



VILLAGE BOARD MEETING AGENDA

July 28, 2025 at 6:00 PM

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

1. CALL MEETING TO ORDER

- A. Pledge of Allegiance
- B. Roll Call

2. ANNOUNCEMENT OF CLOSED SESSION

3. PUBLIC COMMENT

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

4. REPORTS FROM STAFF AND VENDORS

- [C.](#) Community Development Director Report
- [D.](#) Interim Finance Director Report
- [E.](#) Public Works Director Report
- [F.](#) Village President Report - Additional Assigned Duties

5. CONSENT AGENDA - DISCUSSION AND POSSIBLE ACTION

- [G.](#) Operator "Bartender" License - Renee Peet
- [H.](#) July 14, 2025 Village Board Meeting Minutes

6. OLD BUSINESS - DISCUSSION AND POSSIBLE ACTION

- I. Update on Riverside/Kronenwetter Fire Departments' Relationship
- [J.](#) Discontinuation of Fluoridation in Village Water (CLIPP)
- [K.](#) Proposed Changes to § 520-121. - Conditional Use Permits (PC)
- [L.](#) Proposed Changes to § 520-124. - Site Plan Procedures (PC)

7. NEW BUSINESS - DISCUSSION AND POSSIBLE ACTION

- M. Village Board Members' Budget Training Report
- [N.](#) 2026 Budget Guidelines and Expectations (APC)

8. REVIEW AND DISCUSSION OF AUGUST 11, 2025 VB AGENDA ACTION ITEMS

- [O.](#) FIN-004 Policy Review (APC)

9. PREVIOUS MEETING MINUTES FROM COMMISSIONS AND COMMITTEES

- [P.](#) March 27, 2025 Administrative Policy Committee Meeting Minutes
- [Q.](#) April 9, 2025 Administrative Policy Committee Meeting Minutes
- [R.](#) April 23, 2025 Administrative Policy Committee Meeting Minutes
- [S.](#) June 19, 2025 Administrative Policy Committee Meeting Minutes
- [T.](#) June 24, 2025 Administrative Policy Committee Meeting Minutes

10. CLOSED SESSION

Consideration of motion to convene into closed session pursuant to Wis. Stat. 19.85 (1)(c) for consideration of employment, promotion, compensation or performance evaluation data of any public

employee over which the governmental body has jurisdiction or exercises responsibility – to wit Interim Finance Director Employment Options, to wit Update on Administrator Search Process

11. RECONVENE OPEN SESSION

Consideration of motion to reconvene into open session.

12. ACTION AFTER CLOSED SESSION

13. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

14. ADJOURNMENT

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

Posted: 07/24/2025 Kronenwetter Municipal Center and _

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

Community Development/Planning and Zoning Director Report

July 28, 2025

Peter S. Wegner, Community Development/Planning and Zoning Director

- Meeting with Surveyor, Engineer and Developer regarding proposed Glacier Meadows Subdivision.
- Movie Under the Stars Event.
- Correspondence with Milestone Materials regarding proposed Non-metallic Mining Operation.
- Correspondence with Appraisers regarding Village owned Kronenwetter Drive parcels.
- Review propose CSM and Rezone 3225 Martin Road.
- Construction Meeting Kronenwetter Drive & Local Roads Rehabilitation Projects.
- Review maintenance and upgrade proposal from Mastec for AT&T's existing telecommunication facility located at 3111 16th Road.
- Review proposed CSM and Rezone on Forest Road. Tax Parcel ID Number: 145-2708-191-0988.
- Correspondence with Realtor regarding vacant lot on the corner of Terrebonne Drive and Plantation Lane.
- Complaints and Correspondence.
- Review proposed CSM and Rezone on Aspen Road. Tax Parcel ID Number: 145-2708-212-0987.
- Review proposed CSM and Rezone on E. Hwy 153. Tax Parcel ID Number: 145-2707-253-0993.
- Research language options to allow chickens on smaller lots within the Village.
- Review proposed Conditional Use Permit application for a second principal building on a parcel zoned RR5- Rural Residential 5.
- Research § 520-27. - Accessory and miscellaneous land use types.
- Research ordinance language requirements for a porch pick up or farm stand in SF – Single Family Residential.
- Review proposed Rezone on Gardner Park Road. Tax Parcel ID Number: 145-2707-034-0972.
- Review ordinance requirements related to storage shed sales.
- Correspondence with Developer regarding available properties in TID 1 and 2.
- Review proposed amendments to Marathon County Chapter 15 – Private Sewage Systems.
- Research available parcels within the Village for the placement of a Single-family detached residence.
- Research and correspondence regarding proposed Office/Contractor Shop and Personal Storage Facility.
- Correspondence regarding possible CSM and Rezone on County Road X. Tax Parcel ID Number: 145-2707-364-0990.
- Correspondence with Realtor regarding buildable area on numerous parcels on Creek Road.
- Review Driveway access, buffer requirements, setbacks and permitted uses for parcel located on Old Highway 51. Tax Parcel ID Number: 145-2707-152-0031.
- Correspondence with Marathon County and Wisconsin DNR regarding manure complaint.



REPORT TO VILLAGE BOARD and APC

ITEM NAME: Finance/Treasurer Office Update: Comparative Internal Financial Statements for Year-to-Date thru 6/30/2025 and 6/30/2024

PREPARED BY: John Jacobs, Interim Finance Director

DATE PREPARED: 7/24/2025

I have compiled the Comparative Internal Financial Statements for Year-to-Date (YTD) thru 6/30/2025 and 6/30/2024 for all Village Funds, for both the Village Board and APC meetings scheduled for 7/28/2025 and 8/19/2025, respectively.

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

There will be a number of future 2025 budget amendments that we still need to submitted to APC and the Village Board during the month of August 2025. There are a number of 2025 budgeting errors that need to be corrected from November 2024 (some are reductions and some are additions expected), which should be approved before the 2026 budget is submitted to the Village Board in November 2025 for the 2026 budget hearing.

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

General Fund:

- 6/30/2025 Revenues over Expenditures = \$1,157,124
- 6/30/2024 Revenues over Expenditures = \$1,071,436
- Therefore, the 2025 budget “surplus” as of 6/30/2025 is running about 108% of where the 2024 budget “surplus” was tracking at the same time compared to last year.
- 6/30/2025 Revenues = \$3,090,879 (or 54.57% of budgeted revenues YTD)
- 6/30/2024 Revenues = \$3,284,176 (or \$2,703,573 without the fund balance adjustment)
- Therefore, the 2025 revenues are tracking at 114% of where the 2024 revenues were a year ago, without the 2024 fund balance adjustment).
- 6/30/2025 Expenditures = \$1,933,755 (or 34.14% of budgeted expenditures YTD); remember that we are already at 50% of the year completed. So, this number is tracking in a good 😊 direction at this time. But, remember that the Parks Department and Street Surface Maintenance budgets do not typically get spent until the 2nd and 3rd quarters of the year.
- 6/30/2024 Expenditures = \$2,212,740

- Therefore, the 2025 expenditures are tracking at 87% of where the 2024 expenditures were a year ago. This 2025 YTD % is also looking favorable 😊, when compared to the 2024 budget after 6 months of the year completed.

Water Utility Fund:

- 6/30/2025 Revenues over Expenses = \$193,247
- 6/30/2024 Revenues over Expenses = \$125,849
- Therefore, the 2025 fund balance will have ADDED \$193,247 to the Water Utility fund balance as of 6/30/2025, before depreciation.
- No capital costs are recorded as “expenses” in the Water Utility Fund for 2025. Rather, all capital costs are “capitalized” as an Asset, and will be depreciated over the useful life of the capital asset.
- The Village utilized \$3,158,591 of the Safe Drinking Water Loan Program (out of a maximum of \$3,385,500) as of 6/30/2025. The remaining balance of \$226,909 will be utilized during third quarter 2025. The Village paid \$136,413 of principal and \$27,709 interest on 5/01/2025. Principal payments began annually starting on 5/01/2025.
- The 2025 budget had been set with a budgetary surplus = \$147,879

Sewer Utility Fund:

- 6/30/2025 Revenues over Expenses = \$312,460
- 6/30/2024 Revenues over Expenses = \$74,710
- Therefore, the 2025 fund balance will have ADDED \$312,460 to the Sewer Utility fund balance as of 6/30/2025, before depreciation.
- No capital costs are recorded as “expenses” in the Sewer Utility Fund for 2025. Rather, all capital costs are “capitalized” as an Asset, and will be depreciated over the useful life of the capital asset.
- The Rib Mt Sewerage District expenses for Jan-Jun 2025 = \$180,247, as compared to \$187,647 for the same period in 2024.
- There presently is no debt in the Sewer Utility Fund as of 6/30/2025.
- The 2025 budget had been set with a budgetary deficit = (\$62,958), before consideration for capital project costs.

Debt Service Fund:

- 6/30/2025 Revenues over Expenditures = \$402
- 6/30/2024 Revenues (under) Expenditures = (\$475,490) deficit
- Therefore, the 2025 fund balance will have ADDED \$402 to the Debt Service fund balance as of 6/30/2025.

- 6/30/2025 Total Fund Balance = \$124,321
 - Of this balance, the restricted 2024 bond premium (\$73,679) will be applied towards the 2026 budget (so the debt service tax levy can be reduced by \$73,679 in the 2026 budget).
 - Of this balance, there will be \$64,500 in debt service payments yet to be made between Jul-Dec 2025 this year.

Schedule of Debt Outstanding:

- 6/30/2025 Total Debt Outstanding = \$16,473,677
- 6/30/2025 Total General Obligation Debt Outstanding (funded by Tax Levy) = \$11,881,498
- 6/30/2025 General Obligation Debt: Allowable Debt Capacity Used = 24.64%

VILLAGE OF KRONENWETTER

Comparative Internal Financial Statements for Year-to-Date thru June 30, 2025 and 2024

General Fund:

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

Special Revenue Funds:

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

Capital Projects Funds:

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

Enterprise Funds:

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

Debt Service Fund:

- Debt Service Fund – Summary
- Schedule of Debt Outstanding

VILLAGE OF KRONENWETTER
General Fund Summary
Year-to-Date Ended June 30, 2025 and 2024
(50% of Year Completed)

Section 4, Item D.

| | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|--|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| Taxes | \$ 1,974,021 | \$ 2,245,703 | \$ 1,980,170 | \$ (6,149) | \$ 1,661,272 |
| Intergovernmental | 277,621 | 2,811,478 | 2,811,478 | (2,533,857) | 262,970 |
| Licenses, Permits, and Other | 50,500 | 128,775 | 128,775 | (78,275) | 58,640 |
| Fines & Forfeitures | 22,706 | 36,000 | 36,000 | (13,294) | 20,688 |
| Public Charges for Services | 538,699 | 540,100 | 540,100 | (1,401) | 531,110 |
| Intergovernmental Charges for Services | - | 7,600 | 7,600 | (7,600) | 2,942 |
| Miscellaneous | 227,332 | 160,200 | 160,200 | 67,132 | 165,951 |
| Other Financing Sources | - | - | - | - | 580,603 |
| TOTAL REVENUES | \$ 3,090,879 | \$ 5,929,856 | \$ 5,664,323 | \$ (2,573,444) | \$ 3,284,176 |
| EXPENDITURES: | | | | | |
| General Government | \$ 298,533 | \$ 1,078,488 | \$ 1,058,488 | \$ 759,955 | \$ 551,925 |
| Public Safety | 876,431 | 2,128,152 | 2,128,152 | 1,251,721 | 880,145 |
| Public Works | 623,181 | 2,229,560 | 2,084,560 | 1,461,379 | 640,195 |
| Health & Human Services | 2,725 | 5,000 | 5,000 | 2,275 | - |
| Culture & Recreation | 30,437 | 115,454 | 115,454 | 85,017 | 36,833 |
| Conservation & Development | 72,964 | 216,885 | 216,885 | 143,921 | 71,801 |
| Debt Service | 29,484 | 34,000 | 34,000 | 4,516 | 31,841 |
| Other Financing Uses | - | 122,317 | 21,784 | 21,784 | - |
| TOTAL EXPENDITURES | \$ 1,933,755 | \$ 5,929,856 | \$ 5,664,323 | \$ 3,730,568 | \$ 2,212,740 |
| NET CHANGE IN FUND BALANCE | \$ 1,157,124 | \$ - | \$ - | \$ 1,157,124 | \$ 1,071,436 |

Fund Balance - January 1, 2025:

Nonspendable:

| | |
|-----------------------------|------------|
| Inventories & Prepaid Items | \$ 137,966 |
| Advance to TID #1 | 2,660,182 |

Assigned:

| | |
|--------------------------|---|
| Subsequent year's budget | - |
| Carryover funds | - |

| | |
|-------------------|-----------|
| <u>Unassigned</u> | 1,015,286 |
|-------------------|-----------|

| | |
|----------------------------------|---------------------|
| Total Fund Balance - January 1st | <u>\$ 3,813,434</u> |
|----------------------------------|---------------------|

1/01/2024

| |
|------------|
| \$ 111,765 |
| 2,551,634 |

| |
|---------------------|
| 402,438 |
| 178,166 |
| 182,212 |
| <u>\$ 3,426,215</u> |

Fund Balance - March 31, 2025:

Nonspendable:

| | |
|-----------------------------|------------|
| Inventories & Prepaid Items | \$ 137,966 |
| Advance to TID #1 | 2,660,182 |

Assigned:

| | |
|--------------------------|---|
| Subsequent year's budget | - |
| Carryover funds | - |

| | |
|-------------------|------------------|
| Unassigned | 1,015,286 |
|-------------------|------------------|

| | |
|---------------------------------|---------------------|
| Total Fund Balance - March 31st | <u>\$ 3,813,434</u> |
|---------------------------------|---------------------|

12/31/2024

| |
|------------|
| \$ 137,966 |
| 2,660,182 |

| |
|---|
| - |
| - |

| |
|---------------------|
| <u>\$ 3,813,434</u> |
|---------------------|

Current Year's Annual Budget

| |
|--------------|
| \$ 5,703,006 |
|--------------|

**Actual Village's Unassigned
General Fund Balance %**

| | |
|--------------|----------|
| 17.80 | 8 |
|--------------|----------|

VILLAGE OF KRONENWETTER
General Fund Revenues
Year-to-Date Ended June 30, 2025 and 2024
(50% of Year Completed)

Section 4, Item D.

| REVENUES: | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|---|-------------------------|----------------------------|---------------------------|---|-------------------------|
| <u>Taxes:</u> | | | | | |
| General Property Taxes | \$ 1,940,585 | \$ 2,206,115 | \$ 1,940,582 | \$ 3 | \$ 1,655,461 |
| Mobile Home Taxes | 2,999 | 8,588 | 8,588 | (5,589) | 5,811 |
| Managed Forest Land Taxes | 30,437 | 31,000 | 31,000 | (563) | - |
| Interest & Penalties on Taxes | - | - | - | - | - |
| Total Taxes | <u>\$ 1,974,021</u> | <u>\$ 2,245,703</u> | <u>\$ 1,980,170</u> | <u>\$ (6,149)</u> | <u>\$ 1,661,272</u> |
| <u>Intergovernmental:</u> | | | | | |
| State Shared Revenues | \$ - | \$ 473,153 | \$ 473,153 | \$ (473,153) | \$ - |
| Environmental Impact Fees | 34,627 | 34,627 | 34,627 | - | 34,627 |
| Shared Taxes-Weston 4 | - | 1,623,580 | 1,623,580 | (1,623,580) | - |
| Shared Taxes-Magellan Term. | - | - | - | - | - |
| Shared Taxes-Weston Rice Plant | - | 256,000 | 256,000 | (256,000) | - |
| Highway Aids | 169,442 | 327,331 | 327,331 | (157,889) | 163,690 |
| Recycling Grant | 28,687 | 28,500 | 28,500 | 187 | 28,816 |
| Computer Aids | - | 404 | 404 | (404) | - |
| Personal Property State Aids | 20,504 | 20,504 | 20,504 | - | 15,505 |
| Law Enforcement Grants | - | - | - | - | - |
| Fire Department Grants | 9,407 | - | - | 9,407 | - |
| Election Service Aids | - | - | - | - | - |
| Forest Crop & Severance Taxes | 3,827 | 3,800 | 3,800 | 27 | 3,828 |
| County Bridge Aids | - | - | - | - | 9,542 |
| County Timber Sales | 11,127 | 11,500 | 11,500 | (373) | 6,962 |
| All Other Governmental | - | 32,079 | 32,079 | (32,079) | - |
| Total Intergovernmental | <u>\$ 277,621</u> | <u>\$ 2,811,478</u> | <u>\$ 2,811,478</u> | <u>\$ (2,533,857)</u> | <u>\$ 262,970</u> |
| <u>Licenses, Permits, and Other:</u> | | | | | |
| <u>Licenses:</u> | | | | | |
| Occupational Licenses | \$ 3,250 | \$ 3,400 | \$ 3,400 | \$ (150) | \$ 3,195 |
| Dog Licenses | 6,526 | 2,275 | 2,275 | 4,251 | 2,842 |
| Cable Franchise Fees | 16,940 | 71,000 | 71,000 | (54,060) | 34,944 |
| <u>Permits:</u> | | | | | |
| Building Permits | 12,116 | 45,000 | 45,000 | (32,884) | 10,858 |
| Excavating/Mining Permits | 4,388 | 500 | 500 | 3,888 | 1,200 |
| Plat Reviews | 3,505 | 3,000 | 3,000 | 505 | 3,148 |
| <u>Other:</u> | | | | | |
| Other Licenses/Permits | 3,175 | 1,900 | 1,900 | 1,275 | 1,103 |
| Other Regulatory Fees | 600 | 1,700 | 1,700 | (1,100) | 1,350 |
| Total Licenses, Permits, and Other | <u>\$ 50,500</u> | <u>\$ 128,775</u> | <u>\$ 128,775</u> | <u>\$ (78,275)</u> | <u>\$ 58,640</u> |
| <u>Fines & Forfeitures:</u> | | | | | |
| Court Fines & Penalties | \$ 22,706 | \$ 36,000 | \$ 36,000 | \$ (13,294) | \$ 20,688 |
| Total Fines & Forfeitures | <u>\$ 22,706</u> | <u>\$ 36,000</u> | <u>\$ 36,000</u> | <u>\$ (13,294)</u> | <u>\$ 20,688</u> |
| <u>Public Charges for Services:</u> | | | | | |
| Public Records/Special Assessment Searches | \$ 1,610 | \$ - | \$ - | \$ 1,610 | \$ 1,995 |
| Public Safety | 205 | 100 | 100 | 105 | 60 |
| Fire Department | 653 | 2,500 | 2,500 | (1,847) | - |
| Streets | - | 7,500 | 7,500 | (7,500) | 1,350 |
| Garbage/Refuse/Recycling | 536,231 | 530,000 | 530,000 | 6,231 | 527,705 |
| Total Public Charges for Services | <u>\$ 538,699</u> | <u>\$ 540,100</u> | <u>\$ 540,100</u> | <u>\$ (1,401)</u> | <u>\$ 531,110</u> |

VILLAGE OF KRONENWETTER
General Fund Revenues
Year-to-Date Ended June 30, 2025 and 2024
(50% of Year Completed)

Section 4, Item D.

| REVENUES: | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|---|-------------------------|----------------------------|---------------------------|---|-------------------------|
| <u>Intergovernmental Charges for Services:</u> | | | | | |
| Crossing Guard | \$ - | \$ 2,500 | \$ 2,500 | \$ (2,500) | \$ 2,942 |
| Fire Protection | - | 5,100 | 5,100 | (5,100) | - |
| Total Intergovernmental Charges for Services | \$ - | \$ 7,600 | \$ 7,600 | \$ (7,600) | \$ 2,942 |
| <u>Miscellaneous:</u> | | | | | |
| Interest Income | \$ 194,376 | \$ 130,000 | \$ 130,000 | \$ 64,376 | \$ 106,509 |
| Rent of Village Property | 6,480 | 10,600 | 10,600 | (4,120) | 8,260 |
| Sales of Materials & Supplies | 4,066 | 1,600 | 1,600 | 2,466 | 4,024 |
| Sales of Village Property | 17,654 | - | - | 17,654 | 22,951 |
| Insurance Claims & Refunds | 135 | 2,500 | 2,500 | (2,365) | 15,213 |
| Private Donations | 4,565 | 4,500 | 4,500 | 65 | 2,635 |
| Miscellaneous | 56 | 11,000 | 11,000 | (10,944) | 6,359 |
| Total Miscellaneous | \$ 227,332 | \$ 160,200 | \$ 160,200 | \$ 67,132 | \$ 165,951 |
| <u>Other Financing Sources:</u> | | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| Apply Undesignated Fund Balance | - | - | - | - | 402,438 |
| Apply Carryover Funds from Prior Year | - | - | - | - | 178,165 |
| Total Other Financing Sources | \$ - | \$ - | \$ - | \$ - | \$ 580,603 |
| TOTAL REVENUES | \$ 3,090,879 | \$ 5,929,856 | \$ 5,664,323 | \$ (2,573,444) | \$ 3,284,176 |
| <i>Budget Percentage Received YTD</i> | | <i>54.57%</i> | | | |

VILLAGE OF KRONENWETTER
General Fund Expenditures
Year-to-Date Ended June 30, 2025 and 2024
(50% of Year Completed)

Section 4, ItemD.

| EXPENDITURES: | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|---|-------------------------|----------------------------|---------------------------|---|-------------------------|
| <u>General Government:</u> | | | | | |
| Village Board | \$ 12,985 | \$ 36,524 | \$ 36,524 | \$ 23,539 | \$ 11,759 |
| Municipal Court | 9,649 | 20,000 | 20,000 | 10,351 | 9,629 |
| Village Attorney | 17,696 | 30,000 | 30,000 | 12,304 | 59,108 |
| General Office | 62,641 | 218,700 | 218,700 | 156,059 | 94,630 |
| Administrator | - | 140,707 | 140,707 | 140,707 | 47,608 |
| Village Clerk | 32,271 | 96,096 | 96,096 | 63,825 | 40,689 |
| Deputy Clerk-Treasurer | 3,846 | 8,847 | 8,847 | 5,001 | 3,679 |
| Administrative Assistant | 15,664 | 83,501 | 83,501 | 67,837 | 36,241 |
| Account Clerk | 30,419 | 67,056 | 67,056 | 36,637 | 29,449 |
| Elections | 11,611 | 31,147 | 31,147 | 19,536 | 15,922 |
| Treasurer | 23,047 | 73,855 | 53,855 | 30,808 | 30,178 |
| Assessor | 10,223 | 17,800 | 17,800 | 7,577 | 8,638 |
| Municipal Building | 59,243 | 94,763 | 94,763 | 35,520 | 117,734 |
| Commissions/Committees | 1,559 | 15,439 | 15,439 | 13,880 | 297 |
| Other General Government | 7,679 | 70,025 | 70,025 | 62,346 | 46,364 |
| Contingency | - | 74,028 | 74,028 | 74,028 | - |
| Total General Government | \$ 298,533 | \$ 1,078,488 | \$ 1,058,488 | \$ 759,955 | \$ 551,925 |
| <u>Public Safety:</u> | | | | | |
| Police & Fire Commission | \$ 3,291 | \$ 9,403 | \$ 9,403 | \$ 6,112 | \$ 2,902 |
| Police Department | 653,585 | 1,596,357 | 1,596,357 | 942,772 | 666,885 |
| Crossing Guards | 3,157 | 6,147 | 6,147 | 2,990 | 4,024 |
| Fire Department | 125,415 | 310,902 | 310,902 | 185,487 | 121,774 |
| First Responders | 22,304 | 62,943 | 62,943 | 40,639 | 17,048 |
| Ambulance | 58,274 | 87,000 | 87,000 | 28,726 | 61,875 |
| Building Inspector | 1,630 | 26,600 | 26,600 | 24,970 | 654 |
| Capital Outlay-Police | 7,502 | 17,300 | 17,300 | 9,798 | 2,556 |
| Capital Outlay-Fire | 2,797 | 7,500 | 7,500 | 4,703 | 2,329 |
| Capital Outlay-First Responders | (1,524) | 4,000 | 4,000 | 5,524 | 98 |
| Total Public Safety | \$ 876,431 | \$ 2,128,152 | \$ 2,128,152 | \$ 1,251,721 | \$ 880,145 |
| <u>Public Works:</u> | | | | | |
| Engineering | \$ 8,055 | \$ 25,000 | \$ 25,000 | \$ 16,945 | \$ 2,810 |
| Public Works Director | 28,114 | 60,147 | 60,147 | 32,033 | 5,683 |
| Road & Street Maintenance | 293,989 | 1,233,313 | 1,233,313 | 939,324 | 301,856 |
| Winter Maintenance | 54,657 | 235,300 | 235,300 | 180,643 | 96,818 |
| Weather Sirens | 1,000 | 1,000 | 1,000 | - | - |
| Shop & Garage | 19,515 | 41,800 | 41,800 | 22,285 | 14,123 |
| Street Lighting | 19,701 | 60,000 | 60,000 | 40,299 | 31,394 |
| Solid Waste/Recycling Collection/Yard Waste | 198,150 | 573,000 | 573,000 | 374,850 | 187,511 |
| Capital Outlay-Road Construction | - | - | - | - | - |
| Budget Adjustment - Public Works | - | - | (145,000) | (145,000) | - |
| Total Public Works | \$ 623,181 | \$ 2,229,560 | \$ 2,084,560 | \$ 1,461,379 | \$ 640,195 |
| <u>Health & Human Services:</u> | | | | | |
| Animal and Insect Control | \$ 2,725 | \$ 5,000 | \$ 5,000 | \$ 2,275 | \$ - |
| Total Health & Human Services | \$ 2,725 | \$ 5,000 | \$ 5,000 | \$ 2,275 | \$ - |

VILLAGE OF KRONENWETTER
General Fund Expenditures
Year-to-Date Ended June 30, 2025 and 2024
(50% of Year Completed)

Section 4, Item D.

