



# ADMINISTRATIVE POLICY COMMITTEE MEETING AGENDA

August 19, 2025 at 5:30 PM

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

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**1. CALL MEETING TO ORDER**

- A. Pledge of Allegiance
- B. Roll Call

**2. ANNOUNCEMENT OF CLOSED SESSION**

**3. PUBLIC COMMENT**

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

**4. CLOSED SESSION**

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

Consideration of motion to convene into closed session pursuant to Wis. Stat. 19.85 (1)(e) for consideration of deliberation or negotiating the purchase of public properties, the investing of public funds- to wit  
Potential Acquisition of Property

**5. RECONVENE OPEN SESSION**

Consideration of motion to reconvene into open session.

**6. ACTION AFTER CLOSED SESSION**

**7. APPROVAL OF MINUTES- DISCUSSION AND POSSIBLE ACTION**

C. July 22, 2025

D. August 5, 2025

**8. REPORTS AND DISCUSSIONS**

E. Finance Director Report

**9. NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION**

F. Proposed Cost Centers for 2026 Budget

G. Code of Conduct and Complaint Procedure Review

**10. CONSIDERATION OF ITEMS FOR FUTURE AGENDA**

**11. NEXT MEETING: September 16, 2025**

**12. ADJOURNMENT**

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

Posted: 08/15/2025 Kronenwetter Municipal Center and [www.kronenwetter.org](http://www.kronenwetter.org)  
Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages



# ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

July 22, 2025 at 5:30 PM

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

## 1. CALL MEETING TO ORDER

- A. Pledge of Allegiance
- B. Roll Call
  - PRESENT
  - CHAIRPERSON David Baker
  - VICE-CHAIR Guy Fredel
  - Mary Solheim
  - Sandi Sorensen
  - ABSENT
  - Sean Dumais

## 2. ANNOUNCEMENT OF CLOSED SESSION

## 3. PUBLIC COMMENT

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

None.

## 4. APPROVAL OF MINUTES- DISCUSSION AND POSSIBLE ACTION

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

*Motion by Solheim/Sorensen to approve all minutes as presented. Motion carried 4:0 by voice vote.*

## 5. REPORTS AND DISCUSSIONS

### H. Interim Finance Director Report

*Interim Finance Director discusses financials focusing on Water Utility Fund and Debt service funds. He then answered questions by committee members*

### I. Interim Finance Director 2023 TID Report Errors

*Discussed this with previous item*

## 6. NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION

### J. FIN-004 Policy Review

*President Baker discusses the Debt service financial budgeting errors in previous years and states that he is proposing a minimal budget increase over the next two years to help fund the errors made by previous finance directors. He is also proposed a FIN-004 review/rewrite to include cost centers within*

*the budget allowing departments to spend and move money around where needed within their approve budget. After review and discussion a motion was made.*

*Motion by Sorensen/Fredel to Bring FIN-004 to the board for consideration omitting the written questions President Baker has written on the document. Motion carried 4:0 by voice vote*

**K. Roth Professional Services Invoice and Ordinance Review**

*President Baker discusses Roth Professional Services invoices, he was looking for guidance for payment. Roth falls under an approved service contract.*

**L. 2026 Budget Guidelines and Expectations**

*President Baker presented his proposed rough budget with a rough increase of 3% per year for the next two years. He discusses that he will then send it to department heads for their inputs. Interim Finance Director speaks on total levy for 2026-2030.*

*Motion by Fredel/Baker to present Budget Levies with removing line item #2 to Village Board. Motion carried 4:0 by voice vote*

**CLOSED SESSION**

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

Motion by Solheim/Sorensen to go into closed session. Motion carried 4:0 by Roll Call

**RECONVENE OPEN SESSION**

**Consideration of motion to reconvene into open session.**

*Motion by Sorensen/Solheim to reconvene into open session. Motion carried 4:0*

**ACTION AFTER CLOSED SESSION**

*Motion by Fredel/Sorensen to Recommend Village Board hire John Jacobs as a W2 employee. Motion carried 4:0 by voice vote*

**7. CONSIDERATION OF ITEMS FOR FUTURE AGENDA**

*none.*

**8. NEXT MEETING: August 19, 2025**

**9. ADJOURNMENT**

*Motion by Solheim/Sorensen to Adjourn. Motion carried 4:0 by voice vote*

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

**Posted: 07/17/2025 Kronenwetter Municipal Center and [www.kronenwetter.org](http://www.kronenwetter.org)**

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

Minutes Drafted By: Sarah Fisher-Account Clerk





# ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

August 05, 2025 at 5:30 PM

Kronenwetter Municipal Center - 1582 Kronenwetter Drive Room A121 Upstairs

## 1. CALL MEETING TO ORDER

- A. Pledge of Allegiance
- B. Roll Call
- PRESENT
- CHAIRPERSON David Baker
- VICE-CHAIR Guy Fredel
- Mary Solheim
- Sandi Sorensen
- Sean Dumais
- Trustee Charneski

## 2. ANNOUNCEMENT OF CLOSED SESSION

### CLOSED SESSION

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

Motion by Sorensen/Solheim to convene into closed session. Motion carried by Roll Call 5:0.

### RECONVENE OPEN SESSION

Consideration of motion to reconvene into open session.

Motion by Fredel/Dumais to convene into open session. Motion carried 5:0 by Roll Call.

### ACTION AFTER CLOSED SESSION

none.

## 3. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

none.

## 4. NEXT MEETING: Aug 14, 2025- Joint with RDA

## 5. ADJOURNMENT

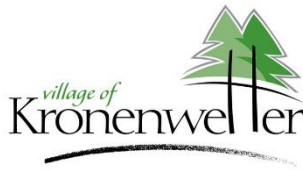
Motion by Dumais/ Solheim to adjourn. Motion carried 5:0 by Voice Vote

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

Posted: 07/31/2025 Kronenwetter Municipal Center and [www.kronenwetter.org](http://www.kronenwetter.org)

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

Minutes drafted by: Sarah Fisher-Account Clerk



# REPORT TO VILLAGE BOARD and APC

**ITEM NAME:** Finance/Treasurer Office Update:  
**2026-2027 Estimated State Aid Payments, 2025 Equalized Valuation, 2025 Net New Construction (to impact 2026 Budget), and 2025 TID Increment Values**

**PREPARED BY:** John Jacobs, Finance Director/Treasurer

**DATE PREPARED:** 8/08/2025

A good amount of 2025 data is starting to be released by the Wisconsin Department of Revenue in late July/early August 2025. All of this financial data will impact our 2026 budget (and also impact the 2027 budget).

Here is the data that has been released so far by the State:

- Preliminary 2026 & 2027 State Aid Estimates, based on the 2025-2027 State Budget that was adopted by Governor Evers on 7/03/2025.
- 2025 Preliminary Equalized Valuation (amounts “finalized” on 8/15/2025)
- 2025 Net New Construction % (which impacts the maximum tax levy increase allowed for the 2026 budget, before any adjustments)
- 2025 TID (tax increment districts) Increment Value and change in valuation (which impacts amount of property taxes collected in 2026 in our (4) TID’s)

## Preliminary 2026 & 2027 State Aid Estimates:

The amounts calculated and shown in the attachment represent the estimated calculations for both the 2026 and 2027 state aid payments, per the % increase in the formulas adopted in the 2025-2027 State Budget. Actual final 2026 & 2027 numbers will be confirmed via electronic letters to us in Sept/Oct 2025 (for the 2026 budget year) and Sept/Oct 2026 (for the 2027 budget year).

### 1) State Shared Revenue Payments:

- County/Municipal Aid increase for 2026 = 2.30% and 2027 = additional 3.40% increase
  - 2026 Increase = \$10,883
  - 2027 Increase = \$16,457
- Utility Aid increase for 2026 = 6.53% and 2027 = additional 3.65% increase
  - 2026 Increase = \$106,025
  - 2027 Increase = \$63,117
- **Total State Shared Revenue increase for 2026 = \$116,907**
- Total State Shared Revenue increase for 2027 = \$79,574

### 2) Other State Aid Payment Estimates:

- State Transportation Aid increase for 2026 = 3% and for 2027 = additional 3% increase
  - 2026 Budget Increase = \$21,720 (partly because 2025 budget amount was set too low)
  - 2027 Budget Increase = \$10,472

- State Recycling Aids increase for 2026 = 0% and for 2027 = 0%
  - However, 2026 Budget Increase = \$186 (because 2025 budget amount was set too low)
  - No change for 2027 budget
- All Other State Aid Programs = no increase for 2026 or 2027
- **Total Other State Aids increase for 2026 = \$21,906**
- Total Other State Aids increase for 2027 = \$10,472

**3) Therefore, total estimate increase for 2026 Budget = \$138,813**

4) Therefore, total estimate additional increase for 2027 Budget = \$90,046

**Preliminary 2025 Equalized Valuation:**

The Village has eclipsed \$1 billion in equalized valuation as of 8/01/2025, per the Wisconsin Department of Revenue (WDOR) estimates. The amounts will be finalized by them on 8/15/2025.

The Village's 2025 preliminary equalized valuation = \$1,081,333,900.

This is an increase of \$116,801,300 from the past year. It is a 12.11% increase from 2024 values.

Of this \$116,801,300, only \$4,266,700 is deemed "new construction", while the remainder increase of \$112,534,600 is for a market adjustment or other adjustment by the WDOR.

The assessment ratio has now fallen from 77.43% (2024) to 69.44% (2025). This means that the 2025 assessment roll of the Village is **over 30% under** the State's estimated 100% full market valuation of the Village. The State requires that assessment values need to be between 90% - 110% of full market valuation. This is the primary reason that the Village will be required in the 2025 amended budget, or 2026 or 2027 budget years, to provide funding for a full reassessment to bring the assessment valuation back up to near 100% full market valuation.

**2025 Net New Construction % (which impacts the Village's 2026 Budget Tax Levy):**

With the Village's low 2025 Net New Construction percentage of 0.44% (only \$4,266,700 new net construction for 2025), the Village's Tax Levy Base Maximum Annual Increase can only increase by \$8,222 for the 2026 budget year (before any adjustments for debt service, etc.).

Look how this compares to 2021 (only 4 years ago) when the net new construction % was 2.98%, and the tax levy base could be increased by \$52,439, before any other adjustments.

**2025 TID Increment Value & Change in Valuation:**

All (4) TID's have an equalized valuation increase for 2025, which means that additional tax revenue will be generated in all (4) TID's in the 2026 budget. Here are the amounts for each TID:

- 1) TID #1:
  - 2025 Increment Value = \$19,328,500 (increase of \$1,339,600 from last year)
- 2) TID #2:
  - 2025 Increment Value = \$72,647,200 (increase of \$8,135,400 from last year)
- 3) TID #3:
  - 2025 Increment Value = \$2,964,500 (increase of \$351,300 from last year)
- 4) TID #4:
  - 2025 Increment Value = \$10,721,000 (increase of \$858,500 from last year)

**VILLAGE OF KRONENWETTER**  
**2025 - 2027 State Aid Payments**

(Note: 2026 & 2027 Budget Estimates shown here are "estimates as of 8/07/2025" based on 2025-2027 State Budget recently adopted on 7/03/2025 by Governor Evers;  
final "actual" numbers will be sent to us via electronic letters in Sept/Oct 2025 for 2026 Budget Year and in Sept/Oct 2026 for 2027 Budget Year.)

