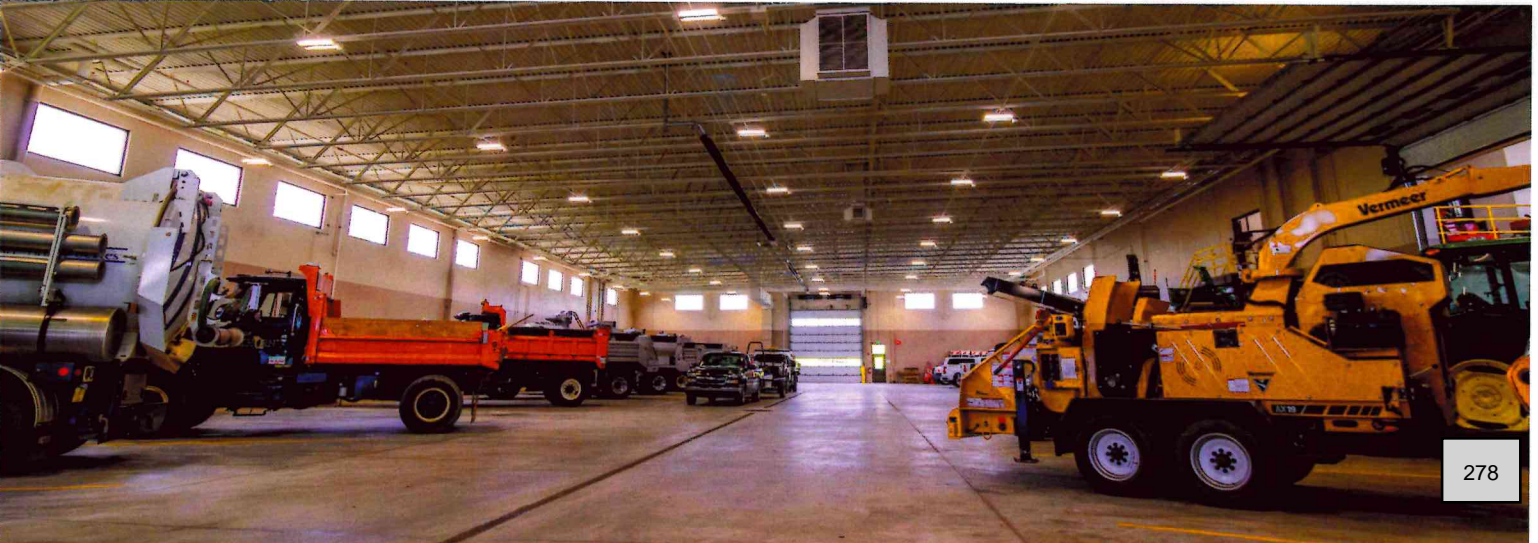
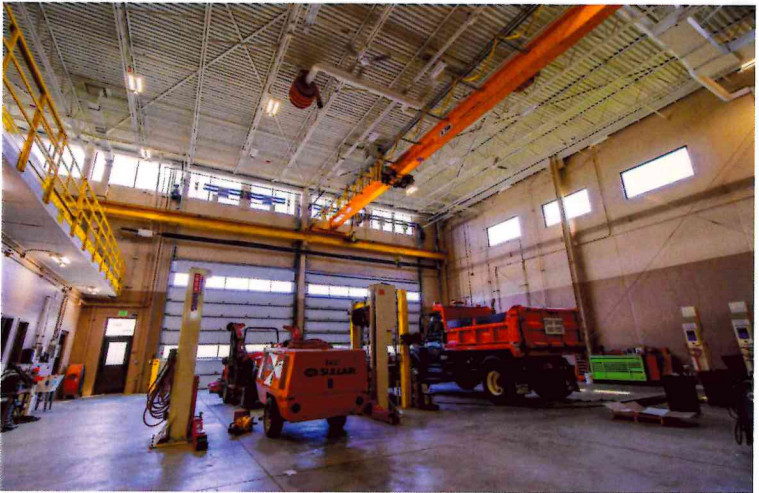
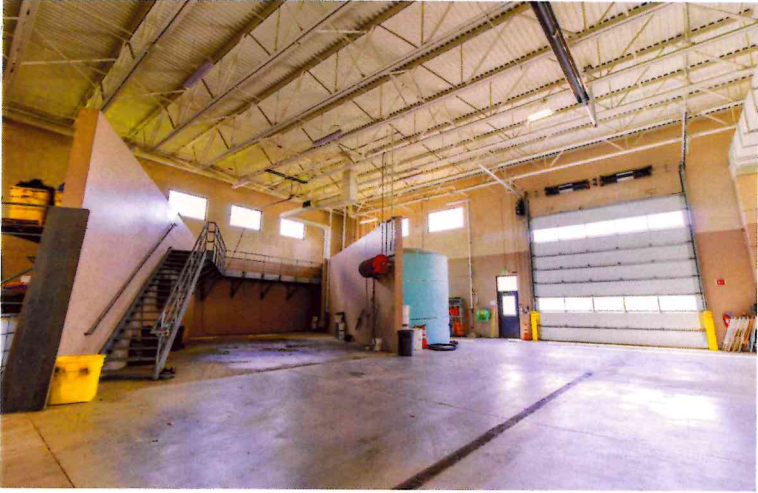
City of Elkhorn