| EXPENDITURES: | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|---|---------------------------------|-------------------------------------|------------------------------------|---|---------------------------------|
| <u>Culture & Recreation:</u> | | | | | |
| Parks | \$ 30,437 | \$ 115,454 | \$ 115,454 | \$ 85,017 | \$ 36,833 |
| Total Culture & Recreation | \$ 30,437 | \$ 115,454 | \$ 115,454 | \$ 85,017 | \$ 36,833 |
| <u>Conservation & Development:</u> | | | | | |
| Community Development/Zoning | \$ 53,742 | \$ 132,001 | \$ 132,001 | \$ 78,259 | \$ 54,664 |
| Planning Technician | \$ 19,222 | \$ 84,884 | \$ 84,884 | \$ 65,662 | \$ 17,137 |
| Total Conservation & Development | \$ 72,964 | \$ 216,885 | \$ 216,885 | \$ 143,921 | \$ 71,801 |
| <u>Debt Service:</u> | | | | | |
| Debt Service-Lease Payment/Public Works | \$ 29,484 | \$ 34,000 | \$ 34,000 | \$ 4,516 | \$ 31,841 |
| Debt Service-Lease Payment/General Office | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Debt Service | \$ 29,484 | \$ 34,000 | \$ 34,000 | \$ 4,516 | \$ 31,841 |
| <u>Other Financing Uses:</u> | | | | | |
| Transfer to Municipal Court Fund | \$ - | \$ 21,784 | \$ 21,784 | \$ 21,784 | \$ - |
| Transfer to TID #1 | \$ - | \$ 100,533 | \$ - | \$ - | \$ - |
| Transfer to Equipment Replacement Fund | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Other Financing Uses | \$ - | \$ 122,317 | \$ 21,784 | \$ 21,784 | \$ - |
| TOTAL EXPENDITURES | \$ 1,933,755 | \$ 5,929,856 | \$ 5,664,323 | \$ 3,730,568 | \$ 2,212,740 |
| Budget Percentage Expended YTD | 34.14% | | | | |

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|---------------|--------------|--------------|--------------|-------|
| <u>TAXES</u> | | | | | |
| 100-41000-110 GENERAL PROPERTY TAXES | .00 | 1,940,584.56 | 1,940,582.44 | (2.12) | 100.0 |
| 100-41000-140 MOBILE HOME FEES (MONTHLY) | 547.09 | 2,999.00 | 6,000.00 | 3,001.00 | 50.0 |
| 100-41000-141 MOBILE HOME LOTTERY CREDIT | .00 | .00 | 2,588.04 | 2,588.04 | .0 |
| 100-41000-151 MANAGED FOREST LAW (MFL) | .00 | 30,437.36 | 31,000.00 | 562.64 | 98.2 |
| TOTAL TAXES | 547.09 | 1,974,020.92 | 1,980,170.48 | 6,149.56 | 99.7 |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | | |
| 100-43000-001 STATE; SHARED REVENUES | .00 | .00 | 473,152.80 | 473,152.80 | .0 |
| 100-43000-003 ALL OTHER INTERGOVERNMENTAL | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 100-43000-005 ENVIRONMENTAL IMPACT FEES | .00 | 34,627.00 | 34,627.00 | .00 | 100.0 |
| 100-43000-410 SHARED TAXES-WESTON 4 | .00 | .00 | 1,623,580.30 | 1,623,580.30 | .0 |
| 100-43000-412 SHARED TAXES-WESTON RICE PLANT | .00 | .00 | 256,000.00 | 256,000.00 | .0 |
| 100-43000-531 STATE; QUARTERLY HIGHWAY AID | .00 | 169,442.06 | 327,330.97 | 157,888.91 | 51.8 |
| 100-43000-545 STATE; RECYCLING AID | .00 | 28,686.45 | 28,500.00 | (186.45) | 100.7 |
| 100-43000-550 STATE; COMPUTER AID | .00 | .00 | 404.27 | 404.27 | .0 |
| 100-43000-560 VIDEO SERVICE PROVIDER AID | .00 | .00 | 12,078.85 | 12,078.85 | .0 |
| 100-43000-650 CROSSING GUARD FEES | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 100-43523-121 FIRE DEPARTMENT GRANTS | .00 | 9,407.01 | .00 | (9,407.01) | .0 |
| 100-43650-000 FOREST CROP/MAN FOREST LAND | 3,827.26 | 3,827.26 | 3,800.00 | (27.26) | 100.7 |
| 100-43670-000 PERSONAL PROPERTY STATE AID | .00 | 20,503.48 | 20,503.48 | .00 | 100.0 |
| TOTAL INTERGOVERNMENTAL REVENUE | 3,827.26 | 266,493.26 | 2,802,477.67 | 2,535,984.41 | 9.5 |
| <u>LICENSES & PERMITS</u> | | | | | |
| 100-44000-002 ALL OTHER PERMITS & LICENSES | 180.00 | 325.00 | .00 | (325.00) | .0 |
| 100-44000-110 LIQUOR & BEER LICENSES | 2,720.00 | 2,770.00 | 2,400.00 | (370.00) | 115.4 |
| 100-44000-120 OPERATOR LICENSES | 50.00 | 280.00 | 1,000.00 | 720.00 | 28.0 |
| 100-44000-121 CIGARETTE LICENSES | 100.00 | 100.00 | .00 | (100.00) | .0 |
| 100-44000-122 KENNEL LICENSES & PERMITS | .00 | .00 | 75.00 | 75.00 | .0 |
| 100-44000-123 MOBILE HOME COURT LICENSES | 100.00 | 100.00 | 100.00 | .00 | 100.0 |
| 100-44000-131 FARMERS MARKET PERMIT | 160.00 | 1,320.00 | 800.00 | (520.00) | 165.0 |
| 100-44000-200 DOG LICENSES | 137.50 | 6,525.50 | 2,200.00 | (4,325.50) | 296.6 |
| 100-44000-210 SIGN PERMITS/MISC LIC/PERMITS | .00 | 730.00 | 1,000.00 | 270.00 | 73.0 |
| 100-44000-300 BUILDING PERMITS | 2,934.88 | 12,116.36 | 45,000.00 | 32,883.64 | 26.9 |
| 100-44000-400 ZONING & VARIANCE CHANGES | .00 | 600.00 | 1,300.00 | 700.00 | 46.2 |
| 100-44000-401 CONDITIONAL USE PERMITS | .00 | 800.00 | 400.00 | (400.00) | 200.0 |
| 100-44000-402 PLAT/CSM/SITE PLAN REVIEWS | 199.60 | 3,505.20 | 3,000.00 | (505.20) | 116.8 |
| 100-44000-900 EXCAVATING PERMITS | 825.00 | 4,387.40 | 500.00 | (3,887.40) | 877.5 |
| TOTAL LICENSES & PERMITS | 7,406.98 | 33,559.46 | 57,775.00 | 24,215.54 | 58.1 |

VILLAGE OF KRONENWETTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------|--------------------------------------|---------------|--------------|--------------|--------------|-------|
| | <u>FINES, FORFEITURES AND PENALT</u> | | | | | |
| 100-45100-100 | FINES | 3,074.00 | 22,706.90 | 36,000.00 | 13,293.10 | 63.1 |
| | TOTAL FINES, FORFEITURES AND PENALT | 3,074.00 | 22,706.90 | 36,000.00 | 13,293.10 | 63.1 |
| | <u>PUBLIC CHARGES FOR SERVIC</u> | | | | | |
| 100-46000-200 | SPECIAL ASSESSMENT SEARCH | 385.00 | 1,610.00 | .00 | (1,610.00) | .0 |
| 100-46000-210 | POLICE DEPARTMENT SERVICES | .00 | 205.00 | 100.00 | (105.00) | 205.0 |
| 100-46000-221 | FIRE DEPARTMENT SERVICES | 480.91 | 653.13 | 2,500.00 | 1,846.87 | 26.1 |
| 100-46000-420 | GARBAGE COLLECTION FEES | .00 | 536,231.07 | 530,000.00 | (6,231.07) | 101.2 |
| | TOTAL PUBLIC CHARGES FOR SERVIC | 865.91 | 538,699.20 | 532,600.00 | (6,099.20) | 101.2 |
| | <u>INTERGOV'T. CHARGES FOR S</u> | | | | | |
| 100-47000-323 | TOWN OF GUENTHER-STANDBY FEES | .00 | .00 | 5,100.00 | 5,100.00 | .0 |
| | TOTAL INTERGOV'T. CHARGES FOR S | .00 | .00 | 5,100.00 | 5,100.00 | .0 |
| | <u>MISCELLANEOUS REVENUES</u> | | | | | |
| 100-48000-100 | INTEREST EARNED ON INVESTMENTS | 32,005.91 | 194,376.28 | 130,000.00 | (64,376.28) | 149.5 |
| 100-48000-200 | MUNICIPAL CENTER & PARK RENTAL | 50.00 | 4,170.00 | 7,500.00 | 3,330.00 | 55.6 |
| 100-48000-201 | ATHLETIC/SOCCER FIELD RENTAL | 2,220.00 | 2,310.00 | 3,100.00 | 790.00 | 74.5 |
| 100-48000-306 | SALE OF SCRAP AND USED OIL | .00 | 4,013.05 | 1,500.00 | (2,513.05) | 267.5 |
| 100-48000-309 | WOOD SALES-COUNTY FOREST LAND | .00 | 11,127.08 | 11,500.00 | 372.92 | 96.8 |
| 100-48000-311 | MISCELLANEOUS REVENUE | .00 | 55.43 | 11,000.00 | 10,944.57 | .5 |
| 100-48000-312 | SALE OF OFFICE SUPPLIES | 20.21 | 53.39 | 100.00 | 46.61 | 53.4 |
| 100-48000-314 | CULVERT & ROADWAY WORK/SALE | .00 | .00 | 7,500.00 | 7,500.00 | .0 |
| 100-48000-316 | FRANCHISE FEE | .00 | 16,940.24 | 71,000.00 | 54,059.76 | 23.9 |
| 100-48000-500 | DONATIONS; OTHER | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-48000-530 | DONATIONS-POLICE DEPARTMENT | .00 | 15.00 | 500.00 | 485.00 | 3.0 |
| 100-48301-000 | SALE OF LAW ENFORCEMENT EQUIPM | 17,654.00 | 17,654.00 | .00 | (17,654.00) | .0 |
| 100-48400-000 | INSURANCE CLAIM PROCEEDS | .00 | 134.90 | .00 | (134.90) | .0 |
| 100-48510-000 | COMMUNITY EVENTS SPONSORSHIPS | .00 | 4,550.00 | 3,500.00 | (1,050.00) | 130.0 |
| | TOTAL MISCELLANEOUS REVENUES | 51,950.12 | 255,399.37 | 247,700.00 | (7,699.37) | 103.1 |
| | <u>OTHER FINANCING SOURCES</u> | | | | | |
| 100-49000-600 | INSURANCE PROCEEDS; OTHER | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| | TOTAL OTHER FINANCING SOURCES | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| | TOTAL FUND REVENUE | 67,671.36 | 3,090,879.11 | 5,664,323.15 | 2,573,444.04 | 54.6 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---------------------------|---------------------------------|---------------|------------|------------|------------|------|
| <u>GENERAL GOVERNMENT</u> | | | | | | |
| 100-51000-108-110 | BOARD MEMBERS SALARIES & WAGES | 2,400.00 | 12,000.40 | 33,000.00 | 20,999.60 | 36.4 |
| 100-51000-108-151 | FICA TAX - VILLAGE BOARD | 156.85 | 893.05 | 2,524.50 | 1,631.45 | 35.4 |
| 100-51000-108-320 | EXPENSES - BOARD MEMBERS | .00 | 91.81 | 1,000.00 | 908.19 | 9.2 |
| | TOTAL GENERAL GOVERNMENT | 2,556.85 | 12,985.26 | 36,524.50 | 23,539.24 | 35.6 |
| <u>MUNICIPAL COURT</u> | | | | | | |
| 100-51200-100-333 | MUNICIPAL COURT LEGAL FEES | 1,536.00 | 9,649.38 | 20,000.00 | 10,350.62 | 48.3 |
| 100-51200-352-000 | KRONENWETTER COURT EXPENDITURE | .00 | .00 | 21,783.61 | 21,783.61 | .0 |
| | TOTAL MUNICIPAL COURT | 1,536.00 | 9,649.38 | 41,783.61 | 32,134.23 | 23.1 |
| <u>LEGAL</u> | | | | | | |
| 100-51300-302-000 | LEGAL FEES-GENERAL | 308.00 | 17,696.00 | 30,000.00 | 12,304.00 | 59.0 |
| | TOTAL LEGAL | 308.00 | 17,696.00 | 30,000.00 | 12,304.00 | 59.0 |
| <u>GENERAL OFFICE</u> | | | | | | |
| 100-51400-460-000 | OFFICE SUPPLIES | 971.98 | 7,333.84 | 15,000.00 | 7,666.16 | 48.9 |
| 100-51400-470-000 | OFFICE EQUIPMENT/SERVICE AGREE | .00 | 2,206.01 | 13,000.00 | 10,793.99 | 17.0 |
| 100-51400-485-000 | COMPUTER SUPPLIES, EXPENSES & | 7,649.19 | 40,967.86 | 143,350.00 | 102,382.14 | 28.6 |
| 100-51400-510-000 | INDEPENDENT AUDIT/ACCOUNTING | .00 | 12,122.36 | 46,000.00 | 33,877.64 | 26.4 |
| 100-51400-516-000 | UNIFORMS/APPAREL | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-51400-517-000 | EMPLOYEE SAFETY/WEELLNESS/GIFTS | .00 | 10.53 | 350.00 | 339.47 | 3.0 |
| | TOTAL GENERAL OFFICE | 8,621.17 | 62,640.60 | 218,700.00 | 156,059.40 | 28.6 |
| <u>ADMINISTRATOR</u> | | | | | | |
| 100-51410-110-110 | SALARIES & WAGES - ADMINISTRAT | .00 | .00 | 103,824.00 | 103,824.00 | .0 |
| 100-51410-110-151 | FICA TAX - ADMINISTRATOR | .00 | .00 | 7,942.53 | 7,942.53 | .0 |
| 100-51410-110-152 | RETIREMENT - ADMINISTRAT | .00 | .00 | 7,163.86 | 7,163.86 | .0 |
| 100-51410-110-154 | INSURANCE - ADMINISTRAT | .00 | .00 | 17,745.44 | 17,745.44 | .0 |
| 100-51410-131-000 | EAP FRINGE - ADMINISTRATOR | .00 | .00 | 31.00 | 31.00 | .0 |
| 100-51410-322-000 | MISC-BUSINESS/MTG EXPENSES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 100-51410-340-000 | ADMIN; SEMINARS & MILEAGE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| | TOTAL ADMINISTRATOR | .00 | .00 | 140,706.83 | 140,706.83 | .0 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|------------|------------|-------|
| <u>COMMUNITY DEVELOPMENT/ZON</u> | | | | | |
| 100-51420-000-000 COMMUNITY DEVELOPMENT/ZONING | .00 | 440.00 | .00 | (440.00) | .0 |
| 100-51420-110-110 SALARIES & WAGES - ZONING ADMIN | 5,946.74 | 36,732.26 | 83,100.71 | 46,368.45 | 44.2 |
| 100-51420-110-151 FICA TAX - ZONING ADMIN | 441.82 | 2,730.10 | 6,357.20 | 3,627.10 | 43.0 |
| 100-51420-110-152 COMM. DEVELOP/ZONING; RETIREMENT | 413.30 | 2,553.85 | 5,733.95 | 3,180.10 | 44.5 |
| 100-51420-110-154 COMM. DEVELOP/ZONING; HEALTH INSURANCE | 1,543.67 | 9,399.22 | 20,280.50 | 10,881.28 | 46.4 |
| 100-51420-131-000 COMM. DEVELOP/ZONING; EAP FRINGE | .00 | .00 | 29.00 | 29.00 | .0 |
| 100-51420-340-000 CD/ZONING; SEMINARS & MILEAGE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-51420-345-000 CD/ZA MATERIALS AND SUPPLIES | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-51420-350-000 COMMUNITY EVENTS | (480.00) | 940.00 | 8,500.00 | 7,560.00 | 11.1 |
| 100-51420-360-000 PUBLIC RELATIONS/MARKETING | .00 | 946.20 | 1,500.00 | 553.80 | 63.1 |
| 100-51420-370-000 ENGINEERING/SURVEYING/CONSULTING | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| TOTAL COMMUNITY DEVELOPMENT/ZONING | 7,865.53 | 53,741.63 | 132,001.36 | 78,259.73 | 40.7 |
| <u>CLERK</u> | | | | | |
| 100-51421-110-110 SALARIES & WAGES - CLERK | 5,384.60 | 22,577.08 | 61,800.00 | 39,222.92 | 36.5 |
| 100-51421-110-151 FICA TAX - CLERK | 397.66 | 1,673.04 | 4,727.70 | 3,054.66 | 35.4 |
| 100-51421-110-152 RETIREMENT - CLERK | 374.22 | 1,293.08 | 4,264.20 | 2,971.12 | 30.3 |
| 100-51421-110-154 INSURANCE - CLERK | 1,678.14 | 6,367.41 | 21,125.52 | 14,758.11 | 30.1 |
| 100-51421-131-000 EAP FRINGE - CLERK | .00 | .00 | 29.00 | 29.00 | .0 |
| 100-51421-322-000 MISC - BONDING | .00 | 255.00 | 150.00 | (105.00) | 170.0 |
| 100-51421-340-000 CLERK; SEMINARS & MILEAGE | .00 | 105.00 | 4,000.00 | 3,895.00 | 2.6 |
| TOTAL CLERK | 7,834.62 | 32,270.61 | 96,096.42 | 63,825.81 | 33.6 |
| <u>DEPUTY CLERK</u> | | | | | |
| 100-51422-110-110 SALARIES & WAGES - DEPUTY CLERK | 408.79 | 2,471.41 | 5,311.78 | 2,840.37 | 46.5 |
| 100-51422-110-151 FICA TAX - DEPUTY CLERK | 29.85 | 180.38 | 406.35 | 225.97 | 44.4 |
| 100-51422-110-152 RETIREMENT - DEPUTY CLERK | 28.41 | 171.84 | 366.51 | 194.67 | 46.9 |
| 100-51422-110-154 INSURANCE - DEPUTY CLERK | 167.82 | 1,021.94 | 2,112.55 | 1,090.61 | 48.4 |
| 100-51422-322-000 DEPUTY CLERK; MUNICIPAL BONDING | .00 | .00 | 150.00 | 150.00 | .0 |
| 100-51422-340-000 DEPUTY CLERK; SEMINARS & MILEAGE | .00 | .00 | 500.00 | 500.00 | .0 |
| TOTAL DEPUTY CLERK | 634.87 | 3,845.57 | 8,847.19 | 5,001.62 | 43.5 |
| <u>ADMIN ASSIST</u> | | | | | |
| 100-51423-110-110 SALARIES & WAGES - AA | .00 | 10,336.57 | 53,117.78 | 42,781.21 | 19.5 |
| 100-51423-110-151 FICA TAX - AA | .00 | 758.01 | 4,063.51 | 3,305.50 | 18.7 |
| 100-51423-110-152 RETIREMENT - AA | .00 | 719.11 | 3,665.13 | 2,946.02 | 19.6 |
| 100-51423-110-154 INSURANCE - AA | .00 | 3,850.20 | 21,125.52 | 17,275.32 | 18.2 |
| 100-51423-131-000 EAP FRINGE - AA | .00 | .00 | 29.00 | 29.00 | .0 |
| 100-51423-340-000 ADMIN ASSIST; SEMINARS & MILEAGE | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| TOTAL ADMIN ASSIST | .00 | 15,663.89 | 83,500.94 | 67,837.05 | 18.8 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------------------|--------------------------------|---------------|------------|-----------|------------|------|
| <u>PLANNING TECHNICIAN</u> | | | | | | |
| 100-51425-110-110 | SALARY & WAGES - PLAN TECH | 2,043.85 | 12,353.10 | 55,197.78 | 42,844.68 | 22.4 |
| 100-51425-110-151 | FICA TAX - PLAN TECH | 149.21 | 901.56 | 4,222.63 | 3,321.07 | 21.4 |
| 100-51425-110-152 | RETIREMENT - PLAN TECH | 142.04 | 858.88 | 3,808.65 | 2,949.77 | 22.6 |
| 100-51425-110-154 | INSURANCE - PLAN TECH | 839.05 | 5,108.22 | 21,125.52 | 16,017.30 | 24.2 |
| 100-51425-131-000 | EAP FRINGE - PLAN TECH | .00 | .00 | 29.00 | 29.00 | .0 |
| 100-51425-340-000 | PLAN TECH; SEMINARS & MILEAGE | .00 | .00 | 500.00 | 500.00 | .0 |
| TOTAL PLANNING TECHNICIAN | | 3,174.15 | 19,221.76 | 84,883.58 | 65,661.82 | 22.6 |
| <u>ACCT CLERK</u> | | | | | | |
| 100-51427-110-110 | SALARIES & WAGES - ACCT CLERK | 3,408.98 | 19,059.58 | 42,494.22 | 23,434.64 | 44.9 |
| 100-51427-110-151 | FICA TAX - ACCT CLERK | 248.31 | 1,382.15 | 3,250.81 | 1,868.66 | 42.5 |
| 100-51427-110-152 | RETIREMENT - ACCT CLERK | 236.93 | 1,326.35 | 2,932.10 | 1,605.75 | 45.2 |
| 100-51427-110-154 | INSURANCE - ACCT CLERK | 1,342.50 | 8,173.77 | 16,900.42 | 8,726.65 | 48.4 |
| 100-51427-131-000 | EAP FRINGE - ACCT CLERK | .00 | .00 | 29.00 | 29.00 | .0 |
| 100-51427-322-000 | MISC - BONDING - ACCT CLERK | .00 | .00 | 150.00 | 150.00 | .0 |
| 100-51427-340-000 | ACCT CLERK; SEMINARS & MILEAGE | 178.50 | 477.54 | 1,300.00 | 822.46 | 36.7 |
| TOTAL ACCT CLERK | | 5,415.22 | 30,419.39 | 67,056.55 | 36,637.16 | 45.4 |
| <u>ELECTIONS</u> | | | | | | |
| 100-51440-110-110 | SALARIES & WAGES - ELECTIONS | .00 | 9,913.02 | 15,000.00 | 5,086.98 | 66.1 |
| 100-51440-110-151 | FICA TAX - ELECTIONS | .00 | 66.96 | 1,147.50 | 1,080.54 | 5.8 |
| 100-51440-350-000 | OTHER EXPENSES & SUPPLIES | .00 | 1,630.73 | 15,000.00 | 13,369.27 | 10.9 |
| TOTAL ELECTIONS | | .00 | 11,610.71 | 31,147.50 | 19,536.79 | 37.3 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---------------------------------|--------------------------------|---------------|------------|--------------|--------------|------|
| <u>COMMISSIONS, COMMITTEES,</u> | | | | | | |
| 100-51500-530-110 | PROPERTIES & INFRASTRUCTURE WA | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 100-51500-532-110 | BOARD OF APPEALS WAGES | .00 | 50.00 | 1,500.00 | 1,450.00 | 3.3 |
| 100-51500-532-151 | BOARD OF APPEALS FICA | .00 | 6.83 | .00 | (6.83) | .0 |
| 100-51500-535-110 | PFC COMMITTEE WAGES | .00 | 125.00 | 1,500.00 | 1,375.00 | 8.3 |
| 100-51500-535-151 | PFC COMMITTEE FICA | .00 | 13.04 | 114.75 | 101.71 | 11.4 |
| 100-51500-540-110 | CLIPP - WAGES | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 100-51500-540-151 | CLIPP - FICA | .00 | 1.85 | 114.75 | 112.90 | 1.6 |
| 100-51500-560-110 | PLANNING COMMISSION WAGES | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 100-51500-560-151 | PLANNING COMMISSION FICA | .00 | 3.25 | 114.75 | 111.50 | 2.8 |
| 100-51500-580-000 | RECRUITMENT & BACKGROUND CHECK | .00 | 664.66 | 2,000.00 | 1,335.34 | 33.2 |
| 100-51500-590-110 | ADMINISTRATIVE POLICY WAGES | .00 | 600.00 | 1,500.00 | 900.00 | 40.0 |
| 100-51500-590-151 | ADMINISTRATIVE POLICY FICA | .00 | 47.05 | 114.75 | 67.70 | 41.0 |
| 100-51500-595-110 | SPECIAL / AD HOC COMMITTEES WA | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 100-51500-595-151 | SPECIAL / AD HOC COMMITTEES FI | .00 | .70 | 114.75 | 114.05 | .6 |
| 100-51500-596-110 | KOWALSKI INTERCHANGE WAGES | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 100-51500-596-151 | KOWALSKI INTERCHANGE FICA | .00 | .45 | 114.75 | 114.30 | .4 |
| 100-51500-597-100 | COMMITTEES-OFFICE SUPPLIES | .00 | 45.96 | 750.00 | 704.04 | 6.1 |
| TOTAL COMMISSIONS, COMMITTEES, | | .00 | 1,558.79 | 15,438.50 | 13,879.71 | 10.1 |
| <u>TREASURER</u> | | | | | | |
| 100-51520-110-110 | SALARIES & WAGES - TREASURER | .00 | 2,000.00 | 50,498.55 | 48,498.55 | 4.0 |
| 100-51520-110-151 | FICA TAX - TREASURER | .00 | 153.00 | 3,863.14 | 3,710.14 | 4.0 |
| 100-51520-110-152 | RETIREMENT - TREASURER | .00 | .00 | 3,484.40 | 3,484.40 | .0 |
| 100-51520-110-154 | INSURANCE - TREASURER | .00 | .00 | 11,830.29 | 11,830.29 | .0 |
| 100-51520-131-000 | EAP FRINGE - TREASURER | .00 | .00 | 29.00 | 29.00 | .0 |
| 100-51520-300-001 | FIN DIR/TREAS CONTR SERVICES | 3,532.90 | 20,893.73 | .00 | (20,893.73) | .0 |
| 100-51520-322-000 | MISCELLANEOUS-BONDING | .00 | .00 | 150.00 | 150.00 | .0 |
| 100-51520-340-000 | TREASURER; SEMINARS & MILEAGE | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 100-51520-999-000 | BUDGET ADJUSTMENT | .00 | .00 | (20,000.00) | (20,000.00) | .0 |
| TOTAL TREASURER | | 3,532.90 | 23,046.73 | 53,855.38 | 30,808.65 | 42.8 |
| <u>ASSESSOR</u> | | | | | | |
| 100-51530-110-000 | ASSESSOR FEE | 1,460.45 | 10,223.15 | 16,500.00 | 6,276.85 | 62.0 |
| 100-51530-113-000 | ASSESSOR - MANUFACTURING | .00 | .00 | 1,300.00 | 1,300.00 | .0 |
| TOTAL ASSESSOR | | 1,460.45 | 10,223.15 | 17,800.00 | 7,576.85 | 57.4 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|------------|-------------|-------|
| MUNICIPAL BUILDING | | | | | |
| 100-51600-110-110 WAGES -CLEANING/SNOW REMOVAL | 1,539.51 | 12,189.47 | 9,068.89 | (3,120.58) | 134.4 |
| 100-51600-110-151 FICA - CLEANING/SNOW REMOVAL | 117.78 | 932.51 | 693.77 | (238.74) | 134.4 |
| 100-51600-326-000 UTILITIES | 2,930.88 | 34,738.66 | 40,000.00 | 5,261.34 | 86.9 |
| 100-51600-354-000 MATERIALS & SUPPLIES | 56.00 | 913.05 | 5,000.00 | 4,086.95 | 18.3 |
| 100-51600-355-000 JANITORIAL SUPPLIES | 213.15 | 577.66 | 5,000.00 | 4,422.34 | 11.6 |
| 100-51600-389-000 MAINTENANCE | 795.22 | 9,891.75 | 35,000.00 | 25,108.25 | 28.3 |
| TOTAL MUNICIPAL BUILDING | 5,652.54 | 59,243.10 | 94,762.66 | 35,519.56 | 62.5 |
| OTHER GENERAL GOVERNMENT | | | | | |
| 100-51900-095-000 UNEMPLOYMENT | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 100-51900-115-000 VILLAGE EMPLOYEE EVENT | .00 | 216.00 | 1,000.00 | 784.00 | 21.6 |
| 100-51900-120-000 EMPLOYEE SETTLEMENTS | .00 | .00 | 7,875.00 | 7,875.00 | .0 |
| 100-51900-938-000 PROPERTY & LIABILITY INSURANCE | .00 | 4,976.00 | 30,000.00 | 25,024.00 | 16.6 |
| 100-51900-960-000 PUBLICATIONS | .00 | 709.56 | 2,700.00 | 1,990.44 | 26.3 |
| 100-51900-970-000 NEWSLETTER | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 100-51900-990-000 DUES & MEMBERSHIPS | 100.00 | 867.44 | 8,700.00 | 7,832.56 | 10.0 |
| 100-51900-991-000 BANK & INVESTMENT FEES | .00 | 160.00 | 1,000.00 | 840.00 | 16.0 |
| 100-51900-994-000 WEIGHTS MEASURES INSPECTION | 750.00 | 750.00 | 750.00 | .00 | 100.0 |
| 100-51900-999-000 CONTINGENCY EXPS | .00 | .00 | 74,027.88 | 74,027.88 | .0 |
| TOTAL OTHER GENERAL GOVERNMENT | 850.00 | 7,679.00 | 144,052.88 | 136,373.88 | 5.3 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--------------------|---------------------------------|---------------|------------|------------|------------|-------|
| <u>POLICE DEPT</u> | | | | | | |
| 100-52000-110-110 | SALARIES & WAGES - CROSS GUARD | 256.00 | 2,932.72 | 4,860.00 | 1,927.28 | 60.3 |
| 100-52000-110-151 | FICA TAX - CROSSING GUARD | 19.58 | 224.32 | 371.79 | 147.47 | 60.3 |
| 100-52000-110-154 | INSURANCE - CROSS GUARD | .00 | .00 | 915.00 | 915.00 | .0 |
| 100-52000-120-138 | TRAINING & CONF - POLICE CHIEF | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 100-52000-120-140 | EMPLOYEE ASSISTANCE PROG-CHIEF | .00 | .00 | 29.00 | 29.00 | .0 |
| 100-52000-120-146 | PROFESSIONAL DUES-POLICE CHIEF | .00 | 510.00 | 575.00 | 65.00 | 88.7 |
| 100-52000-120-157 | EAP-LIEUTENANT | .00 | .00 | 29.00 | 29.00 | .0 |
| 100-52000-120-159 | PROFESSIONAL DUES - LIEUTENANT | .00 | 275.00 | 250.00 | (25.00) | 110.0 |
| 100-52000-120-160 | TRAINING & CONF - LIEUTENANT | .00 | 395.00 | 2,000.00 | 1,605.00 | 19.8 |
| 100-52000-120-238 | TRAINING - OFFICERS | 200.00 | 795.00 | 6,500.00 | 5,705.00 | 12.2 |
| 100-52000-120-240 | EMERGENCY ASSIST PROG-OFFICERS | .00 | .00 | 174.00 | 174.00 | .0 |
| 100-52000-120-250 | LEGAL SERVICES-POLICE DEPT | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-52000-120-320 | AMMUNITION | .00 | 265.13 | 3,000.00 | 2,734.87 | 8.8 |
| 100-52000-120-321 | FT OFFICERS PROTECTIVE CLOTH | 156.74 | 1,692.03 | 9,000.00 | 7,307.97 | 18.8 |
| 100-52000-120-322 | PT OFFICERS PROTECTIVE CLOTH | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-52000-120-323 | PHYSICAL EXAMS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-52000-120-324 | FUEL | .00 | 8,579.80 | 40,000.00 | 31,420.20 | 21.5 |
| 100-52000-120-326 | TELEPHONE & UTILITIES - POLICE | 507.60 | 2,538.00 | 8,700.00 | 6,162.00 | 29.2 |
| 100-52000-120-380 | EQUIPMENT REPAIRS/MAINTENANCE | 603.04 | 4,454.68 | 20,000.00 | 15,545.32 | 22.3 |
| 100-52000-120-434 | EMPLOYEE ASSIST PROG-PD CLERK | .00 | .00 | 29.00 | 29.00 | .0 |
| 100-52000-120-437 | MILEAGE - POLICE CLERK | .00 | 165.90 | 200.00 | 34.10 | 83.0 |
| 100-52000-120-438 | TRAIN/MEETINGS - POLICE CLERK | .00 | 235.01 | 1,000.00 | 764.99 | 23.5 |
| 100-52000-120-460 | OFFICE SUPPLIES | .00 | 937.95 | 5,500.00 | 4,562.05 | 17.1 |
| 100-52000-120-475 | POSTAGE & SHIPPING | 21.86 | 345.80 | 550.00 | 204.20 | 62.9 |
| 100-52000-120-476 | PROPERTY ROOM/EVIDENCE | .00 | 56.90 | 1,000.00 | 943.10 | 5.7 |
| 100-52000-120-811 | OUTLAY-EQUIPMENT | 775.99 | 7,501.55 | 17,300.00 | 9,798.45 | 43.4 |
| 100-52000-120-815 | PD CONTRACTED SERVICES | 138.01 | 138.01 | 500.00 | 361.99 | 27.6 |
| 100-52000-120-820 | PD: COMPUTER SUPPLIES, EXPENSE | .00 | 13,146.00 | 35,000.00 | 21,854.00 | 37.6 |
| 100-52000-120-938 | POLICE DEPARTMENT INSURANCE | 98.64 | 591.84 | 32,925.00 | 32,333.16 | 1.8 |
| 100-52000-121-110 | SALARY & WAGES - LIEUTENANT | 7,888.98 | 48,739.10 | 105,633.39 | 56,894.29 | 46.1 |
| 100-52000-121-151 | FICA - LIEUTENANT | 589.24 | 3,641.61 | 8,080.95 | 4,439.34 | 45.1 |
| 100-52000-121-152 | RETIREMENT - LIEUTENANT | 1,184.14 | 7,333.29 | 15,105.57 | 7,772.28 | 48.6 |
| 100-52000-121-154 | HEALTH INSURANCE - LIEUTENANT | 1,678.14 | 10,217.61 | 21,125.52 | 10,907.91 | 48.4 |
| 100-52000-122-110 | SALARIES & WAGES - FT OFFICERS | 39,436.55 | 229,776.95 | 525,510.82 | 295,733.87 | 43.7 |
| 100-52000-122-151 | FICA TAX - FT OFFICERS | 2,931.81 | 17,204.04 | 37,372.28 | 20,168.24 | 46.0 |
| 100-52000-122-152 | RETIREMENT (WRS) - FT OFFICERS | 5,881.90 | 34,353.50 | 69,859.29 | 35,505.79 | 49.2 |
| 100-52000-122-154 | HEALTH INSURANCE - FT OFFICERS | 10,483.28 | 44,465.15 | 136,315.44 | 91,850.29 | 32.6 |
| 100-52000-123-110 | SALARIES & WAGES - PT OFFICERS | .00 | 969.43 | 7,561.80 | 6,592.37 | 12.8 |
| 100-52000-123-151 | FICA TAX - PT OFFICERS | .00 | 74.16 | 578.48 | 504.32 | 12.8 |
| 100-52000-124-110 | SALARIES & WAGES - POLICE CLERK | 2,242.37 | 13,569.37 | 26,675.15 | 13,105.78 | 50.9 |
| 100-52000-124-151 | FICA TAX - POLICE CLERK | 162.78 | 984.93 | 2,040.65 | 1,055.72 | 48.3 |
| 100-52000-124-152 | RETIREMENT(WRS) - POLICE CLERK | 155.85 | 943.41 | 1,840.59 | 897.18 | 51.3 |
| 100-52000-124-154 | HEALTH INS - POLICE CLERK | 822.27 | 5,006.25 | 9,506.48 | 4,500.23 | 52.7 |
| 100-52000-125-110 | SALARIES & WAGES - PROPERTY RO | 726.57 | 4,256.41 | 7,416.00 | 3,159.59 | 57.4 |
| 100-52000-125-151 | FICA TAX - PROP ROOM MGR | 55.58 | 325.59 | 567.32 | 241.73 | 57.4 |
| 100-52000-126-110 | SALARIES & WAGES PT POLICE CLE | 686.06 | 4,099.41 | 25,323.17 | 21,223.76 | 16.2 |
| 100-52000-126-151 | PT POLICE CLERK; FICA TAX | 52.48 | 313.61 | 1,937.21 | 1,623.60 | 16.2 |
| 100-52000-127-110 | SALARY & WAGES - POLICE CHIEF | 8,681.57 | 53,373.18 | 116,246.20 | 62,873.02 | 45.9 |
| 100-52000-127-151 | FICA TAX - POLICE CHIEF | 649.88 | 3,997.57 | 8,892.83 | 4,895.26 | 45.0 |
| 100-52000-127-152 | RETIREMENT(WRS) - POLICE CHIEF | 1,303.10 | 8,035.03 | 16,623.21 | 8,588.18 | 48.3 |
| 100-52000-127-154 | HEALTH INS - POLICE CHIEF | 1,678.14 | 10,217.61 | 21,125.52 | 10,907.91 | 48.4 |
| 100-52000-128-110 | SALARY & WAGES - SARGEANT | 13,626.29 | 85,390.96 | 189,481.12 | 104,090.16 | 45.1 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|-------------------|-------------------|---------------------|-------------------|-------------|
| 100-52000-128-151 FICA TAX - SARGEANT | 1,017.26 | 6,432.70 | 13,475.16 | 7,042.46 | 47.7 |
| 100-52000-128-152 RETIREMENT(WRS) - SARGEANT | 2,007.78 | 12,627.74 | 25,188.86 | 12,561.12 | 50.1 |
| 100-52000-128-154 HEALTH INS - SARGEANT | 2,969.16 | 12,114.80 | 31,354.80 | 19,240.00 | 38.6 |
| 100-52000-128-157 EAP-SARGEANT | .00 | .00 | 58.00 | 58.00 | .0 |
| TOTAL POLICE DEPT | 109,688.64 | 664,244.05 | 1,619,803.60 | 955,559.55 | 41.0 |