	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Est. Budget Increase</u>	<u>2026 Estimated Budget</u>	<u>2026 Estimated Budget Increase</u>	<u>2027 Est. Budget Increase</u>	<u>2027 Estimated Budget</u>	<u>2027 Estimated Budget Increase</u>
<b><u>Shared Revenue:</u></b>								
County & municipal aid	\$ 248,447.89	\$ 248,447.89	2.30%	\$ 254,162.19	\$ 5,714.30	3.40%	\$ 262,803.70	\$ 8,641.51
Supplemental county & municipal aid	224,704.91	224,704.91	2.30%	229,873.12	5,168.21	3.40%	237,688.81	7,815.69
Utility aid	<u>1,623,580.30</u>	<u>1,623,580.30</u>	6.53%	<u>1,729,604.99</u>	<u>106,024.69</u>	3.65%	<u>1,792,721.92</u>	<u>63,116.93</u>
Total Shared Revenue	<u>\$ 2,096,733.10</u>	<u>\$ 2,096,733.10</u>		<u>\$ 2,213,640.30</u>	<u>\$ 116,907.20</u>		<u>\$ 2,293,214.43</u>	<u>\$ 79,574.13</u>
<b><u>Other State Aid Payments:</u></b>								
State Environmental Impact Fee Aids:	\$ 34,627.00	\$ 34,627.00	0.00%	\$ 34,627.00	\$ -	0.00%	\$ 34,627.00	\$ -
State Recycling Aids:	28,500.00	28,686.45	0.00%	28,686.45	186.45	0.00%	28,686.45	-
State Computer Aids:	404.27	404.27	0.00%	404.27	-	0.00%	404.27	-
State Video Service Provider Aids:	12,078.85	12,078.85	0.00%	12,078.85	-	0.00%	12,078.85	-
State Personal Property Aids:	20,503.48	20,503.48	0.00%	20,503.48	-	0.00%	20,503.48	-
State Transportation Aids	<u>327,330.97</u>	<u>338,884.15</u>	3.00%	<u>349,050.67</u>	<u>21,719.70</u>	3.00%	<u>359,522.19</u>	<u>10,471.52</u>
Total Other State Aid Payments	<u>\$ 423,444.57</u>	<u>\$ 435,184.20</u>		<u>\$ 445,350.72</u>	<u>\$ 21,906.15</u>		<u>\$ 455,822.24</u>	<u>\$ 10,471.52</u>
<b>Total State Aid Payments - General Fund</b>	<u><b>\$ 2,520,177.67</b></u>	<u><b>\$ 2,531,917.30</b></u>		<u><b>\$ 2,658,991.02</b></u>	<u><b>\$ 138,813.35</b></u>		<u><b>\$ 2,749,036.67</b></u>	<u><b>\$ 90,045.65</b></u>

**VILLAGE OF KRONENWETTER**  
**Equalized Valuation & Annual Net New Construction**  
**2020 - 2025**

Section 8, Item E.

	Equalized Valuation	Increase in Annual Equalized Valuation	Market or Other Adjustments	Net New Construction	% of Net New Construction	Tax Levy Base Maximum Annual Increase (before any adjustments)
2020 Final	\$ 691,295,200	\$ 37,612,800	\$ 16,646,900	\$ 20,965,900	3.21%	
2021 Final	\$ 741,690,200	\$ 50,395,000	\$ 29,814,800	\$ 20,580,200	2.98%	\$ 52,439
2022 Final	\$ 817,805,900	\$ 76,115,700	\$ 70,059,000	\$ 6,056,700	0.82%	\$ 14,816
2023 Final	\$ 895,765,200	\$ 77,959,300	\$ 68,195,400	\$ 9,763,900	1.19%	\$ 21,829
2024 Final	\$ 964,532,600	\$ 68,767,400	\$ 63,894,800	\$ 4,872,600	0.54%	\$ 10,065
2025 Prelim.	\$ 1,081,333,900	\$ 116,801,300	\$ 112,534,600	\$ 4,266,700	0.44%	\$ 8,222

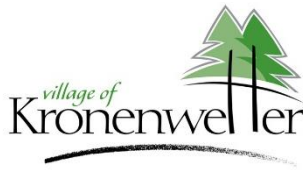
**VILLAGE OF KRONENWETTER**  
**TID Equalized Valuation**  
**2021 - 2025**

<b>TID #1</b>				
	Original TID Base Value	TID Increment Value	Current Total TID Value (Base + Increment)	Amount Change
2005 TID Base Value	\$ 2,262,300			
2021 TID Value		\$ 15,716,500	\$ 17,978,800	\$ (424,000)
2022 TID Value		\$ 15,968,000	\$ 18,230,300	\$ 251,500
2023 TID Value		\$ 16,167,900	\$ 18,430,200	\$ 199,900
2024 TID Value		\$ 17,988,900	\$ 20,251,200	\$ 1,821,000
2025 TID Value		\$ 19,328,500	\$ 21,590,800	\$ 1,339,600

<b>TID #2</b>				
	Original TID Base Value	TID Increment Value	Current Total TID Value (Base + Increment)	Amount Change
2005 TID Base Value	\$ 5,398,600			
2021 TID Value		\$ 42,083,800	\$ 47,482,400	\$ (4,860,300)
2022 TID Value		\$ 62,601,400	\$ 68,000,000	\$ 20,517,600
2023 TID Value		\$ 59,828,800	\$ 65,227,400	\$ (2,772,600)
2024 TID Value		\$ 64,511,800	\$ 69,910,400	\$ 4,683,000
2025 TID Value		\$ 72,647,200	\$ 78,045,800	\$ 8,135,400

<b>TID #3</b>				
	Original TID Base Value	TID Increment Value	Current Total TID Value (Base + Increment)	Amount Change
2005 TID Base Value	\$ 405,100			
2021 TID Value		\$ 651,500	\$ 1,056,600	\$ (109,100)
2022 TID Value		\$ 855,200	\$ 1,260,300	\$ 203,700
2023 TID Value		\$ 2,419,400	\$ 2,824,500	\$ 1,564,200
2024 TID Value		\$ 2,613,200	\$ 3,018,300	\$ 193,800
2025 TID Value		\$ 2,964,500	\$ 3,369,600	\$ 351,300

<b>TID #4</b>				
	Original TID Base Value	TID Increment Value	Current Total TID Value (Base + Increment)	Amount Change
2005 TID Base Value	\$ 106,600			
2021 TID Value		\$ 5,814,900	\$ 5,921,500	\$ (118,000)
2022 TID Value		\$ 10,480,600	\$ 10,587,200	\$ 4,665,700
2023 TID Value		\$ 9,173,300	\$ 9,279,900	\$ (1,307,300)
2024 TID Value		\$ 9,862,500	\$ 9,969,100	\$ 689,200
2025 TID Value		\$ 10,721,000	\$ 10,827,600	\$ 858,500



# REPORT TO VILLAGE BOARD and APC

**ITEM NAME:** Finance/Treasurer Office Update:  
**Proposed Cost Centers for 2026 Budget**  
**PREPARED BY:** John Jacobs, Finance Director/Treasurer  
**DATE PREPARED:** 8/14/2025

After the 8/11/2025 Village Board meeting, I thought that the list of proposed cost centers should be distributed and reviewed with APC and the Village Board, before the 2026 proposed budget is distributed in October 2025.

I have reviewed the entire account number structure of the Village's existing chart of accounts, and I am recommending several modifications that should be made for the 2026 budget. The Wisconsin Municipal chart of accounts has been in existence since June 1993. Plus, the financial audit reports and the Annual Form C Financial Report (submitted to the Wisconsin Department of Revenue) use this same chart of accounts format. The Village's present chart of accounts for expenditures does not fully match the correct format and structure, as provided by the State for budgeting and financial reporting purposes.

Therefore, I have prepared the 2026 budget cost center report based on the account numbers that should be used to match up correctly with this 1993 State chart of accounts. I have highlighted in yellow what the new account numbers will be. Some of the numbers have changed, while others have not changed at all. Then, next column to the right of the "new" column of numbers shows what the "old" 2025 cost center numbers were when the budget was adopted in November 2024. I do not plan on changing any of the 2025 account numbers mid-year. Any account number changes will only impact the 2026 budget year and all years going forward in time.

The cost centers that are highlighted in **RED** or the "home" cost centers, which will house the individual sub-cost centers for each function of activity within a cost center. The cost centers in **RED** also represent what our financial policy "FIN-004" was referring back to, in which a department head/manager can move funds within a cost center (between their sub-cost centers that are listed here), if he/she meets the requirements of FIN-004.

I have attached (3) documents here for your review.

- 1) Proposed Budget Cost Centers for 2026 Budget
- 2) Uniform Chart of Accounts for Wisconsin Municipalities (last revised June 1993)
- 3) 2024 Instructions for Compiling Financial Report Form C for Wisconsin Cities, Villages and Towns

I can explain this chart of accounts restructuring further at the next APC and Village Board meetings.

**VILLAGE OF KRONENWETTER**  
**Proposed Budget Cost Centers for 2026 Budget**  
**Prepared as of 8/13/2025**

Section 9, Item F.

New Account # (2026)	Old Account # (2025)
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**Budget Cost Centers:**

**GENERAL GOVERNMENT:**

**Village Board:**

51100	51000	Village Board
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**Municipal Court:**

51200	51200	Municipal Court Judge
51201	51250	Municipal Court Clerk
51202	51252	Municipal Court Other

(shared with Police Clerk)

**Village Attorney:**

51300	51300	Village Attorney
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**Village General Office:**

51400	51400	General Office
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**Village Administrator:**

51410	51410	Administrator
51411	51423	Administrative Assistant

**Village Clerk:**

51420	51421/51422	Village Clerk/Deputy Clerk
51430	51900	Personnel
51440	51440	Elections

(Village Employee Event, Employee Settlements)

**Finance:**

51510	51427	Accounting/Financial Audit
51520	51520	Finance Director/Treasurer

(Account Clerk)

**Village Assessor:**

51530	51530	Assessor
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**Municipal Building:**

51560	51600	Municipal Building
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**Other General Government:**

51900	51900	Other General Government
51910	-	Illegal Taxes, Tax Refunds, Uncollectible Taxes
51920	-	Judgments & Losses
51938	51900	Other Municipal Insurance/Unemployment

**Village Commissions/Committees:**

51980	51500	Commissions, Committees
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**VILLAGE OF KRONENWETTER**  
**Proposed Budget Cost Centers for 2026 Budget**  
**Prepared as of 8/13/2025**

Section 9, Item F.