ARCHITECT

Kueny Architects

PROJECT SIZE

38,000 SF





WALWORTH COUNTY DPW

NEW CONSTRUCTION | ELKHORN, WI

In partnership with Angus Young Architects and Walworth Co DPW, the Scherrer team completed the construction of this state-of-the-art facility designed to cater to all of Walworth County's vehicle maintenance and servicing needs.

This new construction project encompassed the installation of standard and heavy-duty lifts, automated systems for bulk fluids and compressed air, expansive heated equipment and truck storage, three cranes, a welding bay, a wash bay, a parts storage area, a tire shop, and exterior space designed for outbuildings.

Our team ensured that each component was installed to the highest standards, creating a municipal facility that will serve Walworth County for many years to come.

PROJECT DELIVERY SYSTEM

Construction Manager

OWNER

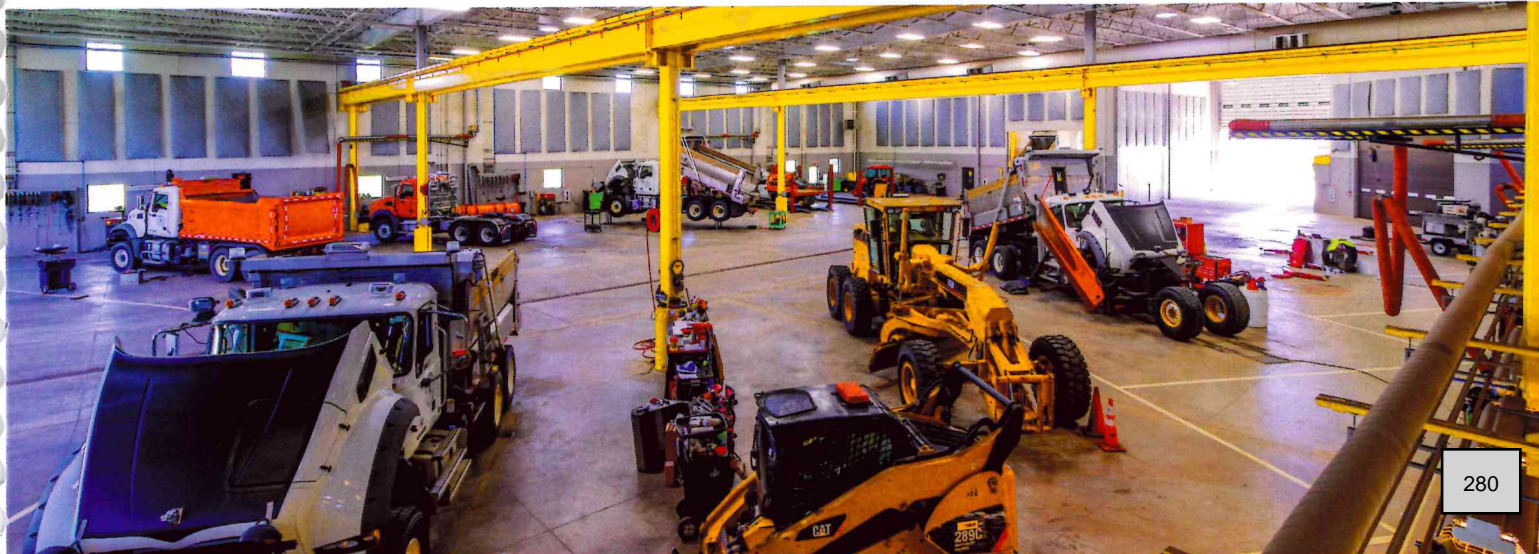
Walworth County

ARCHITECT

Angus Young Architects

PROJECT SIZE

49,248 SF





WESTSIDE WAREHOUSING

ADDITIONS | WAUSAU, WI

The Westside Warehouse project was developed to increase storage and distribution capabilities while improving operational efficiency for customers and transportation partners. The project included two additions: a new warehouse distribution area and expanded storage space designed to support a wide range of logistics services and product handling needs.

Our team constructed the additions with rail access and multiple loading docks to streamline shipping and receiving operations across various product types. The completed facility supports services including cross docking, repackaging, transportation scheduling, and inventory management—providing flexible, efficient solutions designed to support ongoing business growth and distribution demands.