FIRE & EMS

| | | | | | |
|--|------------------|-------------------|-------------------|-------------------|-------------|
| 100-52200-201-110 SALARIES & WAGES - FIRE DEPART | 12,458.00 | 63,528.35 | 163,290.00 | 99,761.65 | 38.9 |
| 100-52200-201-131 EMPLOYEE ASSISTANCE PROGRAM | .00 | .00 | 1,160.00 | 1,160.00 | .0 |
| 100-52200-201-151 FICA TAX - FIRE DEPARTMENT | 951.17 | 4,820.55 | 12,491.69 | 7,671.14 | 38.6 |
| 100-52200-201-152 RETIREMENT FIRE DEPARTMENT | 587.79 | 2,775.34 | 10,000.00 | 7,224.66 | 27.8 |
| 100-52200-201-321 PROTECTIVE CLOTHING | 320.77 | 13,825.38 | 20,000.00 | 6,174.62 | 69.1 |
| 100-52200-201-322 MISCELLANEOUS FD SUPPLIES | .00 | 507.51 | 1,000.00 | 492.49 | 50.8 |
| 100-52200-201-323 PHYSICAL EXAMS | .00 | 406.00 | 1,500.00 | 1,094.00 | 27.1 |
| 100-52200-201-324 FUEL | .00 | 2,456.78 | 7,000.00 | 4,543.22 | 35.1 |
| 100-52200-201-326 UTILITIES - SIREN | 29.24 | 158.54 | 500.00 | 341.46 | 31.7 |
| 100-52200-201-327 RADIOS | .00 | 2,275.00 | 10,000.00 | 7,725.00 | 22.8 |
| 100-52200-201-328 DISAB/ACCIDENT DEATH POLICY | .00 | .00 | 8,500.00 | 8,500.00 | .0 |
| 100-52200-201-330 PHONE REIMBURSEMENT | .00 | 160.00 | 960.00 | 800.00 | 16.7 |
| 100-52200-201-331 FD DUES & MEMBERSHIPS | 840.00 | 840.00 | 1,000.00 | 160.00 | 84.0 |
| 100-52200-201-340 TRAINING/SCHOOLING/MEETINGS | 80.00 | 1,365.00 | 4,000.00 | 2,635.00 | 34.1 |
| 100-52200-201-350 OFFICE EXPENSES & SUPPLIES | 21.87 | 490.96 | 1,500.00 | 1,009.04 | 32.7 |
| 100-52200-201-380 EQUIPMENT REPAIRS/MAINTENANCE | 5,327.60 | 11,568.96 | 30,000.00 | 18,431.04 | 38.6 |
| 100-52200-201-383 FIELD TOOLS OUTLAY | 320.00 | 2,797.29 | 7,500.00 | 4,702.71 | 37.3 |
| 100-52200-201-820 COMPUTER PURCHASE/SOFTWARE | .00 | 236.25 | 3,000.00 | 2,763.75 | 7.9 |
| 100-52200-201-938 FIRE DEPARTMENT INSURANCE | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 100-52200-201-940 FD GRANT MATCHING | .00 | 20,000.00 | 10,000.00 | (10,000.00) | 200.0 |
| 100-52200-300-110 SALARIES & WAGES - FR/EMS | 3,211.00 | 18,021.00 | 45,000.00 | 26,979.00 | 40.1 |
| 100-52200-300-151 FICA TAX - FIRST RESPONDERS | 245.63 | 1,389.32 | 3,442.50 | 2,053.18 | 40.4 |
| 100-52200-300-152 RETIREMENT - EMS/FR | 226.50 | 1,233.23 | 2,000.00 | 766.77 | 61.7 |
| 100-52200-301-000 EQUIPMENT SUPPLIES/MAINTENANCE | .00 | 954.78 | 5,000.00 | 4,045.22 | 19.1 |
| 100-52200-301-340 TRAINING/SCHOOLING/ADD'L MTGS | .00 | 298.00 | 4,000.00 | 3,702.00 | 7.5 |
| 100-52200-301-350 SUPPLIES, MILEAGE & EXPENSES | 182.13 | 182.13 | 3,000.00 | 2,817.87 | 6.1 |
| 100-52200-301-360 MEDICAL/PHYSICALS | .00 | 225.50 | 500.00 | 274.50 | 45.1 |
| 100-52200-301-811 OUTLAY-EQUIPMENT | .00 | (1,524.00) | 4,000.00 | 5,524.00 | (38.1) |
| 100-52200-310-210 OUTSIDE SERVICES | .00 | 5,600.00 | 22,000.00 | 16,400.00 | 25.5 |
| 100-52200-310-329 SERVICE/STANDBY FEE | .00 | 52,674.16 | 65,000.00 | 12,325.84 | 81.0 |
| TOTAL FIRE & EMS | 24,801.70 | 207,266.03 | 472,344.19 | 265,078.16 | 43.9 |

BUILDING INSPECTOR

| | | | | | |
|--|------------|-----------------|------------------|------------------|------------|
| 100-52400-400-250 CONTRACTED INSPECTOR SERVICES | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 100-52400-400-353 HOUSE NUMBERS | .00 | 22.24 | 600.00 | 577.76 | 3.7 |
| 100-52400-400-354 COMPUTER SOFTWARE AND SUPPLIES | .00 | 1,608.00 | 1,000.00 | (608.00) | 160.8 |
| TOTAL BUILDING INSPECTOR | .00 | 1,630.24 | 26,600.00 | 24,969.76 | 6.1 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|----------|------------|-------|
| <u>POLICE & FIRE COMMISSION</u> | | | | | |
| 100-52800-100-321 PFC POSTAGE | 21.87 | 191.87 | 25.00 | (166.87) | 767.5 |
| 100-52800-100-340 PFC TRAINING/SCHOOLING | .00 | .00 | 375.00 | 375.00 | .0 |
| 100-52800-100-354 MATERIALS & SUPPLIES | .00 | .00 | 100.00 | 100.00 | .0 |
| 100-52800-101-110 PFC CLERK SALARIES & WAGES | 358.72 | 2,207.77 | 5,927.81 | 3,720.04 | 37.2 |
| 100-52800-101-151 PFC CLERK FICA TAX | 26.37 | 162.35 | 453.48 | 291.13 | 35.8 |
| 100-52800-101-152 PFC CLERK RETIREMENT | 19.09 | 115.55 | 409.02 | 293.47 | 28.3 |
| 100-52800-101-154 PFC CLERK-HEALTH INSURANCE | 100.73 | 613.13 | 2,112.55 | 1,499.42 | 29.0 |
| TOTAL POLICE & FIRE COMMISSION | 526.78 | 3,290.67 | 9,402.86 | 6,112.19 | 35.0 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>PUBLIC WORKS</u> | | | | | |
| 100-53000-300-000 ENGINEERING COSTS | .00 | 8,055.00 | 25,000.00 | 16,945.00 | 32.2 |
| 100-53000-302-110 SALARIES & WAGES - PW DIRECTOR | 3,201.28 | 19,688.59 | 42,873.75 | 23,185.16 | 45.9 |
| 100-53000-302-131 EAP FRINGE - PW DIRECTOR | .00 | .00 | 29.00 | 29.00 | .0 |
| 100-53000-302-151 FICA TAX - PW DIRECTOR | 238.47 | 1,467.10 | 3,279.84 | 1,812.74 | 44.7 |
| 100-53000-302-152 RETIREMENT (WRS) - PW DIRECTOR | 222.49 | 1,368.95 | 2,958.29 | 1,589.34 | 46.3 |
| 100-53000-302-154 HEALTH INSURANCE - PW DIRECTOR | 755.01 | 4,597.21 | 9,506.48 | 4,909.27 | 48.4 |
| 100-53000-302-330 MILEAGE - PUBLIC WORKS | .00 | 148.03 | .00 | (148.03) | .0 |
| 100-53000-302-340 PWD; SEMINARS, TRAINING & MILE | .00 | 844.11 | 1,500.00 | 655.89 | 56.3 |
| 100-53000-311-110 SALARIES & WAGES - PW | 26,361.18 | 168,979.15 | 365,569.63 | 196,590.48 | 46.2 |
| 100-53000-311-130 PW EMPLOYEES PHYSICALS | 201.50 | 514.75 | 350.00 | (164.75) | 147.1 |
| 100-53000-311-137 PW CREW EAP FRINGE | .00 | .00 | 150.00 | 150.00 | .0 |
| 100-53000-311-151 FICA - PW | 1,945.35 | 12,520.26 | 27,966.08 | 15,445.82 | 44.8 |
| 100-53000-311-152 RETIREMENT - PW | 1,832.09 | 11,637.95 | 25,224.30 | 13,586.35 | 46.1 |
| 100-53000-311-154 HEALTH INSURANCE - PW | 8,383.06 | 47,922.40 | 126,753.12 | 78,830.72 | 37.8 |
| 100-53000-311-342 SALT/BRINE | .00 | 52,161.97 | 225,000.00 | 172,838.03 | 23.2 |
| 100-53000-311-344 PATCHING MATERIAL-ASPHALT | 7,198.39 | 7,870.39 | 65,000.00 | 57,129.61 | 12.1 |
| 100-53000-311-345 SEAL COATING | .00 | .00 | 300,000.00 | 300,000.00 | .0 |
| 100-53000-311-346 CRACKFILLING | .00 | .00 | 65,000.00 | 65,000.00 | .0 |
| 100-53000-311-347 PAVEMENT MARKING | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 100-53000-311-348 GRAVEL & ROAD BASE | 4,360.00 | 5,255.33 | 25,000.00 | 19,744.67 | 21.0 |
| 100-53000-311-357 CULVERTS | .00 | 449.19 | 15,000.00 | 14,550.81 | 3.0 |
| 100-53000-311-358 ROAD SIGNS | 336.50 | 1,137.26 | 4,300.00 | 3,162.74 | 26.5 |
| 100-53000-311-359 BRIDGE INSPECTIONS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 100-53000-311-360 STORM WATER | .00 | 2,500.00 | 2,500.00 | .00 | 100.0 |
| 100-53000-311-380 EQUIPMENT; REPAIRS/MAINTENANCE | 790.56 | 8,899.05 | 70,000.00 | 61,100.95 | 12.7 |
| 100-53000-311-381 TRAFFIC SIGNAL MAINT. & REPAIR | .00 | 1,023.38 | 6,500.00 | 5,476.62 | 15.7 |
| 100-53000-311-384 PWKS; FUEL & OIL CHANGES | 2,300.36 | 24,879.58 | 65,000.00 | 40,120.42 | 38.3 |
| 100-53000-311-814 PW; EQUIPMENT RENTALS | 29,884.19 | 29,884.19 | 34,000.00 | 4,115.81 | 87.9 |
| 100-53000-312-326 GARAGE UTILITIES | 779.56 | 6,868.47 | 15,000.00 | 8,131.53 | 45.8 |
| 100-53000-312-329 UNIFORMS & SAFETY EQUIPMENT | (411.40) | 2,145.45 | 6,500.00 | 4,354.55 | 33.0 |
| 100-53000-312-354 OFFICE SUPPLIES | .00 | 100.00 | 300.00 | 200.00 | 33.3 |
| 100-53000-312-355 WINTER MAINT-PLOW BLADES ETC | .00 | 2,494.93 | 10,000.00 | 7,505.07 | 25.0 |
| 100-53000-312-356 WINTER DAMAGE-PRIVATE PROPERTY | .00 | .00 | 300.00 | 300.00 | .0 |
| 100-53000-314-320 GARAGE SUPPLIES & EXPENSES | 863.22 | 10,401.80 | 20,000.00 | 9,598.20 | 52.0 |
| 100-53000-314-422 WEATHER SIRENS | .00 | 1,000.00 | 1,000.00 | .00 | 100.0 |
| 100-53000-315-420 STREET LIGHTING | 3,904.55 | 19,701.38 | 60,000.00 | 40,298.62 | 32.8 |
| 100-53000-620-315 RECYCLING EXPENSES | 10,821.06 | 53,811.34 | 145,000.00 | 91,188.66 | 37.1 |
| 100-53000-620-317 YARD WASTE SITE EXP | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 100-53000-620-320 SOLID WASTE COLLECTION EXPENSE | 28,560.13 | 144,338.32 | 413,000.00 | 268,661.68 | 35.0 |
| 100-53000-938-000 PUBLIC WORKS INSURANCE | .00 | .00 | 45,000.00 | 45,000.00 | .0 |
| 100-53000-940-000 ROW TREE WORK | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 100-53000-999-000 BUDGET ADJUSTMENT | .00 | .00 | (145,000.00) | (145,000.00) | .0 |
| TOTAL PUBLIC WORKS | 132,527.55 | 652,665.53 | 2,118,560.49 | 1,465,894.96 | 30.8 |

VILLAGE OF KRONENWETTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------|--------------------------------|---------------|--------------|--------------|-----------------|------|
| | <u>ANIMAL CONTROL</u> | | | | | |
| 100-54110-210-000 | ANIMAL CONTROL | .00 | 2,725.00 | 5,000.00 | 2,275.00 | 54.5 |
| | TOTAL ANIMAL CONTROL | .00 | 2,725.00 | 5,000.00 | 2,275.00 | 54.5 |
| | <u>PARKS</u> | | | | | |
| 100-55000-200-110 | SALARY & WAGES - PARKS | 8,361.20 | 15,938.24 | 42,642.00 | 26,703.76 | 37.4 |
| 100-55000-200-116 | PARKS SCHOOLING, TRAINING | .00 | 123.28 | 1,500.00 | 1,376.72 | 8.2 |
| 100-55000-200-140 | PARKS DEPT PHYSICALS | .00 | .00 | 100.00 | 100.00 | .0 |
| 100-55000-200-151 | FICA TAX - PARKS | 639.64 | 1,219.29 | 3,262.11 | 2,042.82 | 37.4 |
| 100-55000-200-326 | PARKS; UTILITIES | 96.87 | 927.29 | 6,000.00 | 5,072.71 | 15.5 |
| 100-55000-200-327 | PORTABLE RESTROOM/WASH STATION | 990.00 | 3,000.00 | 6,000.00 | 3,000.00 | 50.0 |
| 100-55000-200-329 | UNIFORMS & SAFETY EQUIPMENT | .00 | 232.10 | 450.00 | 217.90 | 51.6 |
| 100-55000-200-355 | PARKS; FUEL CHARGES | .00 | 924.20 | 6,000.00 | 5,075.80 | 15.4 |
| 100-55000-200-361 | MAINTENANCE SUPPLIES | 322.39 | 2,526.95 | 8,000.00 | 5,473.05 | 31.6 |
| 100-55000-200-380 | EQUIPMENT REPAIRS | 612.48 | 2,046.02 | 5,000.00 | 2,953.98 | 40.9 |
| 100-55000-200-400 | PARKS -OTHER PROJECTS | .00 | 3,500.00 | 36,500.00 | 33,000.00 | 9.6 |
| | TOTAL PARKS | 11,022.58 | 30,437.37 | 115,454.11 | 85,016.74 | 26.4 |
| | TOTAL FUND EXPENDITURES | 328,009.55 | 1,933,754.46 | 5,664,323.15 | 3,730,568.69 | 34.1 |
| | NET REVENUE OVER EXPENDITURES | (260,338.19) | 1,157,124.65 | .00 | (1,157,124.65) | .0 |