New Account # (2026)	Old Account # (2025)
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**Budget Cost Centers:**

**PUBLIC SAFETY:**

**Police Department:**

52100	52000	Police Operations	
52101	52000	Police Grants	
52102	52000	Police Donations	
52105	52000	Crossing Guards	
52110	52000	Police Clerk/Deputy Clerk	(shared with Municipal Court)

**Fire Department:**

52200	52200	Fire Operations	
52201	52200	Fire Grants	
52202	55200	Fire Department Donations	
52300	52200	EMS/First Responders Operations	
52301	52200	EMS Grants	
52302	52200	EMS Department Donations	
52310	52200	Ambulance	

**Building Inspections:**

52400	52400	Building Inspections	
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**Police & Fire Commission:**

52800	52800	Police & Fire Commission	
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**Other Public Safety:**

52900	52200	Warning Sirens	
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**PUBLIC WORKS:**

**Public Works Department:**

53100	53000	Public Works Admin/Engineering	
53101	53000	Public Works Grants	
53311	53000	Highway/Street Maintenance	
53312	53000	Winter Maintenance	
53313	53000	Garage Operations	
53420	53000	Street Lighting	
53431	53000	Sidewalk Maintenance/Replacement	
53432	53000	New Sidewalk Outlay	
53441	53000	Storm Sewer Maintenance	
53580	53000	Bicycle Trails	
53620	53000	Refuse/Garbage Collection	
53631	53000	Solid Waste Disposal	
53635	53000	Recycling Expenditures	
53640	-	Weed & Nuisance Control	



**VILLAGE OF KRONENWETTER**  
**Proposed Budget Cost Centers for 2026 Budget**  
**Prepared as of 8/13/2025**

Section 9, Item F.

New Account # (2026)	Old Account # (2025)
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**Budget Cost Centers:**

**HEALTH & HUMAN SERVICES:**

**Animal Control:**

54110	54110	Animal Control
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**CULTURE, RECREATION, & EDUCATION:**

**Parks Department:**

55200	55000	Parks Operations
55201	-	Parks Grants
55300	-	Recreation Programs & Events
55400	-	Recreation Facilities
55420	-	Swimming Areas/Beaches

**CONSERVATION & DEVELOPMENT:**

**Community Development/Zoning:**

56300	51420	Community Development/Zoning
56301	51425	Planning Technician

**Planning Commission:**

56310	51500	Planning Commission
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**Zoning Board of Appeals:**

56400	51500	Zoning Board of Appeals
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**Urban/Economic Development:**

56600	-	Urban Development
56700	-	Economic Development

**Tax Increment Financing (TIF) Districts:**

56710	51400	TIF - Misc Expenditures
56711	51410	TIF - Admin Staff

**RDA Committee:**

56750	51500	RDA Committee
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**VILLAGE OF KRONENWETTER**  
**Proposed Budget Cost Centers for 2026 Budget**  
**Prepared as of 8/13/2025**

Section 9, Item F.

New Account # (2026)	Old Account # (2025)
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**Budget Cost Centers:**

**CAPITAL OUTLAY/CAPITAL PROJECTS:**

**Capital Equipment Replacement Fund - General Gov't:**

57190	51000	Other General Government Equipment Outlay
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**Capital Equipment Replacement Fund - Fire:**

57220	-	Fire Protection Equipment Outlay
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**Capital Equipment Replacement Fund - Other Public Safety:**

57290	-	Other Public Safety Outlay
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**Capital Equipment Replacement Fund - Public Works:**

57324	57330	Highway Equipment Outlay
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**Capital Equipment Replacement Fund - Parks:**

57620	-	Parks Equipment Outlay
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**Capital Projects Fund - General Gov't:**

57140	-	General Public Buildings Outlay
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**Capital Projects Fund - Public Works/Facilities:**

57327	-	Highway Building Outlay
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**Capital Projects Fund - Public Works/Streets:**

57331	57100/51350	Highway & Street Construction Outlay
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**Capital Projects Fund - Parks:**

57621	-	Parks Facilities Outlay
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**DEBT SERVICE:**

**Debt Service:**

58100	58000	Debt Service - Principal Payments
58200	58000	Debt Service - Interest Payments
59290	58000	Debt Service - Other Fiscal Charges

**OTHER FINANCING USES:**

**Transfers Out to Other Funds:**

59200	59000	Transfers Out to Other Funds
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**Payment to Refunding Bond Escrow Agent:**

59500	-	Payment to Refunding Bond Escrow Agent
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**Contingency:**

59900	51900	Contingency Expenditures
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**VILLAGE OF KRONENWETTER**  
**Proposed Budget Cost Centers for 2026 Budget**  
**Prepared as of 8/13/2025**

Section 9, Item F.

New Account # (2026)	Old Account # (2025)
----------------------------	----------------------------

**Budget Cost Centers:**

**WATER UTILITY:**

**Water Utility Fund:**

53700	-	Source of Supply Expenses	
53710	53610	Pumping Expenses	
53720	53620	Water Treatment Expenses	
53730	53630	Transmission/Distribution Expenses	
53740	53640	Customer Accounts/Billing Expenses	
53750	53650	Water Administration/General Expenses	
53760	53660	Misc Crew Operation Expenses	
53770	53600	Misc Other Water Expenses	
53780	51500	Utility Committee	(shared with Sewer Utility Fund)

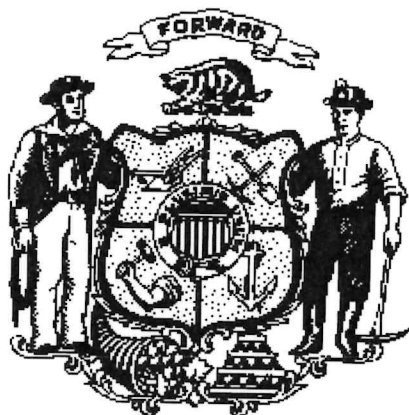
**SEWER UTILITY:**

**Sewer Utility Fund:**

53610	53650	Sewer Operation Expenses	
53611	53560	Customer Accounts/Billing Expenses	
53612	53560	Sewer Administration/General Expenses	
53613	53650	Misc Other Sewer Expenses	
53619	-	Utility Committee	(shared with Water Utility Fund)

# UNIFORM CHART OF ACCOUNTS

for Wisconsin Municipalities



Wisconsin Department of Revenue

1985

(R. 6/93)

UNIFORM CHART OF ACCOUNTS  
FOR WISCONSIN MUNICIPALITIES

BUREAU OF PROPERTY TAX  
DIVISION OF STATE AND LOCAL FINANCE  
WISCONSIN DEPARTMENT OF REVENUE

July 1985

Revised December 1986  
Revised October 1987  
Revised April 1991  
Revised June 1993

## PREFACE

A well-designed chart of accounts is the backbone of any accounting system. In addition to organizing accounting activities it also offers a consistent classification structure for budgeting and financial reporting. The chart of accounts should be viewed as part of a complete financial information system that links the operations of various departments, agencies and offices.

This chart of accounts was developed by the Wisconsin Department of Revenue pursuant to Section 73.10(5) of the Wisconsin Statutes. It responds to requests from local finance officers for an accounting framework that complies with generally accepted accounting principles.

The chart of accounts presented in this manual is not intended for use by all counties. Officials of counties with a large investment in an accounting system that follows a different chart of accounts may not want to adopt this chart if their existing system can be modified to present similar, uniformly classified information.

We recognize that a project of this scope is never entirely complete or final due to its evolutionary nature. For this reason we encourage written comments and suggestions from users. This manual will be updated when necessary to reflect changes in county government operations, accounting standards and state requirements.

If you have any questions or comments regarding this chart of accounts, feel free to contact Stan Hook (608) 261-5360 or Dave Hruby (608) 266-8207 at:

Wisconsin Department of Revenue  
Local Government Services 6-97  
P.O. Box 8971  
Madison, WI 53708-8971

Daniel Davis, Director  
Bureau of Property Tax

Uniform Chart of Accounts for Wisconsin Municipalities  
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## Uniform Chart of Accounts for Wisconsin Municipalities

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51000 General Government

52000 Public Safety

53000 Public Works

54000 Health and Human Services

55000 Culture, Recreation and Education

56000 Conservation and Development

57000 Capital Outlay

58000 Debt Service

59000 Other Financing Uses



Uniform Chart of Accounts for Wisconsin Municipalities

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- 51000 General Government
  - 51100 Legislative
  - 51200 Judicial
  - 51300 Legal
  - 51400 General Administration
    - 51410 Executive
    - 51420 Clerk
    - 51430 Personnel
    - 51440 Elections
    - 51450 Data Processing
  - 51500 Financial Administration
    - 51510 Accounting
    - 51520 Treasury
    - 51530 Assessment of Property
    - 51540 Risk and Property Management
    - 51550 Purchasing

## Uniform Chart of Accounts for Wisconsin Municipalities

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51600 General Buildings and Plant

51900 Other General Government

51910 Illegal Taxes, Tax Refunds and Uncollectible Taxes, Special  
Assessments and Receivables

51920 Judgments and Losses

51930 Nondepartmental Insurance and Bonds

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52000 Public Safety

52100 Law Enforcement

52200 Fire Protection

52300 Ambulance

52400 Inspection

52500 Disaster Control

52600 Emergency Communication

52700 Correction and Detention

## Uniform Chart of Accounts for Wisconsin Municipalities

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53000 Public Works

[53100-53500 Transportation]

53100 Highway and Street Administration

53200 Transportation Cost Pools

53230 Shop Operations

53240 Machinery Operations

53270 Buildings and Grounds Operations

53300 Highway and Street Maintenance and Construction

53400 Road Related Facilities

53410 Limited Purpose Roads

53420 Street Lighting

53430 Sidewalks

53440 Storm Sewers

53450 Parking Facilities

53500 Other Transportation

53510 Airport

53520 Mass Transit

53540 Docks and Harbors

53550 Bicycle

## Uniform Chart of Accounts for Wisconsin Municipalities

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53600 Sanitation

53610 Sewage Service

53620 Refuse and Garbage Collection

53630 Solid Waste Disposal

53640 Weed and Nuisance Control

53700 Water Service

53800 Electric Service

## Uniform Chart of Accounts for Wisconsin Municipalities

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CLASSIFICATION:	Health and Human Services	PAGE:	1/1

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54000 Health and Human Services

[54100-54300 Health]

54100 Public Health Services

54200 Institutional Care

54300 Mental Health Services

[54500-54700 Human Services]

54500 Social Services

54600 Aging

54900 Other Health and Human Services

54910 Cemetery

## Uniform Chart of Accounts for Wisconsin Municipalities

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CLASSIFICATION:	Culture, Recreation and Education	PAGE:	1/1

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55000 Culture, Recreation and Education

## 55100 Culture

55110 Library

55120 Museum

55130 Auditorium, Convention or Civic Center

55140 Community Center

## 55200 Parks

## 55300 Recreation Programs and Events

## 55400 Recreation Facilities

55410 Zoo

55420 Swimming Areas

55430 Golf Courses

55440 Winter Sports Areas

55450 Ice Arenas

55470 Stadium

## 55600 Education

## Uniform Chart of Accounts for Wisconsin Municipalities

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CLASSIFICATION:	Conservation and Development	PAGE:	1/1

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56000 Conservation and Development

56100 Resource Conservation

56200 Environmental Protection

56300 Planning

56400 Zoning

56500 Public Housing

56600 Urban Development

56700 Economic Development



Uniform Chart of Accounts for Wisconsin Municipalities

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CLASSIFICATION:	Capital Outlay	PAGE:	1/2

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57000 Capital Outlay

57100 General Government

- 57110 Judicial and Legal
- 57120 General Administration
- 57130 Financial Administration
- 57140 General Public Buildings

57200 Public Safety

- 57210 Law Enforcement
- 57220 Fire Protection
- 57230 Ambulance
- 57240 Inspection
- 57250 Disaster Control
- 57260 Emergency Communication
- 57270 Correction and Detention

57300 Transportation

- 57310 Highway and Street Administration
- 57320 Transportation Cost Pools
- 57330 Highway and Street Construction
- 57340 Road Related Facilities
- 57350 Other Transportation

## Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Chart of Accounts	REFERENCE:	2.5.7
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57400 Sanitation

57410 Sewage Service

57420 Refuse and Garbage Collection

57430 Solid Waste Disposal

57500 Health and Human Services

57600 Culture, Recreation and Education

57610 Library

57620 Parks

57700 Conservation and Development

## Uniform Chart of Accounts for Wisconsin Municipalities

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CLASSIFICATION:	Debt Service	PAGE:	1/1

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58000 Debt Service

58100 Principal

58200 Interest and Fiscal Charges

## Uniform Chart of Accounts for Wisconsin Municipalities

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CLASSIFICATION:	Other Financing Uses	PAGE: 1/1

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59000 Other Financing Uses

## 59200 Transfers to Other Funds

59210 Transfer to General Fund

59220 Transfer to Special Revenue Fund

59230 Transfer to Debt Service Fund

59240 Transfer to Capital Projects Fund

59260 Transfer to Enterprise Fund

59270 Transfer to Internal Service Fund

59280 Transfer to Trust and Agency Fund

59500 Payment to Refunded Bond Escrow Agent

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.0
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Expenditures/expenses are to be classified by fund, organizational unit, function, activity, character and object according to generally accepted accounting principles. Function and activity are identified in the 5 digit account code. In this manual, current operating expenditures/expenses are classified by function as follows:

- 51000 General Government
- 52000 Public Safety
- 53000 Public Works
  - 53100-53500 Transportation
  - 53600 Sanitation
- 54000 Health and Human Services
- 55000 Culture, Recreation and Education
- 56000 Conservation and Development

Expenditures that are presumed to benefit other fiscal periods are classified by character as capital outlay and debt service.