PROJECT DELIVERY SYSTEM

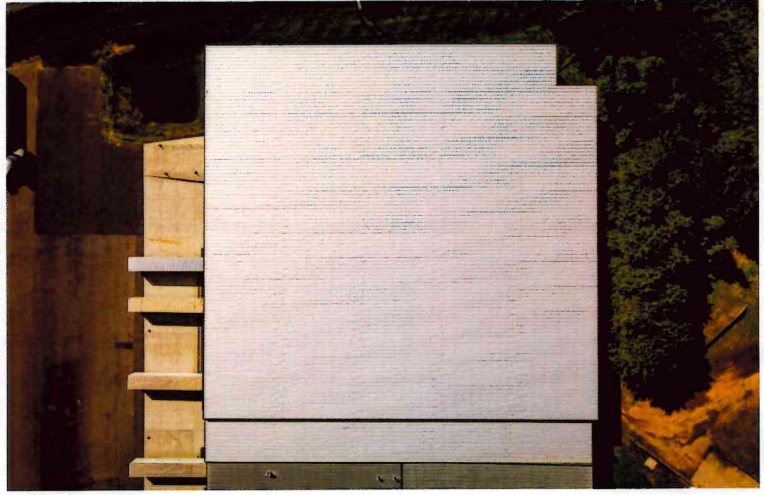
Construction Manager

OWNER

Westside Warehousing

PROJECT SIZE

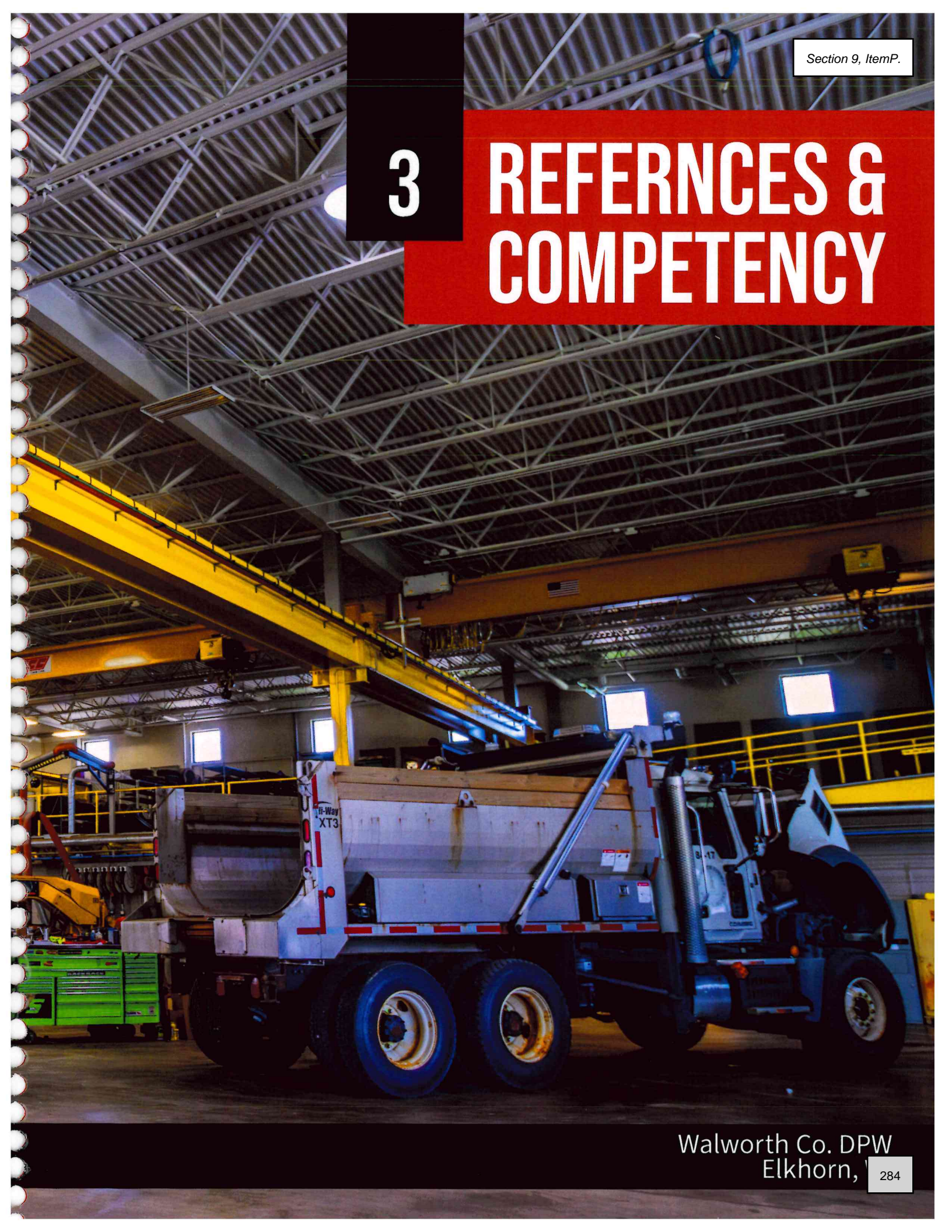
75,000 SF





3

REFERENCES & COMPETENCY





4

STAFFING





5

PROJECT APPROACH



Northshore Fire #82
Milwaukee, WI

PRE-CONSTRUCTION SERVICES

As the most important phase in the process, pre-construction is where key decisions are made and a groundwork for success is established. From day one, we collaborate closely with all members of the project team to provide our expertise and insights to ensure a successful project.

SERVICES

FACILITY STUDIES	LONG LEAD TIME PROCUREMENT	OWNER DIRECT PURCHASING
LIFE-CYCLE COST ANALYSIS	ESTIMATING & BUDGETING	CASH FLOW SCHEDULING
VALUE ENGINEERING	SCHEDULING & PHASING	LEED CERTIFICATION
CONSTRUCTABILITY REVIEW	BIDDING & AWARDING	

ESTIMATING & BUDGETING

The Scherrer estimating team works closely with our clients and architect partners to develop the preliminary project budget. This budget is pivotal in the project's financial planning as the baseline for all design phase budgets.

Budget updates are generated at each interval of the design phase: Conceptual Design, Schematic Design, Design Development, and Construction Documentation.

Our team consistently tracks budget items as the design progresses to ensure budget adherence. Open communication is upheld throughout this and all phases of pre-construction.

VALUE ENGINEERING

Value engineering is an integral part of our process. We thoroughly analyze project requirements and explore alternatives that can positively impact the budget without compromising quality.

Our experienced team will evaluate proposed systems to identify opportunities for enhancing project deliverables. Our strategic approach to value engineering allows our clients to gain a comprehensive understanding of how their decisions can influence construction costs and the long-term performance of the systems.

SCHEDULING AND PHASING

A detailed schedule/phasing plan is critical to developing an accurate budget .

The schedule is divided into phases, clearly outlining the planned sequence of operations. As the design progresses, the schedule is reviewed and updated, enabling recalculations that identify the critical path, milestones, and project completion date. Including the schedule with the bid documents ensures that subcontractors are aware of what time of year their work is taking place allowing them to provide a more accurate bid.

BIDDING AND AWARDING