VILLAGE OF KRONENWETTER
Municipal Court Fund
Year-to-Date Ended June 30, 2025 and 2024
(50% of Year Completed)

| | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|------------------------------------|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| Fines & Forfeitures | \$ 11,161 | \$ 31,000 | \$ 31,000 | \$ (19,839) | \$ 11,235 |
| Transfer from General Fund | - | 21,784 | 21,784 | (21,784) | - |
| TOTAL REVENUES | \$ 11,161 | \$ 52,784 | \$ 52,784 | \$ (41,623) | \$ 11,235 |
| Budget Percentage Received YTD | 21.14% | | | | |
| EXPENDITURES: | | | | | |
| Municipal Court Judge | \$ 3,090 | \$ 10,021 | \$ 10,021 | \$ 6,931 | \$ 4,254 |
| Municipal Court Clerk | 22,966 | 40,063 | 40,063 | 17,097 | 20,615 |
| Municipal Court Other Exps | 1,005 | 2,700 | 2,700 | 1,695 | 1,991 |
| Transfer to General Fund | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 27,061 | \$ 52,784 | \$ 52,784 | \$ 25,723 | \$ 26,860 |
| Budget Percentage Expended YTD | 51.27% | | | | |
| NET CHANGE IN FUND BALANCE | \$ (15,900) | \$ - | \$ - | \$ (15,900) | \$ (15,625) |
| Fund Balance - January 1st | - | - | - | | - |
| Fund Balance (Deficit) - June 30th | \$ (15,900) | \$ - | \$ - | | \$ (15,625) |

VILLAGE OF KRONENWETTER

Park Fund

Year-to-Date Ended June 30, 2025 and 2024

(50% of Year Completed)

| | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|--|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| Interest Income | \$ 1,573 | \$ - | \$ - | \$ 1,573 | \$ 1,875 |
| Donations | - | - | - | - | - |
| Applied Fund Balance (Carryover from Prior Year) | - | - | - | - | 1,500 |
| TOTAL REVENUES | <u>\$ 1,573</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,573</u> | <u>\$ 3,375</u> |
| Budget Percentage Received YTD | N/A | | | | |
| EXPENDITURES: | | | | | |
| Parks/Capital Outlay - Bike & Walkways | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfer to Equipment Replacement Fund | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Budget Percentage Expended YTD | N/A | | | | |
| NET CHANGE IN FUND BALANCE | \$ 1,573 | \$ - | \$ - | <u>\$ 1,573</u> | \$ 3,375 |
| Fund Balance - January 1st | 74,857 | 74,857 | 74,857 | | 71,158 |
| Fund Balance - June 30th | <u>\$ 76,430</u> | <u>\$ 74,857</u> | <u>\$ 74,857</u> | | <u>\$ 74,533</u> |

VILLAGE OF KRONENWETTER
Fire Department Donations Fund
Year-to-Date Ended June 30, 2025 and 2024
(50% of Year Completed)

| | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|--------------------------------|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| Interest Income | \$ 142 | \$ 450 | \$ 450 | \$ (308) | \$ 277 |
| Donations | 3 | 5,000 | 5,000 | (4,997) | 81 |
| TOTAL REVENUES | \$ 145 | \$ 5,450 | \$ 5,450 | \$ (5,305) | \$ 358 |
| Budget Percentage Received YTD | 2.66% | | | | |
| EXPENDITURES: | | | | | |
| Fire Donation Exps | \$ 1,544 | \$ 5,450 | \$ 5,450 | \$ 3,906 | \$ 1,010 |
| TOTAL EXPENDITURES | \$ 1,544 | \$ 5,450 | \$ 5,450 | \$ 3,906 | \$ 1,010 |
| Budget Percentage Expended YTD | 28.33% | | | | |
| NET CHANGE IN FUND BALANCE | \$ (1,399) | \$ - | \$ - | \$ (1,399) | \$ (652) |
| Fund Balance - January 1st | 22,403 | 22,403 | 22,403 | | 19,713 |
| Fund Balance - June 30th | \$ 21,004 | \$ 22,403 | \$ 22,403 | | \$ 19,061 |

VILLAGE OF KRONENWETTER
EMS Grants Fund
Year-to-Date Ended June 30, 2025 and 2024
(50% of Year Completed)

| | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|--------------------------------|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| EMS Grants | \$ - | \$ 37,855 | \$ 37,855 | \$ (37,855) | \$ - |
| Interest Income | - | - | - | - | - |
| TOTAL REVENUES | \$ - | \$ 37,855 | \$ 37,855 | \$ (37,855) | \$ - |
| Budget Percentage Received YTD | 0.00% | | | | |
| EXPENDITURES: | | | | | |
| EMS - Training/Schooling | \$ - | \$ 2,398 | \$ 2,398 | \$ 2,398 | \$ - |
| EMS - Outlay/Equipment | - | 35,457 | 35,457 | 35,457 | - |
| TOTAL EXPENDITURES | \$ - | \$ 37,855 | \$ 37,855 | \$ 37,855 | \$ - |
| Budget Percentage Expended YTD | 0.00% | | | | |
| NET CHANGE IN FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund Balance - January 1st | - | - | - | | - |
| Fund Balance - June 30th | \$ - | \$ - | \$ - | | \$ - |

VILLAGE OF KRONENWETTER
2% Fire Dues Fund
Year-to-Date Ended June 30, 2025 and 2024
(50% of Year Completed)

| | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|--|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| State Aids - 2% Fire Dues/Kronenwetter | \$ - | \$ 36,655 | \$ 36,655 | \$ (36,655) | \$ - |
| State Aids - 2% Fire Dues/Town of Guenther | - | 1,505 | 1,505 | (1,505) | - |
| Interest Income | 438 | 1,000 | 1,000 | (562) | 825 |
| Applied Fund Balance | - | 1,348 | 1,348 | (1,348) | 24,533 |
| TOTAL REVENUES | \$ 438 | \$ 40,508 | \$ 40,508 | \$ (40,070) | \$ 25,358 |
| Budget Percentage Received YTD | 1.08% | | | | |
| EXPENDITURES: | | | | | |
| Wages & Fringe Benefits | \$ - | \$ 7,008 | \$ 7,008 | \$ 7,008 | \$ - |
| Fire Training, Supplies, Tools | 25,471 | 18,500 | 18,500 | (6,971) | 2,935 |
| Capital Outlay - Fire Equipment | - | 15,000 | 15,000 | 15,000 | 16,987 |
| TOTAL EXPENDITURES | \$ 25,471 | \$ 40,508 | \$ 40,508 | \$ 15,037 | \$ 19,922 |
| Budget Percentage Expended YTD | 62.88% | | | | |
| NET CHANGE IN FUND BALANCE | \$ (25,033) | \$ - | \$ - | \$ (25,033) | \$ 5,436 |
| Fund Balance - January 1st | 81,988 | 81,988 | 81,988 | | 65,693 |
| Fund Balance - June 30th | \$ 56,955 | \$ 81,988 | \$ 81,988 | | \$ 71,129 |

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #1 Fund
Year-to-Date Ended June 30, 2025 and 2024
(50% of Year Completed)

| | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|---|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| Property Taxes | \$ 260,609 | \$ 252,278 | \$ 252,278 | \$ 8,331 | \$ 252,278 |
| State Aids - Exempt Computer Aid | - | 568 | 568 | (568) | - |
| State Aids - Personal Property Aid | 10,216 | 10,216 | 10,216 | - | - |
| Tax Guarantee - Developers | - | 56,464 | 56,464 | (56,464) | 56,464 |
| Interest Income | 10,626 | 10,000 | 10,000 | 626 | 7,712 |
| TOTAL REVENUES | \$ 281,451 | \$ 329,526 | \$ 329,526 | \$ (48,075) | \$ 316,454 |
| <i>Budget Percentage Received YTD</i> | <i>85.41%</i> | | | | |
| EXPENDITURES: | | | | | |
| TID Admin Staff | \$ 560 | \$ 4,074 | \$ 4,074 | \$ 3,514 | \$ 1,762 |
| TID Misc Exps | 360 | 2,400 | 2,400 | 2,040 | 750 |
| Legal | 340 | - | - | (340) | - |
| RDA Committee | 3 | 600 | 600 | 597 | - |
| Debt - Principal Payments | 330,000 | 330,000 | 330,000 | - | 330,000 |
| Debt - Interest Payments | 48,554 | 93,018 | 93,018 | 44,464 | 52,554 |
| Debt - Issuance Costs | 612 | - | - | (612) | 612 |
| TOTAL EXPENDITURES | \$ 380,429 | \$ 430,092 | \$ 430,092 | \$ 49,663 | \$ 385,678 |
| <i>Budget Percentage Expended YTD</i> | <i>88.45%</i> | | | | |
| NET CHANGE IN FUND BALANCE | \$ (98,978) | \$ (100,566) | \$ (100,566) | \$ 1,588 | \$ (69,224) |
| Fund Balance (Deficit) - January 1st | (2,616,312) | (2,616,312) | (2,616,312) | | (2,503,721) |
| Fund Balance (Deficit) - June 30th | \$ (2,715,290) | \$ (2,716,878) | \$ (2,716,878) | | \$ (2,572,945) |

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #2 Fund
Year-to-Date Ended June 30, 2025 and 2024
(50% of Year Completed)

| REVENUES: | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|--|-------------------------|----------------------------|---------------------------|---|-------------------------|
| Property Taxes | \$ 880,339 | \$ 844,013 | \$ 844,013 | \$ 36,326 | \$ 844,012 |
| State Aids - Exempt Computer Aid | - | 41,800 | 41,800 | (41,800) | - |
| State Aids - Personal Property Aid | 3,301 | 3,301 | 3,301 | - | 2,495 |
| Interest Income | 62,972 | 310,401 | 310,401 | (247,429) | 15,770 |
| Capital Borrowing Proceeds | - | - | - | - | - |
| Debt Premium Proceeds | - | 250,768 | 250,768 | (250,768) | - |
| Miscellaneous Revenue | - | - | - | - | 12 |
| TOTAL REVENUES | \$ 946,612 | \$ 1,450,283 | \$ 1,450,283 | \$ (503,671) | \$ 862,289 |
| Budget Percentage Received YTD | 65.27% | | | | |
| EXPENDITURES: | | | | | |
| TID Admin Staff | \$ 5,998 | \$ 9,531 | \$ 9,531 | \$ 3,533 | \$ 12,393 |
| TID Misc Exps | 552 | 15,100 | 15,100 | 14,548 | 1,564 |
| RDA Committee | - | 600 | 600 | 600 | - |
| Engineering Costs | 56,552 | - | - | (56,552) | 107,213 |
| Advertising/Marketing | - | - | - | - | - |
| Legal | - | - | - | - | 185 |
| Infrastructure | - | - | - | - | - |
| Developer Incentives | - | - | - | - | - |
| Land Acquisition | - | - | - | - | - |
| Debt - Principal Payments | 690,000 | 690,000 | 690,000 | - | - |
| Debt - Interest Payments | 122,268 | 250,768 | 250,768 | 128,500 | - |
| Debt - Issuance Costs | - | 1,000 | 1,000 | 1,000 | - |
| Transfer to General Fund | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 875,370 | \$ 966,999 | \$ 966,999 | \$ 91,629 | \$ 121,355 |
| Budget Percentage Expended YTD | 90.52% | | | | |
| NET CHANGE IN FUND BALANCE | \$ 71,242 | \$ 483,284 | \$ 483,284 | \$ (412,042) | \$ 740,934 |
| Fund Balance - January 1st | 7,808,025 | 7,808,025 | 7,808,025 | | 509,567 |
| Fund Balance - June 30th | \$ 7,879,267 | \$ 8,291,309 | \$ 8,291,309 | | \$ 1,250,501 |
| <div>TID #2 Fund Balance Restrictions:</div> <div>Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2025 & 2026 budgets)</div> <div>\$ 147,919</div> <div>Balance of 2024B Capital Borrowing Proceeds to be used in 2025-2027</div> <div>\$ 6,357,599</div> <div>Unassigned Fund Balance</div> <div>\$ 1,373,749</div> <div>Fund Balance - 6/30/2025</div> <div>\$ 7,879,267</div> | | | | | |

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #3 Fund
Year-to-Date Ended June 30, 2025 and 2024
(50% of Year Completed)

| | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|---------------------------------------|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| Property Taxes | \$ 35,660 | \$ 34,131 | \$ 34,131 | \$ 1,529 | \$ 34,131 |
| State Aids - Personal Property Aid | 583 | 583 | 583 | - | 534 |
| Interest Income | 1,405 | 2,500 | 2,500 | (1,095) | 1,341 |
| TOTAL REVENUES | \$ 37,648 | \$ 37,214 | \$ 37,214 | \$ 434 | \$ 36,006 |
| <i>Budget Percentage Received YTD</i> | <i>101.17%</i> | | | | |
| EXPENDITURES: | | | | | |
| TID Admin Staff | \$ 560 | \$ 4,074 | \$ 4,074 | \$ 3,514 | \$ 1,742 |
| TID Misc Exps | 360 | 1,060 | 1,060 | 700 | 750 |
| RDA Committee | - | 600 | 600 | 600 | - |
| Legal | - | 150 | 150 | 150 | - |
| Transfer to General Fund | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 920 | \$ 5,884 | \$ 5,884 | \$ 4,964 | \$ 2,492 |
| <i>Budget Percentage Expended YTD</i> | <i>15.64%</i> | | | | |
| NET CHANGE IN FUND BALANCE | \$ 36,728 | \$ 31,330 | \$ 31,330 | \$ 5,398 | \$ 33,514 |
| Fund Balance - January 1st | 132,761 | 132,761 | 132,761 | | 98,711 |
| Fund Balance - June 30th | \$ 169,489 | \$ 164,091 | \$ 164,091 | | \$ 132,225 |

VILLAGE OF KRONENWETTER
Tax Increment District (TID) #4 Fund
Year-to-Date Ended June 30, 2025 and 2024
(50% of Year Completed)

| | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|---------------------------------------|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| Property Taxes | \$ 134,586 | \$ 129,409 | \$ 129,409 | \$ 5,177 | \$ 129,409 |
| State Aids - Exempt Computer Aid | - | 675 | 675 | (675) | - |
| State Aids - Personal Property Aid | 3,528 | 3,528 | 3,528 | - | 362 |
| Tax Guarantee - Developers | - | 26,895 | 26,895 | (26,895) | 26,896 |
| Interest Income | 2,498 | 2,500 | 2,500 | (2) | 2,022 |
| TOTAL REVENUES | \$ 140,612 | \$ 163,007 | \$ 163,007 | \$ (22,395) | \$ 158,689 |
| <i>Budget Percentage Received YTD</i> | <i>86.26%</i> | | | | |
| EXPENDITURES: | | | | | |
| TID Admin Staff | \$ 559 | \$ 4,074 | \$ 4,074 | \$ 3,515 | \$ 1,742 |
| TID Misc Exps | 560 | 1,360 | 1,360 | 800 | 750 |
| RDA Committee | - | 600 | 600 | 600 | - |
| Debt - Principal Payments | 170,000 | 170,000 | 170,000 | - | 165,000 |
| Debt - Interest Payments | 16,450 | 29,500 | 29,500 | 13,050 | 19,750 |
| TOTAL EXPENDITURES | \$ 187,569 | \$ 205,534 | \$ 205,534 | \$ 17,965 | \$ 187,242 |
| <i>Budget Percentage Expended YTD</i> | <i>91.26%</i> | | | | |
| NET CHANGE IN FUND BALANCE | \$ (46,957) | \$ (42,527) | \$ (42,527) | \$ (4,430) | \$ (28,553) |
| Fund Balance - January 1st | 88,213 | 88,213 | 88,213 | | 132,806 |
| Fund Balance - June 30th | \$ 41,256 | \$ 45,686 | \$ 45,686 | | \$ 104,253 |

VILLAGE OF KRONENWETTER
Capital Projects Fund
Year-to-Date Ended June 30, 2025 and 2024
(50% of Year Completed)

| | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|--------------------------------|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| Property Taxes | \$ - | \$ 200,000 | \$ - | \$ - | \$ 200,000 |
| Interest Income | 13,648 | 75,000 | 75,000 | (61,352) | 8,530 |
| Capital Borrowing Proceeds | - | - | - | - | - |
| Applied Fund Balance | - | - | - | - | 202,000 |
| TOTAL REVENUES | \$ 13,648 | \$ 275,000 | \$ 75,000 | \$ (61,352) | \$ 410,530 |
| Budget Percentage Received YTD | 18.20% | | | | |
| EXPENDITURES: | | | | | |
| Road Improvements | \$ 5,336 | \$ 1,696,775 | \$ 1,115,860 | \$ 1,110,524 | \$ 39,763 |
| Other Capital Projects | - | 125,000 | 125,000 | 125,000 | 26,035 |
| Debt Issuance Costs | - | - | - | - | - |
| Transfer to Debt Service Fund | 57,000 | - | 57,000 | - | - |
| TOTAL EXPENDITURES | \$ 62,336 | \$ 1,821,775 | \$ 1,297,860 | \$ 1,235,524 | \$ 65,798 |
| Budget Percentage Expended YTD | 4.80% | | | | |
| NET CHANGE IN FUND BALANCE | \$ (48,688) | \$ (1,546,775) | \$ (1,222,860) | \$ 1,174,172 | \$ 344,732 |
| Fund Balance - January 1st | 1,925,934 | 1,925,934 | 1,925,934 | | 524,673 |
| Fund Balance - June 30th | \$ 1,877,246 | \$ 379,159 | \$ 703,074 | | \$ 869,405 |



Fund Balance Restrictions:

| | |
|--|--------------|
| Balance of 2024B Capital Borrowing Proceeds to be used in 2025-2027 | \$ 1,460,000 |
| Unassigned Fund Balance | \$ 417,246 |
| Fund Balance - 6/30/2025 | \$ 1,877,246 |

VILLAGE OF KRONENWETTER

Equipment Replacement Fund

Year-to-Date Ended June 30, 2025 and 2024

(50% of Year Completed)

| | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|--------------------------------------|-------------------------|----------------------------|---------------------------|---|-------------------------|
| REVENUES: | | | | | |
| Property Taxes | \$ - | \$ 86,000 | \$ - | \$ - | \$ 428,500 |
| Interest Income | 1,522 | 1,000 | 1,000 | 522 | 308 |
| Proceeds from Sale of Capital Assets | - | - | - | - | - |
| Capital Borrowing Proceeds | - | - | - | - | - |
| Transfer from Parks Fund | - | - | - | - | - |
| Transfer from General Fund | - | - | - | - | 10,000 |
| TOTAL REVENUES | \$ 1,522 | \$ 87,000 | \$ 1,000 | \$ 522 | \$ 438,808 |
| Budget Percentage Received YTD | 152.20% | | | | |
| EXPENDITURES: | | | | | |
| Equipment Purchases | \$ 201,039 | \$ 86,000 | \$ 226,000 | \$ 24,961 | \$ 418,085 |
| Fire Protection Equipment | - | - | - | - | - |
| Bank & Investment Fees | - | 1,000 | 1,000 | 1,000 | - |
| Transfer to General Fund | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 201,039 | \$ 87,000 | \$ 227,000 | \$ 25,961 | \$ 418,085 |
| Budget Percentage Expended YTD | 88.56% | | | | |
| NET CHANGE IN FUND BALANCE | \$ (199,517) | \$ - | \$ (226,000) | \$ 26,483 | \$ 20,723 |
| Fund Balance - January 1st | 297,039 | 297,039 | 297,039 | | 295,100 |
| Fund Balance - June 30th | \$ 97,522 | \$ 297,039 | \$ 71,039 | | \$ 315,823 |

VILLAGE OF KRONENWETTER
Water Utility Fund
Year-to-Date Ended June 30, 2025 and 2024
(50% of Year Completed)

| REVENUES: | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|--|---------------------------------|-------------------------------------|------------------------------------|---|---------------------------------|
| Metered Sales-Residential | \$ 216,592 | \$ 388,237 | \$ 388,237 | \$ (171,645) | \$ 177,095 |
| Metered Sales-Commercial | 19,998 | 39,320 | 39,320 | (19,322) | 18,716 |
| Metered Sales-Industrial | 5,149 | 8,349 | 8,349 | (3,200) | 4,281 |
| Private Fire Protection | 2,693 | 5,326 | 5,326 | (2,633) | 2,648 |
| Public Fire Protection | 65,313 | 115,014 | 115,014 | (49,701) | 53,555 |
| Industrial Fire Protection | 1,082 | - | - | 1,082 | 643 |
| Commercial Fire Protection | 3,151 | - | - | 3,151 | 3,147 |
| Metered Sales-Public Authority | 341 | 390 | 390 | (49) | 208 |
| Metered Sales-Multi Family Residential | 32,042 | 51,500 | 51,500 | (19,458) | 24,391 |
| Cell Tower Rental on Water Tower | 31,360 | 31,360 | 31,360 | - | 31,360 |
| Water Connection Fees | 900 | 1,000 | 1,000 | (100) | 675 |
| Misc Operating Revenues | 100 | 1,290 | 1,290 | (1,190) | 732 |
| Clear Water Revenues | 14,816 | 706,335 | 706,335 | (691,519) | 8,898 |
| Contributed Assets | - | - | - | - | - |
| Interest on Investments | 31,246 | 50,000 | 50,000 | (18,754) | 39,691 |
| Interest on Lease Receivables | - | - | - | - | - |
| Forfeited Discounts | 1,519 | - | - | 1,519 | 1,652 |
| Misc Non-Operating Revenues | 96 | - | - | 96 | - |
| TOTAL REVENUES | \$ 426,398 | \$ 1,398,121 | \$ 1,398,121 | \$ (971,723) | \$ 367,692 |
| <i>Budget Percentage Received YTD</i> | <i>30.50%</i> | | | | |
| EXPENSES: | | | | | |
| Utility Committee | \$ 270 | \$ - | \$ - | \$ (270) | \$ - |
| Maintenance Meters | 224 | 5,000 | 5,000 | 4,776 | - |
| Pumping Expense | 58,176 | 92,447 | 92,447 | 34,271 | 44,450 |
| Purchased Water | - | 250,000 | 250,000 | 250,000 | - |
| Water Treatment Expense | 9,622 | 34,000 | 34,000 | 24,378 | 14,280 |
| Trans/Distribution Expense | 19,152 | 109,188 | 109,188 | 90,036 | 59,858 |
| Billing Expense | 19,423 | 55,385 | 55,385 | 35,962 | 20,051 |
| Water Administration | 65,312 | 160,414 | 160,414 | 95,102 | 71,424 |
| Misc Water Expense | 33,263 | 72,757 | 72,757 | 39,494 | 24,363 |
| Safe Drinking Loan - Interest | 27,709 | 71,051 | 71,051 | 43,342 | 7,417 |
| Depreciation | - | 400,000 | 400,000 | 400,000 | - |
| Transfer to General Fund | - | - | - | - | - |
| TOTAL EXPENSES | \$ 233,151 | \$ 1,250,242 | \$ 1,250,242 | \$ 1,017,091 | \$ 241,843 |
| <i>Budget Percentage Expended YTD</i> | <i>18.65%</i> | | | | |
| NET CHANGE IN NET POSITION | \$ 193,247 | \$ 147,879 | \$ 147,879 | \$ 45,368 | \$ 125,849 |
| Asset Additions: | | | | | |
| Capital Projects | \$ 1,044,877 | \$ 542,500 | \$ 542,500 | \$ (502,377) | \$ 388,545 |

VILLAGE OF KRONENWETTER
Sewer Utility Fund
Year-to-Date Ended June 30, 2025 and 2024
(50% of Year Completed)

| REVENUES: | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|--|---------------------------------|-------------------------------------|------------------------------------|---|---------------------------------|
| Metered Sales-Residential | \$ 462,264 | \$ 817,691 | \$ 817,691 | \$ (355,427) | \$ 354,212 |
| Metered Sales-Commercial | 48,490 | 91,889 | 91,889 | (43,399) | 42,087 |
| Metered Sales-Industrial | 15,106 | 23,783 | 23,783 | (8,677) | 11,189 |
| Metered Sales-Multi Family Residential | 103,666 | 168,292 | 168,292 | (64,626) | 73,205 |
| Metered Sales-Public Authority | 2,085 | 3,253 | 3,253 | (1,168) | 1,519 |
| Sewer Connection Fees | 800 | 700 | 700 | 100 | 525 |
| Misc Operating Revenues | 127 | - | - | 127 | 565 |
| Contributed Assets | - | - | - | - | - |
| Interest on Investments | 22,578 | 35,000 | 35,000 | (12,422) | 28,661 |
| Sewer Tax Roll | - | - | - | - | - |
| Forfeited Discounts | 7,026 | 12,000 | 12,000 | (4,974) | 5,750 |
| Misc Non-Operating Revenues | - | - | - | - | - |
| Apply Unrestricted Fund Balance | - | - | - | - | - |
| TOTAL REVENUES | \$ 662,142 | \$ 1,152,608 | \$ 1,152,608 | \$ (490,466) | \$ 517,713 |
| <i>Budget Percentage Received YTD</i> | <i>57.45%</i> | | | | |
| EXPENSES: | | | | | |
| Sewer Administration/Crew | \$ 102,716 | \$ 217,041 | \$ 217,041 | \$ 114,325 | \$ 101,998 |
| Sewer Operations/Maintenance | 66,719 | 288,525 | 288,525 | 221,806 | 153,358 |
| Rib Mt Sewerage District | 180,247 | 430,000 | 430,000 | 249,753 | 187,647 |
| Depreciation | - | 280,000 | 280,000 | 280,000 | - |
| Transfer to General Fund | - | - | - | - | - |
| TOTAL EXPENSES | \$ 349,682 | \$ 1,215,566 | \$ 1,215,566 | \$ 865,884 | \$ 443,003 |
| <i>Budget Percentage Expended YTD</i> | <i>28.77%</i> | | | | |
| NET CHANGE IN NET POSITION | \$ 312,460 | \$ (62,958) | \$ (62,958) | \$ 375,418 | \$ 74,710 |
| Asset Additions: | | | | | |
| Capital Projects | \$ 2,965 | \$ 407,500 | \$ 407,500 | \$ 404,535 | \$ 45,762 |