- 57000 Capital Outlay
- 58000 Debt Service

Interfund transfers, which are not expenditures or expenses of the entire municipality, are classified as other financing uses.

- 59000 Other Financing Uses

The following section describes more detailed classifications of expenditures and expenses by subfunction and activity. Object classes are listed in section 4.

## Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.1
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51000 General Government51100 Legislative

Accounts within this subfunction include direct expenditures of the governing body (council or board) and its commissions and committees, including salaries, per diems and travel for members and dues paid to various organizations.

51200 Judicial

Salaries and expenditures of the municipal judges and clerical personnel as well as witness and interpreter's fees, cost of acquiring and maintaining a law library and other costs incurred in the operation of the municipal court are debited to this account.

51300 Legal

Expenditures of the municipality's attorney, including clerical personnel of the office, fees paid to legal counsel hired to assist or represent the municipality's attorney in special cases or situations, and payments for updating the municipality's code of ordinances, are included in this account.

Uniform Chart of Accounts for Wisconsin Municipalities

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CLASSIFICATION:	General Government	PAGE:	2/4

51400 General Administration

51410 Executive

This account includes compensation and other expenditures of the chief executive and the employees of the office. The account title used locally should indicate the chief executive's specific title (mayor, manager, president, administrator).

51420 Clerk

This account includes the clerk's salary and direct expenditures of operating that office. Salaries of individuals responsible for maintaining financial records should be debited to Account 51510, Accounting.

51430 Personnel

Expenditures of the office or offices performing central personnel services for the governmental unit are debited to this account.

51440 Elections

This account includes expenditures for registering voters and conducting primary, general and special elections. Such expenditures include the salaries of election inspectors, clerks and tabulators as well as the cost of public notices announcing the elections, the printing of election ballots, the maintenance of voting machines, cost of schools instructing poll workers and voting machine custodians and voter registration costs.

51450 Data Processing

All expenditures/expenses of administrative service departments such as data processing and central duplicating should be debited-in this and subsequent accounts. Municipalities that do not use internal service funds for these operations should net any departmental revenues credited to Account 47400 against these expenditure accounts for financial reporting purposes.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.1
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	June 1993
CLASSIFICATION:	General Government	PAGE:	3/4

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51500 Financial Administration

51510 Accounting

This account includes: all costs of the financial recordkeeping and internal audit activities including payments to outsiders for bookkeeping and data processing services; expenditures relating to the supervision and coordination of activities to assure that necessary financial data is available for the council and chief executive; fees paid for annual audits including those for federal and state grant programs; and fees paid for closing records, accounting assistance, and preparation of reports.

51520 Treasury

All expenditures of the treasury activity, whether done in the office of the treasurer, clerk-treasurer, director of finance or financial administrator, are shown in this account. This activity includes all custodial duties including the collection, deposit, and investment of cash.

51530 Assessment of Property

This account includes all costs incurred to establish and maintain assessments of real and personal property for property tax purposes including costs of the board of review.

51540 Risk and Property Management

This account includes administrative costs of managing the municipality's insurance program and developing a comprehensive risk management program, and administrative costs for managing municipal property (acquisition, property rental and sale of unused property, etc.).

51550 Purchasing

Administrative costs to purchase goods and services for the municipality (purchasing department, agent, etc.) are included in this account.



Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.1
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	June 1993
CLASSIFICATION:	General Government	PAGE:	4/4

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51600 General Buildings and Plant

Custodial salaries or contracts, custodial supplies, fuel, electricity, water and sewer, elevator maintenance, fire extinguishers, rents paid to others for quarters of municipal offices are included in these accounts.

Expenditures for departmental buildings should be recorded under the appropriate functional accounts. At a minimum, the expenditures for police and transportation buildings, or portion of general buildings, should be determined and reported in the appropriate functional category on the state Financial Report Form in order to be included in the calculation of transportation aids.

51900 Other General Government

51910 Illegal Taxes, Tax Refunds and Uncollectible Taxes, Special Assessments and Receivables

This account includes illegal real estate taxes charged back to the municipality by the county and tax refunds authorized by the governing body under Section 74.33 of the Statutes. In addition, this account should be debited with amounts sufficient to provide for losses from uncollectible taxes, special assessments, and receivables.

51920 Judgments and Losses

Expenditures in settlement of claims against the municipality for injury to persons or property are debited to this account. However, the cost of land acquired in condemnation proceedings and expenditures in settlement of damage claims from construction projects undertaken and financed by the municipality will not be debited here but will be debited to the account for the affected project or land acquisition.

51930 Nondepartmental Insurance and Bonds

This account includes premiums on general and automotive liability insurance, fire, theft, general comprehensive insurance and payments for such purposes to a self-insurance fund maintained by a municipality. This account also includes premiums on surety bonds for employees. Only premiums that cannot be identified with a specific function should be debited to this account.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.2
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	June 1993
CLASSIFICATION:	Public Safety	PAGE:	1/2

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52000 Public Safety

52100 Law Enforcement

This account includes expenditures for all law enforcement activities, such as traffic patrol, investigation, lake patrol, parking enforcement, and snowmobile trail patrol.

52200 Fire Protection

Expenditures of the fire department include salaries, benefits, and travel of all department personnel, as well as all contract, office, convention, fire signs, and other department expenditures.

52300 Ambulance

Expenditures of maintaining an emergency ambulance service by the municipality including payments to private operators or other municipalities for providing such service are debited to this account.

52400 Inspection

This account includes expenditures of the inspection department and the municipal department of weights and measures including fees paid to the state if the state furnishes the services and performs the duties for the department.

52500 Disaster Control

This account includes expenditures of the local emergency government (civil defense) office, the cost of training emergency government employees and volunteers, the cost of conducting emergency alert tests, the cost of installing, maintaining and operating storm and tornado warning systems, payments to prevent damage and to restore areas after floods, and payments to flood control boards. Separate accounts should be maintained for each project subject to state or federal aid to facilitate the reporting of project expenditures to the proper state or federal agency.

## Uniform Chart of Accounts for Wisconsin Municipalities

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CLASSIFICATION:	Public Safety	PAGE:	2/2

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52600 Emergency Communication

Expenditures relating to the purchase and operation of the 911 or other emergency communication system are debited to this account.

52700 Correction and Detention

This account is debited with expenditures for the construction, operation, and maintenance of such correctional institutions as prisons, jails, prison factories, prison farms, detention homes, and reformatories. Payments made to other municipalities or counties should also be recorded in this account.

Uniform Accounting Manual for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.3
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	April 1991
CLASSIFICATION:	Public Works	PAGE:	1/3

53000 Public Works

It is essential that employees of the street or public works department account for their time by specific activity. The distribution of the payroll costs should be made on the basis of such time allocations.

(53100-53500 Transportation)

53100 Highway and Street Administration

Administrative and engineering costs for transportation activities including planning, developing and administering capital improvement programs are recorded by activity as shown above.

53200 Transportation Cost Pools

53230 Shop Operations

53240 Machinery Operations

53270 Buildings and Grounds Operations

Costs of service agencies of the public works department are accumulated in these accounts.

The state's Financial Report Form does not provide lines for the 53200 account series. Costs accumulated in these accounts must be allocated to appropriate activity-related expenditure/expense accounts.

53300 Highway and Street Maintenance and Construction

This account includes expenditures to maintain, improve and construct roadways and highway structures within the municipality. Separate accounts should be maintained to accumulate expenditures for (1) municipal roads and streets, (2) state and federal highways and (3) county highways and other local governments' roads.

53400 Road Related Facilities

53410 Limited Purpose Roads

Account 53410 should be debited with expenditures for construction and maintenance of roads that do not meet the criteria for a public road and are not eligible for state road aids.

Uniform Chart of Accounts for Wisconsin Municipalities

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SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	Public Works	PAGE:	2/3

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53420 Street Lighting

53430 Sidewalks

53440 Storm Sewers

Expenditures to construct, maintain and operate street lights, walkways and storm drainage sewers should be debited to these accounts.

53450 Parking Facilities

This account includes expenditures/expenses for the maintenance of lots and ramps, lighting system costs, rent of noncity owned lots, cost of parking meters, meter maintenance, meter collection equipment, and services for the collection of coins. Separate accounts may be maintained to detail costs for each lot, ramp or area.

53500 Other Transportation

53510 Airport

This account includes payments to a fixed-based operator and payments for the maintenance of runways, taxi strips, aprons, field drainage facilities, fences, lighting and communications equipment, roads, walks, parking areas, buildings and service equipment for terminal, communications and office operating costs. Payments to a county or other municipality for the joint operation of an airport will also be debited to this account.

53520 Mass Transit

All costs of a mass transit system should be debited to this account including payments to the county or other municipality for joint operation of a system.

53540 Docks and Harbors

This account includes expenditures for operating and maintaining docks and harbors and terminal warehouses.

53550 Bicycle

Expenditures for planning, establishing and maintaining bicycle trails including the installation of special markings and signs are debited to this account.

Uniform Chart of Accounts for Wisconsin Municipalities

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CLASSIFICATION:	Public Works	PAGE:	3/3

53600 Sanitation

53610 Sewage Service

All operating expenses of the municipally owned sewer utility are debited to the above account.

53620 Refuse and Garbage Collection

This account includes the cost of collecting and hauling waste matter to a disposal facility or area.

53630 Solid Waste Disposal

This account includes expenditures, including licenses and long-term care, for acquiring, maintaining and operating a landfill site, incinerator, transfer station, recycling plant or any other facility for disposing of solid waste. It also includes payments to others to dispose of solid waste.

53640 Weed and Nuisance Control

This account includes expenditures of weed commissioners and chemicals, equipment rental, wages and employe benefits for controlling or destroying weeds on public and private lands.