Scherrer coordinates the bidding process by actively soliciting bids from our extensive network of qualified subcontractors and suppliers. We actively encourage businesses local to the project to bid.

Our plan distribution software further enhances the bidding process and drives competitive bids, allowing us to maintain an average of 4.51 bids per trade.

Once bids are submitted, we will perform scope reviews with all subcontractors to ensure bids are complete then make recommendations to the Owner.

VALUE ENGINEERING

"We met regularly to discuss options that wouldn't take away from the big scope of the project.

I trusted Scherrer to say, John, you could reduce this here and it's going to be a very minimal impact, or on the flip side, you could reduce here, but in five years you're going to pay for it on the back end.

They're great communicators and they also give us the information that we needed to make the right decisions as we went through the process."

- John Gendron
District Administrator | Westosha High School



DESIGN-BUILD SERVICES

Scherrer's Design-Build services bring design, construction, and ownership together under one team. With our in-house architect working alongside project managers, estimators, and superintendents, we streamline communication, accelerate delivery, and create a seamless experience for our clients.



Our Design-Build delivery method integrates design, construction, subcontractors, and ownership under a single point of responsibility. This streamlined approach strengthens communication, minimizes delays, and drives collaboration that fosters innovation and higher-quality project outcomes. With design and construction working together from the start, cost considerations are built into every decision, resulting in earlier knowledge of firm costs, fewer changes, and fewer claims. By allocating risk to those best positioned to manage it, projects are completed faster, more cost-effectively, and with greater budget certainty. In many cases, our in-house design services also deliver additional savings compared to outsourcing to outside architects. Design-Build is especially effective for small to medium-sized, complex projects that demand speed, cost control, and seamless delivery.

CONSTRUCTION SERVICES

Since 1928, we have made it our main goal to build structures that have the right balance of functionality, cost-efficiency, and timeless aesthetic appeal. We are dedicated to a gold standard of service and our ongoing efforts have earned us numerous construction awards, including Builder of the Year.