VILLAGE OF KRONENWETTER
Debt Service Fund
Year-to-Date Ended June 30, 2025 and 2024
(50% of Year Completed)

| REVENUES: | 6/30/2025 YTD Actual | 2025 Original Budget | 2025 Amended Budget | 2025 Budget Variance - Positive (Negative) | 6/30/2024 YTD Actual |
|---|-------------------------|----------------------------|---------------------------|---|-------------------------|
| Property Taxes | \$ 662,169 | \$ 110,636 | \$ 662,169 | \$ - | \$ 193,012 |
| Special Assessments - Principal Payments | - | 8,465 | 8,465 | (8,465) | 17,255 |
| Interest Income - on Investments | 9,202 | 19,000 | 19,000 | (9,798) | 3,046 |
| Interest Income - on Special Assessments | 2,109 | 2,109 | 2,109 | - | - |
| Bond Premium | - | 42,500 | 42,500 | (42,500) | - |
| Apply Designated Fund Balance | - | - | - | - | - |
| Transfer from Capital Project Funds | 57,000 | - | 57,000 | - | - |
| Transfer from TID Funds | - | 1,563,286 | 1,563,286 | (1,563,286) | - |
| TOTAL REVENUES | \$ 730,480 | \$ 1,745,996 | \$ 2,354,529 | \$ (1,624,049) | \$ 213,313 |
| Budget Percentage Received YTD | 31.02% | | | | |
| EXPENDITURES: | | | | | |
| Principal Payments | \$ 634,531 | \$ 1,321,179 | \$ 1,321,179 | \$ 686,648 | \$ 606,179 |
| Interest Payments | 95,547 | 424,817 | 424,817 | 329,270 | 82,624 |
| Debt Issuance Costs | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 730,078 | \$ 1,745,996 | \$ 1,745,996 | \$ 1,015,918 | \$ 688,803 |
| Budget Percentage Expended YTD | 41.81% | | | | |
| NET CHANGE IN FUND BALANCE | \$ 402 | \$ - | \$ 608,533 | \$ (608,131) | \$ (475,490) |
| Fund Balance - January 1st | 123,919 | 123,919 | 123,919 | | 595,895 |
| Fund Balance - June 30th | \$ 124,321 | \$ 123,919 | \$ 732,452 | | \$ 120,405 |
| <div>Debt Service Fund Restrictions:</div> <div>Apply Balance of Bond Premium to Future Debt Service Payments (apply to 2026 budget)</div> <div>Unassigned Fund Balance</div> <div>Fund Balance - 6/30/2025</div> | | | | | |
| | \$ 73,679 | | | | |
| | \$ 50,642 | | | | |
| | \$ 124,321 | | | | |

VILLAGE OF KRONENWETTER
Schedule of Debt Outstanding
June 30, 2025

Section 4, Item D.

| NAME OF DEBT OBLIGATION: | As of 6/30/2025 |
|---------------------------------|----------------------------|
| 2016 Lease Revenue Bonds | \$ 1,570,000.00 |
| 2018 General Obligation Notes | 480,000.00 |
| 2021A General Obligation Bonds | 2,455,000.00 |
| 2021B General Obligation Bonds | 1,175,000.00 |
| 2023 Fire Truck Note | 606,498.36 |
| 2024 Safe Water Drinking Loan | 3,022,178.18 |
| 2024 General Obligation Notes | 7,165,000.00 |
| TOTAL DEBT OUTSTANDING | \$ 16,473,676.54 |

| DEBT OUTSTANDING BY FUNDING SOURCE: | As of 6/30/2025 |
|---|----------------------------|
| Debt Service Fund - Tax Levy | \$ 3,841,498.36 |
| TID #1 Fund | 2,965,000.00 |
| TID #2 Fund | 5,700,000.00 |
| TID #3 Fund | - |
| TID #4 Fund | 945,000.00 |
| Water Utility Fund | 3,022,178.18 |
| Sewer Utility Fund | - |
| TOTAL DEBT OUTSTANDING - by Funding Source | \$ 16,473,676.54 |

| DEBT OUTSTANDING BY DEBT TYPE: | As of 6/30/2025 |
|--|----------------------------|
| General Obligation Debt | \$ 11,881,498.36 |
| Lease Revenue Bonds | 1,570,000.00 |
| Water Utility Safe Water Drinking Loan | 3,022,178.18 |
| Water Utility Revenue Bonds | - |
| Sewer Utility Revenue Bonds | - |
| TOTAL DEBT OUTSTANDING - by Debt Type | \$ 16,473,676.54 |

| CALCULATION OF GENERAL OBLIGATION DEBT CAPACITY: | As of 6/30/2025 | Debt Capacity |
|---|----------------------------|--------------------------|
| 2024 Equalized Valuation of Village | \$ 964,532,600 | |
| | x 5% | |
| 2025 Maximum General Obligation Debt Limit | \$ 48,226,630 | |
| 2025 Maximum General Obligation Debt Limit | \$ 48,226,630 | |
| Less: 6/30/2025 Outstanding General Obligation Debt | \$ (11,881,498) | 24.64% |
| 2025 General Obligation Debt Limit Available to Village | \$ 36,345,132 | 75.36% |



Report to Village Board

Item Name: Director of Public Works and Utilities Report

Meeting Date: July 28, 2025

Referring Body:

Committee Contact:

Staff Contact: Greg Ulman

Report Prepared by: Greg Ulman

- Kronenwetter Dr. has its first layer of pavement down from just north of Maple Ridge to Kowalski. The existing pavement south of Maple Ridge and just north of Maple Ridge will be removed in the coming weeks, and project will still be completed in early September.
- Charter Communications will be installing fiber optic cables in the Pleasant Dr. area. The permit fee for Charter Communications will be over \$25,000 owed to the Village.
- The chip seal project is wrapping up for the season, and crews will be sweeping and painting the roads shortly.
- The Village has received a replacement valve for the new water treatment plant from Kurita. The valve that failed was under warranty and was provided, shipped, and will be installed at no cost to the Village.
- Due to the high heat a computer failed at the water plant, they have no air conditioning at the plant, so staff installed a temporary portable air conditioner to cool off one room. Staff is looking at more permanent options.
- An RFP is available for contractors for submit for garbage and recycling services for the Village.
- Staff installed new and reprogramed existing keypads on the entrance doors to the municipal center.
- Staff has been working through a few issues with our HVAC system at the municipal center, as our software system is aging as well as a few units throughout the building. We have been working with Malbrit to correct the issues. As of now there is no huge costs associated with this, but we are looking to add HVAC items to a CIP in future years.
- Staff is exploring the security at the well houses with getting quotes for fencing as well as speaking with other communities on their security needs as well as speaking with our police department to come up with the best solutions.

VOK President's Report for Additional Assigned Duties

July 28, 2025

David Baker, President

Completed or In Process

- Attended/Led Tuesday morning staff meetings
- Approved quote for fire department radios
- Met with Pete multiple times – various zoning and economic development items
- Met with Denyon Homes representative
 - Engineering costs
 - Timeline
 - Potential TID/TIF district
- Developed Budget Guidelines/Expectations Worksheet
- Met with John on budget planning
- Phone calls re Riverside Ambulance/Kronenwetter Fire Department relationship
- Misc. phone calls from/assistance to Village residents
- Review and made recommendations for potential FIN-004 amendments
- Email to Senator Tomczyk and Representative Jacobson re changes in the utility tax in the recently passed state budget and any potential impacts on VOK shared revenue
- Reviewed FIN-003

Upcoming

- TID #1 – Analysis and Recommendations (Upcoming RDA and APC Meeting)
- Potential TID #5 Concept Development Work
- Follow up on Attorney RFP



REPORT TO VILLAGE BOARD

| | |
|-----------------------|---|
| ITEM NAME: | Operator (Bartender) License – Renee Peet |
| MEETING DATE: | July 28, 2025 |
| PRESENTING COMMITTEE: | |
| COMMITTEE CONTACT: | |
| STAFF CONTACT: | Jennifer Poyer |
| PREPARED BY: | Jennifer Poyer |

ISSUE: Issuance of an Operator License for Renee Peet

OBJECTIVES:

ISSUE BACKGROUND/PREVIOUS ACTIONS:

Background checks have been completed. The applicant meets the following qualifications needed for an Operator’s License:

- Must be 18-years of age
- Meet criminal record requirements subject to the Fair Employment Act
- Completion of Responsible Beverage Server Course. This can be waived if applicant hold an unexpired Operator’s License from the Village of Kronenwetter or another municipality.

If you vote to disapprove a license application, a reason must be stated.

PROPOSAL:

ADVANTAGES:

DISADVANTAGES:

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

RECOMMENDED ACTION:

Approval of Operator (Bartender) License

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): Application, background check results, training confirmation certificate, Reasons for Operator’s License Rejection



| | |
|-------------------------------------|--|
| <input checked="" type="checkbox"/> | Operator's License \$50.00 Expires on 6/30 in odd years Operator's |
| <input type="checkbox"/> | License Renewal \$50.00 Expires on 6/30 in odd years Provisional |
| <input type="checkbox"/> | Operator's License \$15.00 Expires in 30-days Temporary |
| <input type="checkbox"/> | Operator's License \$15.00 One time use only for nonprofits FEE IS NON-REFUNDABLE |

LICENSE APPLICATION FOR OPERATOR'S (BARTENDER'S) LICENSE

SECTION 1 - APPLICANT INFORMATION

| | | | |
|---|------------------------------------|--------------------------------------|---------------------|
| Applicant Name (Last, First, MI) <u>Reet Renee M</u> | | All former Names <u>Kinderman</u> | |
| Street Address <u>10709 Tesch Lane Apt 32</u> | City <u>Rothschild</u> | State <u>WI</u> | Zip <u>54474</u> |
| Driver's License Number <u>P300-7336-0519-06</u> | Date of Birth <u>01/19/1960</u> | Phone Number <u>715 559-4298</u> | |

SECTION 2 - CONVICTION RECORD (Please make sure to list ALL convictions. Application may be denied if not listed)

- The VILLAGE OF KRONENWETTER performs background checks on all applicants. The VILLAGE may suspend, revoke or deny a license issued upon this application if the applicant fails to provide requested information or is not truthful in completion of this application.
- The VILLAGE OF KRONENWETTER does not issue licenses or permits related to alcohol beverages to any person who has habitually been a law offender or has been convicted of a felony that the VILLAGE determines, substantially relates to the licensing activity unless the person has been duly pardoned.
- Even if your license has been granted, it will be held if you owe any outstanding fines, forfeitures or other debts to the VILLAGE.

Have you ever been arrested, or have charges pending or been convicted of any offenses, or violations of ANY federal, state, or municipal laws or ordinances here or any other municipality? ☐ NO ☐ YES (Complete arrest or conviction information below)

| | | |
|---------------------|--|--|
| Date <u>2025</u> | Nature of Offense <u>No Driver Licences</u> | Location of Offense <u>Marathon Cty</u> |
| <u>↓</u> | <u>failure to move over</u> | |
| | <u>No proof of Ins</u> | |

List additional information regarding arrest / conviction information on the back of this application.

SECTION 3 - CERTIFICATION/LICENSE (You must have at least ONE of the items below)

| | |
|---|---|
| Do you have a "Responsible Beverage Servers Training Course" certificate from within the last two years? If yes please attach a copy of your certificate | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| Are you currently enrolled in a "Responsible Beverage Servers Training Course"? If yes please attach a copy of your enrollment receipt | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| Do you currently hold an unexpired Operator's License from the Village of Kronenwetter or another municipality? If yes, please attach a copy of your license <u>EXPIRED</u> | <input type="radio"/> Yes <input checked="" type="radio"/> No |

SECTION 4 - PENALTY NOTICE/OATH

I hereby apply for a license to serve fermented malt beverages and intoxicating liquors, subject to the limitations imposed by Section 125.32(2) and 125.68(2) of the Wisconsin Statutes and all acts amendatory and supplementary of those sections, and hereby agree to comply with all laws, resolutions, ordinances and regulations, Federal, State or Local, affecting the sale of such beverages and liquors if a license is granted to me.

Under penalty of law, I swear that the information provided in this application is true and correct to the best of my knowledge and belief.

Signature: Reet Renee M

FOR OFFICE USE ONLY

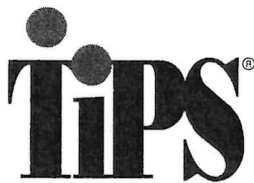
Date sent to KPD 7/22/25

Board Date: 7/28/25

Approved: Y / N

Date Payment Received: 7/22/25

Check # _____ or Cash or CC By: _____



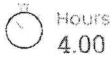
CERTIFICATE OF COMPLETION

This certifies that

RENEE PEET

is awarded this certificate for

TIPS Wisconsin On-Premise Alcohol Server Training



Hours
4.00



Completion Date
07/04/2025



Expiration Date
07/04/2027



Certificate #
000037810753

Official Signature

This certificate is non-transferable and represents the successful completion of an approved Wisconsin Department of Revenue Responsible Beverage Server Course in compliance with secs. 125.04(5)(a)5., 125.17(6), and 134.66(2m), Wis. Stats.

6504 Bridge Point Parkway, Suite 100 | Austin, TX 78730 | GetTIPS.com

(CUT HERE)

(CUT HERE)



RENEE PEET
10709 Tesch Lane, Rothschild, WI, USA
Rothschild WI 54474

ISSUED 07/04/2025
CERTIFICATE # 000037810753

EXPIRES 07/04/2027

This card is non-transferable and represents successful completion of an approved Wisconsin Department of Revenue Responsible Beverage Server course in compliance with secs. 125.04(5)(a)5., 125.17(6), and 134.66(2m), Wis. Stats.

Questions? Visit [GetTIPS.com/FAQs](https://www.gettips.com/faqs)

6504 Bridge Point Parkway, Suite 100 | Austin, TX 78730 | [GetTIPS.com](https://www.gettips.com)




Kronenwetter Police Department

1582 Kronenwetter Drive
Kronenwetter, WI 54455
Phone: (715) 693-4215
Fax: (715) 693-4228

Te Section 5, Item G.
CHIEF OF POLICE

Christopher Smart
LIEUTENANT

MEMORANDUM

TO: JENNIFER POYER, VILLAGE CLERK
FROM: CHIEF TERRY MCHUGH 
SUBJECT: RENEE (KINDERMAN) PEET BARTENDER APPLICATION
DATE: JULY 22, 2025

At your request, I did a background check of Renee M. Peet (f/k/a Kinderman) using the Circuit Court Access Program (CCAP).

Attached are two CCAP summary pages with the results for each name's search. Under Renee M. Peet's name, there are five entries with her name and one has her date of birth (2013TR002774, which was for Operating After Suspension). Under Renee M. Kinderman's name, one entry has her middle initial and date of birth, which is a family case. The remaining cases are either small claims or civil cases.

ded
Enclosures



*"Community Focused, People
First"*

www.kronenwetter.org
police@kronenwetter.org

Case search results

You searched for: **Last name:** peet, **First name:** renee

Showing 1 to 10 of 10 entries

| Case number | Filing date | County name | Case status | Name | Date of birth | Caption |
|-------------------------------------|-------------|-------------|-------------|-------------------|---------------|--|
| <u>2022SC000003</u> | 01-03-2022 | Marathon | Closed | Peet, Renee | | HPI Properties LLC vs. Renee Peet |
| <u>2020SC001843</u> | 09-23-2020 | Marathon | Closed | Peet, Renee | | Laura Wadzinski vs. Renee Peet |
| <u>2013SC001656</u> | 09-17-2013 | Eau Claire | Closed | Peet, Renee M. | | Elmer Steinmetz vs. Renee M. Peet and Sally L. Belden |
| <u>2013TR002774</u> | 03-13-2013 | Eau Claire | Closed | Peet, Renee M | 01-1960 | Eau Claire City of vs. Renee M Peet |
| <u>2010SC000641</u> | 04-02-2010 | Eau Claire | Closed | Peet, Renee | | Kelly Heating and Electric LLC vs. Renee Peet |
| <u>2010CV000334</u> | 03-30-2010 | Eau Claire | Closed | Peet, Renee M | | Nationstar Mortgage, LLC vs. Renee M Peet et al |
| <u>2009CV000255</u> | 03-04-2009 | Eau Claire | Closed | Peet, Renee M | | Nationstar Mortgage LLC vs. Renee M Peet et al |
| <u>2008SC001303</u> | 06-17-2008 | Eau Claire | Closed | Peet, Renee | | Providence Village Condominium Association vs. Renee Peet |
| <u>2005SC002711</u> | 12-07-2005 | Eau Claire | Closed | Peet, Renee M. | | Wisconsin Auto Title Loans Inc vs. Renee M. Peet |
| <u>2005SC001390</u> | 12-07-2005 | Chippewa | Closed | Peet, Renee | | Midelfort Clinic Ltd vs. Renee Peet |

Case search results

You searched for: **Last name: KINDERMAN, First name: RENEE**

Showing 1 to 2 of 2 entries

| Case number | Filing date | County name | Case status | Name | Date of birth | Caption |
|---------------------|-------------|-------------|-------------|------------------------|---------------|---|
| <u>2005SC001390</u> | 12-07-2005 | Chippewa | Closed | Kinderman, Renee | | Midelfort Clinic Ltd vs. Renee Peet |
| <u>1999FA000115</u> | 03-16-1999 | Eau Claire | Closed | Kinderman, Renee M. | 01-1960 | Paul R. Kinderman vs Renee M. Kinderman |

Bartender License (Operator's License) Rejection in Wisconsin:

Reasons for rejection:

- **Criminal record:** A criminal record, especially felony convictions, can lead to rejection, particularly if the offenses are deemed "substantially related" to the responsibilities of serving alcohol.
- **Alcohol-related offenses:** Multiple alcohol-related violations, including DUI convictions, within a specific timeframe (e.g., within the past two years) may result in denial.
- **Failure to disclose:** Dishonesty or failure to disclose all relevant information on the application, including criminal history, can lead to immediate denial.
- **Lack of responsible beverage server training:** Failing to complete an approved Responsible Beverage Server Training Course (RBSTC) or not meeting the renewal requirements may prevent license issuance.
- **Violations related to previous licenses/employment:** Suspensions, revocations, or dismissals from previous bartending jobs, particularly within the last year, may be considered grounds for denial.
- **Use of alcohol or controlled substances:** Conduct exhibiting excessive use of alcohol or controlled substances that impairs the ability to perform job duties can be grounds for denial.
- **Incomplete or inaccurate application:** Failure to provide complete or accurate information on the application form can lead to rejection.

Impact of a criminal record:

- **Felony convictions:** Wisconsin law prohibits the denial of a license based on a conviction unless the record substantially relates to the licensing activity.
- **Substantially related offenses:** Examples include offenses related to substance abuse or those that demonstrate a lack of moral character and judgment in handling alcohol.
- **DUI and alcohol-related convictions:** While a DUI or felony conviction doesn't automatically disqualify you, it can present challenges.

Appealing a rejected license:

- Process varies by municipality: The specific process for appealing a denied license may differ depending on the local municipality.
- Typically involves a hearing: You may have the opportunity to request a hearing before a governing body, such as the Common Council or a licensing committee, to present evidence and appeal the decision.
- Reapplication: If the appeal is unsuccessful, you may be able to reapply after a specified period (e.g., one year).

Important Notes:

- Transparency is crucial: Being honest and disclosing all relevant information is essential for a smooth application process.
- Local regulations are important: Each municipality in Wisconsin may have its own specific rules and regulations regarding bartender licensing.
- Seek legal advice: If you have concerns about your eligibility due to a criminal record or if your license is denied, seeking legal advice from a qualified professional is recommended.



REVISED VILLAGE BOARD MEETING MINUTES

July 14, 2025 at 6:00 PM

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

1. CALL MEETING TO ORDER

Village President David Baker called the July 14, 2025 Village Board Meeting to order at 6 p.m.

A. Pledge of Allegiance

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

B. Roll Call

PRESENT: *President David Baker, Trustee Ken Charneski, Trustee Craig Mortensen, Trustee Sandi Sorensen, Trustee Dan Joling, Trustee Jessica Stowell*

ABSENT: *Trustee Aaron Myszka (excused)*

STAFF: *Fire Chief Theresa O'Brien, Police Lieutenant Chris Smart, Community Development Director Peter Wegner, Public Works Director Greg Ulman, Interim Finance Director John Jacobs, Clerk Jennifer Poyer*

2. PUBLIC COMMENT

Maryann Forsell, Family Health Center of Marchfield-Neillsville Dental Center - *Comment read by village clerk and attached to minutes.*

Ariel Scheftgen, 2384 Old Highway 51, Kronenwetter, WI 54455 - *Scheftgen said the Marathon County Highway Department purchased all the properties related to building the highway shop. She said she is currently looking for a house and have put an offer on a house that is "promising."*

Bernie Kramer, 2150 E. State Highway 153, Peplin, WI 54455 - *Kramer said he is against fluoride in water. He also commented on the relationship between Kronenwetter Fire Department and Riverside Fire Department. He said the situation is going backwards. He questioned why the Village would hire an attorney for the situation.*

3. REPORTS FROM STAFF AND VENDORS

C. Police Chief Report

Kronenwetter Police Lt. Chris Smart presented the report. He answered questions from the Village Board members.

D. Fire Chief Report

Kronenwetter Fire Chief Theresa O'Brien presented her report.

E. Interim Finance Director Report

Interim Finance Director John Jacobs presented his report. He answered questions from the Village Board. He said he hopes to have everything up to speed by the end of July.

F. Village President Report - Additional Assigned Duties

President David Baker reviewed his additional assigned administrator duties and answered questions from Village Board members.

G. General Legal Expenditures

President David Baker presented the legal expenditures from last year to current month. He said the Village is spending less money on legal fees.

4. CONSENT AGENDA - DISCUSSION AND POSSIBLE ACTION

Motion by Sorensen/Charneski to approve the consent agenda. Motion carried by voice vote. 5:1.
Voting yea- Baker, Mortensen, Sorensen, Joling, Charneski; Voting nay – Stowell

Motion by Stowell/Baker to reconsider. Motion carried by voice vote. 6:0.

Discussed the reasons an operator license can be denied and whether it applies to the current applicant.

Motion by Sorensen/Charneski to grant the operator license and accept the June 23, 2024 Village Board Minutes. Motion carried by voice vote. 6:0.

Discussed making sure the applicant did not receive additional infractions during her license period.

H. Operator (Bartender) License – Amber Spatz

I. June 23, 2025 Village Board Meeting Minutes

5. OLD BUSINESS - DISCUSSION AND POSSIBLE ACTION

J. Assignment of Functions and Duties of Administrator During Absence of an Administrator

Motion by Mortensen/Joling to extend the assigned administrative duties to President until December 31, 2025 or the hiring of an administrator, whatever comes first. Motion carried by voice vote. 6:0.

Discussed pay, employee status, and options.

6. NEW BUSINESS - DISCUSSION AND POSSIBLE ACTION

K. Budget Timeline (APC)

Motion by Joling/Mortensen to approve the 2026 Budget Timeline as discussed. Motion carried by voice vote. 6:0.

Discussed edits of the timetable; previous year comparisons; stopping additions after October; and the budget going through committees. Interim Finance Director John Jacobs presented and explained the timetable.

L. Harter's Contract Renewal (CLIPP, APC)

Motion by Sorensen/Stowell to direct staff to go out for RFP for garbage service. Motion carried by voice vote. 6:0.

Public Works Director Greg Ulman discussed the renewal details from Harter's. Discussed recommendation of CLIPP and APC – to renew if rate was reasonable. Rate was deemed unreasonable by APC and VB. Price history was presented to the Village Board by Interim Finance Director John Jacobs.

M. Review of 2025 Budget Publication Errors Published November 11, 2024

Interim Finance Director John Jacobs explained the errors published/presented during the 2025 budget presentation.

N. Review of 2023 TID Report Errors

Interim Finance Director John Jacobs reviewed the 2023 TID Report errors.

O. Refer John Jacobs Employment Status to APC

Motion by Charneski/Mortensen to refer consideration of John Jacobs employment status to APC.

Motion carried by voice vote. 6:0.

P. Core Samples of Maple Ridge Roads (CLIPP)

Motion by Mortensen/Sorensen to do core sample for Maple Ridge at a cost of \$4500. Motion carried by roll call vote. 6:0.

Public Works Director Greg Ulman explained the need for core samples done on Village roads to assess the needs. He said CLIPP prioritized Maple Ridge Road over Martin Road because of the traffic count. Discussed depth of core sample; purpose of core sample; and core samples being unnecessary on Peplin Road.

Q. Riverside/Kronenwetter Fire Departments' Relationship

Motion by Mortensen/Stowell to have Trustee Joling take on the liaison duty with Riverside Fire Department and to spend no more than \$5000. Motion carried by roll call vote. 5:1. Voting yea- Baker, Mortensen, Sorensen, Joling, Stowell; Voting nay – Charneski

President David Baker discussed the situation and reasoning behind his recommended action. Discussed possible need for an attorney; timeline for Trustee Dan Joling's determination; Fire Chief O'Brien's list

of items to be addressed; attorney aid for contract changes; and possibly hiring an attorney from von Briesen.

R. Utility Analysis from Ehlers

Motion by Charneski/Mortensen to approve the study from Ehlers at a cost of approximately \$3000.

Motion carried by roll call vote. 6:0.

Public Works Director Greg Ulman presented the need for updated number regarding the utility analysis.