53700 Water Service

53800 Electric Service

These categories include the expenses of operating and financing the public water and electric utilities.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.4
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CLASSIFICATION:	Health and Human Services	PAGE:	1/2

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54000 Health and Human Services

54100 Public Health Services

Accounts in this series include expenditures for the conservation and improvement of public health. You may establish separate accounts for the various public health services activities such as:

- Regulation and Inspection
  - Consumer protection activities, such as milk, food and water inspection, laboratory testing, and other services to verify compliance with state and local health regulations.
- Health Education
  - Consultation and health guidance including brochures and pamphlets to motivate citizens toward good health habits.
- Communicable Disease Control
  - Detection, prevention and treatment of all communicable diseases including immunization and inoculation programs.
- Clinics
  - Operation of health clinics.
- Animal and Insect Control
  - Control or extermination of insect pests and animals including payments of bounties and payments to humane societies for the care and disposition of impounded animals.
  - Payments made specifically to control or exterminate rodents on or adjacent to municipal property, such as a municipal landfill operation, is charged to the activity which benefited from the payment.

54200 Institutional Care

These accounts include all operating expenses applicable to the operation of a municipal hospital or home and contributions to local hospitals for operation and construction.

## Uniform Chart of Accounts for Wisconsin Municipalities

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SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	December 1986
CLASSIFICATION:	Health and Human Services	PAGE:	2/2

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54500 Social Services

Payments for rehabilitation and other social and community services provided to residents, including payments to outside agencies, are debited to this account.

54900 Other Health and Human Services

## 54910 Cemetery

Expenditures to maintain cemeteries should be debited to this account.



Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.5
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	Culture, Recreation and Education	PAGE:	1/2

55000 Culture, Recreation and Education

55100 Culture

55110 Library

Salaries and wages, employee benefits, library books, audiovisual materials, bookbinding and repairs, magazine and newspaper subscriptions, building maintenance, library and janitor supplies, heat, light, telephone, travel and other costs of the library board are charged to this account.

55120 Museum

This account includes the cost of personnel, supplies and other expenditures of the museum board where museums are operated by the municipality and payments as a subsidy to citizen groups or associations which operate museums.

55130 Auditorium, Convention or Civic Center

Expenditures of auditoriums, civic centers, convention centers, etc. are charged to this account.

55140 Community Center

This account includes expenditures of neighborhood and youth centers or programs, including payments to citizen groups to support such programs.

55200 Parks

Payments for personnel, equipment, grounds expense, roads in parks, and other costs incidental to the parks system are debited to this account.

55300 Recreation Programs and Events

This account includes expenditures incurred by the recreation director and other administrative personnel of the recreation department and the expenditures to operate participant recreation programs for residents.

It also includes celebrations and entertainment - payments for fireworks, holiday decorations, public concerts, parades, and similar activities.

## Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.5
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	Culture, Recreation and Education	PAGE:	2/2

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55400 Recreation Facilities

These accounts include expenditures/expenses for specialized facilities that are not included in the Parks (55200) accounts.

## 55410 Zoo

Costs of personnel, feed, veterinary services, purchase of animals and all other supplies and expenditures/expenses necessary to operate a zoological park are charged to this account.

## 55420 Swimming Areas

This account includes expenditures for lifeguard, instruction, bathhouse and maintenance personnel, water, supplies and equipment, tickets, bathhouse supplies and other costs related to pool and beach operation. Also included are payments to other municipalities and transportation costs paid by municipalities which do not maintain pools.

## 55430 Golf Courses

This account includes expenditures for personnel, equipment, watering and mowing, clubhouse supplies, and other costs of operating golf courses.

## 55440 Winter Sports Areas

This account includes costs of winter recreation facilities including skating rinks, sliding and toboggan hills and skiing hills.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.6
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	Conservation and Development	PAGE:	1/2

56000 Conservation and Development

56100 Resource Conservation

56110 Forestry

Those expenditures of the forester and forestry department are charged to this account.

56200 Environmental Protection

Expenditures for the administration and enforcement of pollution control programs, including payments to regional agencies for the municipality's share of expenditures of cooperative undertakings for these purposes are charged to this account.

56300 Planning

This account includes expenses of the plan commission and the planner for the development and administration of local planning policies, for the development of master plans and land use policies, and for the development of a more attractive, diversified and functional urban area (historic preservation, downtown plan, remodeling guidelines, etc.).

Payments to the regional planning commission for assessments against the municipality to finance the annual budget of the commission are debited to this account. Payments to the regional planning commission for unique and special services performed for a municipality are debited to other accounts provided according to the service performed.

56400 Zoning

Expenditures of the board of appeals and expenditures for the development and administration of zoning laws and policies are charged to this account.

56500 Public Housing

This account include expenditures for financing, operating, furnishing and maintaining public housing projects for low income persons.

Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.6
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	Conservation and Development	PAGE:	2/2

56600 Urban Development

This subfunction includes activities that contribute to urban and community development. The activities include:

- Conservation of existing neighborhood structures and facilities to prolong their usable life and to prevent subsequent deterioration and blight.
- Rehabilitation of neighborhoods which are deteriorated but which are still capable of rehabilitation without total clearance and complete redevelopment.
- Complete demolition and clearance of structures within a blighted urban area, acquisition of property within such areas for resale, and redevelopment with new structures and/or land uses.
- Relocation and rehousing of persons displaced by redevelopment projects.
- Improvement of community resources and basic services.

56700 Economic Development

This subfunction includes expenditures incurred to foster economic growth and development within the municipality. It includes activities such as:

- Economic and industrial surveys.
- Advertising the advantages, attractions and natural resources of the municipality.
- Financial assistance to new industries and businesses.
- Acquisition of industrial sites.
- Activities of an industrial development agency.

## Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.7
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	April 1991
CLASSIFICATION:	Capital Outlay	PAGE:	1/1

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57000 Capital Outlay

A capital outlay expenditure which is recorded in one of these accounts should have the following three characteristics:

It is presumed to benefit the present and future fiscal periods. Whatever is purchased will last longer than one year.

The expenditure is large enough that it requires special attention in budgeting or reporting. The amount which is considered large will vary among municipalities and even departments.

The expenditure does not recur annually. Regular purchases of equipment and vehicles should be recorded in the functional accounts 51000-56000. There is also an object classification (see section 4) for capital outlay which can be used as an alternative to the 57000 series of accounts.

## Uniform Chart of Accounts for Wisconsin Municipalities

SECTION:	Explanation of Accounts	REFERENCE:	3.5.8
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	7/31/85
CLASSIFICATION:	Debt Service	PAGE:	1/1

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58000 Debt Service58100 Principal

This account will be charged with principal maturities of all general obligation debt, except those maturities financed by proprietary funds. Detail of principal expenditures by type of debt and debt issue may be provided using the fourth and fifth digits of the account number.

58200 Interest and Fiscal Charges

This account will be charged with interest maturities of all debt, including that financed by proprietary funds. Detail of interest expenditures by type of debt and debt issue may be provided using the fourth and fifth digits of the account number.

This account also includes fees and expenses charged by fiscal agents to retire bonds, notes and coupons and to either cremate the canceled bonds, notes and coupons or to return them to the municipality.

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SECTION:	Explanation of Accounts	REFERENCE:	3.5.9
SUBSECTION:	Expenditures/Expenses and Other Financing Uses	DATE:	June 1993
CLASSIFICATION:	Other Financing Uses	PAGE:	1/1

59000 Other Financing Uses

59200 Transfer to Other Funds

This series of accounts is used to record all transactions out of a fund which are regarded as transfers. The two major categories of interfund transfers are:

- (1) Residual Equity Transfers. Nonrecurring or nonroutine transfers of equity between funds, e.g., contribution to Enterprise Fund or Internal Service Fund capital by the General Fund, subsequent return of all or part of such contributions to the General Fund, and transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund.
- (2) Operating Transfers. All other interfund transfer, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfer of tax revenues from a Special Revenue Fund to a Debt Service Fund, transfers from the General Fund to a Special Revenue or Capital Projects Fund, operating subsidy transfers from the General or a Special Revenue Fund to an Enterprise Fund, and Transfers from an Enterprise Fund other than payments in lieu of taxes to finance General Fund expenditures.

Reference 2.5.9 of this manual assigns account codes for operating transfer to each of the fund types.

59500 Payment to Refunded Bond Escrow Agent

For advance refundings resulting in defeasance of debt reported in the General Long-term Debt Account Group, payments to the escrow agent from resources provided by new debt should be reported in this account. Payments to the escrow agent made with other resources of the entity should not be reported here but rather as a debt service expenditure. See GASB Statement No. 7 "Advance Refundings resulting in Defeasance of Debt."

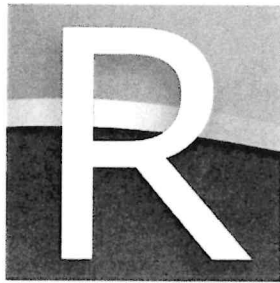
# **2024**

## **Instructions**

### **Compiling Financial Report**

### **Forms C and CT for Wisconsin**

### **Cities, Villages and Towns**





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## 9. Other Financing Sources

This category includes governmental fund general long-term debt proceeds, operating transfers-in, and material proceeds of general fixed asset dispositions. These items are classified separately from revenue.

**115-49100 – Proceeds from long-term debt** This entry includes proceeds from long-term general obligation bonds, notes, and state trust fund loans, and the face value of installment purchase contracts and the discounted present value of capital lease agreements.

**115-49200 – Transfers from other funds** This entry includes amounts transferred into the governmental fund types and expendable trust funds. The term “fund” means a separate self-balancing set of accounts used to account for certain activities—not to be confused with “cash funds.” A municipality may have several cash accounts or cash funds, but account for them all as part of the general fund. For example, the transfer between a savings account and the checking account is not an interfund transfer.

The two major categories of interfund transfers are:

1. **Residual equity transfers** – nonrecurring or non-routine transfers of equity between funds (e.g., contribution to enterprise fund or internal service fund capital by the general fund, and transfers of residual balances of discontinued funds to the general fund or a debt service fund.) Residual Equity Transfers will normally not be included.
2. **Operating transfers** – all other interfund transfers such as legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a special revenue fund to a debt service fund, transfers from the general fund to a special revenue or capital projects fund, and operating subsidy transfers of the general or a special revenue fund to an enterprise fund. Operating transfers are generally included.

**115-49400 – Sales of general fixed assets** This entry includes proceeds from the sale of major fixed assets when the amounts are so large that including them on Lines 113-48301 through 113-48305, and 113-48309 would be misleading. However, it should not be used for highway-related assets.

**115-49500 – Proceeds of refunding bonds** This entry is used when new debt is issued to provide monies to pay interest on old outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date. Use this line with Line 134-59500 for advance refunding debt.

**116-49000 – Total Other Financing Sources** This is the sum of Lines 115-49100 through 115-49500.

**117-40000 – Total Revenues and Other Financing Sources** This is the sum of all governmental fund types and expendable trust funds revenues and other financing sources (Lines 101-41000, 102-42000, 104-43000, 106-44000, 108-45000, 110-46000, 112-47000, 114-48000, and 116-49000).