SERVICES

- | | | |
|-------------------------------|---------------------------|--------------------------------------|
| SAFETY PLANNING & ENFORCEMENT | ACCOUNTING & COST CONTROL | SELF-PERFORM TRADES |
| PROJECT MANAGEMENT | QUALITY CONTROL | SUBCONTRACTOR MANAGEMENT |
| JOB SITE MANAGEMENT | PROGRESS REPORTING | COMMUNICATION & MEETING FACILITATION |
| SCHEDULE MANAGEMENT | | |

COMMUNICATION & MEETING FACILITATION

Effective communication among the project owner, teams, and subcontractors is vital for construction success, ensuring progress updates and strong relationships.

OAC MEETINGS

The owner, architect, and contractor (Scherrer) meet weekly at the job site to review progress, budgets, and address open items, with meeting minutes and an updated project schedule shared with stakeholders after each meeting.

SUBCONTRACTOR MEETINGS

The project manager meets with subcontractors and suppliers to discuss schedules, critical path items, and coordination issues, while distributing meeting minutes and an updated project schedule to all stakeholders afterward.

Project stakeholders are informed via a monthly report including:

- Safety
- Manpower, Project Status, and Schedule
- Budget, Change Order Log, Projected Cash Flow, and Construction Bulletin Summary
- RFI Tracking
- Contractor Directory and Progress Photos

Ongoing communication occurs with the project architect, subcontractors and other key stakeholders. The project manager visits the job site regularly to address potential issues and assess progress.

TECHNOLOGIES

Scherrer utilizes a variety of platforms to share information, including DocuSign, PlanSwift, On-Screen Takeoff, Bluebeam, and Procore.

DOCUMENTATION

All project documentation, including drawings and specifications with past revisions, project photos, submittals, inspections, reports, meeting minutes, job schedules, daily job reports, contracts, change orders, and cost status, will be stored on Procore.

COST CONTROL

To control costs throughout the, the project manager will update the budget using reports that offer an accurate and timely analysis of costs. Regular budget updates will be presented to the Owner for their review.

QUALITY ASSURANCE QUALITY CONTROL

Scherrer’s QA/QC program ensures a level of quality that exceeds industry standards. QA/QC meetings are held regularly throughout the project. Specified materials and installation methods are reviewed with subcontractors prior to installation.

DISRUPTION AVOIDANCE (IF WORKING IN OCCUPIED SPACES)

Prior to sub-bidding, we will determine the safe tolerance for construction activity. Required phasing, hours of construction activity, and controls that will be built into the subcontracts and master schedule. Effectiveness of these controls is measured through daily communication with the Owner and at weekly Owner meetings.



POST-CONSTRUCTION SERVICES

We believe that creating a building is an ongoing project that doesn't just end when construction is complete. We take pride in maintaining solid relationships and continue to serve our clients to ensure every aspect of the project meets their full expectations.

SERVICES

- BUILDING SYSTEMS COMMISSIONING
- OWNER SYSTEMS TRAINING
- DIGITAL CLOSE-OUT PROGRAM
- OPERATIONS & MAINTENANCE MANUALS

- TRAINING VIDEOS
- AS-BUILT RECORD DRAWINGS
- OCCUPANCY CERTIFICATION
- WARRANTY CERTIFICATES & SUPPORT

PROJECT CLOSE OUT

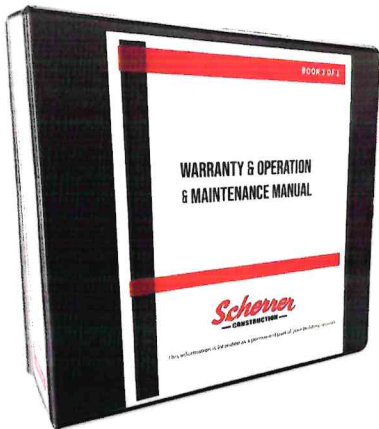
The closeout process is critical to ensure our clients are ready to move into and utilize their new facility. Our project team will oversee the turnover and commissioning of your building by creating a detailed operational maintenance and management plan.

Manuals for operating and maintaining your new equipment will be compiled, cataloged, and include project documentation, photos, record drawings, warranties, and O&M manuals. This information will also be provided in a digital format for ease of use and distribution among the maintenance team.

We will organize required training and offer support throughout the warranty period.

WARRANTY

Prior to one year of occupancy, Scherrer will conduct a post-construction walk-through. Together with the client, a checklist of items is inspected and tested to ensure that they meet the agreed-upon standards. These items may include electrical systems, plumbing fixtures, HVAC systems, roofing, and flooring. Any deficiencies found during the walk-through are documented and addressed.



WARRANTY, OPERATION & MAINTENANCE MANUALS

Manuals for operating and maintaining your new equipment will be compiled, cataloged, and include project documentation, photos, record drawings, warranties, and O&M manuals. This information is also provided in a digital format for ease of use and distribution among the maintenance team.