7. REVIEW AND DISCUSSION OF JULY 28, 2025 VB AGENDA ACTION ITEMS

S. Discontinuation of Fluoridation in Village Water (CLIPP)

This item passed CLIPP with a vote of 5:0. Trustee Ken Charneski presented his report and asked VB members to look into the facts. A possible survey to water users was discussed. Staff was directed to look into cost and feasibility of resident survey.

T. Proposed Changes to § 520-121. - Conditional Use Permits (PC)

Community Development Director Peter Wegner introduced this item to the VB members. He explained the background and recommended action.

U. Proposed Changes to § 520-124. - Site Plan Procedures (PC)

Community Development Director Peter Wegner introduced this item to the VB members. He explained the background and recommended action.

V. Von Briesen Report

Discussed actions taken by former Administrator Leonard Ludi and the Village Board that led up to the Von Briesen Report.

8. PREVIOUS MEETING MINUTES FROM COMMISSIONS AND COMMITTEES

W. June 9, 2025 CLIPP Committee Meeting Minutes

9. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

- *Fire department issue update*
- *Budget training report from VB members*

10. ADJOURNMENT

Motion by Sorensen/Stowell to adjourn.

Motion carried by voice vote. 6:0.

Meeting adjourned at 9:39 p.m.

To whom it may concern,

My name is Dr. Maryann Forsell, I am a general dentist working for Family Health Center of Marshfield – Neillsville Dental Center, I am also an executive with the Central Wisconsin Dental Society and a Trustee with the Wisconsin Dental Association Board of Trustees. I am writing to you as a concerned dentist and a strong advocate for public health, particularly in the area of dental care for our community. I understand that the board is currently reviewing the continuation of community water fluoridation, and I would like to present several compelling reasons why maintaining this practice is essential for the wellbeing of our residents.

1. Proven Oral Health Benefits

Community water fluoridation has been shown to significantly reduce the incidence of dental cavities in both children and adults. By adjusting the fluoride concentration in our water supply to optimal levels, we can help prevent tooth decay, which is one of the most common and costly health issues in our society. The Centers for Disease Control and Prevention (CDC) has recognized water fluoridation as one of the ten great public health achievements of the 20th century.

2. Addressing Misconceptions about IQ Levels

There has been some concern about the potential effects of fluoride on children's IQ levels. However, extensive research and reputable studies have consistently shown that fluoride at the levels used in community water fluoridation does not have a negative impact on cognitive development or intelligence. Reviews by the World Health Organization (WHO), the American Academy of Pediatrics (AAP), and the Institute of Medicine (IOM) have all affirmed the safety and efficacy of fluoridated water. For example, a study published in the journal "Environmental Health Perspectives" found no link between fluoride exposure in drinking water and reduced IQ scores in children.

3. Cost-Effectiveness and Accessibility

Water fluoridation is an incredibly cost-effective public health measure. The cost of adding fluoride to the water supply is relatively low, especially when compared to the high costs of dental treatments. For every dollar invested in water fluoridation, communities save an estimated \$38 in dental treatment costs per resident. Furthermore, water fluoridation is an equitable solution that reaches all members of the community, regardless of age, income, or access to dental care.

4. Expert Endorsement

The practice of water fluoridation is supported by numerous health organizations, including the American Dental Association (ADA), the CDC, the World Health Organization, and the American Medical Association (AMA). These endorsements are based on decades of scientific research and evidence demonstrating the safety and effectiveness of fluoride in preventing tooth decay.

5. Personal Experience

I have been practicing in Neillsville for the last 6 years, seeing patients from Kronenwetter on a fairly regular basis. I work for a Federally Qualified Health Center seeing primarily Medicaid, underinsured, and uninsured patients. The need for dental care in Kronenwetter is significant, as it is throughout the state and country. We simply cannot afford to remove this preventive measure that helps everyone regardless of socioeconomic status. We also have a severe shortage of dentists, dental hygienists, and auxiliary staff throughout Marathon and the surrounding counties. We cannot keep up with the demand as it is and actions like you are considering will only make things worse. I hope you can consider the struggles that low-income individuals already experience and consider that by removing fluoride from the water you are adding yet another barrier to health for these individuals.

In conclusion, continuing community water fluoridation is a crucial step in promoting oral health, preventing dental diseases, and ensuring the overall well-being of residents. I urge the council to consider the substantial evidence supporting the benefits of fluoridation and to prioritize the health of our community by maintaining this vital public health measure.

Thank you for your time and consideration.

Sincerely,

Maryann Forsell, DMD, MPH



Report to Village Board

Agenda Item: Water Fluoridation

Meeting Date: July 28, 2025 Referring

Body: CLIPP

Committee Contact: Trustee Charneski

Staff Contact: Greg Ullman

Report Prepared by: Ken Charneski

AGENDA ITEM: Water Fluoridation

OBJECTIVE(S): Discuss the potential of the harm versus benefit of having the Kronenwetter Water Department inject fluoride chemicals into the drinking water supply.

HISTORY/BACKGROUND: This issue was brought up at the November 11, 2024 Village Board meeting. At that time the Board voted to allow continued addition of sodium fluoride chemicals to Kronenwetter drinking water. Some trustee comments were to the effect that they did not have enough information on this subject.

At that time, the Board received a broadside of emails from those associated with dental and fluoride industry organizations supporting water fluoridation. The arguments presented were based on anecdotal evidence and subjective conclusions that focused on the presumed dental benefits, and which also downplayed concerns and research about various detrimental effects of fluoride on developing brains and other health problems attributed to this substance. "Cost effectiveness" seems to be a major factor in their literature.

This agenda item is not about the arguable dental benefit of fluoride applied to teeth, but whether the touted benefit is worth the detrimental and toxic effects of systemic water fluoridation. Not only effects of neurological harm to babies and infants, but growing evidence of it being a contributing cause of Alzheimer's condition, bone cancer in boys, osteoporosis, and other medical conditions.

While information both pro and con states that fluoridated water may have a benefit due to its momentary contact with teeth as it is swallowed, both sides seem to agree that the alleged benefit ends there. The concern is with the harmfulness to the rest of the body once this chemical is ingested. Along with this concern, is the fact that many people, especially children, are getting plenty of fluoride exposure from toothpaste, mouth rinses, and other sources. None of which is monitored to determine the overall daily fluoride exposure.

This exposure is in addition to the approved dosing rate of .7 parts per million which is what the Kronenwetter Water Department currently injects into the water supply, but which a recent Federal Court ruled in *Food & Water Watch Inc. v. EPA*, is a level of **fluoridation that creates an "unreasonable risk" of impacting IQ levels in children**, and that the EPA needs to address the issue.

We now have much more information than we had for the November KVB meeting.

Interviews with the lead attorney for the plaintiff in this landmark case provide compelling information showing why they won that case. These interviews include clips of depositions of experts and officials from EPA, NSF, FDA and CDC who, when asked under oath gave testimony that runs contrary to many commonly held beliefs about fluoride effectiveness and/or safety.

Here are a few examples of the admissions:

- CDC Oral Health Director is **not aware of a single study** that shows that water fluoridation as it exists today is safe from causing negative neurological effects.
- CDC: We Have **No Safety Data on Fluoride and the Brain**.
- U.S. Regulatory Agencies **Don't Know Safe vs Toxic Level Of Fluoride**.
- NSF Unable To Vouch For The Safety Of Fluoridation Chemicals.
- CDC Agrees With NRC Finding That Fluoride Can **Potentially Cause Alzheimer's And Dementia**.
- CDC Not Aware Of Any Evidence Of Fluoride's Benefit To Infants.
- CDC: Fluoride Supplements Do Not Provide A Benefit For Children When Given During Pregnancy.
- CDC Unable To Cite Studies Showing Fluoride Is Effective When Swallowed.
- CDC: Fluoridated Water Does Not Provide A Benefit During The First 6 Months Of Life.
- Top EPA Scientist: EPA's Current Fluoride Regulation Is Not Safe
- "We don't really need it added to our drinking water any more" Linda Birnbaum, Retired NTP Director.
- NTP Review Confirms Fluoride Is **A Presumed Developmental Neurotoxicant**

Here are links to the interviews, clips of testimony, and other relevant videos with recognized experts.

<https://thehighwire.com/ark-videos/fluoride-lawsuit-captures-shocking-admissions-on-the-record/>

<https://thehighwire.com/ark-videos/expert-attorney-exposes-decades-of-fluoride-harms/>

<https://fluoridealert.org/content/michael-connett-corrects-the-record-on-the-fluoride-lawsuit/>

<https://fluoridealert.org/fan-content/videos/>

These videos are highly recommended for any resident or Board member who wants to make an informed decision on this issue, and who is willing to take the time to listen to the information.

We can see that there are certainly many valid reasons that HHS Secretary Robert Kennedy wants fluoride as a potentially harmful substance eliminated from the water supply. Given the mounting evidence of fluoride toxicity even at previously presumed-to-be-safe levels, we cannot in good conscience wait for Federal or State action to eliminate this substance.

In spite of the corporate, government, and media bias that defends and even promotes fluoridated water, public awareness of the facts on this issue is rapidly increasing, and more municipalities and some states are opting out of fluoride water programs after reviewing call relevant information. **See attached map and this link.**

<https://fluoridealert.org/content/communities/>

Here is an interesting audio discussion about it with pharmacist Ben Fuchs on a local radio station. <https://omny.fm/shows/feedback/guest-pharmacist-ben-fuchs-the-meg-ellefson-show-0> starting at the 5:30 mark.

There has been a large and growing body of studies that indicate numerous harmful effects of ingesting water-borne fluoride chemicals. Here are some links to **just a few** additional articles and studies.

https://www.hsph.harvard.edu/magazine/magazine_article/fluoridated-drinking-water/

<https://www.cnn.com/2024/09/25/health/epa-fluoride-drinking-water/index.html>

<https://www.foodandwaterwatch.org/2024/09/26/fluoride-drinking-water-lawsuit-victory/#:~:text=In%20response%20to%20our%20lawsuit,act%20to%20strengthen%20these%20regulations>

<https://greenmedinfo.com/toxic-ingredient/fluoride>

Additionally, fluoridated water allows this substance to absorb through the pores of the skin during showers, etc., increasing the dose and is said to prematurely age the skin.

Given the lawsuits and revelations of bad information, mandates, and other direction put forth by media and government during a pandemic situation, it seems irresponsible to maintain a "we've always done it this way" mentality with the fluoride issue.

Whether or not to fluoridate drinking water is a local issue decided by the municipality. Fluoride chemicals are currently being injected into the Village's water supply, and stopping the injection is a simple matter of turning off the equipment. Residents should not have to buy expensive filters for their home to remove this toxic substance from their water, after paying for a water treatment plant that was supposed to provide safe water to begin with.

This agenda item is intended to get ahead of this issue now, by recommending that the Board move to eliminate the practice of injection of fluoride into Kronenwetter drinking water; the sooner the better.

This item was reviewed and discussed at the July 7 CLIPP meeting. The motion by the committee to the Board was to recommend discontinuation of adding fluoride chemicals to the village water supply.

The motion was approved by a vote of 5-0.

PROPOSAL: Review various sources of current information. Exercise caution regarding this potential health hazard. Stop or remove the equipment that currently meters a flow of these chemicals into Kronenwetter's drinking water.

RECOMMENDED ACTION: As the Village Board decides - Either move to stop injecting this toxic substance into the water supply, or allow it to continue its toxic effects even as evidence is mounting against the presumed safety of this chemical.

FINANCIAL

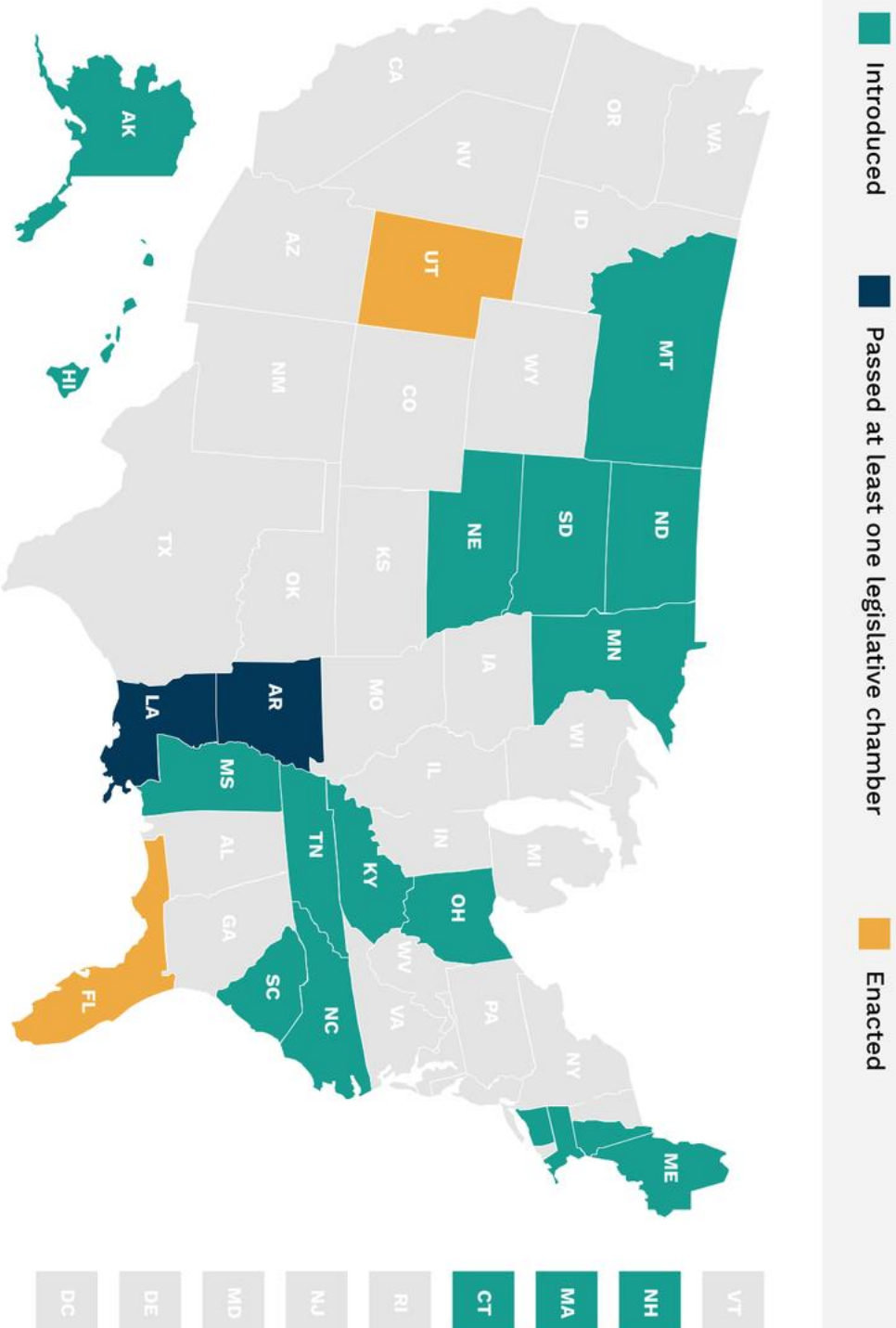
Financial Consideration/Action: No cost to the village. This will create a savings to the village by eliminating the cost of buying this chemical.

FUNDING SOURCE: N/A

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

ATTACHMENTS: Map of States taking action against water fluoridation.

Which states are considering fluoride legislation in 2025?



Source: MultiState. Data as of 5/19/2025.



Fluoride Room at the Wellhouse





Report to Village Board

Agenda Item: Proposed changes to § 520-121. - Conditional use permits.

Meeting Date: July 28, 2025

Referring Body: Plan Commission

Committee Contact: Dave Baker

Staff Contact: Peter Wegner, CD/PZ Director

Report Prepared by: Peter Wegner, CD/PZ Director

AGENDA ITEM: Proposed changes to § 520-121 - Conditional use permits.

OBJECTIVE(S): Discussion and possible action to approve changes to § 520-121. – Conditional use permits.

HISTORY/BACKGROUND: On 10/21/2024 the Plan Commission discussed various aspects of §520-121 - Conditional use permits. Staff provided background information regarding the Conditional Use Process, Review Criteria, Conditions of Approval, 2017 ACT 67, Renewals, Transfers and Appeals and Possible Changes to Existing Language. Staff was given direction and asked to place this item on the 11/18/2024 PC Meeting Agenda.

On 11/18/2024, the Plan Commission reviewed draft language, suggested some changes and directed staff to research further.

On 2/17/2025, the Plan Commission reviewed and discussed draft language and possible changes addressing those aspects mentioned above. Staff was directed to make changes as discussed and to present revised language at the next Plan Commission Meeting.

On 3/17/2025, staff presented the most recent proposed changes. As a result, the Plan Commission directed staff to hold a public hearing on April 21, 2025, to gather public input related to these changes.

On 4/21/2025, the Plan Commission held a public hearing and passed a motion to recommend Village Board approval.

On 5/12/2025, the Village Board discussed the proposed Ordinance Amendment. Action was delayed to allow new Village Board Trustees time to consider that being proposed.

RECOMMENDED ACTION: Review proposed language and approve Ordinance Amendment.

ATTACHMENTS: Proposed changes to 520-121- Conditional use permits and Ordinance Amendment.

Proposed Changes 4/21/2025 Public Hearing

§ 520-121 Conditional use permits.

- A. Initiation of conditional use permit. Any person, firm, corporation, or organization having a freehold interest or a possessory interest entitled to exclusive possession, or a contractual interest that may become a freehold interest or an exclusive possessory interest, and that is specifically enforceable on the land for which a conditional use is sought, may file an application to use such land for one or more of the conditional uses in the zoning district in which such land is located.
- B. Application for conditional use permit. No application for a conditional use permit shall be placed on any agenda as an item to be acted upon unless the Zoning Administrator has certified acceptance of a complete application. Prior to publication of the required notice of public hearing, the applicant shall provide the Zoning Administrator with the complete application certified by the Zoning Administrator, including an easily reproducible electronic copy plus hardcopies in a quantity directed by the Zoning Administrator. Said complete application shall be composed of all of the following:
- (1) A completed conditional use permit application form furnished by the Zoning Administrator.
 - (2) A written description of the proposed conditional use describing the type of activities, buildings, and structures proposed for the subject property and their general locations.
 - (3) A site plan of the subject property, with any alterations as may be proposed to accommodate the conditional use. If the conditional use will make use of existing site improvements only, a site plan need only be of sufficient detail to confirm the portion of the site used by the conditional use.
 - (4) Written justification for the proposed conditional use consisting of the reasons why the applicant believes the proposed conditional use is appropriate, particularly as evidenced by compliance with the approval criteria set forth in this section.
 - (5) Any other plans and information deemed necessary by the Zoning Administrator or the Plan Commission to ensure that the intent of this chapter is fulfilled.

- (6) A fee as established by the Village Board and stated in the Village of Kronenwetter's fee schedule.

C. Zoning Administrator review and recommendation.

- (1) The Zoning Administrator shall determine whether the application is complete and fulfills the requirements of this chapter. Only a complete application in the determination of the Zoning Administrator shall entitle a public hearing under Subsection D. The Zoning Administrator shall inform the applicant if the application is incomplete in his or her determination.
- (2) Once the Zoning Administrator determines that the application is complete, the Zoning Administrator or designee shall authorize the public hearing and prepare a written evaluation of the application based on the criteria for evaluating conditional use permits in Subsection G below. The Zoning Administrator shall forward a copy of the evaluation to the Plan Commission.

D. Notice of public hearing.

- (1) ~~Legal ad (per existing ordinances). The notice of the time, date, and location of the Planning Commission public hearing shall be published by the Village at least two times in a newspaper of general circulation in the Village of Kronenwetter. Publications shall occur 14 calendar days and seven calendar days prior to the date of the Planning Commission public hearing on a conditional use permit or a zoning change request. The notice of the time, date, and location of the Planning Commission public hearing shall be published by the Village at least one time in a newspaper of general circulation in the Village of Kronenwetter 10 calendar days prior to the date of the Planning Commission public hearing on an application for variance request.~~
Upon receipt of a conditional use permit application, and following publication in the Village of a class 2 notice under Wis. Stat. ch. 985, the Village shall hold a public hearing on the application.
- (2) Public notice. Notice of the Plan Commission public hearing shall be sent by regular mail to the applicant, each landowner adjoining the subject property and each landowner within 500 feet of the subject property. Notice of the Planning Commission public hearing shall be sent at least 10 calendar days prior to the Planning Commission public hearing. The notice shall be prepared and mailed by the Village. The failure of any person required by this section to receive the notice shall

not invalidate or otherwise have any effect upon a public meeting or public hearing or action taken on the application.

- (3) Local government notice. The Village shall send one copy of the application at least 10 calendar days prior to the Plan Commission public hearing to the adjoining local government for review and comment when the project affects another municipality, or the primary access to the affected property is through an adjoining municipality. The failure of any person required by this section to receive the notice shall not invalidate or otherwise have any effect upon a public meeting or public hearing or action taken on the application.
 - (4) Village website. Notice of the Plan Commission public hearing shall be posted on the Village webpage. The failure of any person required by this section to receive the notice shall not invalidate or otherwise have any effect upon a public meeting or public hearing or action taken on the application.
- E. Review and action by Plan Commission. Within 60 days after the public hearing, or an extension of said period requested in writing or electronic format by the applicant and granted by the Commission, the Plan Commission shall take final action on the conditional use permit request. The Commission may approve the conditional use as originally proposed, may approve the proposed conditional use with conditions or modifications, or may deny approval of the proposed conditional use and include reasons for denial. Any action to approve or amend the proposed conditional use permit requires a majority vote of Commission members in attendance.
- F. Appeal to ~~Village Board~~ the Zoning Board of Appeals. An appeal of a decision under Subsection E may be taken to the ~~Village Board~~ Zoning Board of Appeals by any person, firm or corporation or any officer, department, board, commission or agency of the Village who is aggrieved by the decision. Such appeal shall be made in writing to the Zoning Administrator within ~~10~~ 30 days after the date of the Plan Commission's written decision. In the case of an appeal:
- (1) The Zoning Administrator and Building Inspector shall issue no permits to enable commencement or continuation of building and other activities authorized by the conditional use permit and shall issue a stop-work order for any such activities already commenced.
 - (2) The Zoning Administrator shall immediately notify the applicant and property owner of the appeal in writing and shall schedule the appeal for ~~Village Board~~ consideration by the Zoning Board of Appeals.

- (3) The ~~Village Board Zoning Board of Appeals~~ shall, by resolution, make a final decision to grant, with or without conditions, or to deny each application for a conditional use permit after receiving ~~the Plan Commission's record~~ and reviewing the Commission's findings and making its own findings as to whether or not the proposed use will satisfy the standards for approval set forth in Subsection G and shall have all of the powers of the ~~Plan~~ Commission under this section. The ~~Village Board's Zoning Board of Appeals'~~ determination shall be final and subject to appeal to the circuit court under any procedure authorized by statute.

- G. Review criteria for conditional use permit. ~~Each requested conditional use permit shall meet the following criteria (achieve "yes" answers) to be approved:~~

(1) In this paragraph:

(a) "Conditional use" means a use allowed under a conditional use permit, special exception, or other special zoning permission issued by the Village, but does not include a variance.

(b) "Substantial evidence" means facts and information, other than merely personal preferences or speculation, directly pertaining to the requirements and conditions an applicant must meet to obtain a conditional use permit and that reasonable persons would accept in support of a conclusion.

(c) If an applicant for a conditional use permit meets or agrees to meet all of the requirements and conditions specified in the Village ordinance(s) or those imposed by the Village Plan Commission, the Village shall grant the conditional use permit. Any condition imposed must be related to the purpose of the ordinance(s) and be based on substantial evidence.

(d) The requirements and conditions described under subd. (2)(a) must be reasonable and, to the extent practicable, measurable and may include conditions such as the permit's duration, transfer, or renewal. The applicant must demonstrate that the application and all requirements and conditions established by the Village relating to the conditional use are or shall be satisfied, both of which must be supported by substantial evidence. The Village's decision to approve or deny the permit must be supported by substantial evidence.

(e) Once granted, a conditional use permit shall remain in effect as long as the conditions upon which the permit was issued are followed, but the Village may impose conditions such as the permit's duration, transfer, or renewal, in addition to any other conditions specified in the zoning ordinance(s) or by the Village Plan Commission.

(f) If the Village denies a person's conditional use permit application, the person may appeal the decision to the circuit court under the procedures contained in Wis. Stat. § 62.23(7)(e)10. a., or if the decision is on an application for an approval, as defined in Wis. Stat. § 781.10(1)(a), under the procedures described in Wis. Stat. § 62.23(7)(e)10. b.

(2) (1) Is the proposed conditional use ~~in-harmony~~ compatible with the Comprehensive Plan, this chapter, and any other plan, program, or ordinance adopted by the Village?

(3) (2) The proposed conditional use does not, in its proposed location and as depicted on the required site plan, result in a substantial or adverse impact on nearby property, the character of the neighborhood, environmental factors, traffic factors, parking, public improvements, public property or rights-of-way, or other matters affecting the public health, safety, or general welfare, either as they now exist or as they may in the future. ~~be developed as a result of the implementation of the provisions of this chapter, the Comprehensive Plan, or any other plan, program, map, or ordinance adopted by the Village?~~

(4) (3) Does the proposed conditional use maintain the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property?

(5) (4) Is the proposed conditional use located in an area that will be adequately served by, and will not impose an undue burden on, any of the improvements, facilities, utilities, or services provided by public agencies serving the subject property?

(5) Do the potential public benefits of the proposed conditional use outweigh potential adverse impacts of the proposed conditional use, after taking into consideration the applicant's proposal and any requirements recommended by the applicant to ameliorate such impacts?

H. Issuance and recording of permit. Within 30 days following the granting of a conditional use permit, the Zoning Administrator shall issue to the applicant a written conditional use permit enumerating the details of the conditional use

permit, including what land use(s) and/or development was approved and any conditions of approval. The Zoning Administrator shall record the conditional use permit against the property, assigning all costs thereof to the applicant.