## B. Expenditures

### 1. Current Expenditures

This category includes gross salaries and wages of employees, municipal contribution to health, life and disability insurance, unemployment compensation insurance, worker's compensation insurance, social security, and contributions to other employee benefit programs such as the Wisconsin Retirement Fund. It also includes per diem payments, purchased materials and services, mileage, office supplies, repair of equipment; contract payments such as fire protection or road maintenance, printing, licenses, postage, publication, gasoline, oil, small tools, equipment rental, payments on debt, interest payments, insurance premiums; and utility bills for water, sewer, heat, electricity, and telephone.

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## 2. General Government

This category includes the expenditures incurred by the governing body to carry out the statutory duties of running the municipality.

**118-51100 – Legislative** This entry includes expenditures of the governing body (council or board) and its commissions and committees, including salaries, fringe benefits, per diems, travel for members, and dues paid to organizations and associations.

**118-51200 – Judicial** This entry includes expenditures associated with the operation of a municipal court, including witness and interpreter fees, court fees paid to state, and cost of acquiring and maintaining a law library.

**118-51300 – Legal** This entry includes expenditures of the municipality's attorney, fees paid to legal counsel hired to assist the municipality's attorney, and costs of updating the municipality's code of ordinances.

**118-51400 – General administration** This entry includes expenditures of the chief executive (mayor, manager, president, or administrator), municipal clerk, personnel office, all election costs, census cost, and expenditures of administrative service departments such as data processing, central duplicating, or printing.

**Note:** If the municipality accounts for activities such as data processing, duplicating, printing, etc., as internal service funds, include the expenses on Line 211-51490.

**118-51500 – Financial Administration** This entry includes expenditures related to these functions:

**Accounting** – all costs of financial recordkeeping, timekeeping, payroll preparation, budget preparation; expenditures of the comptroller, director of finance or municipal accountant; fees paid to others for closing financial records, preparing special reports such as this one; and fees paid to professional accounting firms for annual audits.

**Treasury** – expenditures of the treasurer's office including all duties related to the collection, deposit, and investment of cash, including bad check charges and bank service charges.

**Assessment of property** – all costs incurred to establish and maintain assessments of real and personal property for property tax purposes, including assessor's plat and board of review costs.

**Risk and property management** – all administrative costs of managing the municipality's insurance program and developing a comprehensive risk management program, and administrative costs of managing municipal property (acquisition, property rental, sale of unused property, and inventory record keeping).

**Purchasing** – expenditures for administering the purchase of goods and services for the municipality (purchasing department, agent, etc.). **Note:** If the municipality accounts for the purchasing and stores department as an internal service fund, include the expenses on Line 211-51490.

**118-51600 – General buildings and plant** This entry includes town, village and city hall expenditures for custodian salaries or contracts, custodial supplies, utilities such as fuel, electricity, water and sewer; expenditures for maintenance of the hall, and rents paid to others for space for municipal offices.

### Other General Government

**118-51910 – Illegal taxes, tax refunds and uncollectible taxes, special assessments and receivables** This entry includes illegal real estate taxes charged-back on the county apportionment, and tax refunds authorized by the governing board under sec. 74.33, Wis. Stats. It also includes any allowances established to provide for losses from uncollectible taxes, special assessments, and receivables for the modified accrual basis systems only on this line. Enter the refunding of excess property tax payments on Line 134-59900.

**118-51920 – Judgments and losses** This entry includes the payment of judgments against the municipality from civil lawsuits because of injury to persons or property damage.

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**118-51931 – Law enforcement insurance** This entry includes the premiums on property and liability insurance on vehicles, employees, equipment, and buildings used in law enforcement activities. This is an eligible expenditure for highway-related costs. Do not use this line if the law enforcement property and liability insurance is included on Line 120-52100.

**118-51932 – Highway insurance** This entry includes the insurance on highway buildings, equipment, and employees. This is an eligible expenditure for highway-related costs. Do not use this entry if the highway property and liability insurance was charged out to the highway activities.

**118-51938 – Other insurance** This entry includes property and liability insurance on vehicles, employees, and general municipal buildings such as city hall. It also includes employee bonds and unemployment compensation assessments on this line. Include the insurance on police and highway department buildings, employees, and equipment on Lines 118-51931 and 118-51932. Do not use this entry if property and liability insurance was charged out to the user activities.

**118-51980 – Other general government (list items and amounts)** This entry includes any general government expenditures not included in the lines above such as memorials, flowers for funerals, etc.

**119-51000 – Total General Government** This is the sum of Lines 118-51100 through 118-51980.

## 3. Public Safety

This category includes expenditures related to operating the law enforcement, fire, ambulance, first responders, inspection, and emergency government activities.

**120-52100 – Law enforcement** This entry includes all law enforcement expenditures for traffic patrol, criminal investigation, education, school crossing guards, community relations, crime prevention, and support services (communications). Other items included are water safety patrol and snowmobile law enforcement. When the police department is located in a multi-use building, allocate expenditures for the maintenance and operation of that building to the activity served on a square foot percentage basis. This is an eligible expenditure for highway-related costs.

**120-52200 – Fire protection** This entry includes expenditures for all fire protection activities such as firefighting training, fire inspection, investigation of fire losses, fire prevention education, fire signs, as well as firefighting. It also includes all costs associated with operating a municipal fire department, and fire contract payments to fire districts or volunteer fire departments, public fire protection charges (hydrant rental) paid to the water utility, and fire insurance dues paid to others.

**120-52300 – Ambulance** This entry includes expenditures for operation and maintenance of an emergency ambulance service and first responders, including payments to private operators or to other governmental units for providing this type of service.

**120-52400 – Inspection** This entry includes the expenditures of the local building inspectors for issuing permits and inspecting buildings, plumbing, electrical, heating, air conditioning, sewer, gas, etc. It also includes weights and measures. Do not include fire and health inspections on this line.

**120-52601 – Emergency communications (911) (law enforcement share)** This entry includes the prorated portion of the expenditures for the emergency communication system, including 911 signs, charged to law enforcement. The 911 signs are ones installed near or within the road, highway or street right-of-way on parcels of property for emergency communication purposes. Do not include emergency communication expenditures reimbursed by state agencies such as DNR. This is an eligible expenditure for highway-related costs.



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**120-52609 – Emergency communications (911) (exclude law enforcement share. See line 120-52601)** This entry includes the balance of the emergency communication (911) system expenditures, including 911 signs. The 911 signs are ones installed near or within the road, highway or street right-of-way on parcels of property for emergency communication purposes. This entry includes emergency communication expenditures reimbursed by state agencies such as the Department of Natural Resources. This is not an eligible highway-related cost.

**120-52700 – Correction and detention** This entry includes expenditures incurred by the municipality for operation and maintenance of a jail and other correctional facilities, including jailers, matrons and other personnel; cost of prisoner meals and maintenance; offender rehabilitation programs, parole officers, prerelease facilities, and juvenile detention facilities. It also includes payments to other governmental units for housing of prisoners.

**120-52900 – Other public safety** This entry includes any public safety expenditures not included in the lines above. Include the cost of emergency warning systems, payments to prevent flood damage and to restore areas after floods, and payments to flood control boards. Enter highway damage repair, due to flood, wind, or ice storms on Line 122-53311. Fencing of private lands (fence viewing) under sec. 90.15, Wis. Stats. should be included on Line 120-52900.

**121-52000 – Total Public Safety** This is the sum of Lines 120-52100 through 120-52900.

## 4. Public Works

This category includes expenditures related to transportation and sanitation:

**Transportation** – includes all expenditures for the construction and maintenance of streets and highways, street lighting, storm sewers; operating or contributing to the operation of airports, mass transit, commercial docks and harbors; and the construction of sidewalks, curb, gutter, and storm sewer. Include, highway-related materials such as sand, salt, gravel, culverts, or blacktop purchased for resale to others should as highway maintenance.

**Sanitation** – includes all expenditures related to the collection and disposal of garbage and rubbish; and operation of a sanitary sewer system as a department. Report sanitary sewer systems operated as utilities should in the proprietary fund types.

**122-53100 – Administration for highways and streets** This entry includes the non-project expenditures for administration and supervision of road, bridge, storm sewer, traffic control, and street lighting activities, including the planning, development, and administration of capital improvement programs. Enter retainer fees paid to consulting agencies for non-project work on this line. This is not an eligible highway-related cost.

## Highway and Street Maintenance and Construction

**122-53311 – Highway and street maintenance (local)** This entry includes expenditures for maintenance and repair of street and public alley pavement, curb and gutter, bridges and culverts; snow plowing, snow fencing, and ice control; wages and fringe benefits of highway and street employees; maintenance of highway buildings; maintenance of traffic control devices; brushing, mowing, and weed control along roadways; grading and shoulder shaping; guardrail, ditches; pavement marking and signing; sweeping, leaf pickup, tree removal, and dust control. This is an eligible expenditure for highway-related costs.

Report costs of maintenance work done on state highways on this line if the state government is not charged for the work. If the state government is charged for the work, enter maintenance expenditures on Line 122-53320.

Report costs of maintenance work done for other local governments on this line if the local government is not charged for the work. If the local government is charged for the work, enter maintenance expenditures on Line 122-53330.

**122-53315 – Highway and street construction (local)** This entry includes expenditures for grading, base, and surface; marking, signs, and traffic control signals; engineering expenditures directly attributable and charged to each individual road, street or public alley, and bridge construction project; traditional project survey, design, material, and construction engineering, including environmental impact statements; right-of-way acquisition

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including relocation assistance; real estate legal fees and appraisals, site demolition, and clearing costs; curb and gutter construction; seeding, sodding, and other erosion control items; planting or other forms of screening for safety purposes such as reducing headlight glare on curves, or sound barriers, or screening of legal junkyards. This entry also includes expenditures for acquisition or construction of highway buildings and equipment and cleanup of highway underground storage tank (UST) contamination. This is an eligible expenditure for highway-related costs.

Report costs of construction work done on state highways on this line if the state government is not charged for the work. If the state government is charged for the work, enter construction expenditures on Line 122-53320.

Report costs of construction work done for other local governments on this line if the local government is not charged for the work. If the local government is charged for the work, enter construction expenditures on Line 122-53330.

**122-53320 – State (highway)** This entry includes expenditures for maintenance and construction of state highways. This is an eligible expenditure for highway-related costs. Enter monies received for these services on Line 111-47230.

**122-53330 – Other local governments (highways and streets)** This entry includes expenditures for maintenance and construction of other local government roads. This is an eligible expenditure for highway-related costs. Enter monies received for this service on Line 111-47331.

## Road Related Facilities

**122-53410 – Limited purpose roads** This entry includes expenditures for construction and maintenance of dump, park, subdivision, and cemetery roads; gated or impassable roads; and other roads that do not meet the criteria for public access roads and are not eligible for state road aids. Include maintenance of public alleys on Line 122-53311.

**122-53420 – Street (highway) lighting** This entry includes expenditures for installation, repair, and maintenance of street lights. Common expenditures include painting of poles, bulb replacement, and electric utility bills. This is an eligible expenditure for highway-related costs.

**122-53431 – Sidewalk maintenance and replacement with street reconstruction** This entry includes sidewalk and driveway replacement when a street or highway is reconstructed. This is an eligible expenditure for highway-related costs.

**122-53432 – New sidewalk outlay and replacement without street reconstruction** This entry includes expenditure for construction of original sidewalks and driveways and for construction or replacement of sidewalks without accompanying street reconstruction including cost charged back to property owners through special assessments. Enter sidewalk replacement that is part of a street or highway reconstruction project on Line 122-53431.