We will organize required training and offer support throughout the warranty period and beyond.



SCHERRER SAFETY PROGRAM

Our continued superior performance is built upon an uncompromising commitment to safety. The well-being of our employees, clients, trade partners, site visitors, and the public is our highest priority. Our goal is simple: every employee returns home in the same condition in which they arrived. Our Safety Director is responsible for developing, implementing, and monitoring all corporate safety programs to ensure compliance and continuous improvement.

TRAINING AND CERTIFICATIONS

Safety begins on Day One. All employees complete Scherrer's Safety Orientation before stepping onto a jobsite. All supervisory personnel maintain OSHA 10-Hour or 30-Hour certification. All employees receive annual refresher training, with additional instruction provided as required by project-specific needs.

JOB SPECIFIC SAFETY PLAN (JSSP)

Every project has a pre-construction meeting prior to breaking ground. Information gathered during this meeting is used to create a customized Job Specific Safety Plan (JSSP), which is issued as part of the project documents. This plan includes emergency procedures, site-specific protocols, and daily job briefing requirements. All contractors working on-site are required to review, acknowledge, and comply with the JSSP. No individual is permitted to work on the jobsite until all required safety documentation, including JSSP review, is completed.

SAFETY COMMITTEE

Scherrer's Safety Committee's primary purpose is to reduce or eliminate injuries and strengthen our safety culture. The committee reviews safety policies, evaluates all incidents, determines root causes, and implements corrective actions. Through this process, we foster a proactive, continuously improving safety culture rather than a reactive one.

DAILY JOB BRIEFINGS

Daily job briefings are led by the Superintendent and/or Foreman. During these meetings, trade partners and Scherrer personnel review the day's planned tasks, associated hazards, and the steps that will be taken to mitigate risks.

SAFETY AUDITS

Daily safety audits are conducted by the on-site Superintendent and subcontractor Foremen to ensure compliance and reinforce accountability. In addition, the Safety Director performs weekly jobsite audits to verify adherence to safety standards and identify potential upcoming hazards.

WEEKLY SAFETY MEETINGS

All jobsite personnel are required to attend weekly safety meetings. Supervisory staff conduct project-specific "Toolbox Talks" addressing relevant safety topics and jobsite conditions.

SELF-PERFORM TRADES

Throughout our history, we have assembled a team of highly skilled craftsmen who embody a strong work ethic and a deep understanding of what it takes to deliver exceptional workmanship.

We collaborate with our local trade unions to maximize the employment of local craft workers and ensure proper manpower is allocated to each project.

Our self-perform trades significantly enhance the overall project by providing the benefits below.

SCHEDULE CONTROL

By using our self-perform trades on our projects, we are able to control the project schedule and ensure all critical milestones are achieved.

QUALITY

Our crews' tenure in the construction industry, along with their experience in completing work to Scherrer's high standards, helps optimize the quality of the work performed, efficiency in the field, and collaboration with our office team.

COST CONTROL & EFFICIENCY

Our experienced self-perform crews provide a distinct advantage in accurately estimating project costs. During construction, our crews possess a predetermined understanding of the project scope and production requirements.

LOCAL INVOLVEMENT

Utilizing local craftsmen assures the work stays local and gives workers a sense of ownership and pride to be working on projects within their own community.

SELECTIVE DEMOLITION

Selective demolition involves carefully and strategically removing specific parts of existing structures.

- Structural demolition including bracing and shoring
- Interior walls
- Interior flooring and ceilings
- Removal of cabinets, accessories, etc.

CONCRETE

Our concrete services cover a wide range of applications including:

- Footings
- Foundation walls
- Slab on grade and concrete topping
- Site concrete (sidewalks, retaining walls)
- Ramps and stairs on grade