- I. Effect of denial. No conditional use permit application that has been denied shall be resubmitted for a period of 12 months from the date of said order of denial, except on grounds of new evidence or proof of change of factors found valid by the Zoning Administrator.
- J. Termination of approved conditional use. Once a conditional use permit is granted, no erosion control permit, site plan approval, certificate of occupancy, zoning permit, or building permit shall be issued for any development that does not comply with all requirements of the conditional use permit and this chapter. Any conditional use found not to be in compliance with the terms of this chapter or the approved conditional use permit shall be considered in violation of this chapter and shall be subject to all applicable procedures and penalties. A conditional use permit may be revoked for such a violation by the Plan Commission, following the procedures outlined within 520-121 K. for original granting of a conditional use permit.
- K. Revocation of Permits. The Planning Commission shall retain continuing jurisdiction over all activities authorized by the permit to assure compliance with this ordinance, other ordinances, and the permit terms. Such authority shall be in addition to the enforcement authority of the Zoning Administrator. Upon notice to the Planning Commission of an alleged violation of any permit, in its sole discretion, the Planning Commission may hold a public hearing to consider amending, suspending, or revoking the permit. Notice of the hearing and alleged violation shall be served upon the property owner and permit holder either in person or via certified mail to the address provided on the permit application form or otherwise provided to the Department prior to conducting the public hearing. The notice shall contain the date, time, and place of the hearing, a description of the property, a description of the activity authorized by the permit, and a statement of the alleged violation(s). Notice shall also be published as a class 2 notice. Any person may appear at such hearing and testify in person or be represented by an agent or attorney. The Planning Commission, at its sole discretion, may hold additional public hearings. If the Planning Commission finds after the hearing that the permit holder is not in compliance with the terms of the permit, it may amend, suspend, or revoke the permit. The decision of the Committee shall be furnished to the permit holder in writing, stating the reasons therefore.
- L K. Time limits on development of conditional use. The start of construction of any and all conditional uses shall be initiated within 365 days of approval of the associated conditional use permit and shall be operational within 730 days of

said approval. Failure to initiate development within this period shall automatically constitute a revocation of the conditional use permit. For the purposes of this section, "operational" shall be defined as occupancy of the conditional use.

- M L.** Renewals. The permit holder may submit an application for renewal along with the appropriate fee for renewal prior to the expiration of the time limit on the permit, if any. No conditional use permit renewal shall be required to go through a new public hearing.
- N M.** Discontinuance of approved conditional use. Any and all conditional uses that have been discontinued for a period exceeding 365 days shall have their conditional use permit automatically invalidated and receive no treatment as a legal prior nonconforming use. The burden of proof shall be on the property owner to conclusively demonstrate that the conditional use was operational during this period.
- O N.** Change of ownership. All requirements of the approved conditional use permit shall be continued regardless of ownership of the subject property and shall run with the land, except as otherwise limited by this chapter or by a specific condition attached to the conditional use permit. Modification, alteration, or expansion of any conditional use in violation of the approved conditional use permit, without approval by the Plan Commission, shall be considered a violation of this chapter and shall be grounds for revocation of said conditional use permit.
- P Q.** Uses now regulated as conditional uses that were legal land uses (permitted by right or as conditional uses) prior to effective date of this chapter section. A use now regulated as a conditional use that was a legal land use — either permitted by right or as a conditional use — prior to the effective date of this chapter section shall be considered as a legal, conforming land use so long as any previously approved conditions of use and site plan are followed. Any substantial modification of such use or any previously approved condition of such use, in the determination of the Zoning Administrator, shall require application and Village consideration of a new conditional use permit under this section.

VILLAGE OF KRONENWETTER
 Marathon County, Wisconsin
 An Ordinance Amending the Code of the Village of Kronenwetter
 ORDINANCE NO.: 25-04
 Chapter 520 - ZONING
 Amending ARTICLE XV. - PROCEDURES AND ADMINISTRATION
 § 520-121. – Conditional use permits.

WHEREAS, the Village of Kronenwetter Plan Commission has recommended the Village Board adopt language to update existing code relating to appeals and to comply with State Statutes

NOW, THEREFORE, BE ORDAINED by the Village of Kronenwetter Village Board as follows:

Proposed Amendments to Chapter 520 – ZONING
Amending ARTICLE XV. - PROCEDURES AND ADMINISTRATION

§ 520-121 Conditional use permits.

A. Initiation of conditional use permit. Any person, firm, corporation, or organization having a freehold interest or a possessory interest entitled to exclusive possession, or a contractual interest that may become a freehold interest or an exclusive possessory interest, and that is specifically enforceable on the land for which a conditional use is sought, may file an application to use such land for one or more of the conditional uses in the zoning district in which such land is located.

B. Application for conditional use permit. No application for a conditional use permit shall be placed on any agenda as an item to be acted upon unless the Zoning Administrator has certified acceptance of a complete application. Prior to publication of the required notice of public hearing, the applicant shall provide the Zoning Administrator with the complete application certified by the Zoning Administrator, including an easily reproducible electronic copy plus hardcopies in a quantity directed by the Zoning Administrator. Said complete application shall be composed of all of the following:

- (1) A completed conditional use permit application form furnished by the Zoning Administrator.
- (2) A written description of the proposed conditional use describing the type of activities, buildings, and structures proposed for the subject property and their general locations.
- (3) A site plan of the subject property, with any alterations as may be proposed to accommodate the conditional use. If the conditional use will make use of existing site

improvements only, a site plan need only be of sufficient detail to confirm the portion of the site used by the conditional use.

(4) Written justification for the proposed conditional use consisting of the reasons why the applicant believes the proposed conditional use is appropriate, particularly as evidenced by compliance with the approval criteria set forth in this section.

(5) Any other plans and information deemed necessary by the Zoning Administrator or the Plan Commission to ensure that the intent of this chapter is fulfilled.

(6) A fee as established by the Village Board and stated in the Village of Kronenwetter's fee schedule.

C. Zoning Administrator review and recommendation.

(1) The Zoning Administrator shall determine whether the application is complete and fulfills the requirements of this chapter. Only a complete application in the determination of the Zoning Administrator shall entitle a public hearing under Subsection D. The Zoning Administrator shall inform the applicant if the application is incomplete in his or her determination.

(2) Once the Zoning Administrator determines that the application is complete, the Zoning Administrator or designee shall authorize the public hearing and prepare a written evaluation of the application based on the criteria for evaluating conditional use permits in Subsection G below. The Zoning Administrator shall forward a copy of the evaluation to the Plan Commission.

D. Notice of public hearing.

(1) Upon receipt of a conditional use permit application, and following publication in the Village of a class 2 notice under Wis. Stat. ch. 985, the Village shall hold a public hearing on the application.

(2) Public notice. Notice of the Plan Commission public hearing shall be sent by regular first class mail to the subject property. Notice of the Planning Commission public hearing shall be sent at least 10 calendar days prior to the Planning Commission public hearing. The notice shall be prepared and mailed by the Village. The failure of any person required by this section to receive the notice shall not invalidate or otherwise have any effect upon a public meeting or public hearing or action taken on the application.

(3) Local government notice. The Village shall send one copy of the application at least 10 calendar days prior to the Plan Commission public hearing to the adjoining local government for review and comment when the project affects another municipality, or the primary access to the affected property is through an adjoining municipality. The failure of any person required by this section to receive the notice shall not invalidate or otherwise have any effect upon a public meeting or public hearing or action taken on the application.

(4) Village website. Notice of the Plan Commission public hearing shall be posted on the Village webpage. The failure of any person required by this section to receive the notice shall not invalidate or otherwise have any effect upon a public meeting or public hearing or action taken on the application.

E. Review and action by Plan Commission. Within 60 days after the public hearing, or an extension of said period requested in writing or electronic format by the applicant and granted by the Commission, the Plan Commission shall take final action on the conditional use permit request. The Commission may approve the conditional use as originally proposed, may approve the proposed conditional use with conditions or modifications, or may deny approval of the proposed conditional use and include reasons for denial. Any action to approve or amend the proposed conditional use permit requires a majority vote of Commission members in attendance.

F. Appeal to the Board of Appeals. An appeal of a decision under Subsection E may be taken to the Board of Appeals by any person, firm or corporation or any officer, department, board, commission or agency of the Village who is aggrieved by the decision. Such appeal shall be made in writing to the Zoning Administrator within 30 days after the date of the Plan Commission's written decision. In the case of an appeal:

(1) The Zoning Administrator and Building Inspector shall issue no permits to enable commencement or continuation of building and other activities authorized by the conditional use permit and shall issue a stop-work order for any such activities already commenced.

(2) The Zoning Administrator shall immediately notify the applicant and property owner of the appeal in writing and shall schedule the appeal for consideration by the Board of Appeals.

(3) The Board of Appeals shall, by resolution, make a final decision to grant, with or without conditions, or to deny each application for a conditional use permit after receiving the Plan Commission's record and reviewing the Commission's findings and making its own findings as to whether or not the proposed use will satisfy the standards for approval set forth in Subsection G and shall have all of the powers of the Plan Commission under this section. The Board of Appeals' determination shall be final and subject to appeal to the circuit court under any procedure authorized by statute.

G. Review criteria for conditional use permit.

(1) In this paragraph:

(a) "Conditional use" means a use allowed under a conditional use permit, special exception, or other special zoning permission issued by the Village, but does not include a variance.

(b) "Substantial evidence" means facts and information, other than merely personal preferences or speculation, directly pertaining to the requirements and conditions an applicant must meet to obtain a conditional use permit and that reasonable persons would accept in support of a conclusion.

(c) If an applicant for a conditional use permit meets or agrees to meet all of the requirements and conditions specified in the Village ordinance(s) or those imposed by the Village Plan Commission, the Village shall grant the conditional use permit. Any condition imposed must be related to the purpose of the ordinance(s) and be based on substantial evidence.

(d) The requirements and conditions described under subd. (2)(a) must be reasonable and, to the extent practicable, measurable and may include conditions such as the permit's duration, transfer, or renewal. The applicant must demonstrate that the application and all requirements and conditions established by the Village relating to the conditional use are or shall be satisfied, both of which must be supported by substantial evidence. The Village's decision to approve or deny the permit must be supported by substantial evidence.

(e) Once granted, a conditional use permit shall remain in effect as long as the conditions upon which the permit was issued are followed, but the Village may impose conditions such as the permit's duration, transfer, or renewal, in addition to any other conditions specified in the zoning ordinance(s) or by the Village Plan Commission.

(f) If the Village denies a person's conditional use permit application, the person may appeal the decision to the circuit court under the procedures contained in Wis. Stat. § 62.23(7)(e)10. a., or if the decision is on an application for an approval, as defined in Wis. Stat. § 781.10(1)(a), under the procedures described in Wis. Stat. § 62.23(7)(e)10. b.

(2) Is the proposed conditional use compatible with the Comprehensive Plan, this chapter, and any other plan, program, or ordinance adopted by the Village?

(3) The proposed conditional use does not, in its proposed location and as depicted on the required site plan, result in a substantial or undue adverse impact on nearby property, the character of the neighborhood, environmental factors, traffic factors, parking, public improvements, public property or rights-of-way, or other matters affecting the public health, safety, or general welfare, either as they now exist or as they may in the future.

(4) Does the proposed conditional use maintain the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property?

(5) Is the proposed conditional use located in an area that will be adequately served by, and will not impose an undue burden on, any of the improvements, facilities, utilities, or services provided by public agencies serving the subject property?

H. Issuance and recording of permit. Within 30 days following the granting of a conditional use permit, the Zoning Administrator shall issue to the applicant a written conditional use permit enumerating the details of the conditional use permit, including what land use(s) and/or development was approved and any conditions of approval. The Zoning Administrator shall

record the conditional use permit against the property, assigning all costs thereof to the applicant.

I. Effect of denial. No conditional use permit application that has been denied shall be resubmitted for a period of 12 months from the date of said order of denial, except on grounds of new evidence or proof of change of factors found valid by the Zoning Administrator.

J. Termination of approved conditional use. Once a conditional use permit is granted, no erosion control permit, site plan approval, certificate of occupancy, zoning permit, or building permit shall be issued for any development that does not comply with all requirements of the conditional use permit and this chapter. Any conditional use found not to be in compliance with the terms of this chapter or the approved conditional use permit shall be considered in violation of this chapter and shall be subject to all applicable procedures and penalties. A conditional use permit may be revoked for such a violation by the Plan Commission, following the procedures outlined within 520-121 K.

K. Revocation of Permits. The Plan Commission shall retain continuing jurisdiction over all activities authorized by the permit to assure compliance with this ordinance, other ordinances, and the permit terms. Such authority shall be in addition to the enforcement authority of the Zoning Administrator. Upon notice to the Plan Commission of an alleged violation of any permit, in its sole discretion, the Plan Commission may hold a public hearing to consider amending, suspending, or revoking the permit. Notice of the hearing and alleged violation shall be served upon the property owner and permit holder either in person or via certified mail to the address provided on the permit application form or otherwise provided to the Department prior to conducting the public hearing. The notice shall contain the date, time, and place of the hearing, a description of the property, a description of the activity authorized by the permit, and a statement of the alleged violation(s). Notice shall also be published as a class 2 notice. Any person may appear at such hearing and testify in person or be represented by an agent or attorney. The Plan Commission, at its sole discretion, may hold additional public hearings. If the Plan Commission finds after the hearing that the permit holder is not in compliance with the terms of the permit, it may amend, suspend, or revoke the permit. The decision of the Plan Commission shall be furnished to the permit holder in writing, stating the reasons therefore.

L. Time limits on development of conditional use. The start of construction of any and all conditional uses shall be initiated within 365 days of approval of the associated conditional use permit and shall be operational within 730 days of said approval. Failure to initiate development within this period shall automatically constitute a revocation of the conditional use permit. For the purposes of this section, "operational" shall be defined as occupancy of the conditional use.

M. Renewals. The permit holder may submit an application for renewal along with the appropriate fee for renewal prior to the expiration of the time limit on the permit, if any. No conditional use permit renewal shall be required to go through a new public hearing.

N. Discontinuance of approved conditional use. Any and all conditional uses that have been discontinued for a period exceeding 365 days shall have their conditional use permit automatically invalidated and receive no treatment as a legal prior nonconforming use. The burden of proof shall be on the property owner to conclusively demonstrate that the conditional use was operational during this period.

O. Change of ownership. All requirements of the approved conditional use permit shall be continued regardless of ownership of the subject property and shall run with the land, except as otherwise limited by this chapter or by a specific condition attached to the conditional use permit. Modification, alteration, or expansion of any conditional use in violation of the approved conditional use permit, without approval by the Plan Commission, shall be considered a violation of this chapter and shall be grounds for revocation of said conditional use permit.

P. Uses now regulated as conditional uses that were legal land uses (permitted by right or as conditional uses) prior to effective date of this section. A use now regulated as a conditional use that was a legal land use — either permitted by right or as a conditional use — prior to the effective date of this section shall be considered as a legal, conforming land use so long as any previously approved conditions of use and site plan are followed. Any substantial modification of such use or any previously approved condition of such use, in the determination of the Zoning Administrator, shall require application and Village consideration of a new conditional use permit under this section.

PASSED and ADOPTED this 28th day of July 2025

By: _____

David M. Baker, Village President

(SEAL)

ATTEST:

Jennifer Poyer, Village Clerk



Report to Village Board

Agenda Item: Proposed changes to § 520-124. - Site plan procedures.

Meeting Date: July 28, 2025

Referring Body: Plan Commission

Committee Contact: Dave Baker

Staff Contact: Peter Wegner, CD/PZ Director

Report Prepared by: Peter Wegner, CD/PZ Director

AGENDA ITEM: Proposed changes to § 520-124. - Site plan procedures.

OBJECTIVE(S): Discussion and possible action to approve changes to § 520-124 - Site Plan Procedures.

HISTORY/BACKGROUND: The Plan Commission has been reviewing proposed changes to §520-121. – Conditional use permits. The Plan Commission acknowledged changes to §520-124. - Site plan procedures should be considered to provide consistency. Specifically, changes under 520-124 H. Action by Plan Commission: appeal procedure and 520-121 I. Action by Village Board.

On February 17, 2025, staff was directed to make changes to 520-124 H. and I related to the appeal process.

On March 17, 2025, the Plan Commission reviewed and approved the proposed changes. As a result, the Plan Commission directed staff to schedule a public hearing on April 21, 2025, to gather public input related to these changes.

On 4/21/2025, the Plan Commission held a public hearing and recommended an Ordinance Amendment be forwarded to the Village Board approval.

On 5/12/2025, the Village Board discussed the proposed Ordinance Amendment. Action was delayed to allow new Village Board Trustees time to consider that being proposed.

RECOMMENDED ACTION: Review proposed language and approve Ordinance Amendment as recommended by the Plan Commission.

ATTACHMENTS: Proposed changes to § 520-124. - Site plan procedures and Ordinance Amendment.

Proposed Language 4/21/2025 Public Hearing

§ 520-124. - Site plan procedures.**Sections A. – G. unchanged**

H. Action by plan commission; appeal procedure. Except as provided in subsection I, the plan commission shall, within 45 days of a complete submittal, approve the site plan as presented, approve the site plan with conditions, or reject the site plan, indicating reasons for rejection, unless this time frame is extended by written agreement of the applicant. Such deadline may be extended by written or electronic agreement from the applicant. The zoning administrator shall notify the applicant of such action in writing on a form designed for that purpose. Within ~~20~~ 30 days of such action, the applicant may appeal in writing all or part of the plan commission's decision to the ~~village board~~ Board of Appeals. During the appeal process, the zoning administrator and building inspector are authorized to hold the issuance of permits to enable commencement or continuation of building and other activities authorized by the zoning administrator's decision, and to issue a stop-work order for any such activities already commenced. The ~~village board~~ Board of Appeals may affirm, modify, or reverse the plan commission's decision. The plan commission shall inform the village board of all site plans submitted, reviewed, approved, and rejected under this subsection H during each meeting.

I. Action by village board.

(1) The plan commission shall not determine a site plan application, but shall forward the complete site plan application or components thereof, all associated materials, and a report and recommendation to the village board in all cases where at least one of the following conditions is present:

~~(a) The applicant has indicated on the application form a desire for village board action instead of plan commission action.~~

~~(b) The application is filed concurrently with a rezoning application for the same site.~~

(a) ~~(c)~~ The site plan is for a large retail and commercial service development as described in section 520-77.

(b) ~~(d)~~ The site plan proposes public improvements other than driveway connections to public streets and sanitary sewer or water lateral connections to existing public mains, or in the opinion of the commission requires such improvements.

~~(c) A written agreement between the village and applicant requires village board approval of the site plan.~~

(2) In the above instances, the village board shall, between ten and 60 days of submittal of plan commission referral, approve the site plan as presented, approve the site plan with conditions, or reject the site plan, including reasons for rejection, unless this time frame is extended by written or electronic agreement of the applicant. The zoning administrator shall notify the applicant of such action in writing on a form designed for this purpose.

J. Appeal to ~~village board~~ the Board of Appeals. An appeal of a decision under subsection H may be taken to the ~~village board~~ Board of Appeals by any person, firm or corporation or any officer, department, board, commission or agency of the village who is aggrieved by the decision. Such appeal shall be made in writing to the zoning administrator within ~~ten~~ 30 days after the date of the commission's decision. In the case of an appeal:

(1) The zoning administrator and building inspector shall issue no permits to enable commencement or continuation of building and other activities authorized by the site plan, and shall issue a stop-work order for any such activities already commenced.

(2) The zoning administrator shall immediately notify the applicant and property owner of the appeal in writing and shall schedule the appeal for consideration ~~village board~~ by the Board of Appeals.

(3) The ~~village board~~ Board of Appeals shall, ~~by resolution,~~ make a final decision to grant, with or without conditions, or to deny each application for site plan approval after receiving and reviewing the commission's findings and making its own findings as to whether or not the proposed use will satisfy the standards for approval set forth in subsection G, and shall have all of the powers of the Plan ~~eCommission~~ under this section. The ~~village board's~~ Board of Appeals' determination shall be final and subject to appeal to the circuit court under any procedure authorized by statute.

VILLAGE OF KRONENWETTER
Marathon County, Wisconsin
An Ordinance Amending the Code of the Village of Kronenwetter
ORDINANCE NO.: 25-05
Chapter 520 - ZONING
Amending ARTICLE XV. - PROCEDURES AND ADMINISTRATION
§ 520-124. - Site plan procedures.

WHEREAS, the Village of Kronenwetter Plan Commission has recommended the Village Board adopt language to update existing code relating to appeals and to provide consistency with other sections.

NOW, THEREFORE, BE ORDAINED by the Village of Kronenwetter Village Board, as follows:

Proposed Amendments to Chapter 520 – ZONING
Amending ARTICLE XV. - PROCEDURES AND ADMINISTRATION

§ 520-124. - Site plan procedures.

Sections A. – G. unchanged

H. Action by plan commission; appeal procedure. Except as provided in subsection I, the plan commission shall, within 45 days of a complete submittal, approve the site plan as presented, approve the site plan with conditions, or reject the site plan, indicating reasons for rejection, unless this time frame is extended by written agreement of the applicant. Such deadline may be extended by written or electronic agreement from the applicant. The zoning administrator shall notify the applicant of such action in writing on a form designed for that purpose. Within 30 days of such action, the applicant may appeal in writing all or part of the Plan Commission's decision to the Board of Appeals. During the appeal process, the zoning administrator and building inspector are authorized to hold the issuance of permits to enable commencement or continuation of building and other activities authorized by the zoning administrator's decision, and to issue a stop-work order for any such activities already commenced. The Board of Appeals may affirm, modify, or reverse the plan commission's decision. The plan commission shall inform the village board of all site plans submitted, reviewed, approved, and rejected under this subsection H during each meeting.

I. Action by village board.

(1) The plan commission shall not determine a site plan application, but shall forward the complete site plan application or components thereof, all associated materials, and a report and recommendation to the village board in all cases where at least one of the following conditions is present:

(a) The applicant has indicated on the application form a desire for village board action instead of plan commission action.

(b) The application is filed concurrently with a rezoning application for the same site.

(c) The site plan is for a large retail and commercial service development as described in section 520-77.

(d) The site plan proposes public improvements other than driveway connections to public streets and sanitary sewer or water lateral connections to existing public mains, or in the opinion of the commission requires such improvements.

(2) In the above instances, the village board shall, between ten and 60 days of submittal of plan commission referral, approve the site plan as presented, approve the site plan with conditions, or reject the site plan, including reasons for rejection, unless this time frame is extended by written or electronic agreement of the applicant. The zoning administrator shall notify the applicant of such action in writing on a form designed for this purpose.

J. Appeal to the Board of Appeals. An appeal of a decision under subsection H may be taken to the Board of Appeals by any person, firm or corporation or any officer, department, board, commission or agency of the village who is aggrieved by the decision. Such appeal shall be made in writing to the zoning administrator within 30 days after the date of the commission's decision. In the case of an appeal:

(1) The zoning administrator and building inspector shall issue no permits to enable commencement or continuation of building and other activities authorized by the site plan, and shall issue a stop-work order for any such activities already commenced.

(2) The zoning administrator shall immediately notify the applicant and property owner of the appeal in writing and shall schedule the appeal for consideration by the Board of Appeals.

(3) The Board of Appeals shall make a final decision to grant, with or without conditions, or to deny each application for site plan approval after receiving and reviewing the commission's findings and making its own findings as to whether or not the proposed use will satisfy the standards for approval set forth in subsection G, and shall have all of the powers of the Plan Commission under this section. The Board of Appeals' determination shall be final and subject to appeal to the circuit court under any procedure authorized by statute.

PASSED and ADOPTED this 28th day of July 2025

By: _____

David M. Baker, Village President

(SEAL)

ATTEST:

Jennifer Poyer, Village Clerk



REPORT TO VILLAGE BOARD

| | |
|-----------------------|---|
| ITEM NAME: | 2026 Budget Guidelines and Expectations |
| MEETING DATE: | July 28, 2025 |
| PRESENTING COMMITTEE: | NA |
| COMMITTEE CONTACT: | David Baker |
| STAFF CONTACT: | John Jacobs |
| PREPARED BY: | David Baker |

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

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

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

PROPOSAL:

ADVANTAGES:
DISADVANTAGES:

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

RECOMMENDED ACTION: Review, Consider and potentially make recommendations regarding the 2026 Budget.