**122-53441 – Storm sewer maintenance** This entry includes expenditures for maintenance and repair of storm sewers, drainage inlets, and collection and disposal systems. This is an eligible expenditure for highway-related costs.

**Note:** When the storm sewer system is operated as an enterprise fund, report the activities in the proprietary fund types.

**122-53442 – Storm sewer construction** This entry includes expenditures for construction and reconstruction of storm sewers, drainage inlets, and collection and disposal systems. This is an eligible expenditure for highway-related costs.

**122-53448 – Stormwater drainage** This entry is for stormwater expenses incurred in the general fund.

**122-53450 – Parking facilities** This entry includes expenditures for construction, maintenance, and repair of public parking ramps, lots, and meters, when these expenditures are borne by the governmental fund types. If the parking facilities are accounted for as an enterprise, report the activities in the proprietary fund types.

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## Other Transportation

**122-53510 – Airport** This entry includes expenditures for operation of an airport such as maintenance of landing fields, parking facilities, equipment, lighting, supplies, administrative staff and operations employees, office supplies, and subsidies to airports operated by others.

**Note:** When the airport is accounted for as an enterprise fund, report the activities in the proprietary fund types.

**122-53520 – Mass transit** This entry includes expenditures for operation of a transit system such as equipment maintenance, fuel, maintenance supplies, park and ride lots, advertising, administrative staff, drivers, office supplies, and subsidies to mass transit systems operated by others.

**Note:** If the mass transit system is accounted for as an enterprise fund, report the activities in the proprietary fund types.

**122-53540 – Docks and harbors** This entry includes expenditures for operation of commercial docks, harbors, and terminal warehouses, including contributions to others for maintenance of commercial docks and harbors.

**Note:** When commercial dock and harbor facilities are accounted for as an enterprise fund, report the activities in the proprietary fund types.

**122-53580 – Other transportation facilities** This entry includes expenditures for operation of other transportation facilities, such as railroads, bicycle trails, and other transportation activities not included in the lines above, and are accounted for as part of the governmental fund types.

## Sanitation

**122-53610 – Sewage service** This entry includes expenditures for maintenance and construction of sanitary sewer lines and sewage treatment plants. This includes salaries and fringe benefits of sewer department employees, repair and maintenance of pumping equipment, vehicle maintenance, equipment rental, etc. It also includes payments to another governmental unit for providing sewer service to residents of your municipality. If the sanitary sewer system is accounted for as a utility, report it in the proprietary fund types.

**122-53620 – Refuse and garbage collection (curbside collection only)** This entry includes expenditures for collection of garbage, rubbish, and discarded items from residential, commercial, and industrial properties. It also includes the contract cost for garbage pick-up agreements.

**122-53631 – Solid waste disposal** This entry includes expenditures for operation of a landfill site such as incinerators, refuse pulverizer systems, site covering, gate attendants, central collection transfer points, and solid waste drop off sites and site monitoring cost.

**Note:** When the solid waste disposal operation is accounted for as an enterprise fund, report the activities in the proprietary fund types.

**122-53635 – Recycling expenditures** This entry includes any reasonable program related expenditures for planning or operating one or more of the components of a solid waste management program under sec. 287.11(2) (a) to (h) Wis. Stats., or to enable your municipality to comply with the prohibition under sec. 287.07(2), Wis. Stats. Expenditures may include payroll cost and fringe benefits of employees directly involved in this program's activities, indirect cost, consultant fees, service contracts, materials and supplies, equipment rental and other allowable cost. Depreciation is not an allowable cost for cash or modified accrual basis accounting.

**Note:** When the recycling operation is accounted for as an enterprise fund, report the activities in the proprietary fund types.

**122-53640 – Weed and nuisance control** This entry includes expenditures for weed commissioner, weed spraying, cutting, advertising, and other costs associated with weed and nuisance control.

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**122-53680 – Other sanitation** This entry includes expenditures for sanitation activities not included in the lines above. Enter hazardous waste removal costs, including training, on this line. It also includes expenditures for maintenance of water mains, when water mains are financed through the governmental fund types.

**123-53000 – Total Public Works** This is the sum of Lines 122-53100 through 122-53680.

## 5. Health and Human Services

This category includes the protection of public health; and furnishing public assistance, institutional care, or economic assistance to needy residents.

**124-54100 – Public health services** This entry includes expenditures for the protection and improvement of public health. Activities to include:

- Health clinics
- Communicable disease control (detection, prevention, treatment)
- Health inspections (consumer protection, food inspection, etc.)
- Health education and planning
- Animal and insect control
- Home nursing care
- Humane shelter

**124-54420 – General relief** This entry includes expenditures for relief administration, including the cost of administering food stamps, work relief programs, cash relief grants (direct financial payments) to indigents; payments for groceries, clothing, rent, utilities, burial, hospitalization, and medical care of indigents; payments for work relief; and payments to other municipalities (including counties) for relief grants on behalf of legal residents of your municipality.

**124-54600 – Aging (inc. senior citizen programs)** This entry includes programs such as transportation for the elderly, nutrition programs, operation of senior citizen centers, and donations to these programs.

**124-54910 – Cemetery** This entry includes expenditures for operation and maintenance of a municipally-owned cemetery. It also includes donations by a municipality to a privately-operated cemetery.

**Note:** If the cemetery is accounted for as an enterprise fund, report the activities in the proprietary fund types.

**124-54980 – Other health and human services** This entry includes expenditures for health and human services programs not included in the lines above.

**125-54000 – Total Health and Human Services** This is the sum of Lines 124-54100 through 124-54980.

## 6. Culture, Recreation, and Education

This group of activities includes expenditures for cultural, recreational, and educational purposes. Include contributions to others for providing these services.

**Note:** If the municipality accounts for such operations as libraries, museums, and recreational facilities in an enterprise fund, report them in the proprietary fund types.

**126-55110 – Library** This entry includes expenditures for library operations. It also includes payments to federated library systems and contributions to other local districts for library services furnished to the municipality.

**126-55120 – Museum** This entry includes operating expenditures of municipally operated museums and historical sites where those activities are accounted for in the governmental fund types.

**126-55190 – Other culture** This entry includes expenditures for other cultural activities such as artistic programs,



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theaters, and community centers, etc. Include auditoriums, convention or civic centers that are accounted for in the governmental fund types.

**126-55200 – Parks** This entry includes expenditures for personnel, equipment, grounds maintenance, and other costs incidental to operating a park system.

**126-55300 – Recreation programs and events** This entry includes expenditures for administration and operation of recreation activities such as athletic (tennis, baseball, softball) programs, playground programs, and other summer recreation programs, and events such as fireworks, parades, public concerts, and holiday decorations.

**126-55400 – Recreation facilities** This entry includes expenditures for specialized facilities such as ice arenas, swimming areas, golf courses, recreational docks and harbors, channel markers, buoys, piers, fairgrounds, stadiums, snowmobile trails, and ATV trails, when these facilities are accounted for in the governmental fund types.

**126-55410 – Zoo** This entry includes operating expenditures of municipally operated zoological parks when these activities are accounted for in the governmental fund types.

**127-55000 – Total Culture, Recreation, and Education** This is the sum of Lines 126-55110 through 126-55410.

## 7. Conservation and Development

This category includes expenditures for resource conservation, environmental protection, administration of planning policies and zoning, public housing projects, urban development, and economic development. Allocate tax incremental district expenditures to the appropriate activities (ex: Enter street construction on Line 122-53315).

**128-56500 – Public housing** This entry includes expenditures for acquisition, furnishing, maintenance, and operation of public housing for low income and elderly persons.

**Note:** If public housing projects are accounted for as an enterprise fund, report the activity in the proprietary fund types.

**128-56600 – Urban development** This entry includes expenditures for rehabilitation of deteriorated neighborhoods, and demolition and clearance of structures. It also includes the acquisition of property and construction or reconstruction of structures, and the cost of relocation and rehousing persons displaced by redevelopment projects.

**Note:** If urban development projects are accounted for as an enterprise fund, report the activities in the proprietary fund types.

**128-56700 – Economic development (include tourism)** This entry includes expenditures for fostering economic growth and development within the municipality, including activities such as economic and industrial surveys, advertising the advantages of the municipality, financial assistance to new businesses, activities of an industrial development agency, and acquisition and development of industrial sites.

**128-56900 – Other conservation and development** This entry includes expenditures for conservation and development activities not included in the lines above such as forestry projects, conservation of water, mineral, and agricultural resources, fish and game projects, environmental protection, and administration of planning policies and zoning laws. Also include land use planning costs.

**129-56000 – Total Conservation and Development** This is the sum of Lines 128-56500 through 128-56900.

## 8. Capital Outlay/Capital Project Expenditures

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This category includes the acquisition of, or addition to, fixed assets such as trucks, graders, and other equipment; land and buildings; capital improvements such as construction or reconstruction of roads, sewers, curbs, gutters, sidewalks, street or road signs, street light poles, office machines, reassessment of property, construction engineering fees, and construction materials.

## General Government

**130-57140 – General public buildings outlay** This entry includes expenditures for constructing or remodeling of general municipal buildings such as hall, additions to hall parking lots, and acquisition of land for future expansion.

**130-57190 – Other general government outlay** This entry includes capital outlay expenditures for general government purposes not included in the lines above such as acquisition of computer equipment.

## Public Safety

**130-57210 – Law enforcement outlay** This entry includes expenditures for constructing or remodeling police office buildings and garages, and purchase of police equipment such as squad cars, vans, and other law enforcement and investigation vehicles, police radio equipment, radar, and other crime detection devices. Allocate expenditures for multi-purpose buildings to the activity served on a square foot percentage basis. This is an eligible expenditure for highway-related costs.

**130-57220 – Fire protection outlay** This entry includes expenditures for constructing or remodeling buildings used for storing firefighting equipment, and purchases of equipment such as fire trucks and other firefighting apparatus.

**130-57230 – Ambulance outlay** This entry includes expenditures for constructing or remodeling ambulance garages and purchases of equipment such as ambulance vehicles and jaws-of-life.

**130-57261 – Emergency communications (911) outlay (law enforcement share)** This entry includes the law enforcement prorated portion of emergency communication (911) outlay. The 911 signs are ones installed near or within the road, highway or street right-of-way on parcels of property for emergency communication purposes. Do not include emergency communication outlays reimbursed by state agencies such as DNR. This is an eligible expenditure for highway-related costs.

**130-57269 – Emergency communications (911) outlay (exclude law enforcement share. See line 130-57261)** This entry includes the balance of the emergency communication (911) outlay expenditures. The 911 signs are ones installed near or within the road, highway or street right-of-way on parcels of property for emergency communication purposes. This entry includes emergency communication outlays reimbursed by state agencies such as DNR. This is not an eligible highway-related cost.

**130-57290 – Other public safety outlay** This entry includes capital outlay expenditures for public safety areas not included in the lines above.

## Transportation – Highway and street

**130-57324 – Highway equipment outlay** This entry includes expenditures for the purchase of highway machinery and equipment. This is an eligible expenditure for highway-related costs.

**130-57327 – Highway building outlay** This entry includes expenditures for the construction or acquisition of highway buildings. This is an eligible expenditure for highway-related costs. Municipalities with approved internal service funds should include only those expenditures for the purchase of buildings and equipment that are not depreciated. Examples include the purchase of land for buildings and storage lot sites.