MASONRY

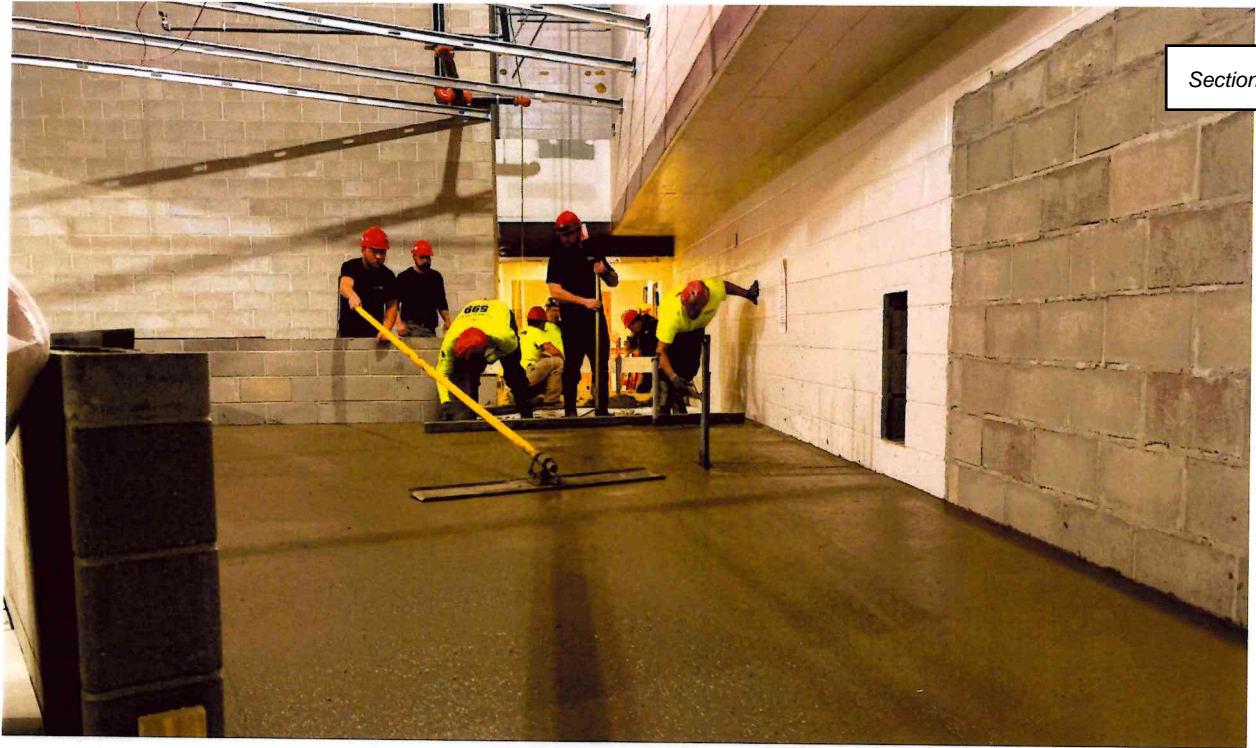
Ideal for both new construction and renovations, our masonry services offer:

- Structural/load bearing CMU walls
- Interior non-load bearing walls
- Exterior block walls
- Brick/stone facade work
- Maintenance (restoration, tuckpointing)

CARPENTRY

From framing to finishing touches, our carpentry crews provide:

- Rough blocking
- Rough framing
- Finish carpentry (cabinets, trim, doors, accessories)



HIGHLY EXPERIENCED
**QUALIFIED
CREWS**
ACROSS ALL TRADES



SCHERRER'S COMMITMENT TO SUPPORTING OUR COMMUNITIES

At Scherrer Construction, community involvement is a core value. To further our commitment to giving back, we established our nonprofit organization, Scherrer Cares. Through this program, we proudly support a wide range of local organizations, with a strong emphasis on first responders. Each year, Scherrer Cares makes an annual donation to Back the Badge, reinforcing our ongoing support of law enforcement and those who serve and protect our communities. In addition, our outreach extends to military organizations, libraries, schools, animal shelters, and other local initiatives that strengthen the communities we serve.



LEARN MORE ABOUT HOW SCHERRER CARES SUPPORTS WISCONSIN COMMUNITIES AT:
scherrerconstruction.com/scherrercares



Scherrer

— CONSTRUCTION —

BUILDING WITH INTEGRITY

SINCE 1928

SCHERRERCONSTRUCTION.COM

BURLINGTON

601 Black Hawk Drive
Burlington, WI 53105
P: (262) 539-3100


WAUSAU

151411 Robin Lane
Suite 100
Wausau, WI 54401
P: (715) 804-0830

EAGLE RIVER

509 E Wall Street
Eagle River, WI 54521
P: 715-337-2777



	<h1>REPORT TO VILLAGE BOARD</h1>
ITEM NAME:	Kronenwetter Park Committee
MEETING DATE:	6/8/26
PRESENTING COMMITTEE:	CLIPP
COMMITTEE CONTACT:	Aaron Myszka
STAFF CONTACT:	Jennifer Poyer
PREPARED BY:	Aaron Myszka

ISSUE: To determine if a Kronenwetter Park Committee should be started

OBJECTIVES: To discuss the if there is a need to form a Park Committee

ISSUE BACKGROUND/PREVIOUS ACTIONS: During the Bike and Walk for the Health of It event on May 14, a Kronenwetter parks survey was distributed to residents to gather feedback on what they value about our parks, suggested improvements, and interest in serving on the Kronenwetter Parks Committee. Three residents expressed interest in serving on the Parks Committee.