OTHER OPTIONS CONSIDERED:
TIMING REQUIREMENTS/CONSTRAINTS:

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

ATTACHMENTS (describe briefly): Preliminary proposed Budget Worksheets

VILLAGE OF KRONENWETTER
Property Tax Levies for 2020-2030 Budget Years
(excluding Tax Increment Districts)
Prepared as of 7/23/2025

Section 7, ItemN.

| | | Budget Years | | | | | | | | | | | | |
|--|--------|-----------------|-----------------|--------------|-----------------|-----------------|--------------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| Fund Name | Fund # | 2020 Adopted | 2021 Adopted | 2022 Adopted | 2023 Adopted | 2024 Adopted | 2025 Original Adopted | 2025 Amended on 4/14/2025 | 2026 Estimate | 2027 Estimate | 2028 Estimate | 2029 Estimate | 2030 Estimate | |
| General | 100 | \$ 967,594 | \$ 1,094,850 | \$ 1,351,978 | \$ 1,631,019 | \$ 1,655,461 | \$ 2,206,116 | \$ 1,940,583 | TBD | TBD | TBD | TBD | TBD | |
| Debt Service | 350 | \$ 1,162,002 | \$ 1,110,000 | \$ 750,000 | \$ 700,000 | \$ 193,012 | \$ 110,636 | \$ 662,169 | \$ 725,900 | \$ 775,853 | \$ 778,128 | \$ 551,278 | \$ 385,828 | |
| Capital Projects | 410 | \$ 125,361 | \$ 100,000 | \$ 200,000 | \$ - | \$ 200,000 | \$ 200,000 | \$ - | TBD | TBD | TBD | TBD | TBD | |
| Equipment Replacement | 750 | \$ 100,000 | \$ 130,000 | \$ 200,000 | \$ 200,000 | \$ 428,500 | \$ 86,000 | \$ - | TBD | TBD | TBD | TBD | TBD | |
| TOTAL PROPERTY TAX LEVY - excluding TID's | | \$ 2,354,957 | \$ 2,434,850 | \$ 2,501,978 | \$ 2,531,019 | \$ 2,476,973 | \$ 2,602,752 | \$ 2,602,752 | TBD | TBD | TBD | TBD | TBD | |
| Remaining Tax Levy to be distributed, if keep Tax Levy "frozen" at 2025 budgetary level ---> | | | | | | | | | \$ 1,876,852 | \$ 1,826,899 | \$ 1,824,624 | \$ 2,051,474 | \$ 2,216,924 | |
| Total Tax Levy, if kept "frozen" at 2025 budget level | | | | | | | | | \$ 2,602,752 | \$ 2,602,752 | \$ 2,602,752 | \$ 2,602,752 | \$ 2,602,752 | |
| <u>Tax Levy Adjustment Assumptions:</u> | | | | | | | | | | | | | | |
| 1) Plus: Net New Construction Increase: 0.25% for 2026 | | | | | | | | | \$ 4,650 | \$ 4,650 | \$ 4,650 | \$ 4,650 | \$ 4,650 | |
| 2) Plus: Net New Construction Increase: 0.25% for 2027 | | | | | | | | | \$ - | \$ 4,662 | \$ 4,662 | \$ 4,662 | \$ 4,662 | |
| 3) Plus: Net New Construction Increase: 0.25% for 2028 | | | | | | | | | \$ - | \$ - | \$ 4,674 | \$ 4,674 | \$ 4,674 | |
| 4) Plus: Net New Construction Increase: 0.25% for 2029 | | | | | | | | | \$ - | \$ - | \$ - | \$ 4,685 | \$ 4,685 | |
| 5) Plus: Net New Construction Increase: 0.25% for 2030 | | | | | | | | | \$ - | \$ - | \$ - | \$ - | \$ 4,697 | |
| Estimated Annual Tax Levy for Village, using 2025 Budget as the "Base" amount. | | | | | | | | | \$ 2,602,752 | \$ 2,607,402 | \$ 2,612,064 | \$ 2,616,738 | \$ 2,621,423 | \$ 2,626,120 |

Notes:

- 1) Debt Service Tax Levy for 2024 budget should have been = \$732,428. This was \$539,416 short.
2) Debt Service Tax Levy for 2025 budget should have been = \$794,578. This was \$683,942 short.

TAX LEVY DISTRIBUTION - 2025 Budget:

| | General Fund | Debt Service Fund | Capital Projects | Internal Equipment Replacement Fund | TOTAL |
|--|---------------------|----------------------|---------------------|--|---------------------|
| 2025 Original Adopted Budget | \$ 2,206,116 | \$ 110,636 | \$ 200,000 | \$ 86,000 | \$ 2,602,752 |
| Proposed Budget Adjustments: | | | | | |
| Move Tax Levy - TID #1 Transfer | \$ (100,533) | \$ 100,533 | \$ - | \$ - | \$ - |
| Move Tax Levy - Public Works savings | \$ (145,000) | \$ 145,000 | \$ - | \$ - | \$ - |
| Move Tax Levy - Treasurer savings | \$ (20,000) | \$ 20,000 | \$ - | \$ - | \$ - |
| Move Tax Levy - from Capital Projects Fund | \$ - | \$ 200,000 | \$ (200,000) | \$ - | \$ - |
| Move Tax Levy - from Equip. Replace. Fund | \$ - | \$ 86,000 | \$ - | \$ (86,000) | \$ - |
| 2025 Amended Budget - as of 4/14/25 | \$ 1,940,583 | \$ 662,169 | \$ - | \$ - | \$ 2,602,752 |

2026 Budget Worksheet
Guidelines and Expectations
Very Preliminary
Prepared by David Baker
Not Reviewed by any Staff

Page 1 of 3

| AL FUND - REVENUES BY CATEGORY | Initial Assumption: No Revenue Increase Except Levy | | | Change in Revenue | |
|------------------------------------|---|----------------|----------------|---|--------------------|
| | <u>2024</u> | <u>2025</u> | <u>2026</u> | | |
| Tax Levy | \$2,476,973.00 | \$2,602,752.00 | \$2,711,512.44 | Net New Construction | 0.25% \$4,650.36 |
| Intergovernmental Revenues | \$2,397,359.85 | \$2,802,477.67 | \$2,802,477.67 | Tax Levy Increase (%) | 4.00% \$104,110.08 |
| Permits & Licenses | \$62,927.23 | \$57,775.00 | \$57,775.00 | | 4.25% |
| Municipal Court | \$34,000.00 | \$36,000.00 | \$36,000.00 | | |
| Public Charges for Services | \$538,918.64 | \$537,700.00 | \$537,700.00 | | |
| Misc. Revenues | \$269,609.83 | \$247,700.00 | \$247,700.00 | | |
| Other Financing Sources | \$402,528.07 | \$2,500.00 | \$2,500.00 | | |
| Total Revenues | \$6,182,316.62 | \$6,286,904.67 | \$6,395,665.11 | | |
| Less Debt Service | \$193,012.00 | \$662,169.00 | \$725,900.00 | | |
| Less Capital Projects | \$200,000.00 | \$0.00 | \$200,000.00 | | |
| Less Equipment Replacement | \$428,500.00 | \$0.00 | \$100,000.00 | | |
| Less TID #1 Shortfall | \$112,500.00 | \$112,500.00 | \$112,500.00 | | |
| Available for General Fund | \$5,248,304.62 | \$5,512,235.67 | \$5,257,265.11 | | |
| Estimated General Fund Expenditure | \$4,926,966.42 | \$5,074,775.41 | \$5,222,584.41 | (Based on 2024 Actual Expenditures + 3% per year) | |
| Surplus (Shortage) | | \$437,460.26 | \$34,680.70 | | |

**General Fund
Expenditures
Based on 2024 Actual Expenditures**

Page 2 of 3

| CostCenter | Cost Center Name | 2024 ACT | 2024 BUD | Percent Increase | Based on 2024 |
|------------|--------------------|----------------|----------------|-----------------------|--------------------------------------|
| | | | | 3% | Actual Expenditures Plus Increase |
| | | | | Per Year, for 2 years | |
| 100-51000 | Village Board | \$29,277.49 | \$37,524.50 | \$1,756.65 | \$31,034.14 |
| 100-51200 | Municipal Court | \$19,013.58 | \$32,500.00 | \$1,140.81 | \$20,154.39 |
| 100-51300 | Legal | \$126,639.87 | \$130,000.00 | \$7,598.39 | \$134,238.26 |
| 100-51400 | General Office | \$150,688.04 | \$136,850.00 | \$9,041.28 | \$159,729.32 |
| 100-51410 | Administrator | \$59,482.84 | \$122,782.12 | \$3,568.97 | \$63,051.81 |
| 100-51420 | CD/z | \$111,448.10 | \$132,553.36 | \$6,686.89 | \$118,134.99 |
| 100-51421 | Village Clerk | \$92,484.85 | \$99,392.82 | \$5,549.09 | \$98,033.94 |
| 100-51422 | Deputy Clerk | \$7,636.17 | \$8,909.58 | \$458.17 | \$8,094.34 |
| 100-51423 | Admin Assistant | \$77,569.11 | \$79,116.12 | \$4,654.15 | \$82,223.26 |
| 100-51425 | Plan Tech | \$38,799.82 | \$71,064.59 | \$2,327.99 | \$41,127.81 |
| 100-51427 | Account Clerk | \$65,248.92 | \$79,543.12 | \$3,914.94 | \$69,163.86 |
| 100-51440 | Elections | \$46,524.68 | \$48,530.00 | \$2,791.48 | \$49,316.16 |
| 100-51500 | Committees | \$4,152.90 | \$11,100.00 | \$249.17 | \$4,402.07 |
| 100-51520 | Finance | \$53,706.64 | \$67,254.66 | \$3,222.40 | \$56,929.04 |
| 100-51530 | Assessor | \$19,824.39 | \$17,450.00 | \$1,189.46 | \$21,013.85 |
| 100-51600 | Municipal Building | \$183,312.95 | \$330,662.25 | \$10,998.78 | \$194,311.73 |
| 100-51900 | Other | \$129,753.51 | \$77,742.00 | \$7,785.21 | \$137,538.72 |
| 100-52000 | Police | \$1,427,847.72 | \$1,543,853.17 | \$85,670.86 | \$1,513,518.58 |
| 100-52200 | Fire & EMS | \$400,096.91 | \$445,180.35 | \$24,005.81 | \$424,102.72 |
| 100-52400 | Building Inspector | \$18,497.81 | \$26,600.00 | \$1,109.87 | \$19,607.68 |
| 100-52800 | PFC | \$6,207.59 | \$7,652.31 | \$372.46 | \$6,580.05 |
| 100-53000 | Public Works | \$1,732,748.39 | \$2,050,585.46 | \$103,964.90 | \$1,836,713.29 |
| 100-55000 | Parks | \$108,609.14 | \$123,764.80 | \$6,516.55 | \$115,125.69 |
| 100-59000 | Transfer | \$17,395.00 | \$17,395.00 | \$1,043.70 | \$18,438.70 |
| | | \$4,926,966.42 | \$5,698,006.21 | \$295,617.99 | \$5,222,584.41 |

Major Potential Adjustments to 2024 Actual Expenditures

| Item | Expected Cost | 2024 Actual Cost | Additional 2026 | Or Savings 2026 |
|---------------------------------|---------------|---------------------------------|--------------------|--------------------|
| Reassessment | \$190,000 | (Recommended to Fund from 2025) | | |
| Administrator | \$140,000 | \$60,044 | \$79,956 | \$60,044 |
| Planning Tech | \$85,000 | \$39,174 | \$45,826 | |
| Administrative Assistant | \$83,000 | \$83,500 | | |
| Finance Director | \$42,172 | \$54,096 | | \$11,924 |
| Salt | | | | |
| Village Clerk | | | \$10,000 | |
| Account Clerk Training | | | \$6,400 | |
| Building (Vaccum Truck, Police) | | | | |
| Maple Ridge | | | | |
| Storm Sewer | | | | |
| Contingency | | | | |



REPORT TO VILLAGE BOARD

| | |
|-----------------------|-----------------------|
| ITEM NAME: | FIN-004 Policy Review |
| MEETING DATE: | July 28, 2025 |
| PRESENTING COMMITTEE: | APC |
| COMMITTEE CONTACT: | David Baker |
| STAFF CONTACT: | John Jacobs |
| PREPARED BY: | David Baker |

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

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

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

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

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

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

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

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

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

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

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

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

Option A:

Legal Budgetary Control

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

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

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

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

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

Option B:

Legal Budgetary Control

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

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

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

Option C:

Legal Budgetary Control

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

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

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

Annual expenditures that exceed a line item appropriation by less than 10% of the total cost center budgeted expenditures may be approved by the individual responsible for the cost center control.

Annual expenditures that exceed a line item appropriation by more than 10% of the total cost center budgeted expenditures may be approved by a simple majority vote of the Village Board without the public notice required for a budget amendment.

ADVANTAGES:
DISADVANTAGES:


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

RECOMMENDED ACTION: Review the proposed changes and potentially move to modify the FIN-004 Policy.

OTHER OPTIONS CONSIDERED:
TIMING REQUIREMENTS/CONSTRAINTS:

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

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

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

POLICY

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

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

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

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

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

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

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

PROCEDURE

GENERAL INFORMATION

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

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

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

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

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

EXCEEDING BUDGETED EXPENDITURE LINE ITEM TOTAL

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

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

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

UNAUTHORIZED PURCHASE

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

CAPITAL ASSETS

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

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

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

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

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

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

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

PURCHASES OVER \$35,000

Require the following:

Advertisement Information

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

Bidders List

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

Written Specifications

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

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

Bid Opening and Recommendation

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

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

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

Exceptions

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

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

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

EMERGENCY PURCHASES

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

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

Emergency purchases may be made:

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

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


PETTY CASH FUND

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

INTERNAL CONTROLS

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

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

| | | | |
|---|--|--|---|
| POLICY ID: FIN-004 | | TITLE: Purchasing Policy | |
| <input type="checkbox"/> ORIGINAL <input checked="" type="checkbox"/> REVISION February 26, 2024 EFFECTIVE DATE: Immediate | | APPROVED BY VILLAGE BOARD:  VILLAGE CLERK | DATE: 02/26/2024 |
| APPLIES TO: | | <input checked="" type="checkbox"/> FLSA EXEMPT | <input checked="" type="checkbox"/> FLSA NON-EXEMPT |
| <input checked="" type="checkbox"/> REPRESENTED EMPLOYEES | | <input checked="" type="checkbox"/> Non-REPRESENTED EMPLOYEES | |
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- stand the duties of the Administrator are not assigned, Administrator,*
- It shall be the policy of the Village of Kronenwetter to attempt to first purchase any item as locally as possible from Wausau Chamber, Mosinee Chamber and Village of Kronenwetter businesses when financially feasible and competitive.
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2. ~~Line Item budgeted~~ Purchases from \$500 up to an equal to \$2,500. These purchases shall require approval of the relevant department head prior to being purchased.
3. ~~Line Item budgeted~~ Purchases over \$2,500 and up to \$10,000. These purchases shall require approval of the relevant department head and also the Village Administrator.
4. Purchases over \$10,000 and up to \$35,000. These purchases shall require approval of the relevant department head, Village Administrator, review by the Administrative Policy Committee (APC) and approval of the Village Board.
5. Purchases over \$35,000. These purchases shall require review by the Administrative Policy Committee and approval of the Village Board and shall follow the current applicable State of Wisconsin bidding procedure unless they are for services such as legal, engineering, architectural, etc.
6. Items that were specifically identified during the budget process does not need require a secondary approval.
7. Emergency Purchases (see Emergency Purchases below)

~~EXCEEDING BUDGETED EXPENDITURE LINE ITEM TOTAL~~

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

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

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

UNAUTHORIZED PURCHASE

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

Section 8, Item O.

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

CAPITAL ASSETS

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

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

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

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

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

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

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

PURCHASES OVER \$35,000

Require the following:

Advertisement Information

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

Bidders List

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

Written Specifications

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

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

Bid Opening and Recommendation

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

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

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

Exceptions

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

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

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

EMERGENCY PURCHASES

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

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

Emergency purchases may be made:

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

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

PETTY CASH FUND

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

INTERNAL CONTROLS

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

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

Staff and
Committee
Review
for
accuracy
and
correct
practice

| | | | |
|---|--|--|--|
| POLICY ID: FIN-004 | | TITLE: Purchasing Policy | |
| <input type="checkbox"/> ORIGINAL <input checked="" type="checkbox"/> REVISION <u>XXXX XX, 2025</u> February 26, 2024 EFFECTIVE DATE: Immediate | | APPROVED BY VILLAGE BOARD: _____ DATE: <u>XX/XX/2025</u> <u>02/26/2024</u> VILLAGE CLERK | |
| APPLIES TO: | | <input checked="" type="checkbox"/> FLSA EXEMPT <input checked="" type="checkbox"/> FLSA NON-EXEMPT <input checked="" type="checkbox"/> REPRESENTED EMPLOYEES <input checked="" type="checkbox"/> Non-REPRESENTED EMPLOYEES | |
| <i>This policy applies to all Village of Kronenwetter employees in the categories checked in this section. Provisions within individual personal contracts or a collective bargaining agreement may supersede certain parts of this policy.</i> | | | |

POLICY

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

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

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

The Village Administrator shall be charged with the enforcement of the rules that are set out by this policy. In the case where the position of the Village Administrator is vacant and the duties of the Village Administrator are not assigned, the Village Treasurer will be charged with enforcement of this policy.

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

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

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

PROCEDURE

GENERAL INFORMATION

Professional contracted legal, architectural, engineering, auditing, financial advising, ambulance, informational technology and garbage services, except in the case of emergency purchases, shall be reviewed for recommendation to the Village Board by the appropriate Committee (Village Ordinance § 14-20,21,22). ~~Ordinance 21-08~~) Contracts approved through the budget process are exempt.

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

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

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

~~EXCEEDING BUDGETED EXPENDITURE LINE ITEM TOTAL~~

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

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

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

UNAUTHORIZED PURCHASE

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

LEGAL BUDGETARY CONTROL

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

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

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

Annual expenditures that exceed a line item appropriation by less than 10% of the total cost center budgeted expenditures may be approved by the individual responsible for the cost center control.

Annual expenditures that exceed a line item appropriation by more than 10% of the total cost center budgeted expenditures may be approved by a simple majority vote of the Village Board without the public notice required for a budget amendment.

CAPITAL ASSETS

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

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

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

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

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

- Description of purchase
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- Explanation of recommendation if it is other than the lowest price

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

PURCHASES OVER \$35,000

Require the following:

Advertisement Information

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

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

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

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Emergency purchases may be made:

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- To prevent delays in critical maintenance repairs

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PETTY CASH FUND

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INTERNAL CONTROLS

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

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- All invoices must have Department Head approval prior to drawing the check.
- All disbursements are presented at Village Board Meetings.
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- Accounts Payable Department will mail out checks.
- Adequate security must be provided over unused checks.
- Checks must NOT be signed prior to being completely filled out.
- Numerically controlled, pre-numbered checks must be used.
- The Treasurer will review all processed checks before the checks are distributed (ref. to FIN-003).

Municipal Budgeting:

By Claire Silverman, League Legal Counsel



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

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

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

THE STATE BUDGETING LAW

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

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

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

BUDGET SUMMARY AND BUDGET HEARING

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

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

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

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

What Local Officials Need to Know

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

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

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

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

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

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

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

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

*Municipal Budgeting
Continued on page 234*

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

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

4. Sec. 65.90(4).

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

6. League Legal Opinion Ordinances & Resolutions 353.

Municipal Budgeting
From page 233

DEADLINE FOR ADOPTING A MUNICIPAL BUDGET

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

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

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

BUDGET CHANGES

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

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

8. Sec. 61.46.

9. Sec. 74.03(1).

10. Sec. 74.03(2).

11. Wis. Stat. sec. 69.61.

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

NON-LAPSING RESERVE FUNDS

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

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

*In general,
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surplus funds.*

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

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

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

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

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

*Municipal Budgeting
Continued on page 236*

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

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

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

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

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

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

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

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

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

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

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

BOARD OF ESTIMATES BUDGET SYSTEM

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

RECOMMENDED BUDGET PRACTICES

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

16. 264 Wis. at 486.

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

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

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

20. 76 Op. Att’y Gen. 77 (1987).

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

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

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

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

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

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

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

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

FEATURES OF A GOOD BUDGET PROCESS

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

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

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

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

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

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

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

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

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

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

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

Financial Procedure 237R

22. *Id.*

23. *Id.*

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

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

14. Fund Equity (Continued)

Government-Wide and Proprietary Fund Statements

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

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

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

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

E. Use of Estimates

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

NOTE 2 STEWARDSHIP AND COMPLIANCE

A. Budgets and Budgetary Accounting

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

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

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

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

A. Budgets and Budgetary Accounting (Continued)

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

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

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

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

B. Excess of Expenditures Over Budget Appropriations

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

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

VILLAGE OF WESTON

NOTES TO FINANCIAL STATEMENTS December 31, 2022

NOTE III – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

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

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

The budgeted amounts presented include any amendments made.

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

- a. The Village Administrator submits to the Village Board a proposed budget for the fiscal year commencing the following January 1. The budget includes proposed expenditures and the means of financing them.
 - b. Public hearings are conducted at the Weston Municipal Center to obtain taxpayer comments.
 - c. Prior to December 31, the budget is legally adopted through passage of a Village resolution.
 - d. The budget as adopted includes total expenditures at the cost center level. A cost center can be a fund, major program, department, or other activity for which control of expenditures is considered desirable. Cost centers are defined as follows for the governmental fund types with annual budgets: General Fund at the function level, Special Revenue and Capital Projects Funds at the major program level, and Debt Service Fund at total fund level. Expenditures cannot legally exceed appropriations at this level without two-thirds Village Board approval to amend the budget. Supplemental appropriations during the year include an increase of \$193,639 in revenues and \$3,575,049 in expenditures in the Capital Project Funds. Transfers of appropriations between cost center levels also require the approval of the Village Board. The Village Board did approve transfers of appropriations between costs centers in 2022.
 - e. Formal budgetary integration is employed as a management control device during the year for the General Fund, the Special Revenue Funds, the Debt Service Fund, the Capital Projects Funds, and the Enterprise Funds.
- A comparison of Actual and Budget is included in the accompanying financial statements for all governmental fund types with a legally adopted annual budget. The budget presentations are at the cost center level (legal level of control for the annual budget).
- f. All budgets adopted conform to generally accepted accounting principles (GAAP), including the Enterprise Funds. Budget amounts are as originally adopted or as amended via the procedures explained above. Individual amendments were legally authorized as described.
 - g. Budgets for all non-committed governmental funds lapse at year-end.

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

NOTE 2 STEWARDSHIP AND COMPLIANCE

A. Budgetary Information

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

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

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

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

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

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

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

A. Budgetary Information (Continued)

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

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

B. Excess of Expenditures Over Budget Appropriations

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

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

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

CITY OF BROOKFIELD

NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE III – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

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

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

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

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

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

B. EXCESS EXPENDITURES OVER APPROPRIATIONS

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

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

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

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

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

History: 1991 a. 316.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Section 8, Item O.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7 Updated 19–20 Wis. Stats.

MUNICIPAL BUDGET SYSTEMS

Section 8, Item O.

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

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

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

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

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

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

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

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

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

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



SPECIAL ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

March 27, 2025 at 5:30 PM

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

1. CALL MEETING TO ORDER

A. Pledge of Allegiance

B. Roll Call

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

PRESENT

Kelly Coyle

Chris Voll

Mary Solheim

ABSENT

Jordyn Wadle-Leff

Terry Lewis-Birkett

2. PUBLIC COMMENT

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

3. APPROVAL OF MINUTES

C. APC March 20, 2025

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

4. REPORTS AND DISCUSSIONS

D. Interim Finance Director Report

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

5. OLD BUSINESS

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

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

F. Addition of Decorum guidelines: Code of Conduct

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

G. Village Employee Handbook Review

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

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

H. TDS 2025 Sponsorship Contract

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

6. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

Handbook and TDS contract

7. NEXT MEETING: April 17, 2025

April 9th or 10th for Special meeting.

8. ADJOURNMENT

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

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

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

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

Minutes prepared by: Account clerk- Sarah Fisher



SPECIAL ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

April 09, 2025 at 5:30 PM

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

1. CALL MEETING TO ORDER

A. Pledge of Allegiance

B. Roll Call

PRESENT

Kelly Coyle

Chris Voll

Jordyn Wadle-Leff

Terry Lewis-Birkett

ABSENT

Mary Solheim

2. PUBLIC COMMENT

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

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

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

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

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

3. APPROVAL OF MINUTES

C. Administrative Policy Committee Minutes March 27, 2025

Motion by Voll/Coyle to approve minutes as presented. Motion carried 4:0 by voice vote.

4. OLD BUSINESS

D. Village Employee Handbook Review

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

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

5. NEW BUSINESS

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

6. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

Handbook, Budget

7. NEXT MEETING: April 17, 2025

April 23, 2025

8. ADJOURNMENT

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

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

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

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

Minutes prepared by: Account Clerk- Sarah Fisher



SPECIAL ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

March 27, 2025 at 5:30 PM

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

1. CALL MEETING TO ORDER

A. Pledge of Allegiance

B. Roll Call

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

PRESENT

Kelly Coyle

Chris Voll

Mary Solheim

ABSENT

Jordyn Wadle-Leff

Terry Lewis-Birkett

2. PUBLIC COMMENT

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

3. APPROVAL OF MINUTES

C. APC March 20, 2025

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

4. REPORTS AND DISCUSSIONS

D. Interim Finance Director Report

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

5. OLD BUSINESS

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

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

F. Addition of Decorum guidelines: Code of Conduct

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

G. Village Employee Handbook Review

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

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

H. TDS 2025 Sponsorship Contract

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

6. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

Handbook and TDS contract

7. NEXT MEETING: April 17, 2025

April 9th or 10th for Special meeting.

8. ADJOURNMENT

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

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

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

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

Minutes prepared by: Account clerk- Sarah Fisher



ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

June 19, 2025 at 5:30 PM

Kronenwetter Municipal Center - Upstairs A121

1. CALL MEETING TO ORDER

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

2. ANNOUNCEMENT OF CLOSED SESSION

3. APPROVAL OF MINUTES- DISCUSSION AND POSSIBLE ACTION

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

4. NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION

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

CLOSED SESSION

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

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

RECONVENE OPEN SESSION

Consideration of motion to reconvene into open session.

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

ACTION AFTER CLOSED SESSION

5. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

Work Plan

6. NEXT MEETING: June 24, 2025

7. ADJOURNMENT

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

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

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

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

Minutes prepared by: Sarah Fisher- Account Clerk



REVISED ****SPECIAL**** ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

June 24, 2025 at 5:30 PM

Kronenwetter Municipal Center - 1582 Kronenwetter Drive Room A121

1. CALL MEETING TO ORDER

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

A. Pledge of Allegiance

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

B. Roll Call

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

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

GUESTS: *Trustee Ken Charneski*

2. ANNOUNCEMENT OF CLOSED SESSION

3. PUBLIC COMMENT

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

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

4. REPORTS AND DISCUSSIONS

C. Finance Director Report

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

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

3) D.Funding for Kronenwetter Storage Driveway

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

2) E. Reassessment Services for Village Properties

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

1) F. Budget Timeline

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

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

4) G.Meeting Room Control Upgrade

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

6) H.APC Workplan

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

7) I. Badke Open Meeting Notice Requirements

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

5) J. Date of Meeting

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

CLOSED SESSION

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

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

RECONVENE OPEN SESSION

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

Open session convened at 9:37 p.m.

ACTION AFTER CLOSED SESSION

No action taken.

6. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

- Minutes from previous meetings
- Possible special meeting

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

8. ADJOURNMENT

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

Meeting adjourned at 9:40 p.m.

Jennifer Poyer

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

Ken Charneski 2604 16th Road Kronenwetter

My Input for the June 24 APC special meeting.

Agenda item 5E Reassessment services for the Village.

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

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

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

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

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

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

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

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

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

The second item is 5F Budget Timetable.

I see this schedule as completely unacceptable.

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

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

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

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

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

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

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

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

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

Thanks for your consideration.