**130-57331 – Highway and street outlay (local)** This entry includes expenditures for grading, base, and surface; marking signs, and traffic control signals; engineering expenditures directly attributable and charged to

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an individual highway, public alley, or bridge construction project; traditional project survey, design, material, and construction engineering, including environmental impact statements; right-of-way acquisition, including relocation assistance; real estate legal fees and appraisals, site demolition and clearing costs; curb and gutter construction; seeding, sodding, and other erosion control items; planting or other forms of screening for safety purposes such as reducing headlight glare on curves, or sound barriers, or screening of legal junkyards. This is an eligible expenditure for highway-related costs.

**130-57332 – Highway and street outlay (state)** This entry includes expenditures for construction of state highways. This is an eligible expenditure for highway-related costs. Enter revenues for this service on Line 111-47230.

**130-57333 – Highway and street outlay (other local governments)** This entry includes expenditures for construction of other local government, school, or special district roads. This is an eligible expenditure for highway-related costs. Enter revenues for this service on Line 111-47331.

## Transportation – Road related facilities

**130-57341 – Limited purpose roads outlay** This entry includes expenditures for construction of limited purpose roads. This includes dump, park, subdivision, and cemetery roads; gated or impassable roads; and other roads not meeting the criteria for public access roads and are not eligible for state road aids. Include construction of public alleys on Line 130-57331.

**130-57342 – Street (highway) lighting outlay** This entry includes expenditures for purchase and installation of street lights, including engineering costs. This is an eligible expenditure for highway-related costs.

**130-57343 – Sidewalk replacement with street reconstruction** This entry includes expenditures for construction of sidewalks or replacements when a highway is reconstructed. This is an eligible expenditure for highway-related costs.

**130-57344 – New sidewalk outlay and replacement without street reconstruction** This entry includes expenditures for construction of original sidewalks and driveways and for construction or replacement of sidewalks without accompanying street reconstruction, including costs charged-back to property owners through special assessments.

**130-57345 – Storm sewer outlay** This entry includes expenditures for storm sewer construction, including drainage inlets, collection systems, disposal systems, and storm sewers. This is an eligible expenditure for highway-related costs.

**130-57346 – Parking facilities outlay** This entry includes expenditures for construction or reconstruction of public parking lots and ramps.

**130-57348 – Stormwater drainage outlay** This entry is for outlay costs for stormwater drainage incurred by the general fund.

## Transportation – Other transportation

**130-57351 – Airport outlay** This entry includes expenditures for construction or reconstruction of airport facilities such as runways, taxi strips, fences, lighting, communications equipment, roads, walks, parking areas, and terminals.

**130-57352 – Mass transit outlay** This entry includes expenditures for construction of bus garages and for purchases of buses, maintenance equipment, and other facilities.

**130-57354 – Dock and harbor outlay** This entry includes expenditures for construction of commercial docks, harbors, and terminal warehouse facilities and equipment.

**130-57391 – Other transportation outlay** This entry includes expenditures for transportation capital outlays not included in the lines above.

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## Sanitation

**130-57410 – Sewage service (outlay)** This entry includes expenditures for construction of sewage treatment plants, sanitary sewer lines, and lift stations.

**Note:** If the sewage service plant is operated as a utility, do not include construction expenditures on this line. See proprietary fund types instructions.

**130-57420 – Refuse and garbage collection outlay** This entry includes capital outlay expenditures for acquisition of refuse and garbage collection such as garbage trucks, communication equipment, and equipment storage sheds.

**130-57431 – Solid waste disposal outlay** This entry includes expenditures for the acquisition of a landfill site, incinerator, and the purchase of compacting equipment, site closure, well monitoring equipment, site monitoring equipment, etc.

**130-57435 – Recycling outlay** This entry includes capital expenditures for additions or improvements to recycling plant or equipment and land acquisition costs.

**130-57490 – Other sanitation outlay** This entry includes expenditures for sanitation capital outlays not provided for in the lines above, and water main and lateral construction, when they are financed through the governmental fund types.

## Health and Human Services

**130-57510 – Health outlay** This entry includes expenditures for constructing or remodeling health care facilities such as health clinics, nursing homes, and general hospitals; and equipment such as staff vehicles and hospital equipment.

## Culture, Recreation and Education

**130-57610 – Library outlay** This entry includes expenditures for construction, remodeling, and purchase of land, buildings, and equipment for library activities.

**130-57620 – Parks outlay** This entry includes expenditures for construction and remodeling of buildings, purchase of land, and equipment for parks.

**130-57630 – Other culture and recreation outlay** This entry includes expenditures for culture and recreation outlays not included in the lines above.

## Conservation and Development

**130-57710 – Public housing outlay** This entry includes expenditures for acquisition, construction, and furnishing of public housing for low income and elderly people.

**130-57721 – Urban development outlay** This entry includes expenditures for redevelopment of blighted and deteriorated areas, including the acquisition of property and construction or reconstruction of structures.

**130-57725 – Economic development outlay** This entry includes expenditure outlays to promote private business development, including expenditure outlays for industrial park development.

**130-57730 – Other conservation and development outlay** This entry includes expenditures for conservation and development outlays not included in the lines above.

**131-57000 – Total Capital Outlay** This is the sum of Lines 130-57140 through 130-57730.



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## 9. Debt Service

This category includes principal and interest on general obligation bonds, long-term notes, and contracts, installment purchases, etc., except maturities financed by proprietary fund types.) Report interest maturities on mortgage revenue bonds, mortgage notes, and other long-term debt financed by proprietary fund types in the proprietary fund types. Principal maturities paid on mortgage revenue bonds, mortgage notes, and other long-term debt financed by proprietary fund types are a reduction of a liability on the proprietary fund balance sheet and are not to be included in the revenues and expenses for proprietary fund types.) The principal paid on "B" bonds is a reduction of a liability. The interest paid on "B" bonds is a governmental fund debt service interest expenditure.

**132-58100 – Debt Service – Principal on long-term debt** This entry includes payments on general obligation bonds, notes, special state trust fund loans, and installment contracts accounted for through the governmental fund types.

### Debt Service – Interest and Fiscal Charges

**132-58211 – Law enforcement** This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for law enforcement purposes. The interest on loans obtained for several purposes, including law enforcement, must be prorated. It also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality. This is an eligible expenditure for highway-related costs.

**132-58212 – Fire protection** This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for fire purposes. The interest on loans obtained for several purposes, including fire, must be prorated. It also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality.

**132-58213 – Ambulance/EMS** This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for ambulance purposes. The interest on loans obtained for several purposes, including ambulance, must be prorated. It also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality.

**132-58221 – Highway and street** This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for highway and street purposes. The interest on loans obtained for several purposes, including highway, must be prorated. It also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality. This is an eligible expenditure for highway-related costs.

**132-58222 – Storm sewer** This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for storm sewer purposes. The interest on loans obtained for several purposes, including storm sewers, must be prorated. It also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate them or return them to the municipality. This is an eligible expenditure for highway-related costs.

**132-58227 – Refuse and garbage collection** This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for refuse and garbage collection purposes. The interest on loans obtained for several purposes, including refuse and garbage collection, must be prorated. It also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality.

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**132-58230 – Solid waste disposal** This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for solid waste disposal purposes. The interest on loans obtained for several purposes, including solid waste disposal, must be prorated. It also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality.

**132-58290 – Other interest and fiscal charges** This entry includes interest and fiscal agent charges not included in the lines above.

**133-58000 – Total Debt Service** This is the sum of Lines 132-58100 through 132-58290.

## 10. Other Financing Uses

**134-59200 – Transfers to other funds** This entry includes amounts transferred out of the governmental fund types and expendable trust funds. The two major categories of interfund transfers are:

1. **Residual equity transfers** – nonrecurring or non-routine transfers of equity between funds (e.g., contribution to enterprise fund or internal service fund capital by the general fund, and transfers of residual balances of discontinued funds to the general fund or a debt service fund). Residual equity transfers are generally not included.
2. **Operating transfers** – all other interfund transfers such as legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a special revenue fund to a debt service fund, transfers from the general fund to a special revenue or capital projects fund, and operating subsidy transfers from the general or a special revenue fund to an enterprise fund, and transfers from an enterprise fund other than payments in lieu of taxes to finance general fund expenditures. Operating transfers are generally included.

**134-59500 – Payment to refunding bond escrow agent** This entry is the payment to an escrow agent to defease the old debt. This line should be used with Line 115-49500 for advance refunding debt. Report payments made to the escrow agent from a general fund appropriation or from current resources as debt service expenditures because these payments are not substitutions of one debt for another.

**134-59800 – Funds applied to reduce levies of other jurisdictions** This entry includes the amount of local revenues used to reduce taxes from the amount certified, charged, or apportioned by other governments to the amount levied. Entries can only be made on this line when the local property tax reported on Line 100-41110 is zero, meaning surplus funds must be used first to reduce the local levy, then applied to tax levies certified by other taxing jurisdictions.

**Note:** This Line auto-fill from Line 068-41180 if cash basis was selected.

**134-59900 – Other financing uses (list items and amounts)** This entry includes expenditures not identified in any of the functions of government noted above. Entries on this line must be identified. List each item and amount.

**135-59000 – Total Other Financing Uses** This is the sum of Lines 134-59200 through 134-59900.

**136-50000 – Total Expenditures and Other Financing Uses** This is the sum of Lines 119-51000, 121-52000, 123-53000, 125-54000, 127-55000, 129-56000, 131-57000, 133-58000, and 135-59000.



# REPORT TO APC

ITEM NAME:	Code of Conduct and Complaint Procedure Review
MEETING DATE:	August 19, 2025
PRESENTING COMMITTEE:	NA
COMMITTEE CONTACT:	David Baker
STAFF CONTACT:	Jennifer Poyer
PREPARED BY:	David Baker

**ISSUE:** A resident of the Village has filed a complaint against all 7 VOK Board members and against 1 Village employee (a Department Head), requesting that the complaint be entered into the official complaint log which is reviewed by the CLIPP committee.

The Village has adopted a Code of Conduct 115-13 which governs the procedure for handling complaints by residents against elected officials. The Code of Conduct does not include entering the complaints against elected officials in the CLIPP complaint log.

Ordinance 14-21 governing CLIPP includes the language in 14-21G(8) that states that CLIPP duties shall include any matter of resident complaints or concern.

Policy GEN-012 Complaints to the Village also addresses the Complaint Procedure.

The Village’s organizational chart shows that the Department Heads report to the Village Administrator which would indicate that the Village Administrator is responsible for supervision and discipline of Village employees, rather than a Standing Committee.

This item falls under the following APC jurisdiction: (14-20G1) Personnel policies and (14-20G3) Changes to policies of the village as they relate to personnel or financial matters.

**OBJECTIVES:**

**ISSUE BACKGROUND/PREVIOUS ACTIONS:**

**PROPOSAL:**

- ADVANTAGES:**
- DISADVANTAGES:**

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

**RECOMMENDED ACTION:** Consider the various Village ordinances and policies relating to complaints by residents against Village Elected Officials and Employees and forward any recommended changes to the Village Board.

**OTHER OPTIONS CONSIDERED:**  
**TIMING REQUIREMENTS/CONSTRAINTS:**

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

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

**ATTACHMENTS (describe briefly):** Code of Conduct, Ordinance 14-21, Policy Gen-012, VOK Organizational Chart  
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