**Per Village ordinance
ARTICLE V. - SPECIAL COMMITTEES**

§ 14-23. - Composition.
Any special committee created by the village board shall consist of the number of members as set forth at its creation. A majority of members of a special committee shall constitute a quorum.
(Ord. No. 10-04, 4-12-2010)

§ 14-24. - Appointment.
The village president appoints members to any special committee created by the village board, with consultation and confirmation by the village board.
(Ord. No. 10-04, 4-12-2010)

§ 14-25. - Organization.
Any special committee shall select a chairperson, vice chairperson, and secretary at its first meeting.
(Ord. No. 10-04, 4-12-2010)

§ 14-26. - Recordkeeping.
Any special committee shall keep a written record of its proceedings to include all actions taken, a copy of which shall be filed with the village clerk.
(Ord. No. 10-04, 4-12-2010)

§ 14-27. - Meetings.
Any special committee shall meet as determined by the committee, chairperson, village board, or administrator. The duration of a special committee shall be up to one year, expiring annually at the end of April unless expressly extended by the action taken by the village board.
(Ord. No. 10-04, 4-12-2010; Ord. No. 12-08, 5-14-2012)

§ 14-28. - Duties.

The duties of any special committee shall be established by the governing body creating the committee.

(Ord. No. 10-04, 4-12-2010)

§ 14-29. - Compensation.

Citizen members shall receive a per diem amount set from time to time by the village board.

(Ord. No. 10-04, 4-12-2010)

ARTICLE VI. - SUBCOMMITTEES

§ 14-30. - Creation.

Any commission or committee may, when deemed necessary to examine an issue, create a subcommittee of said group. Said subcommittee has no authority to take official action on its own, only to refer matters back to the parent commission or committee.

All subcommittee meetings shall be posted and open to the public as required by Wisconsin Open Meetings Law.

(Ord. No. 10-04, 4-12-2010)

During the June 1, 2026 CLIPP Committee Meeting, the committee voted to recommend a Park Committee be approved by the Village Board.

PROPOSAL: To discuss if Kronenwetter should start a Park Committee

ADVANTAGES: We can have a committee made up of both residents and board members focused on giving recommendations and leading fundraiser efforts.

DISADVANTAGES:

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

RECOMMENDED ACTION: To determine if we want to have a Parks Committee

OTHER OPTIONS CONSIDERED: We just started fundraising for the Buska Park project and it would be helpful to have a committee of both citizens and board members to lead the effort in improving our neglected parks.

TIMING REQUIREMENTS/CONSTRAINTS:

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

Account Number:

Description:

Budgeted Amount:

Spent to Date:

Percentage Used:

Remaining:

ATTACHMENTS (describe briefly):



Report to Village Board

Agenda Item: Discussion and Possible Action: Trails and Leisure for Village Owned Property on Lea Rd.

Meeting Date: June 1, 2026

Referring Body: CLIPP

Committee Contact: Aaron Myszka

Staff Contact: Greg Ulman

Report Prepared by: Greg Ulman

AGENDA ITEM: Discussion and Possible Action: Trails and Leisure for Village Owned Property on Lea Rd.

OBJECTIVE(S): To have the Village Board discuss the potential trails and leisure activity on the Village owned property by Lea Rd.

HISTORY/BACKGROUND: On August 4, 2025 CLIPP voted to add trails to the Village owned property on Lea Rd. by the municipal wells. The plan was to make roughly a half-mile of trails for biking and walking. Village crews were to cut trees down, remove the stumps, smooth the terrain, and gravel the trails. In addition, there was to be a gravel parking lot off of Terrebonne Dr.

Cost Breakdown:

Walking path – 1,300ft.	\$9,000
Bike path – 2,600ft.	\$26,000
Parking Lot -	\$14,000
Driveway -	\$3,000
Totals:	\$52,000

The costs above reflect the prices of gravel and trucking costs to do the project.

Recently members of CLIPP asked where we were at with the project. Currently, we have the trails cut in and are at the stage of removing the stumps. The CLIPP Committee voted to remove the parking lot and driveway associated with this project. This would save the Village thousands of dollars from the park fund account.

On June 1, 2026 CLIPP voted and approved to send to the Village Board to keep the gravel trails but remove the parking lot and driveway.

RECOMMENDED ACTION: To approve or deny the CLIPP recommendation.

Maxar 200 ft Powered by Esri Maxar 200 ft Powered by Esri
Map 3.2: This feature displays the floodplain, areas of interest and possible trail extent within the parcels (left) and the trail design within the floodplain and areas of interest (right).

Ultimately, the final design is as follows:



Map 3.3: This map displays the final trail design within the study area.

Trail Amenities

The final suitability analysis that needed to be conducted was for park amenities. The important criteria for trail amenity placement is as follows: