



VILLAGE BOARD MEETING AGENDA

August 11, 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. 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. REPORTS FROM STAFF AND VENDORS

- C. Police Chief Report
- D. Fire Chief Report
- E. Interim Finance Director Report
- F. Vouchers & ACH Transactions - June and July 2025

4. CONSENT AGENDA - DISCUSSION AND POSSIBLE ACTION

- G. Operator "Bartender" License - Alissa Schwartz
- H. Temporary Alcohol Beverage License – Peplin VFW Memorial Post 8280
- I. July 28, 2025 Village Board Meeting Minutes

5. OLD BUSINESS - DISCUSSION AND POSSIBLE ACTION

- J. FIN-004 Policy Review (APC)
- K. Fluoride Survey Question for Kronenwetter Utility Customers (CLIPP)

6. NEW BUSINESS - DISCUSSION AND POSSIBLE ACTION

- L. Trails and Leisure for Village Owned Property on Lea Rd. (CLIPP)
- M. Appointment of Village Representative for the Joint Review Board

7. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

8. 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: 08/08/2025 Kronenwetter Municipal Center and _

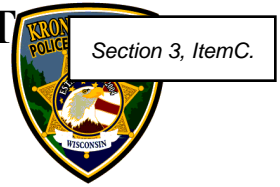
Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages, The Wausonian



KRONENWETTER POLICE DEPARTMENT

Office of the Chief of Police

Executive Summary for August 2025 Village Board



TO: VILLAGE BOARD MEMBERS

DEPARTMENT ACTIVITY SUMMARY – In July, we handled 607 total calls for service. Some highlights included the following:

- One domestic disturbance in which both parties were arrested. One half was arrested for domestic battery, disorderly conduct, and a probation violation hold. The second half was arrested on a probation hold as well.
- An OWI 3rd offense arrest after an officer responded to a vehicle in the ditch at CTH X/XX. The driver was also cited for operating with a revoked driver's license.
- A check washing case that is still under investigation. This group has hit the north central area, particularly in Lincoln County.
- Seven thefts
 - One was a theft of two trailers and a small utility truck for a total loss of over \$20,000. We recovered the truck a couple of days later when it was discovered abandoned. We processed it for evidence and will submit items to the WI Crime Lab.
 - Theft and criminal damage to a storage unit. The victim had roughly \$250 of personal items taken.
 - Theft of a license plate.
 - Four thefts from vehicles from various parts of our residential areas along the Kowalski Rd corridor to Crystal View. These cases also remain under investigation. All instances occurred when the thieves entered unlocked vehicles.
- A driver was cited for possession of marijuana and drug paraphernalia while he had his two-year-old in the vehicle with him. This was also sent to Marathon County Social Services.
- One person was arrested on an outstanding warrant for failing to appear in court.

DEPARTMENT PERSONNEL ISSUES & STATUS –

I'm happy to report that the victim in our serious battery case has been making great improvements lately. We were able to interview the victim and obtain critical information. The victim's improvements have been really incredible and we're still putting a lot of resources into this case. We are determined to get justice for this victim and their family and I'm very proud of the incredible work our officers have done in this case. The defendant just had his preliminary hearing, and the court found probable cause. The defendant has been formally charged with aggravated battery, eight offense OWI, and possession of child pornography. He remains in jail on a \$500,000 cash bond.

In addition to being down two full-time officer positions on the road, our full-time clerk is also off on medical leave for at least eight weeks, so it is a really challenging time from a staffing perspective. Everyone has to pick up extra work to keep things moving, but we have a good group of employees who step up during times like this.

We are working to hire an officer ASAP. Interviews are now complete, and we have selected one candidate to enter the background phase. Background investigations are always difficult to predict a timeframe for because there are so many variables involved. We are hoping to get this candidate through the testing process and hired by no later than mid-September.



KRONENWETTER POLICE DEPARTMENT

Office of the Chief of Police

Executive Summary for August 2025 Village Board



Section 3, Item C.

CURRENT GRANTS AND EQUIPMENT — Our new squad car is back from the installer and there was a minor hiccup that they fixed. We are also working with the insurance company on a possible replacement squad camera after one of our newer cameras experienced technical issues, potentially due to excessive dust and rattling on Kronenwetter Dr during the construction. We also have a portable radio down, and that has been sent back because the repair needed should be covered under warranty.

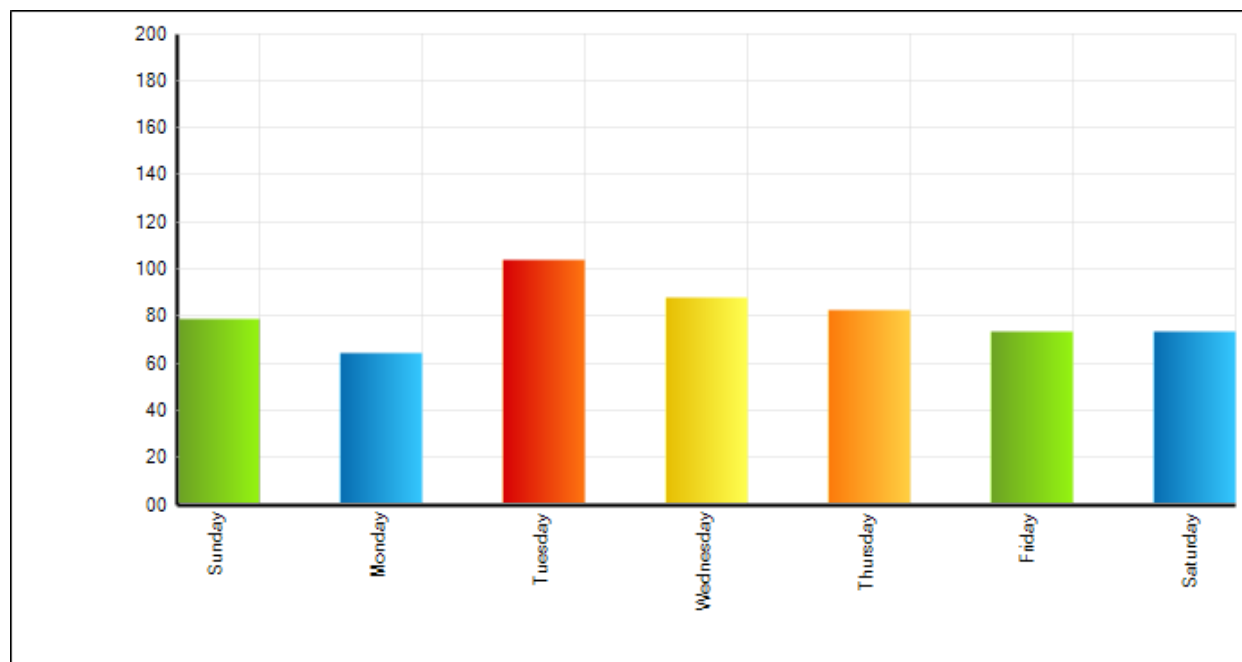
July 2025 Calls for Service Info

Events by Nature Code by Agency

KP	911 HANG UP	10
	ALARMS	3
	ANIMAL COMPLAINT	7
	BUSINESS SECURITY CHECK	39
	CIVIL COMPLAINT	4
	CRIMINAL MISCELLANEOUS	21
	CRIMINAL THEFT	3
	DISABLED VEHICLE	18
	EXTRA PATROL	55
	FAMILY DISTURBANCE	4
	FIELD INTERVIEW	4
	FINGERPRINTING	6
	FIREWORKS COMPLAINT	7
	FOLLOW-UP INVESTIGATION	70
	INFORMATION	1
	JUVENILE ATL	4
	LOST AND FOUND	1
	NOISE COMPLAINT	1
	PARKING MISCELLANEOUS	2
	SCHOOL WALK THROUGH	2
	SERVICE MISCELLANEOUS	88
	SUSPICIOUS ACTIVITY	20
	TRAFFIC HAZARD	11
	TRAFFIC MISCELLANEOUS	8
	TRAFFIC STOP	101
	WELFARE CHECK	5
	TRAFFIC CRASH - INJURY	3
	TRAFFIC CRASH PDO	7
	CO ALARM	2
	FIRE ALARM	2
	UTILITY FIRE CALL	1
	VEHICLE FIRE	1
	DEAD ANIMAL	6
	COMMUNITY RELATIONS ACT	2
	TELEPHONE MESSAGE	20
	VEHICLE ATL	12
	MEDICAL EMERGENCY	16

July 2025 Calls for Service Info

Calls by Day of the Week



Summons/Citations Charge Summary

Agency: KRONENWETTER PD, Date Range: 07/01/2025 0

Charges	Count
CRACKED/DAMAGED VEHICLE WINDSHIELD	1
DEVIATION FROM DESIGNATED LANE	1
DOG RUNNING AT LARGE	1
EXCEEDING SPEED ZONES, ETC. (1-10 MPH)	1
EXCEEDING SPEED ZONES, ETC. (11-15 MPH)	2
EXCEEDING SPEED ZONES, ETC. (20-24 MPH)	1
EXCEEDING SPEED ZONES/POSTED LIMITS	3
FAIL TO FOLLOW INDICATED TURN	2
FAIL/STOP AT STOP SIGN	1
FAIL/YIELD RIGHT/WAY FROM STOP SIGN	1
INATTENTIVE DRIVING	1
KNOWINGLY OPERATE WITHOUT LICENSE	1
NON-REGISTRATION OF AUTO, ETC	4
NON-REGISTRATION OF VEHICLE	1
OPERATE AFTER REV/SUSP OF	1
OPERATE MOTOR VEHICLE W/O INSURANCE	3
OPERATE MOTOR VEHICLE W/O PROOF OF	1
OPERATING A MOTOR VEHICLE W/O	5
OPERATING LEFT OF CENTER LINE	1
OPERATING WHILE REVOKED (REV DUE TO	1
OPERATING WHILE SUSPENDED	3
OPERATING WHILE UNDER THE	1
POSSESS DRUG PARAPHERNALIA	1
POSSESSION OF THC	1
SPEEDING IN 55 MPH ZONE (20-24 MPH)	1
UNREASONABLE AND IMPRUDENT SPEED	1
VEHICLE OPERATOR FAIL/WEAR SEAT BELT	1
VEHICLE TIRES W/LESS THAN 2/32 INCH	1
Total:	43

KRONENWETTER FIRE DEPARTMENT JUNE 2025

Training:

FIRE: 6/2/2025 – Hose Operations

6/16/2025 – Engine 1/Truck 1 Pumping/Operations

EMS: 6/12/2025 – EKG Walk thru - Riverside

6/26/2025 – SOG/SOP Review, Annual Narcan review

Fire Calls:

June Fire Calls – 2 Structure Fires, 2 vehicle accidents, 1 weather related, 1 structure fire Rothschild, 1 cancelled call Riverside, 1 cancelled call Mosinee

EMS Calls and Updates:

June EMS Calls – 33 – YTD 215

Vehicle/Equipment Updates:

Annual Vehicle Oil Changes/DOT inspections completed

Annual pump testing completed on Engine 1 and Truck 1 – repairs needed for Engine 1 pump completed

Replaced tires on UTV trailer – added spare tire

DNR audit of grant purchases

Identified equipment needed to be replaced due to failures

- Hydrant connection from Engine 1

Equipment identified as needed

- High-rise equipment – 1 ½ Gated wye, Hose straps, 1 ½ nozzles

Fire Inspections

Completed June fire inspections – working with Pete W. on new businesses identified not currently on fire inspection listing

Past and Upcoming training and events:

Pool Fills for local residents

KRONENWETTER FIRE DEPARTMENT					
JUNE 2025					
TOTAL FIRE EMERGENCY CALLS ENDING 06/30/2025					
	Village	Guenther	Mutual Aid	Monthly Total	Year To Date
Vehicle Accidents	2			2	10
Chimney Fire					0
Grass/Brush Fire					2
Structure Fire	2		1	3	9
Weather	1			1	3
CO/Gas/Alarms					10
Car Fire					0
Other					1
Cancelled calls			2	2	4
Total Calls	5	0	3	8	39
Mutual Aid Received	1			1	5
Mutual Aid Given/Dispatched	3			3	11
				Monthly	Year To Date
Engine 1				6	26
Truck 1				2	5
Tanker 2				0	3
Rescue 6				2	11
Brush 1				1	3
Car 2				2	7
UTV				0	2

TOTAL MEDICAL EMERGENCY CALLS ENDING 06/30/2025		
	Monthly Total	Year To Date Total
Breathing Problems	3	18
Pain (Acute, Abdominal, Back, Hip)	1	19
Alcohol/Substance Use	0	2
Chest Pain	2	13
Sick Person	5	28
Allergic Reaction/Stings	1	1
Altered Mental Status	3	12
Cardiac Arrest/Death	0	2
Diabetic Problem	0	3
Falls	6	33
Fire Standby	1	6
Lift Assist-Mutual Aid	0	1
Medical Alarm	1	12
Psychiatric Problem/Abnormal Behavior/Suicide Attempt	0	3
Seizure	0	6
Stroke/CVA	2	8
Unknown Problem/Person Down	1	3
Traffic Crash	1	11
Traumatic Injury	3	7
Other	2	21
Unconscious Person/Fainting/Near-Fainting	1	6
TOTAL CALLS	33	215

Cancelled	7
No Transport	45
Transport	158
Fire Standby	5
YTD Total	215



REPORT TO VILLAGE BOARD and APC

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

PREPARED BY: John Jacobs, Finance Director/Treasurer

DATE PREPARED: 8/08/2025

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

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

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

Preliminary 2026 & 2027 State Aid Estimates:

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

1) State Shared Revenue Payments:

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

2) Other State Aid Payment Estimates:

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

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

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

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

Preliminary 2025 Equalized Valuation:

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

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

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

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

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

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

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

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

2025 TID Increment Value & Change in Valuation:

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

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

VILLAGE OF KRONENWETTER
2025 - 2027 State Aid Payments

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

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

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

Section 3, Item E.

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

VILLAGE OF KRONENWETTER
TID Equalized Valuation
2021 - 2025

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

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

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

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



REPORT TO VILLAGE BOARD

AGENDA ITEM: Vouchers and ACH Transactions – Month of July 2025

MEETING DATE: August 11, 2025

PRESENTING COMMITTEE: Village Board

COMMITTEE CONTACT:

STAFF CONTACT: Finance Director/Treasurer-John Jacobs

REPORT PREPARED BY: Finance Director/Treasurer-John Jacobs

AGENDA ITEM: Vouchers and ACH Transactions – Month of July 2025

OBJECTIVES: For the Village Board to review and approve vouchers and ACH transactions for the Month of July 2025. Grand total = \$703,866.02.

ISSUE BACKGROUND/PREVIOUS ACTIONS:

- None

RECOMMENDED ACTION: For the Village Board to review and approve vouchers and ACH transactions for the Month of July 2025 for a grand total of \$703,866.02.

ATTACHMENTS:

- Listing of Vouchers and ACH Transactions – Month of July 2025
 - Total Check Register = \$424,592.08
 - Total ACH Transactions = \$279,273.94
 - Grand Total Vouchers and ACH Transactions for the Month of July 2025 = \$703,866.02

Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
39853							
07/03/2025	39853	Advance Auto Parts	PARKS MOWER	100-55000-200-380	Equipment Repairs	19.08	06/30/2025
Total 39853:						19.08	
39854							
07/03/2025	39854	ALEXA KUFALK	FD FF2 EXAM	100-52200-201-340	Training/Schooling/Meetings	80.00	07/31/2025
Total 39854:						80.00	
39855							
07/03/2025	39855	Amanda White	RENTAL REFUND	100-48000-200	Municipal Center & Park Rental	50.00	06/30/2025
07/03/2025	39855	Amanda White	SECURITY DEPOSIT REFUND-CANCELED	100-22501	Security Deposits	50.00	06/30/2025
Total 39855:						100.00	
39856							
07/03/2025	39856	Amazon Capital Services, I	PD VEH MAINT	100-52000-120-380	Equipment Repairs/Maintenance	39.96	07/31/2025
Total 39856:						39.96	
39857							
07/03/2025	39857	American Asphalt of Wisco	HOT PATCH	100-53000-311-344	Patching Material-Asphalt	118.70	06/30/2025
Total 39857:						118.70	
39858							
07/03/2025	39858	Arrow Audio Inc.	SERVICE CALL-CONTROL PANEL ISSUES/BOARD ROOM	100-51600-389-000	Maintenance	170.00	07/31/2025
Total 39858:						170.00	
39859							
07/03/2025	39859	Ascension Medical Group-	JAN-MAR 2025 EAP SERVICES	100-21104	Misc Accounts Payable	389.00	07/31/2025
07/03/2025	39859	Ascension Medical Group-	APR-JUN 2025 EAP SERVICES	100-21104	Misc Accounts Payable	389.00	07/31/2025

M = Manual Check, V = Void Check

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
Total 39859:						778.00	
39860							
07/03/2025	39860	Associated Appraisal Cons	INTERNET POSTING OF PARCELS-JUL 2025	100-51530-110-000	Assessor Fee	1,460.45	06/30/2025
Total 39860:						1,460.45	
39861							
07/03/2025	39861	AT & T MOBILITY	PD- CELL PHONES	100-52000-120-326	Telephone & Utilities - Police	507.60	06/30/2025
Total 39861:						507.60	
39862							
07/03/2025	39862	BELCO VEH SOLUTIONS	BELCO PD SQUAD BUILD	750-51000-001-000	Equipment Purchases	670.00	06/30/2025
Total 39862:						670.00	
39863							
07/03/2025	39863	BOUND TREE MEDICAL,L	EMS EPI	100-52200-301-350	Supplies, Mileage & Expenses	1,866.00	07/31/2025
Total 39863:						1,866.00	
39864							
07/03/2025	39864	Brooks Tractor Inc.	BLADE FOR DEERE LOADER	100-53000-311-380	Equipment; Repairs/Maintenance	484.34	06/30/2025
Total 39864:						484.34	
39865							
07/03/2025	39865	Caterpillar Financial Servic	LEASE PAYMENT CATERPILLER GRADER	100-53000-311-814	PW; Equipment Rentals	29,484.19	06/30/2025
Total 39865:						29,484.19	
39866							
07/03/2025	39866	Charlie's Hardware	MISC SHOP SUPPLIES	100-53000-314-320	Garage Supplies & Expenses	5.39	06/30/2025
07/03/2025	39866	Charlie's Hardware	LEAF BLOWER CHEST STRAP	100-55000-200-380	Equipment Repairs	10.79	06/30/2025
07/03/2025	39866	Charlie's Hardware	PARK SUPPLIES	100-55000-200-361	Maintenance Supplies	28.78	06/30/2025
07/03/2025	39866	Charlie's Hardware	BLACKTOP SAW REPAIR	100-53000-311-380	Equipment; Repairs/Maintenance	26.79	06/30/2025

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
Total 39866:						71.75	
39867							
07/03/2025	39867	CliftonLarsonAllen LLP	2024 AUDIT FEE-PREP/FILE PSC REPORT	601-53650-923-001	Accounting Services	3,045.00	06/30/2025
Total 39867:						3,045.00	
39868							
07/03/2025	39868	DEPT. OF AG, TRADE & C	WEIGHTS & MEASURES INSP: 07/01/24-06/30/25	100-51900-994-000	Weights Measures Inspection	750.00	06/30/2025
Total 39868:						750.00	
39869							
07/03/2025	39869	DOLORES BRZEZINSKI	SECURITY DEPOSIT REFUND	100-22501	Security Deposits	200.00	06/30/2025
Total 39869:						200.00	
39870							
07/03/2025	39870	Harter's of Fox Valley Disp	GARBAGE SERVICE-JUN 2025	100-53000-620-320	Solid Waste Collection Expense	20,778.80	07/31/2025
07/03/2025	39870	Harter's of Fox Valley Disp	RECYCLING SERVICE-JUN 2025	100-53000-620-315	Recycling Expenses	10,733.80	07/31/2025
Total 39870:						31,512.60	
39871							
07/03/2025	39871	Jefferson Fire & Safety	FD BOOTS	100-52200-201-321	Protective Clothing	320.77	06/30/2025
Total 39871:						320.77	
39872							
07/03/2025	39872	Jerry's Truck & Trailer, Inc.	PD VEH MAINT 25-692 CASE	100-52000-120-380	Equipment Repairs/Maintenance	250.00	07/31/2025
Total 39872:						250.00	
39873							
07/03/2025	39873	JFTCO Inc.	CAT LOADER REPAIRS	100-53000-311-380	Equipment; Repairs/Maintenance	42.50	06/30/2025
Total 39873:						42.50	

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
39874							
07/03/2025	39874	Kronenwetter Water Utility	MUNI CENTER WATER: 03/25/25-06/22/25	100-51600-326-000	Utilities	1,035.73	06/30/2025
Total 39874:						1,035.73	
39875							
07/03/2025	39875	MATT NEYRINCK	FF2 STATE TESTING - MATT N	100-52200-201-340	Training/Schooling/Meetings	80.00	06/30/2025
Total 39875:						80.00	
39876							
07/03/2025	39876	MWSCO	EMS OXYGEN	100-52200-301-811	Outlay-Equipment	11.40	07/31/2025
07/03/2025	39876	MWSCO	EMS OXYGEN	100-52200-301-811	Outlay-Equipment	2,266.78	07/31/2025
Total 39876:						2,278.18	
39877							
07/03/2025	39877	Napa of Mosinee	HYDRAULIC HOSES	100-53000-311-380	Equipment; Repairs/Maintenance	120.96	06/30/2025
Total 39877:						120.96	
39878							
07/03/2025	39878	Overland Transportation S	DRUG TESTING	100-53000-311-130	PW Employees Physicals	201.50	06/30/2025
Total 39878:						201.50	
39879							
07/03/2025	39879	PLISCH'S SNOW AND AU	FD VEHICLE ANNUAL DOT	100-52200-201-380	Equipment Repairs/Maintenance	3,441.93	06/30/2025
Total 39879:						3,441.93	
39880							
07/03/2025	39880	POMP'S TIRE SERVICE I	TIRES FROM ROADSIDE	100-53000-620-315	Recycling Expenses	91.00	06/30/2025
07/03/2025	39880	POMP'S TIRE SERVICE I	FD TRAILER TIRES	100-52200-201-380	Equipment Repairs/Maintenance	466.04	06/30/2025
Total 39880:						557.04	
39881							
07/03/2025	39881	RED POWER DIESEL	TRUCK 1 PUMP TESTING	100-52200-201-380	Equipment Repairs/Maintenance	971.58	06/30/2025

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Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
07/03/2025	39881	RED POWER DIESEL	ENGINE 1 PUMP TESTING	100-52200-201-380	Equipment Repairs/Maintenance	448.05	06/30/2025
Total 39881:						1,419.63	
39882							
07/03/2025	39882	Rent-A-Flash of Wisconsin,	FIRE NUMBERS	100-52400-400-353	HOUSE NUMBERS	36.25	07/31/2025
07/03/2025	39882	Rent-A-Flash of Wisconsin,	MISC STREET SIGN REPAIRS	100-53000-311-358	Road Signs	336.50	06/30/2025
Total 39882:						372.75	
39883							
07/03/2025	39883	ROBERT HALF	06/16-06/20/25 JACOBS HOURS	100-51520-300-001	FIN DIR/TREAS CONTR SERVIC	1,128.44	06/30/2025
07/03/2025	39883	ROBERT HALF	06/16-06/20/25 JACOBS HOURS	601-53650-923-009	FIN DIR/TREAS CONTR SERVIC	564.22	06/30/2025
07/03/2025	39883	ROBERT HALF	06/16-06/20/25 JACOBS HOURS	650-53650-852-009	FIN DIR/TREAS CONTR SERVIC	564.22	06/30/2025
Total 39883:						2,256.88	
39884							
07/03/2025	39884	ROTH PROFESSIONAL S	TID 2 - FLANNER RD ENGINEERING	452-51100-300-001	Prfl Services; Engineering	5,402.50	06/30/2025
Total 39884:						5,402.50	
39885							
07/03/2025	39885	RTS Tactical Government	PD BALLISTIC RIFLE SHIELD & CARRIER	100-52000-120-811	Outlay-Equipment	775.99	06/30/2025
Total 39885:						775.99	
39886							
07/03/2025	39886	Scott's Portable Toilets	PARKS PORTI POTTY'S	100-55000-200-327	Portable Restroom/Wash Station	990.00	06/30/2025
07/03/2025	39886	Scott's Portable Toilets	COMMUNITY EVENTS	100-51420-350-000	Community Events	120.00	07/31/2025
Total 39886:						1,110.00	
39887							
07/03/2025	39887	Sterling Water, Inc.	DRINKING WATER FOR SHOP	100-53000-314-320	Garage Supplies & Expenses	12.00	06/30/2025
Total 39887:						12.00	

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
39888							
07/03/2025	39888	Swatloski Trucking, LLC	STRAW SHREDDAR	100-53000-311-814	PW; Equipment Rentals	400.00	06/30/2025
Total 39888:						400.00	
39889							
07/03/2025	39889	The Uniform Shoppe	PD CAP OUTLAY--VEST	100-52000-120-811	Outlay-Equipment	335.95	07/31/2025
Total 39889:						335.95	
39890							
07/03/2025	39890	TRANSAMERICA EMPLO	JUN 2025 LIFE INS-DREW (2 PAYROLLS)	100-21526	Transamerica Life Deduction	46.92	06/30/2025
07/03/2025	39890	TRANSAMERICA EMPLO	JUN 2025 LIFE INS-FISHER (2 PAYROLLS)	100-21526	Transamerica Life Deduction	17.62	06/30/2025
Total 39890:						64.54	
39891							
07/03/2025	39891	TRUCK COUNTRY OF WI	NEW 2026 DUMP TRUCK FOR PW	750-51000-001-000	Equipment Purchases	137,200.00	06/30/2025
Total 39891:						137,200.00	
39892							
07/03/2025	39892	veronica Rhyner	REFUND RENTAL FEE	100-48000-200	Municipal Center & Park Rental	200.00	06/30/2025
07/03/2025	39892	veronica Rhyner	REFUND SECURITY DEPOSIT	100-22501	Security Deposits	200.00	06/30/2025
Total 39892:						400.00	
39893							
07/03/2025	39893	WELD RILEY	MAY/JUN 25 MUNI COURT LEGAL FEES-JOEL STRAUB	100-51200-100-333	Municipal Court Legal Fees	500.00	06/30/2025
Total 39893:						500.00	
39894							
07/03/2025	39894	WEYERS EQUIPMENT IN	BLADES FOR DITCH MOWER	100-53000-311-380	Equipment; Repairs/Maintenance	399.77	07/31/2025
Total 39894:						399.77	
39895							
07/03/2025	39895	WI Professional Police Ass	PD UNION DUES-JUL 2025	100-21518	Union Dues Withheld	319.90	07/31/2025

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Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
Total 39895:						319.90	
39896							
07/03/2025	39896	WI STATE FIREFIGHTER'	WSFA DUES	100-52200-201-331	FD Dues & Memberships	840.00	06/30/2025
Total 39896:						840.00	
39897							
07/03/2025	39897	WUTA-Wisconsin Utility Ta	MEMBERSHIP DUES FISCAL YEAR 2025-2026	601-53660-930-009	Education/Seminars Expense	2,750.00	06/30/2025
Total 39897:						2,750.00	
39899							
07/16/2025	39899	1st Place Trophy & Engravi	PLAQUE RE-DO AND UPDATE FOR 2023	100-51000-108-320	Expenses - Board Members	325.00	07/31/2025
Total 39899:						325.00	
39900							
07/16/2025	39900	A & A Lock Service	MC DOOR LOCK REPAIR	100-51600-389-000	Maintenance	175.00	07/31/2025
Total 39900:						175.00	
39901							
07/16/2025	39901	Advance Auto Parts	OIL FILTER JOHN DEERE LOADER	100-53000-311-380	Equipment; Repairs/Maintenance	13.93	07/31/2025
Total 39901:						13.93	
39902							
07/16/2025	39902	American Asphalt of Wisco	HOT PATCH	100-53000-311-344	Patching Material-Asphalt	162.37	07/31/2025
Total 39902:						162.37	
39903							
07/16/2025	39903	Arrow Audio Inc.	TOUCH PANEL REPLACEMENT-BOARD ROOM	100-51400-485-000	Computer Supplies, Expenses &	2,929.07	06/30/2025
07/16/2025	39903	Arrow Audio Inc.	INSTALL SERV-TOUCH PANEL REPLACEMENT-BOARD ROOM	100-51400-485-000	Computer Supplies, Expenses &	4,530.00	07/31/2025
Total 39903:						7,459.07	

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
39904							
07/16/2025	39904	AT & T MOBILITY	GENERAL OFFICE PHONES: 05/24-06/23/25	100-51600-326-000	Utilities	201.29	07/31/2025
Total 39904:						201.29	
39905							
07/16/2025	39905	Bauernfeind Business Tech	KONICA-PD	100-52000-120-460	Office Supplies	185.83	07/31/2025
07/16/2025	39905	Bauernfeind Business Tech	FD PRINTER	100-52200-201-350	Office Expenses & Supplies	72.93	07/31/2025
Total 39905:						258.76	
39906							
07/16/2025	39906	Charlie's Hardware	PARK SUPPLIES	100-55000-200-361	Maintenance Supplies	46.48	07/31/2025
07/16/2025	39906	Charlie's Hardware	MISC SHOP SUPPLIES	100-53000-314-320	Garage Supplies & Expenses	48.02	07/31/2025
07/16/2025	39906	Charlie's Hardware	BLACKTOP SAW REPAIR	100-53000-311-380	Equipment; Repairs/Maintenance	39.97	07/31/2025
Total 39906:						134.47	
39907							
07/16/2025	39907	Condon Oil Co, Inc.	PW FUEL	100-53000-311-384	PWKS; Fuel & Oil Changes	618.27	06/30/2025
07/16/2025	39907	Condon Oil Co, Inc.	PW GAS	100-53000-311-384	PWKS; Fuel & Oil Changes	368.40	06/30/2025
07/16/2025	39907	Condon Oil Co, Inc.	PW FUEL	100-53000-311-384	PWKS; Fuel & Oil Changes	957.27	06/30/2025
Total 39907:						1,943.94	
39908							
07/16/2025	39908	Diggers Hotline	DIGGERS TICKETS	601-53650-923-005	Diggers Hotline	87.55	07/31/2025
07/16/2025	39908	Diggers Hotline	DIGGERS TICKETS	650-53650-852-005	Diggers Hotline	87.55	07/31/2025
Total 39908:						175.10	
39909							
07/16/2025	39909	Dirks Group, LLC	CONTINUOUS PROTECTION SUPPORT - JUL 2025	100-51400-485-000	Computer Supplies, Expenses &	4,377.74	07/31/2025
Total 39909:						4,377.74	
39910							
07/16/2025	39910	Fire Smart Promotions	FIRE PREVENTION	270-52200-351-000	Fire Prevention Supplies	1,512.50	07/31/2025

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
Total 39910:						1,512.50	
39911							
07/16/2025	39911	FSI PRINT & DESIGN LLC	(500) FIRE BURNING PERMIT FORMS	100-51400-460-000	Office Supplies	150.00	07/31/2025
Total 39911:						150.00	
39912							
07/16/2025	39912	KATE KIPP	SECURITY DEPOSIT REFUND	100-22501	Security Deposits	200.00	07/31/2025
Total 39912:						200.00	
39913							
07/16/2025	39913	Marathon County Health D	WATER - BACTERIA TESTING	601-53620-630-010	Marathon Co Health Lab	30.00	06/30/2025
Total 39913:						30.00	
39914							
07/16/2025	39914	Marathon County Solid Wa	MAR COUNTY SOLID WASTE-JUN 2025	100-53000-620-320	Solid Waste Collection Expense	7,357.26	07/31/2025
Total 39914:						7,357.26	
39915							
07/16/2025	39915	Marathon County Treasure	JUN 2025 - MUNICIPAL COURT	221-21910	Municipal Fines Due to Others	715.62	07/31/2025
Total 39915:						715.62	
39916							
07/16/2025	39916	Mason Hoffman	FD FIRE 1 TEST	100-52200-201-340	Training/Schooling/Meetings	80.00	07/31/2025
Total 39916:						80.00	
39917							
07/16/2025	39917	Menards - Wausau	LADDER FOR WATER TREATMENT PLANT	601-53650-921-008	Equipment Parts & Maintenance	299.00	07/31/2025
07/16/2025	39917	Menards - Wausau	GUTTER REPAIR AT MC	100-55000-200-361	Maintenance Supplies	47.45	07/31/2025
07/16/2025	39917	Menards - Wausau	SHOP SUPPLIES	650-53650-851-008	Equipment Parts & Maintenance	43.43	07/31/2025
07/16/2025	39917	Menards - Wausau	SHOP SUPPLIES	601-53650-921-008	Equipment Parts & Maintenance	41.74	06/30/2025
07/16/2025	39917	Menards - Wausau	FD TRAILER HITCH FOR CAR2	100-52200-201-383	Field Tools Outlay	102.41	07/31/2025

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Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
Total 39917:						534.03	
39918							
07/16/2025	39918	Micaela Pelot	SECURITY DEPOSIT	100-22501	Security Deposits	50.00	07/31/2025
Total 39918:						50.00	
39919							
07/16/2025	39919	NEW CONCRETE LLC	SIDEWALK APPROACH BY STORAGE UNITS	100-53000-311-344	Patching Material-Asphalt	4,675.00	06/30/2025
Total 39919:						4,675.00	
39920							
07/16/2025	39920	Pet Waste Eliminator	GARBAGE BAGS FOR DOG PARK	100-55000-200-361	Maintenance Supplies	266.99	07/31/2025
Total 39920:						266.99	
39921							
07/16/2025	39921	POMP'S TIRE SERVICE I	PARKS TRAILER	100-55000-200-380	Equipment Repairs	160.59	07/31/2025
Total 39921:						160.59	
39922							
07/16/2025	39922	Quadient Leasing USA,Inc	MAIN OFFICE SHARE (54%): 08/02/25-11/01/25	100-51400-470-000	Office Equipment/Service Agree	395.51	07/31/2025
07/16/2025	39922	Quadient Leasing USA,Inc	MUNI COURT SHARE (9%): 08/02/25-11/01/25	221-51200-100-354	Material & Supplies	65.92	07/31/2025
07/16/2025	39922	Quadient Leasing USA,Inc	PD SHARE (3%): 08/02/25-11/01/25	100-52000-120-475	Postage & Shipping	21.97	07/31/2025
07/16/2025	39922	Quadient Leasing USA,Inc	SEWER SHARE (17%): 08/02/25-11/01/25	650-53650-851-002	Postage Expense	124.51	07/31/2025
07/16/2025	39922	Quadient Leasing USA,Inc	WATER SHARE (17%): 08/02/25-11/01/25	601-53640-903-002	Postage Expense	124.51	07/31/2025
Total 39922:						732.42	
39923							
07/16/2025	39923	RACHEL SCHMIDT	SECURITY DEPOSIT REFUND	100-22501	Security Deposits	50.00	07/31/2025
Total 39923:						50.00	
39924							
07/16/2025	39924	ROBERT HALF	06/23-06/27/25 JACOBS HOURS	100-51520-300-001	FIN DIR/TREAS CONTR SERVIC	1,344.31	07/31/2025

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Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
07/16/2025	39924	ROBERT HALF	06/23-06/27/25 JACOBS HOURS	601-53650-923-009	FIN DIR/TREAS CONTR SERVIC	672.16	07/31/2025
07/16/2025	39924	ROBERT HALF	06/23-06/27/25 JACOBS HOURS	650-53650-852-009	FIN DIR/TREAS CONTR SERVIC	672.16	07/31/2025
07/16/2025	39924	ROBERT HALF	06/30-07/04/25 JACOBS HOURS	100-51520-300-001	FIN DIR/TREAS CONTR SERVIC	1,089.18	07/31/2025
07/16/2025	39924	ROBERT HALF	06/30-07/04/25 JACOBS HOURS	601-53650-923-009	FIN DIR/TREAS CONTR SERVIC	544.60	07/31/2025
07/16/2025	39924	ROBERT HALF	06/30-07/04/25 JACOBS HOURS	650-53650-852-009	FIN DIR/TREAS CONTR SERVIC	544.60	07/31/2025
07/16/2025	39924	ROBERT HALF	07/07-07/11/25 JACOBS HOURS	100-51520-300-001	FIN DIR/TREAS CONTR SERVIC	392.50	07/31/2025
07/16/2025	39924	ROBERT HALF	07/07-07/11/25 JACOBS HOURS	601-53650-923-009	FIN DIR/TREAS CONTR SERVIC	196.25	07/31/2025
07/16/2025	39924	ROBERT HALF	07/07-07/11/25 JACOBS HOURS	650-53650-852-009	FIN DIR/TREAS CONTR SERVIC	196.25	07/31/2025
Total 39924:						5,652.01	
39925							
07/16/2025	39925	Scott's Portable Toilets	PARKS PORTI POTTYS	100-55000-200-327	Portable Restroom/Wash Station	990.00	07/31/2025
Total 39925:						990.00	
39926							
07/16/2025	39926	Sean or April Hallas	SECURITY DEPOSIT REFUND	100-22501	Security Deposits	200.00	07/31/2025
07/16/2025	39926	Sean or April Hallas	RENTAL REFUND	100-48000-200	Municipal Center & Park Rental	125.00	07/31/2025
Total 39926:						325.00	
39927							
07/16/2025	39927	State of WI Court Fines &	MUNI COURT SHARE - JUN 2025	221-21910	Municipal Fines Due to Others	2,106.44	07/31/2025
Total 39927:						2,106.44	
39928							
07/16/2025	39928	STATE OF WISCONSIN D	FD BACKGROUND CHECK	100-52200-201-322	Miscellaneous FD Supplies	15.00	07/31/2025
07/16/2025	39928	STATE OF WISCONSIN D	OPERATOR BACKGROUND CHECKS	100-51600-354-000	Materials & Supplies	14.00	07/31/2025
Total 39928:						29.00	
39929							
07/16/2025	39929	Theresa O'Brien	SODA FOR OPEN HOUSE	260-55200-900-000	FD Donation Exp - Other	92.76	07/31/2025
Total 39929:						92.76	

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
39930							
07/16/2025	39930	VanderWall Law, S.C.	JUN 2025 LEGAL SERVICES-PD (2.10 HRS-PERSONNEL)	100-52000-120-250	Legal Services-Police Dept	525.00	07/31/2025
07/16/2025	39930	VanderWall Law, S.C.	JUN 2025 LEGAL SERVICES-TID #1 (0.65 HRS-MATHY CONSTR	451-51300-300-001	Legal	182.00	07/31/2025
07/16/2025	39930	VanderWall Law, S.C.	JUN 2025 LEGAL SERVICES-GENERAL (4.00 HRS)	100-51300-302-000	Legal Fees-General	1,070.00	07/31/2025
Total 39930:						1,777.00	
39931							
07/16/2025	39931	Wausau Chemical Corp.	WATER - CHEMICALS	601-53620-631-001	Chemicals	1,410.66	07/31/2025
Total 39931:						1,410.66	
39932							
07/16/2025	39932	WAUSAU WATERWORKS	PART FOR VALVE BOX REPAIR	601-53650-921-008	Equipment Parts & Maintenance	107.10	07/31/2025
Total 39932:						107.10	
39933							
07/16/2025	39933	WI State Laboratory of Hyg	WATER - FLUORIDE SAMPLE	601-53630-641-002	Water Sampling Expense	31.00	07/31/2025
Total 39933:						31.00	
39934							
07/16/2025	39934	Wolfgram, Gamoke, & Hutc	JUN 2025 LEGAL FEES-MUNI COURT (7.0 HOURS)	100-51200-100-333	Municipal Court Legal Fees	1,443.29	07/31/2025
Total 39934:						1,443.29	
39935							
07/22/2025	39935	Advance Auto Parts	PD VEH MAINT	100-52000-120-380	Equipment Repairs/Maintenance	27.97	07/31/2025
Total 39935:						27.97	
39936							
07/22/2025	39936	Amazon Capital Services, I	PD CLOTHING SEEHAFFER	100-52000-120-321	FT Officers Protective Cloth	64.96	07/31/2025
07/22/2025	39936	Amazon Capital Services, I	PD OFFICE SUPPLIES	100-52000-120-460	Office Supplies	96.52	07/31/2025
Total 39936:						161.48	

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
39937							
07/22/2025	39937	Aspirus, Inc.	PD OWI BLOOD DRAW	100-52000-120-460	Office Supplies	33.00	07/31/2025
Total 39937:						33.00	
39938							
07/22/2025	39938	GANNETT WI MEDIA	HEARING	100-51900-960-000	Publications	314.05	07/31/2025
Total 39938:						314.05	
39939							
07/22/2025	39939	MAI YANG	SECURITY DEPOSIT REFUND	100-22501	Security Deposits	50.00	07/31/2025
Total 39939:						50.00	
39940							
07/22/2025	39940	MELLISA TESSMER	SECURITY DEPOSIT REFUND	100-22501	Security Deposits	50.00	07/31/2025
Total 39940:						50.00	
39941							
07/22/2025	39941	NCAP II Towing	PD RECOVERED STOLEN VEHICLE TOW	100-52000-120-380	Equipment Repairs/Maintenance	142.00	07/31/2025
Total 39941:						142.00	
39942							
07/22/2025	39942	Northcentral Techical Colle	EMS CLASS - JARRET	100-52200-301-340	Training/Schooling/Add'l Mtgs	1,018.04	07/31/2025
Total 39942:						1,018.04	
39943							
07/22/2025	39943	Northway Communications	PD VEH MAINT EXPLORER SUV	100-52000-120-380	Equipment Repairs/Maintenance	60.00	07/31/2025
Total 39943:						60.00	
39944							
07/22/2025	39944	PLISCH'S SNOW AND AU	E1 TRANSMISSION	100-52200-201-380	Equipment Repairs/Maintenance	785.00	07/31/2025

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
Total 39944:						785.00	
39945							
07/22/2025	39945	Pomasl Fire Equipment, In	FD - SCBA BRACKET INSTALL	100-52200-201-380	Equipment Repairs/Maintenance	465.70	07/31/2025
Total 39945:						465.70	
39946							
07/22/2025	39946	RED POWER DIESEL	E1 PUMP REPAIRS	100-52200-201-380	Equipment Repairs/Maintenance	448.05	07/31/2025
Total 39946:						448.05	
39947							
07/22/2025	39947	Rib Mountain Metro Sewer	MONTHLY SEWERAGE-JUN 2025	650-53650-852-004	Rib Mt Sewerage District	36,263.71	07/31/2025
Total 39947:						36,263.71	
39948							
07/22/2025	39948	SARAH FISHER	MILEAGE - BANK RUNS	100-51427-340-000	Acct Clerk; Seminars & Mileage	97.30	07/31/2025
Total 39948:						97.30	
39949							
07/22/2025	39949	Sternot Auto Repair, Inc	PD--#241 DURNAGO	100-52000-120-380	Equipment Repairs/Maintenance	72.84	07/31/2025
07/22/2025	39949	Sternot Auto Repair, Inc	PD- 2023 DODGE CHARGER	100-52000-120-380	Equipment Repairs/Maintenance	72.84	07/31/2025
07/22/2025	39949	Sternot Auto Repair, Inc	2021 DODGE CHARGER MAINT	100-52000-120-380	Equipment Repairs/Maintenance	621.03	07/31/2025
Total 39949:						766.71	
39950							
07/22/2025	39950	VANDY THAO	SECURITY DEPOSIT REFUND	100-22501	Security Deposits	200.00	07/31/2025
Total 39950:						200.00	
39951							
07/31/2025	39951	Amazon Capital Services, I	PD OFFICE SUPPLIES AMAZON	100-52000-120-460	Office Supplies	139.64	07/31/2025
07/31/2025	39951	Amazon Capital Services, I	PD OFFICE SUPPLIES	100-52000-120-460	Office Supplies	30.61	07/31/2025

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
Total 39951:						170.25	
39952							
07/31/2025	39952	American Asphalt of Wisco	HOT PATCH	100-53000-311-344	Patching Material-Asphalt	4,544.86	07/31/2025
Total 39952:						4,544.86	
39953							
07/31/2025	39953	Associated Appraisal Cons	INTERNET POSTING OF PARCELS-AUG 2025	100-51530-110-000	Assessor Fee	1,460.45	07/31/2025
Total 39953:						1,460.45	
39954							
07/31/2025	39954	BELCO VEH SOLUTIONS	BELCO PD SQUAD BUILD	750-51000-001-000	Equipment Purchases	13,849.81	07/31/2025
Total 39954:						13,849.81	
39955							
07/31/2025	39955	Charlie's Hardware	PARK SUPPLIES	100-55000-200-361	Maintenance Supplies	16.26	07/31/2025
Total 39955:						16.26	
39956							
07/31/2025	39956	Condon Oil Co, Inc.	PW FUEL	100-53000-311-384	PWKS; Fuel & Oil Changes	484.67	07/31/2025
Total 39956:						484.67	
39957							
07/31/2025	39957	Core & Main LP	WPSC 3" METER REPLACEMENT	650-53650-653-001	Maintenance of Meters Purchase	1,781.92	07/31/2025
07/31/2025	39957	Core & Main LP	WPSC 3" METER REPLACEMENT	601-53600-608-001	Maintenance Meter Replacement	1,781.92	07/31/2025
Total 39957:						3,563.84	
39958							
07/31/2025	39958	Dirks Group, LLC	WELL HOUSE COMPUTER	601-53640-903-004	Computer Software & Support	832.99	07/31/2025
07/31/2025	39958	Dirks Group, LLC	WELL HOUSE COMPUTER	650-53650-851-009	Computer Supplies & Expenses	832.98	07/31/2025

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
Total 39958:						1,665.97	
39959							
07/31/2025	39959	ELIZABETH PAAG	SECURITY DEPOSIT REFUND	100-22501	Security Deposits	200.00	07/31/2025
Total 39959:						200.00	
39960							
07/31/2025	39960	GREG ULMAN	WATER MILAGE	601-53650-921-007	Mileage - Water Utility	22.11	07/31/2025
07/31/2025	39960	GREG ULMAN	PUBLIC WORKS MILAGE	100-53000-302-340	PWD; Seminars, Training & Mile	127.30	07/31/2025
Total 39960:						149.41	
39961							
07/31/2025	39961	Jefferson Fire & Safety	FD - JACKET REPAIR	100-52200-201-321	Protective Clothing	20.00	07/31/2025
Total 39961:						20.00	
39962							
07/31/2025	39962	KATHERINE WOOLEY	SECURITY DEPOSTI REFUND- WOOLLEY	100-22501	Security Deposits	50.00	07/31/2025
Total 39962:						50.00	
39963							
07/31/2025	39963	Kimberly Coyle	MILEAGE	452-51410-302-330	Mileage	109.90	07/31/2025
Total 39963:						109.90	
39964							
07/31/2025	39964	Kronenwetter Water Utility	FRIENDSHIP PARK-WATER/SEWER: 04/21-07/24/25	100-55000-200-326	Parks; Utilities	103.31	07/31/2025
Total 39964:						103.31	
39965							
07/31/2025	39965	Lincoln Contractors Supply,	BLACKTOP LUTES	100-53000-314-320	Garage Supplies & Expenses	181.97	07/31/2025
Total 39965:						181.97	

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
39966							
07/31/2025	39966	Marathon County Health D	WATER - BACTERIA TESTING	601-53620-630-010	Marathon Co Health Lab	30.00	07/31/2025
07/31/2025	39966	Marathon County Health D	WATER - BACTERIA TESTING	601-53620-630-010	Marathon Co Health Lab	30.00	07/31/2025
Total 39966:						60.00	
39967							
07/31/2025	39967	Menards - Wausau	POSTS FOR YARD WASTE GATE	100-53000-314-320	Garage Supplies & Expenses	53.28	07/31/2025
07/31/2025	39967	Menards - Wausau	SHOP SUPPLIES	650-53650-851-008	Equipment Parts & Maintenance	58.05	07/31/2025
07/31/2025	39967	Menards - Wausau	SHOP SUPPLIES	601-53610-623-001	Operation Supplies & Expenses	58.05	07/31/2025
Total 39967:						169.38	
39968							
07/31/2025	39968	Metro Fire Protection, Inc.	ANNAUL FIRE EXTINGUISHER INSPECTION	100-51600-389-000	Maintenance	294.34	07/31/2025
07/31/2025	39968	Metro Fire Protection, Inc.	ANNAUL FIRE EXTINGUISHER INSPECTION	100-53000-314-320	Garage Supplies & Expenses	683.00	07/31/2025
Total 39968:						977.34	
39969							
07/31/2025	39969	Northern Lake Service Inc	WATER - SAMPLING TESTS	601-53630-641-002	Water Sampling Expense	30.00	07/31/2025
Total 39969:						30.00	
39970							
07/31/2025	39970	Office Enterprises, Inc.	INK FOR POSTAGE MACHINE	100-51400-460-000	Office Supplies	256.00	07/31/2025
Total 39970:						256.00	
39971							
07/31/2025	39971	Overland Transportation S	DRUG TESTING-ADMIN ASST APPLICANT	100-51423-110-154	INSURANCE - AA	70.50	07/31/2025
Total 39971:						70.50	
39972							
07/31/2025	39972	POMP'S TIRE SERVICE I	TIRE FOR EXCAVATOR	100-53000-311-380	Equipment; Repairs/Maintenance	1,181.60	07/31/2025
Total 39972:						1,181.60	

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
39973							
07/31/2025	39973	Riesterer & Schnell, Inc.	MOWER BLADES	100-55000-200-380	Equipment Repairs	310.32	07/31/2025
07/31/2025	39973	Riesterer & Schnell, Inc.	MOWER REPAIRS	100-55000-200-380	Equipment Repairs	451.54	07/31/2025
Total 39973:						761.86	
39974							
07/31/2025	39974	Riverside Fire District	RIVERSIDE 2ND QUARTER BILLING	100-52200-310-210	Outside Services	4,900.00	07/31/2025
Total 39974:						4,900.00	
39975							
07/31/2025	39975	ROBERT HALF	07/21-07/25/25 JACOBS HOURS	100-51520-300-001	FIN DIR/TREAS CONTR SERVIC	1,138.24	07/31/2025
07/31/2025	39975	ROBERT HALF	07/21-07/25/25 JACOBS HOURS	601-53650-923-009	FIN DIR/TREAS CONTR SERVIC	569.13	07/31/2025
07/31/2025	39975	ROBERT HALF	07/21-07/25/25 JACOBS HOURS	650-53650-852-009	FIN DIR/TREAS CONTR SERVIC	569.13	07/31/2025
Total 39975:						2,276.50	
39976							
07/31/2025	39976	ROTH PROFESSIONAL S	TID 2 - FLANNER RD ENGINEERING	452-51100-300-001	Prfl Services; Engineering	6,503.84	06/30/2025
07/31/2025	39976	ROTH PROFESSIONAL S	DENYON HOMES ENGINEERING REVIEW	100-53000-300-000	Engineering Costs	11,577.50	06/30/2025
07/31/2025	39976	ROTH PROFESSIONAL S	TID 2 - LS 8 UPGRADE	452-51100-300-001	Prfl Services; Engineering	3,905.00	07/31/2025
07/31/2025	39976	ROTH PROFESSIONAL S	TID 2 - FLANNER RD ENGINEERING	452-51100-300-001	Prfl Services; Engineering	10,437.50	07/31/2025
Total 39976:						32,423.84	
39977							
07/31/2025	39977	Sherwin Williams Co.	CROSS WALK PAINT	100-53000-311-347	Pavement Marking	456.75	07/31/2025
Total 39977:						456.75	
39978							
07/31/2025	39978	Sternot Auto Repair, Inc	PD--#242 DURANGO	100-52000-120-380	Equipment Repairs/Maintenance	72.84	07/31/2025
Total 39978:						72.84	
39979							
07/31/2025	39979	Sun Printing	WINDOW ENVELOPES-SEWER 50%	650-53650-851-001	Office Supplies Expense	169.50	07/31/2025
07/31/2025	39979	Sun Printing	WINDOW ENVELOPES-WATER 50%	601-53650-921-001	Office Supply Expense	169.50	07/31/2025

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
Total 39979:						339.00	
39980							
07/31/2025	39980	TOM AND SHELLY QYIMB	QUIMBY #2-7990-00 SEWER OVERPMT REFUND	650-13825	Customer Accounts Receivable	316.40	07/31/2025
07/31/2025	39980	TOM AND SHELLY QYIMB	QUIMBY #2-7990-00 WATER OVERPMT REFUND	601-13825	Customer Accounts Receivable	180.22	07/31/2025
Total 39980:						496.62	
39981							
07/31/2025	39981	TRANSAMERICA EMPLO	JUL 2025 LIFE INS-DREW (2 PAYROLLS)	100-21526	Transamerica Life Deduction	46.92	07/31/2025
07/31/2025	39981	TRANSAMERICA EMPLO	JUL 2025 LIFE INS-FISHER (2 PAYROLLS)	100-21526	Transamerica Life Deduction	17.62	07/31/2025
Total 39981:						64.54	
39982							
07/31/2025	39982	Truck Equipment, Inc.	K-20 BOX SWITCH	100-53000-311-380	Equipment; Repairs/Maintenance	120.90	07/31/2025
Total 39982:						120.90	
39983							
07/31/2025	39983	USA BlueBook	WATER SAMPLING SUPPLIES	601-53630-641-002	Water Sampling Expense	136.30	07/31/2025
07/31/2025	39983	USA BlueBook	REPLACEMENT TUBES FOR CL FEED PUMPS	601-53620-630-001	Water Treat Operation Expense	191.36	07/31/2025
07/31/2025	39983	USA BlueBook	LS 2 DIALER REPLACEMENT	650-53650-832-000	Maintenance of Stations	586.95	07/31/2025
Total 39983:						914.61	
39984							
07/31/2025	39984	Verizon	PD OFFICE SUPPLIES 25-492	100-52000-120-460	Office Supplies	75.00	07/31/2025
Total 39984:						75.00	
39985							
07/31/2025	39985	WEYERS EQUIPMENT IN	DITCH MOWER PARTS	100-53000-311-380	Equipment; Repairs/Maintenance	332.17	07/31/2025
Total 39985:						332.17	
39986							
07/31/2025	39986	WI Professional Police Ass	PD UNION DUES-AUG 2025 (6 UNION OFFICERS)	100-21518	Union Dues Withheld	274.20	07/31/2025

M = Manual Check, V = Void Check

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
07/31/2025	39986	WI Professional Police Ass	PD UNION DUES-AUG 2025 (BARON-TO BE REFUNDED)	100-21518	Union Dues Withheld	45.70	07/31/2025
Total 39986:						319.90	
39987							
07/31/2025	39987	Wisconsin Public Service -	TID 2 - LS 8	452-51100-300-001	Prfl Services; Engineering	971.97	07/31/2025
Total 39987:						971.97	
10000365							
07/03/2025	10000365	Quill Corporation	TOILET PAPER (2 CARTONS)	100-51600-355-000	Janitorial Supplies	184.66	06/30/2025
07/03/2025	10000365	Quill Corporation	BRITELINER GRIP, CANDY-FRONT COUNTER	100-51400-460-000	Office Supplies	23.38	06/30/2025
07/03/2025	10000365	Quill Corporation	EPSON BLACK TONER	100-51400-460-000	Office Supplies	89.28	06/30/2025
07/03/2025	10000365	Quill Corporation	9X12 BROWN ENVELOPES	100-51400-460-000	Office Supplies	15.76	06/30/2025
07/03/2025	10000365	Quill Corporation	LEGAL CLIPBOARDS, EPSON INK CARTRIDGE	100-51400-460-000	Office Supplies	100.83	06/30/2025
07/03/2025	10000365	Quill Corporation	PAPER TOWELING ROLLS	100-51600-355-000	Janitorial Supplies	28.49	06/30/2025
Total 10000365:						442.40	
10000366							
07/03/2025	10000366	Vestis	PW- UNIFORMS	100-53000-312-329	Uniforms & Safety Equipment	115.34	06/30/2025
07/03/2025	10000366	Vestis	PW- UNIFORMS	100-53000-312-329	Uniforms & Safety Equipment	115.34	06/30/2025
07/03/2025	10000366	Vestis	PW- UNIFORMS	100-53000-312-329	Uniforms & Safety Equipment	115.34	07/31/2025
Total 10000366:						346.02	
10000367							
07/03/2025	10000367	WISCONSIN PUBLIC SER	PARK ELECTRIC 0 SUNSET PARK	100-55000-200-326	Parks; Utilities	31.36	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	KIMBERLY ROAD	100-55000-200-326	Parks; Utilities	36.51	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	RUSSELL STREET SHELTER	100-55000-200-326	Parks; Utilities	29.00	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	1938 NORTH ROAD LIGHTS	100-53000-312-326	Garage Utilities	26.20	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	NORTH ROAD	100-53000-312-326	Garage Utilities	287.04	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	OLD HWY 51	100-53000-315-420	Street Lighting	49.20	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	KOWALSKI ROAD SIGNAL	100-53000-315-420	Street Lighting	89.00	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	MAPLE RIDGE TRAFFIC LIGHT	100-53000-315-420	Street Lighting	87.81	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	OLD 51 PARK & RIDE	100-53000-315-420	Street Lighting	35.99	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	MAPLE RIDGE STREET LIGHT	100-53000-315-420	Street Lighting	99.97	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	KRONENWETTER DRIVE	100-51600-326-000	Utilities	408.72	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	LIFT STATION 11 TIMBER CREEK	650-53650-821-001	Wisconsin Public Service-Elec	107.24	06/30/2025

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Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
07/03/2025	10000367	WISCONSIN PUBLIC SER	LIFT STATION 8 KRONENWETTER DR	650-53650-821-001	Wisconsin Public Service-Elec	179.41	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	LIFT STATION 9 WEST ROAD	650-53650-821-001	Wisconsin Public Service-Elec	80.40	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	LIFT STATION 6 RIVER FOREST LN.	650-53650-821-001	Wisconsin Public Service-Elec	87.01	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	LIFT STATION 5 CEDAR ROAD	650-53650-821-001	Wisconsin Public Service-Elec	223.65	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	LIFT STATION 3 TOWER ROAD	650-53650-821-001	Wisconsin Public Service-Elec	167.25	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	LIFT STATION 2 KIMBERLY ROAD	650-53650-821-001	Wisconsin Public Service-Elec	312.42	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	LIFT STATION 7 OLD 51	650-53650-821-001	Wisconsin Public Service-Elec	274.29	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	LIFT STATION 1 TOWER RD.	650-53650-821-001	Wisconsin Public Service-Elec	457.29	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	HAPPY HOLLOW SIREN	100-52200-201-326	Utilities - Siren	29.24	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	LEA ROAD 2	601-53610-622-002	WPS Electric	233.33	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	PINE ROAD WATER	601-53610-622-002	WPS Electric	70.09	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	LEA ROAD WELL 2	601-53610-622-002	WPS Electric	1,466.76	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	LEA ROAD STREET	601-53610-622-002	WPS Electric	220.72	06/30/2025
07/03/2025	10000367	WISCONSIN PUBLIC SER	LEA ROAD WELL 1	601-53610-622-002	WPS Electric	1,490.12	06/30/2025
Total 10000367:						6,580.02	
10000368							
07/16/2025	10000368	BP Solutions	PD FUEL BP STATION	100-52000-120-324	Fuel	1,625.34	05/31/2025
07/16/2025	10000368	BP Solutions	FD FUEL	100-52200-201-324	Fuel	202.52	05/31/2025
07/16/2025	10000368	BP Solutions	WATER - FUEL	601-53650-921-006	Fuel	377.31	05/31/2025
07/16/2025	10000368	BP Solutions	SEWER - FUEL	650-53650-856-003	Fuel	377.31	05/31/2025
07/16/2025	10000368	BP Solutions	PARKS FUEL	100-55000-200-355	Parks; Fuel Charges	888.22	05/31/2025
Total 10000368:						3,470.70	
10000369							
07/16/2025	10000369	GENERAL TEAMSTER LO	UNION DUES - AUG 2025	100-21518	Union Dues Withheld	798.00	07/31/2025
Total 10000369:						798.00	
10000370							
07/16/2025	10000370	Quill Corporation	FEBREZE PLUG-IN WARMER, AIR FRESHENERS	100-51400-460-000	Office Supplies	34.09	07/31/2025
Total 10000370:						34.09	
10000371							
07/16/2025	10000371	TDS Telecom	WATER UTILITY/PHONE: 07/04-08/03/25	601-53650-921-003	Office Phone Expense	219.23	07/31/2025
07/16/2025	10000371	TDS Telecom	FD-EMERGENCY LINE: 07/04-08/03/25	100-51600-326-000	Utilities	5.15	07/31/2025

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
07/16/2025	10000371	TDS Telecom	MUNICIPAL BUILDING PHONE: 07/04-08/03/25	100-51600-326-000	Utilities	1,278.95	07/31/2025
07/16/2025	10000371	TDS Telecom	GARAGE PHONE/INTERNET: 07/04-08/03/25	100-53000-312-326	Garage Utilities	259.81	07/31/2025
Total 10000371:						1,763.14	
10000372							
07/16/2025	10000372	Vestis	WATER-UNIFORMS	601-53650-921-009	Uniforms	27.61	06/30/2025
07/16/2025	10000372	Vestis	SEWER-UNIFORMS	650-53650-851-010	Uniforms	27.61	06/30/2025
07/16/2025	10000372	Vestis	WATER-UNIFORMS	601-53650-921-009	Uniforms	27.36	07/31/2025
07/16/2025	10000372	Vestis	SEWER-UNIFORMS	650-53650-851-010	Uniforms	27.36	07/31/2025
07/16/2025	10000372	Vestis	WATER-UNIFORMS	601-53650-921-009	Uniforms	27.36	07/31/2025
07/16/2025	10000372	Vestis	SEWER-UNIFORMS	650-53650-851-010	Uniforms	27.36	07/31/2025
07/16/2025	10000372	Vestis	PW- UNIFORMS	100-53000-312-329	Uniforms & Safety Equipment	115.34	07/31/2025
Total 10000372:						280.00	
10000373							
07/16/2025	10000373	WISCONSIN PUBLIC SER	LIFT STATION COUNTY RD XX: 05/21/25-06/23/25	650-53650-821-001	Wisconsin Public Service-Elec	114.30	07/31/2025
Total 10000373:						114.30	
10000374							
07/22/2025	10000374	WISCONSIN PUBLIC SER	PARK ELECTRIC 0 SUNSET PARK: 05/21/25-06/23/25	100-55000-200-326	Parks; Utilities	48.46	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	KIMBERLY ROAD: 05/21/25-06/23/25	100-55000-200-326	Parks; Utilities	36.51	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	RUSSELL STREET SHELTER: 05/21/25-06/23/25	100-55000-200-326	Parks; Utilities	29.00	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	1938 NORTH ROAD LIGHTS: 05/21/25-06/23/25	100-53000-312-326	Garage Utilities	30.88	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	NORTH ROAD: 05/21/25-06/23/25	100-53000-312-326	Garage Utilities	228.25	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	OLD HWY 51: 05/21/25-06/23/25	100-53000-315-420	Street Lighting	56.92	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	KOWALSKI ROAD SIGNAL: 05/21/25-06/23/25	100-53000-315-420	Street Lighting	100.95	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	MAPLE RIDGE TRAFFIC LIGHT: 05/21/25-06/23/25	100-53000-315-420	Street Lighting	101.34	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	OLD 51 PARK & RIDE: 05/21/25-06/23/25	100-53000-315-420	Street Lighting	41.72	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	MAPLE RIDGE STREET LIGHT: 05/21/25-06/23/25	100-53000-315-420	Street Lighting	109.93	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	KRONENWETTER DRIVE MOSINEE: 05/21/25-06/23/25	100-51600-326-000	Utilities	200.02	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	KRONENWETTER DRIVE: 05/21/25-06/23/25	100-51600-326-000	Utilities	4,418.71	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	LIFT STATION: 05/21/25-06/23/25	650-53650-821-001	Wisconsin Public Service-Elec	109.88	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	LIFT STATION 11 TIMBER CREEK: 05/21/25-06/23/25	650-53650-821-001	Wisconsin Public Service-Elec	103.99	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	LIFT STATION 8 KRONENWETTER DR: 05/21/25-06/23/25	650-53650-821-001	Wisconsin Public Service-Elec	179.76	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	LIFT STATION 9 WEST ROAD: 05/21/25-06/23/25	650-53650-821-001	Wisconsin Public Service-Elec	92.75	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	LIFT STATION 6 RIVER FOREST LN.: 05/21/25-06/23/25	650-53650-821-001	Wisconsin Public Service-Elec	100.68	07/31/2025

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
07/22/2025	10000374	WISCONSIN PUBLIC SER	LIFT STATION 5 CEDAR ROAD: 05/21/25-06/23/25	650-53650-821-001	Wisconsin Public Service-Elec	389.18	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	LIFT STATION 3 TOWER ROAD: 05/21/25-06/23/25	650-53650-821-001	Wisconsin Public Service-Elec	145.55	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	LIFT STATION 2 KIMBERLY ROAD: 05/21/25-06/23/25	650-53650-821-001	Wisconsin Public Service-Elec	348.29	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	LIFT STATION 4 W NELSON: 05/21/25-06/23/25	650-53650-821-001	Wisconsin Public Service-Elec	444.04	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	LIFT STATION 7 OLD 51: 05/21/25-06/23/25	650-53650-821-001	Wisconsin Public Service-Elec	263.26	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	LIFT STATION 1 TOWER RD.: 05/21/25-06/23/25	650-53650-821-001	Wisconsin Public Service-Elec	467.38	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	HAPPY HOLLOW SIREN: 05/21/25-06/23/25	100-52200-201-326	Utilities - Siren	34.32	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	LEA ROAD 2: 05/21/25-06/23/25	601-53610-622-002	WPS Electric	159.20	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	PINE ROAD WATER: 05/21/25-06/23/25	601-53610-622-002	WPS Electric	63.66	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	LEA ROAD WELL 2: 05/21/25-06/23/25	601-53610-622-002	WPS Electric	1,429.23	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	LEA ROAD STREET: 05/21/25-06/23/25	601-53610-622-002	WPS Electric	23.14	07/31/2025
07/22/2025	10000374	WISCONSIN PUBLIC SER	LEA ROAD WELL 1: 05/21/25-06/23/25	601-53610-622-002	WPS Electric	1,636.90	07/31/2025
Total 10000374:						11,393.90	
10000375							
07/31/2025	10000375	ASSURITY LIFE INSURAN	ASSURITY - LIFE INS: 7/10, 7/24 PAYROLLS	100-21517	Assurity Ins Deductions	258.31	07/31/2025
Total 10000375:						258.31	
10000376							
07/31/2025	10000376	BP Solutions	PD FUEL BP STATION	100-52000-120-324	Fuel	1,544.53	07/31/2025
07/31/2025	10000376	BP Solutions	WATER - FUEL	601-53650-921-006	Fuel	353.54	07/31/2025
07/31/2025	10000376	BP Solutions	SEWER - FUEL	650-53650-856-003	Fuel	353.54	07/31/2025
07/31/2025	10000376	BP Solutions	FD FUEL	100-52200-201-324	Fuel	216.13	07/31/2025
07/31/2025	10000376	BP Solutions	PARKS FUEL	100-55000-200-355	Parks; Fuel Charges	1,185.23	07/31/2025
Total 10000376:						3,652.97	
10000377							
07/31/2025	10000377	Quill Corporation	BINDER CLIPS	100-51400-460-000	Office Supplies	32.44	07/31/2025
Total 10000377:						32.44	
10000378							
07/31/2025	10000378	TDS Telecom	LIFT STATION-2505 SUSSEX PL: 07/22-08/21/25	650-53650-827-001	Operation-Telephone Exp	37.71	07/31/2025
07/31/2025	10000378	TDS Telecom	LIFT STATION-2099 WEST RD: 07/22-08/21/25	650-53650-827-001	Operation-Telephone Exp	37.71	07/31/2025
07/31/2025	10000378	TDS Telecom	LIFT STATION-2100 RIVER FOREST LN: 07/22-08/21/25	650-53650-827-001	Operation-Telephone Exp	24.71	07/31/2025
07/31/2025	10000378	TDS Telecom	LIFT STATION-1929 KIMBERLY RD: 07/22-08/21/25	650-53650-827-001	Operation-Telephone Exp	37.71	07/31/2025

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
07/31/2025	10000378	TDS Telecom	WELLHOUSE-1979 LEA RD/ PHONE/INTERNET: 07/22-08/21/25	601-53610-623-002	Telephone Exp-Wellhouse	162.31	07/31/2025
Total 10000378:						300.15	
10000379							
07/31/2025	10000379	Vestis	WATER-UNIFORMS	601-53650-921-009	Uniforms	27.36	07/31/2025
07/31/2025	10000379	Vestis	SEWER-UNIFORMS	650-53650-851-010	Uniforms	27.36	07/31/2025
07/31/2025	10000379	Vestis	PW- UNIFORMS	100-53000-312-329	Uniforms & Safety Equipment	115.34	07/31/2025
07/31/2025	10000379	Vestis	SEWER-UNIFORMS	650-53650-851-010	Uniforms	27.36	07/31/2025
07/31/2025	10000379	Vestis	WATER-UNIFORMS	601-53650-921-009	Uniforms	27.36	07/31/2025
07/31/2025	10000379	Vestis	PW- UNIFORMS	100-53000-312-329	Uniforms & Safety Equipment	115.34	07/31/2025
07/31/2025	10000379	Vestis	WATER-UNIFORMS	601-53650-921-009	Uniforms	27.36	07/31/2025
07/31/2025	10000379	Vestis	SEWER-UNIFORMS	650-53650-851-010	Uniforms	27.36	07/31/2025
Total 10000379:						394.84	
10000380							
07/31/2025	10000380	WISCONSIN PUBLIC SER	LIFT STATION COUNTY RD XX: 06/23/25-07/23/25	650-53650-821-001	Wisconsin Public Service-Elec	54.24	07/31/2025
Total 10000380:						54.24	
Grand Totals:						424,592.08	

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
100-21100	.00	170,314.28-	170,314.28-
100-21104	778.00	.00	778.00
100-21517	258.31	.00	258.31
100-21518	1,437.80	.00	1,437.80
100-21526	129.08	.00	129.08
100-22501	1,500.00	.00	1,500.00
100-48000-200	375.00	.00	375.00
100-51000-108-320	325.00	.00	325.00
100-51200-100-333	1,943.29	.00	1,943.29
100-51300-302-000	1,070.00	.00	1,070.00

GL Account	Debit	Credit	Proof
100-51400-460-000	701.78	.00	701.78
100-51400-470-000	395.51	.00	395.51
100-51400-485-000	11,836.81	.00	11,836.81
100-51420-350-000	120.00	.00	120.00
100-51423-110-154	70.50	.00	70.50
100-51427-340-000	97.30	.00	97.30
100-51520-300-001	5,092.67	.00	5,092.67
100-51530-110-000	2,920.90	.00	2,920.90
100-51600-326-000	7,548.57	.00	7,548.57
100-51600-354-000	14.00	.00	14.00
100-51600-355-000	213.15	.00	213.15
100-51600-389-000	639.34	.00	639.34
100-51900-960-000	314.05	.00	314.05
100-51900-994-000	750.00	.00	750.00
100-52000-120-250	525.00	.00	525.00
100-52000-120-321	64.96	.00	64.96
100-52000-120-324	3,169.87	.00	3,169.87
100-52000-120-326	507.60	.00	507.60
100-52000-120-380	1,359.48	.00	1,359.48
100-52000-120-460	560.60	.00	560.60
100-52000-120-475	21.97	.00	21.97
100-52000-120-811	1,111.94	.00	1,111.94
100-52200-201-321	340.77	.00	340.77
100-52200-201-322	15.00	.00	15.00
100-52200-201-324	418.65	.00	418.65
100-52200-201-326	63.56	.00	63.56
100-52200-201-331	840.00	.00	840.00
100-52200-201-340	240.00	.00	240.00
100-52200-201-350	72.93	.00	72.93
100-52200-201-380	7,026.35	.00	7,026.35
100-52200-201-383	102.41	.00	102.41
100-52200-301-340	1,018.04	.00	1,018.04
100-52200-301-350	1,866.00	.00	1,866.00
100-52200-301-811	2,278.18	.00	2,278.18
100-52200-310-210	4,900.00	.00	4,900.00
100-52400-400-353	36.25	.00	36.25
100-53000-300-000	11,577.50	.00	11,577.50
100-53000-302-340	127.30	.00	127.30
100-53000-311-130	201.50	.00	201.50
100-53000-311-344	9,500.93	.00	9,500.93

GL Account	Debit	Credit	Proof
100-53000-311-347	456.75	.00	456.75
100-53000-311-358	336.50	.00	336.50
100-53000-311-380	2,762.93	.00	2,762.93
100-53000-311-384	2,428.61	.00	2,428.61
100-53000-311-814	29,884.19	.00	29,884.19
100-53000-312-326	832.18	.00	832.18
100-53000-312-329	692.04	.00	692.04
100-53000-314-320	983.66	.00	983.66
100-53000-315-420	772.83	.00	772.83
100-53000-620-315	10,824.80	.00	10,824.80
100-53000-620-320	28,136.06	.00	28,136.06
100-55000-200-326	314.15	.00	314.15
100-55000-200-327	1,980.00	.00	1,980.00
100-55000-200-355	2,073.45	.00	2,073.45
100-55000-200-361	405.96	.00	405.96
100-55000-200-380	952.32	.00	952.32
221-21100	.00	2,887.98-	2,887.98-
221-21910	2,822.06	.00	2,822.06
221-51200-100-354	65.92	.00	65.92
260-21100	.00	92.76-	92.76-
260-55200-900-000	92.76	.00	92.76
270-21100	.00	1,512.50-	1,512.50-
270-52200-351-000	1,512.50	.00	1,512.50
451-21100	.00	182.00-	182.00-
451-51300-300-001	182.00	.00	182.00
452-21100	.00	27,330.71-	27,330.71-
452-51100-300-001	27,220.81	.00	27,220.81
452-51410-302-330	109.90	.00	109.90
601-13825	180.22	.00	180.22
601-21100	.00	22,005.32-	22,005.32-
601-53600-608-001	1,781.92	.00	1,781.92
601-53610-622-002	6,793.15	.00	6,793.15
601-53610-623-001	58.05	.00	58.05
601-53610-623-002	162.31	.00	162.31
601-53620-630-001	191.36	.00	191.36
601-53620-630-010	90.00	.00	90.00
601-53620-631-001	1,410.66	.00	1,410.66
601-53630-641-002	197.30	.00	197.30
601-53640-903-002	124.51	.00	124.51
601-53640-903-004	832.99	.00	832.99

GL Account	Debit	Credit	Proof
601-53650-921-001	169.50	.00	169.50
601-53650-921-003	219.23	.00	219.23
601-53650-921-006	730.85	.00	730.85
601-53650-921-007	22.11	.00	22.11
601-53650-921-008	447.84	.00	447.84
601-53650-921-009	164.41	.00	164.41
601-53650-923-001	3,045.00	.00	3,045.00
601-53650-923-005	87.55	.00	87.55
601-53650-923-009	2,546.36	.00	2,546.36
601-53660-930-009	2,750.00	.00	2,750.00
650-13825	316.40	.00	316.40
650-21100	.00	48,546.72-	48,546.72-
650-53650-653-001	1,781.92	.00	1,781.92
650-53650-821-001	4,702.26	.00	4,702.26
650-53650-827-001	137.84	.00	137.84
650-53650-832-000	586.95	.00	586.95
650-53650-851-001	169.50	.00	169.50
650-53650-851-002	124.51	.00	124.51
650-53650-851-008	101.48	.00	101.48
650-53650-851-009	832.98	.00	832.98
650-53650-851-010	164.41	.00	164.41
650-53650-852-004	36,263.71	.00	36,263.71
650-53650-852-005	87.55	.00	87.55
650-53650-852-009	2,546.36	.00	2,546.36
650-53650-856-003	730.85	.00	730.85
750-21100	.00	151,719.81-	151,719.81-
750-51000-001-000	151,719.81	.00	151,719.81
Grand Totals:	424,592.08	424,592.08-	.00

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"

VILLAGE OF KRONENWETTER
List of ACH Transactions
JULY 2025

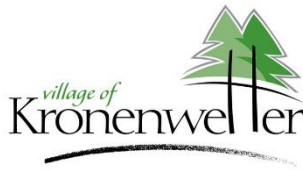
Section 3, ItemF.

ACH Date	Vendor	Purpose	ACH Amount
7/1/2025	TDS	PHONE INTERNET	\$ 5.15
7/1/2025	QUILL	OFFICE SUPPLIES	\$ 15.76
7/1/2025	QUILL	OFFICE SUPPLIES	\$ 23.38
7/1/2025	QUILL	OFFICE SUPPLIES	\$ 28.49
7/1/2025	VESTIS	WATER UNIFORMS	\$ 54.72
7/1/2025	VESTIS	WATER UNIFORMS	\$ 54.72
7/1/2025	VESTIS	WATER UNIFORMS	\$ 55.22
7/1/2025	QUILL	OFFICE SUPPLIES	\$ 89.28
7/1/2025	QUILL	OFFICE SUPPLIES	\$ 100.83
7/1/2025	VESTIS	PW UNIFORMS	\$ 114.84
7/1/2025	VESTIS	PW UNIFORMS	\$ 115.34
7/1/2025	VESTIS	PW UNIFORMS	\$ 115.34
7/1/2025	VESTIS	PW UNIFORMS	\$ 115.34
7/1/2025	QUILL	OFFICE SUPPLIES	\$ 184.66
7/1/2025	TDS	PW SHOP PHONE AND INTERNET	\$ 219.23
7/1/2025	TDS	WATER PHONE AND INTERNET	\$ 259.81
7/1/2025	TDS	MUNICIPAL CENTER PHONE AND INTERNET	\$ 1,278.95
7/1/2025	EMPOWER	DEFERRED COMP	\$ 1,649.54
7/1/2025	WI DEPT OF REVENUE	STATE PAYROLL TAX	\$ 3,364.22
7/2/2025	ZIFT	CHARGE BACK FEE	\$ 7.50
7/2/2025	BP SOLUTIONS	FUEL CHARGES	\$ 3,652.97
7/2/2025	CENTRAL STATES	PD HEALTH INSURANCE	\$ 28,889.60
7/3/2025	WPS	LIFT STATION ELECTRIC	\$ 114.30
7/3/2025	WPS	GAS AND ELECTRIC MUNICIPAL/WATER/STREETLIGHTS/ ETC	\$ 11,393.90
7/10/2025	INCREDIBLE BANK	ACCOUNT ANALYSIS	\$ 80.00
7/10/2025	VILLAGE OF KRONENWETTER	PAYROLL	\$ 70,589.54
7/14/2025	WI DEPARTMENT OF REVENUE	PAYROLL TAX PAYMENT	\$ 4,045.12
7/14/2025	IRS TAX PAYMENT	FEDERAL PAYROLL TAX	\$ 24,433.07
7/15/2025	EMPOWER	DEFERRED COMP	\$ 1,680.30
7/17/2025	QUILL	OFFICE SUPPLIES	\$ 34.09
7/17/2025	VESTIS	WATER UNIFORMS	\$ 54.72
7/17/2025	VESTIS	WATER UNIFORMS	\$ 54.72
7/17/2025	VESTIS	WATER UNIFORMS	\$ 54.72
7/17/2025	VESTIS	PW UNIFORMS	\$ 115.34
7/17/2025	VESTIS	PW UNIFORMS	\$ 115.34
7/17/2025	VESTIS	PW UNIFORMS	\$ 115.34
7/17/2025	TEAMSTERS	UNION DUES	\$ 798.00
7/21/2025	UNITED HEALTH CARE	PD HEALTH INSURANCE	\$ 14,777.36
7/22/2025	CHARGEBACK	CHARGEBACK	\$ 165.91

VILLAGE OF KRONENWETTER
List of ACH Transactions
JULY 2025

Section 3, ItemF.

ACH Date	Vendor	Purpose	ACH Amount
7/22/2025	CHARGEBACK	CHARGEBACK	\$ 300.00
7/23/2025	INCREDIBLE BANK- HARLAND CLARKE	RECIEPT BOOK ORDER	\$ 188.21
7/23/2025	INCREDIBLE BANK- HARLAND CLARKE	CHECK ORDER	\$ 504.74
7/24/2025	CHARGEBACK	CHARGEBACK	\$ 145.23
7/24/2025	VILLAGE OF KRONENWETTER	PAYROLL	\$ 52,963.86
7/25/2025	EMPOWER	DEFERRED COMP	\$ 1,624.94
7/25/2025	WI DEPT REVENUE	STATE TAXES PAYROLL	\$ 3,240.33
7/25/2025	IRS	FEDERAL PAYROLL TAX	\$ 17,984.02
7/29/2025	ASSURITY	SUPPLEMENTAL INSURANCE PD	\$ 258.31
7/29/2025	BP SOLUTIONS	FUEL CHARGES	\$ 2,780.03
7/30/2025	WPS	MUNICIPAL ELECTRIC	\$ 54.24
7/30/2025	WPS	MUNICIPAL ELECTRIC	\$ 3,542.58
7/31/2025	WRS ETF	WISCONSIN RETIRMENT CONTRIBUTIONS	\$ 26,616.07
Total ACH Transactions			<u>\$ 279,273.94</u>



REPORT TO VILLAGE BOARD

AGENDA ITEM: Vouchers and ACH Transactions – Month of June 2025

MEETING DATE: August 11, 2025

PRESENTING COMMITTEE: Village Board

COMMITTEE CONTACT:

STAFF CONTACT: Finance Director/Treasurer-John Jacobs

REPORT PREPARED BY: Finance Director/Treasurer-John Jacobs

AGENDA ITEM: Vouchers and ACH Transactions – Month of June 2025

OBJECTIVES: For the Village Board to review and approve vouchers and ACH transactions for the Month of June 2025. Grand total = \$425,369.27.

ISSUE BACKGROUND/PREVIOUS ACTIONS:

- None

RECOMMENDED ACTION: For the Village Board to review and approve vouchers and ACH transactions for the Month of June 2025 for a grand total of \$425,369.27.

ATTACHMENTS:

- Listing of Vouchers and ACH Transactions – Month of June 2025
 - Total Check Register = \$133,645.28
 - Total ACH Transactions = \$291,723.99
 - Grand Total Vouchers and ACH Transactions for the Month of June 2025 = \$425,369.27

Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
39784							
06/13/2025	39784	Advance Auto Parts	PD VEH MAINT	100-52000-120-380	Equipment Repairs/Maintenance	18.32	05/31/2025
Total 39784:						18.32	
39785							
06/13/2025	39785	ADVANCED METER TEST	LARGE METER TESTING	601-53630-653-001	Maintenance of Meters Purchase	800.00	06/30/2025
06/13/2025	39785	ADVANCED METER TEST	LARGE METER TESTING	650-53650-653-001	Maintenance of Meters Purchase	800.00	06/30/2025
Total 39785:						1,600.00	
39786							
06/13/2025	39786	Amazon Capital Services, I	PD VEH MAINT	100-52000-120-380	Equipment Repairs/Maintenance	16.98	06/30/2025
Total 39786:						16.98	
39787							
06/13/2025	39787	American Asphalt of Wisco	HOT PATCH	100-53000-311-344	Patching Material-Asphalt	126.69	06/30/2025
06/13/2025	39787	American Asphalt of Wisco	HOT PATCH	100-53000-311-344	Patching Material-Asphalt	250.31	06/30/2025
06/13/2025	39787	American Asphalt of Wisco	HOT PATCH	100-53000-311-344	Patching Material-Asphalt	102.71	06/30/2025
06/13/2025	39787	American Asphalt of Wisco	HOT PATCH	100-53000-311-344	Patching Material-Asphalt	240.47	06/30/2025
Total 39787:						720.18	
39788							
06/13/2025	39788	ANDREA SCHROEDER	SECURITY DEPOSIT REFUND	100-22501	Security Deposits	50.00	06/30/2025
Total 39788:						50.00	
39789							
06/13/2025	39789	ASIA BAY	SECURITY DEPOSIT	100-22501	Security Deposits	50.00	06/30/2025
Total 39789:						50.00	

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
39790							
06/13/2025	39790	AT & T MOBILITY	GENERAL OFFICE PHONES: 04/24-05/23/25	100-51600-326-000	Utilities	201.29	06/30/2025
Total 39790:						201.29	
39791							
06/13/2025	39791	B&M Technical Services, In	LS 1 SPARE SOFT START	650-53650-832-000	Maintenance of Stations	6,188.95	06/30/2025
Total 39791:						6,188.95	
39792							
06/13/2025	39792	BOUND TREE MEDICAL,L	EMS SUPPLIES	100-52200-301-350	Supplies, Mileage & Expenses	123.55	06/30/2025
06/13/2025	39792	BOUND TREE MEDICAL,L	EMS SUPPLIES	100-52200-301-350	Supplies, Mileage & Expenses	58.58	06/30/2025
Total 39792:						182.13	
39793							
06/13/2025	39793	Charlie's Hardware	FLOWERS FOR PARKS	100-55000-200-361	Maintenance Supplies	451.89	05/31/2025
06/13/2025	39793	Charlie's Hardware	CHAINSAW HELMENT EAR PROTECTION	100-53000-314-320	Garage Supplies & Expenses	41.83	06/30/2025
Total 39793:						493.72	
39794							
06/13/2025	39794	Cintas Corporation	PW - FIRST AID SUPPLIES	100-53000-312-329	Uniforms & Safety Equipment	33.40	06/30/2025
Total 39794:						33.40	
39795							
06/13/2025	39795	CliftonLarsonAllen LLP	2024 AUDIT-GEN FUND, INCLUDING FORM C (SERV THRU 5/20/	100-51400-510-000	Independent Audit/Accounting	1,800.00	05/31/2025
06/13/2025	39795	CliftonLarsonAllen LLP	2024 AUDIT-WATER FUND (SERV THRU 5/20/25)	601-53650-923-001	Accounting Services	600.00	05/31/2025
06/13/2025	39795	CliftonLarsonAllen LLP	2024 AUDIT-SEWER FUND (SERV THRU 5/20/25)	650-53650-852-001	Accounting Services	800.00	05/31/2025
06/13/2025	39795	CliftonLarsonAllen LLP	2024 AUDIT TECH/SUPPORT FEE-GEN FUND (SERV THRU 5/20/	100-51400-510-000	Independent Audit/Accounting	64.23	05/31/2025
06/13/2025	39795	CliftonLarsonAllen LLP	2024 AUDIT TECH/SUPPORT FEE-WATER FUND (SERV THRU 5/	601-53650-923-001	Accounting Services	21.41	05/31/2025
06/13/2025	39795	CliftonLarsonAllen LLP	2024 AUDIT TECH/SUPPORT FEE-SEWER FUND (SERV THRU 5/	650-53650-852-001	Accounting Services	28.55	05/31/2025
Total 39795:						3,314.19	
39796							
06/13/2025	39796	Condon Oil Co, Inc.	PW FUEL	100-53000-311-384	PWKS; Fuel & Oil Changes	443.66	05/31/2025

M = Manual Check, V = Void Check

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
06/13/2025	39796	Condon Oil Co, Inc.	PW FUEL	100-53000-311-384	PWKS; Fuel & Oil Changes	580.27	05/31/2025
06/13/2025	39796	Condon Oil Co, Inc.	PW GAS	100-53000-311-384	PWKS; Fuel & Oil Changes	312.78	05/31/2025
Total 39796:						1,336.71	
39797							
06/13/2025	39797	Dave Allen	TRASH BAGS	100-55000-200-361	Maintenance Supplies	30.79	05/31/2025
Total 39797:						30.79	
39798							
06/13/2025	39798	Diggers Hotline	DIGGERS TICKETS	650-53650-852-005	Diggers Hotline	147.05	06/30/2025
06/13/2025	39798	Diggers Hotline	DIGGERS TICKETS	601-53650-923-005	Diggers Hotline	147.05	06/30/2025
Total 39798:						294.10	
39799							
06/13/2025	39799	Dirks Group, LLC	CONTINUOUS PROTECTION SUPPORT - JUN 2025	100-51400-485-000	Computer Supplies, Expenses &	4,438.58	06/30/2025
Total 39799:						4,438.58	
39800							
06/13/2025	39800	Ferguson Waterworks #14	WATER TRUCK REPAIRS	100-53000-311-380	Equipment; Repairs/Maintenance	24.29	06/30/2025
Total 39800:						24.29	
39801							
06/13/2025	39801	HAKES WELLNESS SOLU	PD PEER SUPPORT TRNG	100-52000-120-238	Training - Officers	200.00	06/30/2025
Total 39801:						200.00	
39802							
06/13/2025	39802	Harter's of Fox Valley Disp	GARBAGE SERVICE-MAY	100-53000-620-320	Solid Waste Collection Expense	20,771.56	06/30/2025
06/13/2025	39802	Harter's of Fox Valley Disp	RECYCLING SERVICE-MAY	100-53000-620-315	Recycling Expenses	10,730.06	06/30/2025
Total 39802:						31,501.62	
39803							
06/13/2025	39803	Johnson Controls Fire Prot	JOHNSON CONTROLS ANNUAL INSPECTION	100-51600-389-000	Maintenance	795.22	06/30/2025

M = Manual Check, V = Void Check

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
Total 39803:						795.22	
39804							
06/13/2025	39804	JORDYN WADLE-LEFF	FF1 TEST	100-52200-201-340	Training/Schooling/Meetings	80.00	05/31/2025
Total 39804:						80.00	
39805							
06/13/2025	39805	KARLA SMITH	SECURITY DEPOSIT	100-22501	Security Deposits	200.00	06/30/2025
Total 39805:						200.00	
39806							
06/13/2025	39806	Marathon County Health D	WATER - BACTERIA TESTING	601-53620-630-010	Marathon Co Health Lab	30.00	06/30/2025
Total 39806:						30.00	
39807							
06/13/2025	39807	Marathon County Solid Wa	MAR COUNTY SOLID WASTE-MAY 2025	100-53000-620-320	Solid Waste Collection Expense	7,788.57	06/30/2025
Total 39807:						7,788.57	
39808							
06/13/2025	39808	Marathon County Towns &	DUES	100-51900-990-000	Dues & Memberships	100.00	06/30/2025
Total 39808:						100.00	
39809							
06/13/2025	39809	Marathon County Treasure	PD PRELIM TESTIFIER	100-52000-120-815	PD Contracted Services	138.01	06/30/2025
Total 39809:						138.01	
39810							
06/13/2025	39810	Menards - Wausau	SEWER MISC. SUPPLIES	650-53650-856-000	Misc General Expense	16.97	06/30/2025
Total 39810:						16.97	

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
39811							
06/13/2025	39811	Quadient Finance USA, Inc	GENERAL OFFICE - POSTAGE (56%)	100-51400-460-000	Office Supplies	612.24	06/30/2025
06/13/2025	39811	Quadient Finance USA, Inc	WATER - POSTAGE (17%)	601-53640-903-002	Postage Expense	185.86	06/30/2025
06/13/2025	39811	Quadient Finance USA, Inc	SEWER - POSTAGE (17%)	650-53650-851-002	Postage Expense	185.86	06/30/2025
06/13/2025	39811	Quadient Finance USA, Inc	PD - POSTAGE (2%)	100-52000-120-475	Postage & Shipping	21.86	06/30/2025
06/13/2025	39811	Quadient Finance USA, Inc	MUNICIPAL COURT - POSTAGE (2%)	221-51200-100-354	Material & Supplies	21.86	06/30/2025
06/13/2025	39811	Quadient Finance USA, Inc	FD - POSTAGE (2%)	100-52200-201-350	Office Expenses & Supplies	21.87	06/30/2025
06/13/2025	39811	Quadient Finance USA, Inc	PFC - POSTAGE (2%)	100-52800-100-321	PFC Postage	21.87	06/30/2025
06/13/2025	39811	Quadient Finance USA, Inc	TID #2 - POSTAGE (2%)	452-51400-460-000	Office Supplies	21.86	06/30/2025
Total 39811:						1,093.28	
39812							
06/13/2025	39812	Reinders Distribution Com	LAWN MOWER BLADES	100-55000-200-380	Equipment Repairs	102.57	06/30/2025
Total 39812:						102.57	
39813							
06/13/2025	39813	Rib Mountain Metro Sewer	MONTHLY SEWERAGE-MAY 2025	650-53650-852-004	Rib Mt Sewerage District	36,835.10	06/30/2025
Total 39813:						36,835.10	
39814							
06/13/2025	39814	Riesterer & Schnell, Inc.	MOWER REPAIRS	100-55000-200-380	Equipment Repairs	480.04	06/30/2025
Total 39814:						480.04	
39815							
06/13/2025	39815	ROBERT HALF	05/26-05/30/25 JACOBS HOURS	100-51520-300-001	FIN DIR/TREAS CONTR SERVIC	677.07	06/30/2025
06/13/2025	39815	ROBERT HALF	05/26-05/30/25 JACOBS HOURS	601-53650-923-009	FIN DIR/TREAS CONTR SERVIC	338.53	06/30/2025
06/13/2025	39815	ROBERT HALF	05/26-05/30/25 JACOBS HOURS	650-53650-852-009	FIN DIR/TREAS CONTR SERVIC	338.53	06/30/2025
Total 39815:						1,354.13	
39816							
06/13/2025	39816	Scott's Portable Toilets	COMMUNITY EVENTS	100-51420-350-000	Community Events	120.00	06/30/2025
Total 39816:						120.00	

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
39817							
06/13/2025	39817	Sternot Auto Repair, Inc	PD- 2023 DODGE CHARGER	100-52000-120-380	Equipment Repairs/Maintenance	149.34	05/31/2025
06/13/2025	39817	Sternot Auto Repair, Inc	PD- 2025 DODGE DURANGO	100-52000-120-380	Equipment Repairs/Maintenance	72.84	06/30/2025
Total 39817:						222.18	
39818							
06/13/2025	39818	Stuart Boesl	STRAW FOR GRASS SEEDING	100-53000-314-320	Garage Supplies & Expenses	609.00	06/30/2025
Total 39818:						609.00	
39819							
06/13/2025	39819	SWITS, LTD	MUNI COURT-4/30/25 INTERPRETER SERVICES	221-51200-100-334	Interpreter/Substitute Judge	76.00	06/30/2025
Total 39819:						76.00	
39820							
06/13/2025	39820	The Hartford	POLICE OFFICER LIFE INS-JUN 2025	100-52000-120-938	Police Department Insurance	98.64	06/30/2025
Total 39820:						98.64	
39821							
06/13/2025	39821	USA BlueBook	MAGNETIC LOCATOR	601-53650-921-008	Equipment Parts & Maintenance	625.50	06/30/2025
06/13/2025	39821	USA BlueBook	MAGNETIC LOCATOR	650-53650-851-008	Equipment Parts & Maintenance	625.50	06/30/2025
Total 39821:						1,251.00	
39822							
06/13/2025	39822	VanderWall Law, S.C.	MAY 2025 LEGAL SERVICES-GENERAL	100-51300-302-000	Legal Fees-General	308.00	06/30/2025
Total 39822:						308.00	
39823							
06/13/2025	39823	W L Construction Supply In	SAW BLADE	100-52200-201-383	Field Tools Outlay	320.00	06/30/2025
Total 39823:						320.00	
39824							
06/13/2025	39824	WI DEPARTMENT OF JUS	(8) ALCOHOL/OPERATOR LICENSE BACKGROUND CHECKS	100-51600-354-000	Materials & Supplies	56.00	06/30/2025

M = Manual Check, V = Void Check

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
Total 39824:						56.00	
39825							
06/13/2025	39825	WI Professional Police Ass	PD UNION DUES-JUN 2025	100-21518	Union Dues Withheld	365.60	06/30/2025
Total 39825:						365.60	
39826							
06/13/2025	39826	WI State Laboratory of Hyg	WATER - FLUORIDE SAMPLE	601-53630-641-002	Water Sampling Expense	31.00	06/30/2025
Total 39826:						31.00	
39827							
06/13/2025	39827	Wolfgram, Gamoke, & Hutc	MAY 2025 LEGAL FEES-MUNI COURT (5.6 HOURS)	100-51200-100-333	Municipal Court Legal Fees	1,036.00	06/30/2025
Total 39827:						1,036.00	
39828							
06/18/2025	39828	Advance Auto Parts	OIL CHANGES	100-53000-311-380	Equipment; Repairs/Maintenance	29.25	06/30/2025
06/18/2025	39828	Advance Auto Parts	OIL CHANGES	100-53000-311-380	Equipment; Repairs/Maintenance	28.23	06/30/2025
Total 39828:						57.48	
39829							
06/18/2025	39829	Amazon Capital Services, I	PD CLOTHING LT	100-52000-120-321	FT Officers Protective Cloth	156.74	06/30/2025
Total 39829:						156.74	
39830							
06/18/2025	39830	American Asphalt of Wisco	HOT PATCH	100-53000-311-344	Patching Material-Asphalt	125.46	06/30/2025
06/18/2025	39830	American Asphalt of Wisco	HOT PATCH	100-53000-311-344	Patching Material-Asphalt	452.03	06/30/2025
06/18/2025	39830	American Asphalt of Wisco	HOT PATCH	100-53000-311-344	Patching Material-Asphalt	638.38	06/30/2025
06/18/2025	39830	American Asphalt of Wisco	HOT PATCH	100-53000-311-344	Patching Material-Asphalt	315.50	06/30/2025
06/18/2025	39830	American Asphalt of Wisco	HOT PATCH	100-53000-311-344	Patching Material-Asphalt	153.14	06/30/2025
Total 39830:						1,684.51	

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
39831							
06/18/2025	39831	Condon Oil Co, Inc.	PW GAS	100-53000-311-384	PWKS; Fuel & Oil Changes	356.42	06/30/2025
Total 39831:						356.42	
39832							
06/18/2025	39832	Core & Main LP	REPLACEMENT REGISTERS FOR 1.5 AND 3" METERS	601-53630-653-001	Maintenance of Meters Purchase	439.76	06/30/2025
06/18/2025	39832	Core & Main LP	REPLACEMENT REGISTERS FOR 1.5 AND 3" METERS	650-53650-653-001	Maintenance of Meters Purchase	439.76	06/30/2025
Total 39832:						879.52	
39833							
06/18/2025	39833	COUNTRY PUMPERS	HOLDING TANK PUMP	100-53000-314-320	Garage Supplies & Expenses	195.00	06/30/2025
Total 39833:						195.00	
39834							
06/18/2025	39834	Dirks Group, LLC	FORTINET FORTICARE 24X7 BUNDLE - EXTENDED SERVICE R	100-51400-485-000	Computer Supplies, Expenses &	281.54	06/30/2025
Total 39834:						281.54	
39835							
06/18/2025	39835	JESSICA WEILAND	SECURITY DEPOSIT	100-22501	Security Deposits	50.00	06/30/2025
Total 39835:						50.00	
39836							
06/18/2025	39836	Kronenwetter Water Utility	1979 LEA RD/WELLHOUSE-WATER: 07/24/23-04/21/25 RECONNE	601-53610-622-004	UTILITIES-WATER	417.98	04/30/2025
Total 39836:						417.98	
39837							
06/18/2025	39837	Marathon County Health D	WATER - BACTERIA TESTING	601-53620-630-010	Marathon Co Health Lab	30.00	06/30/2025
Total 39837:						30.00	
39838							
06/18/2025	39838	Marathon County Treasure	MAY 2025 - MUNICIPAL COURT	221-21910	Municipal Fines Due to Others	491.22	06/30/2025

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
Total 39838:						491.22	
39839							
06/18/2025	39839	Marathon Feed and Grain,	PARKS WEED CONTROL	100-55000-200-361	Maintenance Supplies	293.61	06/30/2025
Total 39839:						293.61	
39840							
06/18/2025	39840	Menards - Wausau	SHOP SUPPLIES	650-53650-851-008	Equipment Parts & Maintenance	77.77	06/30/2025
06/18/2025	39840	Menards - Wausau	SHOP SUPPLIES	601-53650-921-008	Equipment Parts & Maintenance	77.76	06/30/2025
Total 39840:						155.53	
39841							
06/18/2025	39841	Mitch King & Sons Gravel	TOP SOIL	100-53000-311-348	Gravel & Road Base	1,980.00	06/30/2025
Total 39841:						1,980.00	
39842							
06/18/2025	39842	Quadient Finance USA, Inc	PFC-POSTAGE (2%) - 04/25/2025	100-52800-100-321	PFC Postage	20.00	05/31/2025
06/18/2025	39842	Quadient Finance USA, Inc	MUNICIPAL COURT-POSTAGE (2%) - 04/25/2025	221-51200-100-354	Material & Supplies	80.00	05/31/2025
06/18/2025	39842	Quadient Finance USA, Inc	PD-POSTAGE (2%) - 04/25/2025	100-52000-120-475	Postage & Shipping	80.00	05/31/2025
06/18/2025	39842	Quadient Finance USA, Inc	GENERAL OFFICE-POSTAGE (56%) - 04/25/2025	100-51400-460-000	Office Supplies	800.00	05/31/2025
06/18/2025	39842	Quadient Finance USA, Inc	TID #2-POSTAGE (2%) - 04/25/2025	452-51400-460-000	Office Supplies	20.00	05/31/2025
06/18/2025	39842	Quadient Finance USA, Inc	SEWER-POSTAGE (17%) - 04/25/2025	650-53650-851-002	Postage Expense	1,094.35	05/31/2025
06/18/2025	39842	Quadient Finance USA, Inc	FD-POSTAGE (2%) - 04/25/2025	100-52200-201-350	Office Expenses & Supplies	20.00	05/31/2025
06/18/2025	39842	Quadient Finance USA, Inc	WATER-POSTAGE (17%) - 04/25/2025	601-53640-903-002	Postage Expense	1,011.00	05/31/2025
Total 39842:						3,125.35	
39843							
06/18/2025	39843	ROBERT HALF	06/02-06/06/25 JACOBS HOURS	100-51520-300-001	FIN DIR/TREAS CONTR SERVIC	935.72	06/30/2025
06/18/2025	39843	ROBERT HALF	06/02-06/06/25 JACOBS HOURS	601-53650-923-009	FIN DIR/TREAS CONTR SERVIC	467.86	06/30/2025
06/18/2025	39843	ROBERT HALF	06/02-06/06/25 JACOBS HOURS	650-53650-852-009	FIN DIR/TREAS CONTR SERVIC	467.86	06/30/2025
06/18/2025	39843	ROBERT HALF	06/09-06/13/25 JACOBS HOURS	100-51520-300-001	FIN DIR/TREAS CONTR SERVIC	791.67	06/30/2025
06/18/2025	39843	ROBERT HALF	06/09-06/13/25 JACOBS HOURS	601-53650-923-009	FIN DIR/TREAS CONTR SERVIC	395.84	06/30/2025
06/18/2025	39843	ROBERT HALF	06/09-06/13/25 JACOBS HOURS	650-53650-852-009	FIN DIR/TREAS CONTR SERVIC	395.84	06/30/2025

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
Total 39843:						3,454.79	
39844							
06/18/2025	39844	SARAH FISHER	MILEAGE ACCOUNT CLERK	100-51427-340-000	Acct Clerk; Seminars & Mileage	178.50	06/30/2025
Total 39844:						178.50	
39845							
06/18/2025	39845	State of WI Court Fines &	MUNI COURT SHARE - MAY 2025	221-21910	Municipal Fines Due to Others	1,863.06	06/30/2025
Total 39845:						1,863.06	
39846							
06/18/2025	39846	Sternot Auto Repair, Inc	PD VEH MAINT FORD SUV	100-52000-120-380	Equipment Repairs/Maintenance	513.22	06/30/2025
Total 39846:						513.22	
39847							
06/18/2025	39847	Swatloski Trucking, LLC	TOP SOIL FOR SUNNY CT	100-53000-311-348	Gravel & Road Base	2,380.00	06/30/2025
Total 39847:						2,380.00	
39848							
06/18/2025	39848	Swiderski Equipment, Inc.	FUEL FILTER	100-53000-311-380	Equipment; Repairs/Maintenance	34.20	06/30/2025
Total 39848:						34.20	
39849							
06/18/2025	39849	VICKI COLEMAN	SECURITY DEPOSIT	100-22501	Security Deposits	50.00	06/30/2025
Total 39849:						50.00	
39850							
06/18/2025	39850	VICKI OLUND	SECURITY DEPOST	100-22501	Security Deposits	200.00	06/30/2025
Total 39850:						200.00	

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
39851							
06/18/2025	39851	Wausau Chemical Corp.	WATER - CHEMICALS	601-53620-631-001	Chemicals	1,410.66	06/30/2025
Total 39851:						1,410.66	
10000361							
06/13/2025	10000361	Quill Corporation	PD OFFICE SUPPLIES QUILL	100-52000-120-460	Office Supplies	104.98	05/31/2025
06/13/2025	10000361	Quill Corporation	FIRE - PRINTER PAPE	100-52200-201-350	Office Expenses & Supplies	199.95	05/31/2025
06/13/2025	10000361	Quill Corporation	EXPO MARKERS-GENERAL OFFICE	100-51400-460-000	Office Supplies	13.77	06/30/2025
06/13/2025	10000361	Quill Corporation	GOLD FOIL EMBOSS FOR LICENSE-VILLAGE CLERK	100-51400-460-000	Office Supplies	24.98	06/30/2025
06/13/2025	10000361	Quill Corporation	EXTRA KEYBOARD-VILLAGE CLERK	100-51400-460-000	Office Supplies	77.88	06/30/2025
06/13/2025	10000361	Quill Corporation	RED PENS-COMM DEV	100-51400-460-000	Office Supplies	13.86	06/30/2025
Total 10000361:						435.42	
10000362							
06/13/2025	10000362	TDS Telecom	LIFT STATIONS: 04/22-05/21/25	650-53650-827-001	Operation-Telephone Exp	37.73	04/30/2025
06/13/2025	10000362	TDS Telecom	MUN BLDG UTILITIES: 04/22-05/21/25	100-51600-326-000	Utilities	37.73	04/30/2025
06/13/2025	10000362	TDS Telecom	GARAGE PHONE/INTERNET - 04/22-05/21/25	100-53000-312-326	Garage Utilities	37.73	04/30/2025
06/13/2025	10000362	TDS Telecom	LIFT STATIONS: 04/22-05/21/25	650-53650-827-001	Operation-Telephone Exp	24.73	04/30/2025
06/13/2025	10000362	TDS Telecom	GARAGE PHONE/INTERNET: 5/04-06/03/25	100-53000-312-326	Garage Utilities	260.08	04/30/2025
06/13/2025	10000362	TDS Telecom	MUN BLDG-INTERNET/PHONE: 05/04-06/03/25	100-51600-326-000	Utilities	1,279.99	04/30/2025
06/13/2025	10000362	TDS Telecom	SEWER UTIL - INTERNET WELLHOUSE: 05/04-06/03/25	650-53650-851-006	Internet Access	109.77	04/30/2025
06/13/2025	10000362	TDS Telecom	WATER UTIL - INTERNET WELLHOUSE: 05/04-06/03/25	601-53650-921-005	Internet Access	109.78	04/30/2025
06/13/2025	10000362	TDS Telecom	FD- EMERGENCY LINE: 05/04-06/03/25	100-51600-326-000	Utilities	5.15	04/30/2025
06/13/2025	10000362	TDS Telecom	WATER UTILITY PHONE/WELLHOUSE: 04/22-05/21/25	601-53650-921-003	Office Phone Expense	103.12	04/30/2025
06/13/2025	10000362	TDS Telecom	GARAGE PHONE/INTERNET: 05/22-06/21/25	100-53000-312-326	Garage Utilities	103.12	06/30/2025
06/13/2025	10000362	TDS Telecom	LIFT STATIONS: 05/22-06/21/25	650-53650-827-001	Operation-Telephone Exp	37.73	06/30/2025
06/13/2025	10000362	TDS Telecom	LIFT STATIONS: 05/22-06/21/25	650-53650-827-001	Operation-Telephone Exp	37.73	06/30/2025
06/13/2025	10000362	TDS Telecom	LIFT STATIONS: 05/22-06/21/25	650-53650-827-001	Operation-Telephone Exp	37.73	06/30/2025
06/13/2025	10000362	TDS Telecom	LIFT STATIONS: 05/22-06/21/25	650-53650-827-001	Operation-Telephone Exp	24.73	06/30/2025
06/13/2025	10000362	TDS Telecom	GARAGE PHONE/INTERNET: 06/04-07/03/25	100-53000-312-326	Garage Utilities	260.08	06/30/2025
06/13/2025	10000362	TDS Telecom	MUNICIPAL BUILDING UTILITIES: 06/04-07/03/25	100-51600-326-000	Utilities	1,279.99	06/30/2025
06/13/2025	10000362	TDS Telecom	FD-EMERGENCY LINE: 06/04-07/03/25	100-51600-326-000	Utilities	5.15	06/30/2025
06/13/2025	10000362	TDS Telecom	WATER UTILITY/PHONE: 06/04-07/03/25	601-53650-921-003	Office Phone Expense	219.55	06/30/2025
Total 10000362:						4,011.62	

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
10000363							
06/13/2025	10000363	Vestis	WATER-UNIFORMS	601-53650-921-009	Uniforms	27.36	06/30/2025
06/13/2025	10000363	Vestis	SEWER-UNIFORMS	650-53650-851-010	Uniforms	27.36	06/30/2025
06/13/2025	10000363	Vestis	PW-UNIFORMS	100-53000-312-329	Uniforms & Safety Equipment	114.84	06/30/2025
06/13/2025	10000363	Vestis	WATER-UNIFORMS	601-53650-921-009	Uniforms	27.36	06/30/2025
06/13/2025	10000363	Vestis	SEWER-UNIFORMS	650-53650-851-010	Uniforms	27.36	06/30/2025
Total 10000363:						224.28	
10000364							
06/13/2025	10000364	WISCONSIN PUBLIC SER	LIFT STATION COUNTY RD XX: 04/23/25-05/21/25	650-53650-821-001	Wisconsin Public Service-Elec	117.95	06/30/2025
06/13/2025	10000364	WISCONSIN PUBLIC SER	STREET LIGHTING-VILLAGE: 05/01/25-05/31/25	100-53000-315-420	Street Lighting	3,487.20	06/30/2025
06/13/2025	10000364	WISCONSIN PUBLIC SER	STREET LIGHTING-LEA RD: 05/01/25-05/31/25	100-53000-315-420	Street Lighting	55.38	06/30/2025
Total 10000364:						3,660.53	
10000365							
06/18/2025	10000365	ASSURITY LIFE INSURAN	ASSURITY - LIFE INS: 6/12, 6/26 PAYROLLS	100-21517	Assurity Ins Deductions	290.38	06/30/2025
Total 10000365:						290.38	
10000366							
06/18/2025	10000366	TDS Telecom	GARAGE PHONE/INTERNET: 06/22-07/21/25	100-53000-312-326	Garage Utilities	103.12	06/30/2025
06/18/2025	10000366	TDS Telecom	LIFT STATION-2099 WEST RD: 06/22-07/21/25	650-53650-827-001	Operation-Telephone Exp	37.73	06/30/2025
06/18/2025	10000366	TDS Telecom	LIFT STATION-1929 KIMBERLY RD: 06/22-07/21/25	650-53650-827-001	Operation-Telephone Exp	37.73	06/30/2025
06/18/2025	10000366	TDS Telecom	LIFT STATION-2505 SUSSEX PL: 06/22-07/21/25	650-53650-827-001	Operation-Telephone Exp	37.73	06/30/2025
06/18/2025	10000366	TDS Telecom	LIFT STATION-2100 RIVER FOREST LN: 06/22-07/21/25	650-53650-827-001	Operation-Telephone Exp	24.73	06/30/2025
Total 10000366:						241.04	
10000367							
06/18/2025	10000367	Vestis	WATER-UNIFORMS	601-53650-921-009	Uniforms	27.36	06/30/2025
06/18/2025	10000367	Vestis	SEWER-UNIFORMS	650-53650-851-010	Uniforms	27.36	06/30/2025
06/18/2025	10000367	Vestis	PW- UNIFORMS	100-53000-312-329	Uniforms & Safety Equipment	115.34	06/30/2025
06/18/2025	10000367	Vestis	WATER-UNIFORMS	601-53650-921-009	Uniforms	27.36	06/30/2025
06/18/2025	10000367	Vestis	SEWER-UNIFORMS	650-53650-851-010	Uniforms	27.36	06/30/2025
06/18/2025	10000367	Vestis	PW- UNIFORMS	100-53000-312-329	Uniforms & Safety Equipment	115.34	06/30/2025

Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Invoice GL Account Title	Check Amount	GL Period Date
Total 10000367:						340.12	
Grand Totals:						133,645.28	

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
100-21100	.00	74,381.63-	74,381.63-
100-21517	290.38	.00	290.38
100-21518	365.60	.00	365.60
100-22501	600.00	.00	600.00
100-51200-100-333	1,036.00	.00	1,036.00
100-51300-302-000	308.00	.00	308.00
100-51400-460-000	1,542.73	.00	1,542.73
100-51400-485-000	4,720.12	.00	4,720.12
100-51400-510-000	1,864.23	.00	1,864.23
100-51420-350-000	120.00	.00	120.00
100-51427-340-000	178.50	.00	178.50
100-51520-300-001	2,404.46	.00	2,404.46
100-51600-326-000	2,809.30	.00	2,809.30
100-51600-354-000	56.00	.00	56.00
100-51600-389-000	795.22	.00	795.22
100-51900-990-000	100.00	.00	100.00
100-52000-120-238	200.00	.00	200.00
100-52000-120-321	156.74	.00	156.74
100-52000-120-380	770.70	.00	770.70
100-52000-120-460	104.98	.00	104.98
100-52000-120-475	101.86	.00	101.86
100-52000-120-815	138.01	.00	138.01
100-52000-120-938	98.64	.00	98.64
100-52200-201-340	80.00	.00	80.00
100-52200-201-350	241.82	.00	241.82
100-52200-201-383	320.00	.00	320.00
100-52200-301-350	182.13	.00	182.13
100-52800-100-321	41.87	.00	41.87

M = Manual Check, V = Void Check

GL Account	Debit	Credit	Proof
100-53000-311-344	2,404.69	.00	2,404.69
100-53000-311-348	4,360.00	.00	4,360.00
100-53000-311-380	115.97	.00	115.97
100-53000-311-384	1,693.13	.00	1,693.13
100-53000-312-326	764.13	.00	764.13
100-53000-312-329	378.92	.00	378.92
100-53000-314-320	845.83	.00	845.83
100-53000-315-420	3,542.58	.00	3,542.58
100-53000-620-315	10,730.06	.00	10,730.06
100-53000-620-320	28,560.13	.00	28,560.13
100-55000-200-361	776.29	.00	776.29
100-55000-200-380	582.61	.00	582.61
221-21100	.00	2,532.14-	2,532.14-
221-21910	2,354.28	.00	2,354.28
221-51200-100-334	76.00	.00	76.00
221-51200-100-354	101.86	.00	101.86
452-21100	.00	41.86-	41.86-
452-51400-460-000	41.86	.00	41.86
601-21100	.00	7,572.10-	7,572.10-
601-53610-622-004	417.98	.00	417.98
601-53620-630-010	60.00	.00	60.00
601-53620-631-001	1,410.66	.00	1,410.66
601-53630-641-002	31.00	.00	31.00
601-53630-653-001	1,239.76	.00	1,239.76
601-53640-903-002	1,196.86	.00	1,196.86
601-53650-921-003	322.67	.00	322.67
601-53650-921-005	109.78	.00	109.78
601-53650-921-008	703.26	.00	703.26
601-53650-921-009	109.44	.00	109.44
601-53650-923-001	621.41	.00	621.41
601-53650-923-005	147.05	.00	147.05
601-53650-923-009	1,202.23	.00	1,202.23
650-21100	.00	49,117.55-	49,117.55-
650-53650-653-001	1,239.76	.00	1,239.76
650-53650-821-001	117.95	.00	117.95
650-53650-827-001	338.30	.00	338.30
650-53650-832-000	6,188.95	.00	6,188.95
650-53650-851-002	1,280.21	.00	1,280.21
650-53650-851-006	109.77	.00	109.77
650-53650-851-008	703.27	.00	703.27

GL Account	Debit	Credit	Proof
650-53650-851-010	109.44	.00	109.44
650-53650-852-001	828.55	.00	828.55
650-53650-852-004	36,835.10	.00	36,835.10
650-53650-852-005	147.05	.00	147.05
650-53650-852-009	1,202.23	.00	1,202.23
650-53650-856-000	16.97	.00	16.97
Grand Totals:	133,645.28	133,645.28-	.00

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"

VILLAGE OF KRONENWETTER
List of ACH Transactions
June 2025

Section 3, Item F.

ACH Date	Vendor	Purpose	ACH Amount
6/2/2025	Empower	Deferred Comp	\$ 1,583.40
6/3/2025	TDS	FD emergency line	\$ 5.15
6/3/2025	TDS	Internet for lift station	\$ 24.73
6/3/2025	TDS	Internet for lift station	\$ 37.73
6/3/2025	TDS	Internet for lift station	\$ 37.73
6/3/2025	TDS	Internet for lift station	\$ 37.73
6/3/2025	TDS	Internet for lift station	\$ 37.73
6/3/2025	TDS	internet/ phone for well house	\$ 103.12
6/3/2025	WPS	PW shop utilities	\$ 117.95
6/3/2025	TDS	Village internet and phone	\$ 219.55
6/3/2025	TDS	Village internet and phone	\$ 260.08
6/3/2025	TDS	Municipal center Internet and phones	\$ 1,279.99
6/3/2025	WPS	Village Utilities	\$ 3,542.58
6/3/2025	WPS	Municipal Center Utilities	\$ 6,580.02
6/3/2025	Central States	Employee Healthcare	\$ 28,889.60
6/10/2025	Incredible	Account analysis Charge	\$ 80.00
6/11/2025	Quill	Office Supplies	\$ 13.77
6/11/2025	Quill	Ink for Printers	\$ 116.72
6/12/2025	US Bank	Credit Card Purchaes	\$ 5,279.31
6/12/2025	Payroll	Payroll	\$ 67,397.45
6/16/2025	Teamsters	June Dues	\$ 846.00
6/16/2025	WI DEPT of REV	Wi State payroll tax payment	\$ 3,691.64
6/16/2025	Federal Tax IRS	Federal payroll tax payment	\$ 22,035.89
6/17/2025	Empower	Deferred Comp payment	\$ 1,592.11
6/17/2025	Wi unemployment insurance tax	unimployment insurance payent	\$ 3,188.61
6/17/2025	IRS	US TAX payment	\$ 19,160.51
6/18/2025	TDS	Internet for lift station	\$ 24.73
6/18/2025	TDS	Internet for lift station	\$ 37.73
6/18/2025	TDS	Internet for lift station	\$ 37.73
6/18/2025	TDS	Internet for lift station	\$ 37.73
6/18/2025	TDS	internet/ phone for well house	\$ 103.12
6/18/2025	Assurity	PD supplemental insurance	\$ 290.38
6/18/2025	United Healthcare	PD Health Insurance	\$ 14,777.36
6/23/2025	charge back	Charge back	\$ 100.00
6/26/2025	Payroll	Payroll	\$ 52,536.06
6/30/2025	Federal Tax IRS	Federal payroll tax payment	\$ 18,513.98
6/30/2025	Wisconsin Retirment System	WRS payment	\$ 39,143.80
Total ACH Transactions			\$ 291,723.99



REPORT TO VILLAGE BOARD

ITEM NAME:	Operator "Bartender" License - Alissa Schwartz
MEETING DATE:	August 11, 2025
PRESENTING COMMITTEE:	
COMMITTEE CONTACT:	David Baker
STAFF CONTACT:	Jennifer Poyer
PREPARED BY:	Jennifer Poyer

ISSUE: Issuing an Operator “Bartender” License for Alissa Schwartz

OBJECTIVES: Approval of Alissa Schwartz’s application for an Operator “Bartender” License

ISSUE BACKGROUND/PREVIOUS ACTIONS: All qualifications have been met.

Qualifications needed for an Operator’s License:

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

PROPOSAL:

ADVANTAGES:

DISADVANTAGES:

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

RECOMMENDED ACTION:

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): License application, training certificate, background check results



- ☒ Operator's License \$50.00 Expires on 6/30 in odd years Operator's
☐ License Renewal \$50.00 Expires on 6/30 in odd years Provisional
☐ Operator's License \$15.00 Expires in 30-days Temporary
☐ 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) Schwartz, Alissa M		All former Names Evans	
Street Address 814 W Nelson Rd	City Kronenwetter	State WI	Zip 54455
Driver's License Number S632-0137-2763-01	Date of Birth 07/23/1972	Phone Number 715-551-0349	

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

1. 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.
2. 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.
3. 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	Nature of Offense	Location of Offense
2013	DUI	Mosinee
2007	DUI	Mosinee

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? <i>If yes please attach a copy of your certificate</i>	<input checked="" type="radio"/> Yes <input type="radio"/> No
Are you currently enrolled in a "Responsible Beverage Servers Training Course"? <i>If yes please attach a copy of your enrollment receipt</i>	<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? <i>If yes please attach a copy of your license</i>	<input checked="" type="radio"/> Yes <input type="radio"/> No

SECTION 4 - PENALTY NOTICE/OATH

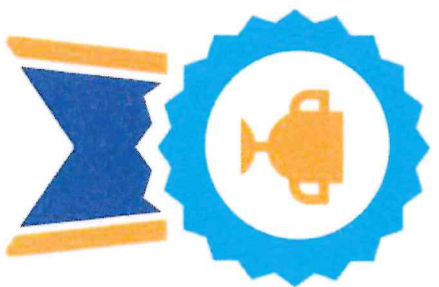
I hereby apply for a license to serve fermented malt beverages and intoxicating liquors, subject to the limitations imposed by Section 125.32(2) and 125.68(2) of the Wisconsin Statutes and all acts amendatory and supplementary of those sections, and hereby agree to comply with all laws, resolutions, 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: Alissa Schwartz

FOR OFFICE USE ONLY

Date sent to KPD 7/30/2025 Date Payment Received: 7/30/2025
 Board Date: / / Approved: Y / N Check # 2384 or Cash or CC By: CLP



Certificate

RESPONSIBLE BEVERAGE SERVER

awarded to

Alissa Schwartz

*This certificate 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.*

www.Wisconsin-Bartending.com

Training Provider

08/01/2025

Training Date

Village of Kronenwetter

Memo

To: Jennifer Poyer, Village Clerk

From: Terry McHugh, Chief of Police

Date: 08/01/25

Re: Alissa Schwartz's Bartender's License

At your request, I did a background check of Alissa Schwartz (07/23/72) using the WI Circuit Court Access Program (CCAP) and the Marathon County RMS.

I've attached CCAP results, show her OWI 2nd conviction, but that was the only criminal case. Local records through RMS show she has been involved in a couple of neighbor disputes and received a traffic citation for non-registration of auto in 2021.

Case search results

You searched for: **Last name:** evans, **First name:** alissa

Showing 1 to 12 of 12 entries

Case number	Filing date	County name	Case status	Name	Date of birth	Caption
<u>2025SC000400</u>	01-07-2025	Milwaukee	Closed	Evans, Alissa M.		Black Star Properties 3 LLC vs. Alissa M. Evans et al Radiology
<u>2018SC003083</u>	10-29-2018	Marathon	Closed	Evans, Alissa M.		Associates of Wausau, S.C. vs. Alissa M. Evans Vision, LLC vs.
<u>2018SC024119</u>	07-06-2018	Milwaukee	Closed	Evans, Alissa		Lester Evans et al
<u>2013CM000754</u>	05-03-2013	Marathon	Closed	Evans, Alissa M.	07-23-1972	State of Wisconsin vs. Alissa M. Evans
<u>2008HL000010</u>	03-26-2008	Wood	Filed Only	Evans, Alissa		St. Joseph's Hospital vs. Alissa Evans
<u>2008HL000008</u>	03-19-2008	Wood	Filed Only	Evans, Alissa		St Josephs Hospital vs. Alissa Evans
<u>2008HL000004</u>	02-14-2008	Wood	Filed Only	Evans, Alissa		St. Joseph's Hospital vs. Alissa Evans
<u>2007FA000351</u>	06-25-2007	Marathon	Closed	Evans, Alissa Michelle		In RE the marriage of Alissa Michelle Evans and Jeffery Scott Evans
<u>2007FA000351</u>	06-25-2007	Marathon	Closed	Evans, Alissa		In RE the marriage of Alissa Michelle Evans and Jeffery Scott Evans
<u>2006SC001124</u>	04-18-2006	Marathon	Closed	Evans, Alissa M		Marshfield Clinic vs. Alissa M Evans et al
<u>2006UC000010</u>	01-24-2006	Marathon	Filed Only	Evans, Alissa M		DWD vs. Alissa M Evans
<u>1997FA001862</u>	04-01-1997	Milwaukee	Closed	Evans, Alissa N	07-1972	Alissa N Evans vs Stacy S Evans



REPORT TO VILLAGE BOARD

ITEM NAME:	Temporary Alcohol Beverage License – Peplin VFW Memorial Post 8280
MEETING DATE:	August 11, 2025
PRESENTING COMMITTEE:	
COMMITTEE CONTACT:	David Baker
STAFF CONTACT:	Jennifer Poyer
PREPARED BY:	Jennifer Poyer

ISSUE: The Peplin VFW Memorial Post 8280 (Patrick Pierce and Robert Dietel) would like to obtain a Temporary Alcohol Beverage License for two events they have planned in September with Alissa Schwartz (pending renewal of Operator “Bartender” License) acting as the operator on site.

OBJECTIVES: Approve the Peplin VFW Memorial Post 8280’s application for a Temporary Alcohol Beverage License.

ISSUE BACKGROUND/PREVIOUS ACTIONS:
All the required applications have been submitted; background checks have been completed; and payment has been received.

PROPOSAL:

ADVANTAGES:

DISADVANTAGES:

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

RECOMMENDED ACTION:

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 forms, background checks

Temporary Alcohol Beverage License

License(s) Requested	Fees	
	License Fees	\$ 10.00
	Background Check	\$ 15.00
	Total Fees	\$ 25.00

☒ Temporary "Class B" Wine☒ Temporary Class "B" Beer

Part A: Organization Information		
1. Organization Name PEPLIN VFW Memorial Post 8280		
2. Organization Permanent Address 3332 East State Highway 153		
3. City Kronenwetter	4. State WI	5. Zip Code 54455
6. Mailing Address (if different from permanent address)		
7. FEIN 51-0216831	8. Date of Organization/Incorporation 3/10/1976	9. State of Organization/Incorporation WI
10. Phone 715-693-1775	11. Email COMMANDER@VFW8280.ORG	
12. Organization type (check one) <input type="checkbox"/> Bona Fide Club <input type="checkbox"/> Church <input type="checkbox"/> Fair Association/Agricultural Society <input checked="" type="checkbox"/> Veteran's Organization <input type="checkbox"/> Lodge/Society <input type="checkbox"/> Chamber of Commerce or similar Civic or Trade Organization under ch. 181, Wis. Stats.		
13. Is this organization required to hold a Wisconsin Seller's permit? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
14. Wisconsin Seller's Permit Number (if applicable)		

Part B: Individual Information			
List the name, title, and phone number for all officers, directors, and agent of the organization. Include an Individual Questionnaire (Form AB-100) for each person listed below. Attach additional sheets if necessary. Corporations must also include Alcohol Beverage Appointment of Agent (Form AB-101).			
Last Name	First Name	Title	Phone
PIERCE	PATRICK	COMMANDER	715-693-4686
Dietel	Robert	Quartenmaster	715-693-3845

Continued →

Part C: Event Information

1. Name of Event (if applicable) Leathernecks Fall Ride (9/6) - VFW 8280 Annual Muster (9/14)			
2. Dates of Operation September 6, 2025		3. Hours of Operation September 14, 2025	
4. Premises Address 3332 East State Highway 153			
5. City Kronenwetter		6. State WI	7. Zip Code 54455
8. County Marathon	9. Governing Municipality <input type="checkbox"/> City <input type="checkbox"/> Town <input checked="" type="checkbox"/> Village of: Kronenwetter		10. Aldermanic District
11. Organizer of Event (if not the named applicant)		12. Email and/or Phone Number for Organizer of Event 2PATPierce@gmail.com 715-693-4696	
13. Organizer Website www.VFW8280.org		14. Event Website	
15. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages and records are sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary. VFW 8280 Post property at 3332 East State Highway 153. Includes the main Post Building and the adjacent Pavilion. No living quarters on premises. Main Post has two floors - one meeting room per floor, and restrooms. Pavilion is an event open structure.			

Part D: Attestation

Who must sign this application?

- one officer or director of the nonprofit organization

READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant organization and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate according to the law, including but not limited to, purchasing alcohol beverages from Wisconsin-permitted wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Last Name PIERCE		First Name Patrick		M.I. E.
Title Commander	Email Commander@VFW8280.ORG	Phone (cell) 715-693-4696		
Signature 		Date 7/29/2025		

Part E: For Clerk Use Only

Date Application Was Filed With Clerk July 30, 2025	License Number
Date License Granted	Date License Issued
Signature of Clerk/Deputy Clerk	

Form
AB-100Alcohol Beverage
Individual QuestionnaireDate
7/29/2025

All individuals involved in the alcohol beverage business must complete this form, including:

- sole proprietor
- all partners of a partnership
- all officers, directors, and agent of a corporation or nonprofit organization
- members and agent of a limited liability company

Your alcohol beverage application or renewal is not complete until all required Individual Questionnaires are submitted.

Part A: Business Information

1. Legal Business Name (individual name if sole proprietor) PEPLIN VFW Memorial Post 8280	
2. Business Trade Name or DBA Peplin VFW Post 8280	
3. Entity Type (check one) <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Nonprofit Organization	

Part B: Individual Information

1. Last Name PIERCE		2. First Name PATRICK		3. M.I. E.
4. Relationship to Business (Title) COMMANDER		5. Email commander@VFW8280.ORG		6. Phone 715-693-1775
7. Home Address 158571 SANDY CREEK Rd				
8. City MOSINEE		9. State WI	10. Zip Code 54455	11. Date of Birth 11/16/1946
12. Drivers License/State ID Number P620-6654-6415-06			13. Drivers License/State ID State of Issuance WI	

Part C: Address History

1. Do you currently reside in Wisconsin? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
If yes to 1 above, how long have you continuously lived in Wisconsin prior to the date of application?			<table border="1"> <tr> <td>Years 50</td> <td>Months 7</td> </tr> </table>	Years 50	Months 7
Years 50	Months 7				
2. List in chronological order all of your addresses within the last 5 years. Attach additional sheets if necessary.					
Previous Address 1	City	State	Zip Code		
Previous Address 2	City	State	Zip Code		
Previous Address 3	City	State	Zip Code		
Previous Address 4	City	State	Zip Code		
Previous Address 5	City	State	Zip Code		
3. List all states and counties you have lived in as an adult. Attach additional sheets if necessary.					
State WI	County MARATHON	State WI	County Portage		
State WI	County RACINE	State IL	County SANGAMON		
State IL	County McHenry	State	County		

Continued →

Part D: Criminal History

1. Have you ever been convicted of any offenses (excluding traffic offenses unless related to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or of any county or municipal ordinances? ☐ Yes ☒ No

If yes to question 1, please list details of each conviction below. Attach additional sheets as needed.

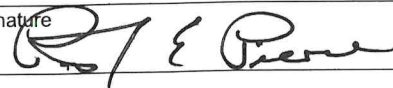
Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No
Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No
Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No

2. Are charges for any offenses currently pending against you (excluding traffic offenses unless related to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or any county or municipal ordinances? ☐ Yes ☒ No

If yes to question 2, describe nature and status of pending charges using the space below. Attach additional sheets as needed.

Part E: Attestation

READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I certify that I am not prohibited from participating in this business due to any involvement in another tier of the alcohol beverage industry as a restricted investor. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Signature 

Date 7/29/2025

Village of Kronenwetter

Memo

To: Jennifer Poyer, Village Clerk
From: Terry McHugh, Chief of Police
Date: 08/01/25
Re: Patrick Pierce Bartender's License

At your request, I did a background check of Patrick Pierce (11/16/1946) using the WI Circuit Court Access Program (CCAP) and the Marathon County RMS.

There are no CCAP results for Mr. Pierce and no adverse local records through RMS.

Form
AB-100Alcohol Beverage
Individual QuestionnaireDate
28 JULY 2025

All individuals involved in the alcohol beverage business must complete this form, including:

- sole proprietor
- all officers, directors, and agent of a corporation or nonprofit organization
- all partners of a partnership
- members and agent of a limited liability company

Your alcohol beverage application or renewal is not complete until all required Individual Questionnaires are submitted.

Part A: Business Information

1. Legal Business Name (individual name if sole proprietor)

PEPLIN VFW Post 8280

2. Business Trade Name or DBA

3. Entity Type (check one)

☐ Sole Proprietor ☐ Partnership ☐ Limited Liability Company ☐ Corporation ☒ Nonprofit Organization
Part B: Individual Information

1. Last Name

DIETEL

2. First Name

ROBERT

3. M.I.

P.

4. Relationship to Business (Title)

QUARTERMASTER

5. Email

lostandfound80@msn.com

6. Phone

715-693-3845

7. Home Address

202576 GLEN RD.

8. City

MOSINEE

9. State

WI.

10. Zip Code

54455

11. Date of Birth

26 MAY 1951

12. Drivers License/State ID Number

D340-7755-1186-D7

13. Drivers License/State ID State of Issuance

WISCONSIN

Part C: Address History1. Do you currently reside in Wisconsin? ☒ Yes ☐ No

If yes to 1 above, how long have you continuously lived in Wisconsin prior to the date of application?

Years

74

Months

2

2. List in chronological order all of your addresses within the last 5 years. Attach additional sheets if necessary.

Previous Address 1

SAME AS ABOVE

City

State

Zip Code

Previous Address 2

42 YEARS

City

State

Zip Code

Previous Address 3

City

State

Zip Code

Previous Address 4

City

State

Zip Code

Previous Address 5

City

State

Zip Code

3. List all states and counties you have lived in as an adult. Attach additional sheets if necessary.

State

County

State

County

State

County

State

County

WI.

MARATHON

State

County

State

County

State

County

State

County

Continued →

Part D: Criminal History

1. Have you ever been convicted of any offenses (excluding traffic offenses unless related to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or of any county or municipal ordinances? ☐ Yes ☒ No

If yes to question 1, please list details of each conviction below. Attach additional sheets as needed.

Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No
Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No
Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No

2. Are charges for any offenses currently pending against you (excluding traffic offenses unless related to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or any county or municipal ordinances? ☐ Yes ☒ No

If yes to question 2, describe nature and status of pending charges using the space below. Attach additional sheets as needed.

Part E: Attestation

READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I certify that I am not prohibited from participating in this business due to any involvement in another tier of the alcohol beverage industry as a restricted investor. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Signature	Date
	28 JULY 2025

Village of Kronenwetter

Memo

To: Jennifer Poyer, Village Clerk

From: Terry McHugh, Chief of Police

Date: 08/01/25

Re: Robert Dietel's Bartender's License

At your request, I did a background check of Robert Dietel (05/26/51) using the WI Circuit Court Access Program (CCAP) and the Marathon County RMS.

I've attached CCAP results, which don't show any criminal cases, and there are no local records through RMS for Mr. Dietel.

Case search results

You searched for: **Last name:** dietel, **First name:** robert

Showing 1 to 4 of 4 entries

Case number	Filing date	County name	Case status	Name	Date of birth	Caption
<u>2002FA000562</u>	09-04-2002	Marathon	Closed	Dietel, Robert P	05-1951	Robert P Dietel vs. Tammie E Dietel
<u>2000IN000135</u>	08-10-2000	Marathon	Closed	Dietel, Robert P		In the Estate of Agnes G. Dietel
<u>1990FA000126</u>	06-07-1990	Portage	Closed	DIETEL, ROBERT P	05-1951	CINDYLOU S. DIETEL vs. ROBERT P. DIETEL
<u>1990FA000224</u>	02-28-1990	Waukesha	Closed	Dietel, Robert K.		Robert K. Dietel vs Debra J. Dietel



VILLAGE BOARD MEETING MINUTES

July 28, 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 28, 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 Aaron Myszka, Trustee Craig Mortensen, Trustee Sandi Sorensen, Trustee Dan Joling, Trustee Jessica Stowell*

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

2. ANNOUNCEMENT OF CLOSED SESSION

President David Baker announced there would be a closed session during the meeting.

3. PUBLIC COMMENT

Joe Gospodarek, 2352 Newcastle Drive, Kronenwetter, WI 54455- *Comment read by village clerk and attached to minutes.*

Patty Tikalsky, 2153 Peach Road, Kronenwetter, WI 54455- *Comment read by village clerk and attached to minutes.*

Dan Kindelberger, 1905 Deerwood Trail, Kronenwetter, WI 54455 – *Comment read by village clerk and attached to minutes.*

Bernie Kramer, 2150 E. State Highway 153, Peplin, WI 54455 – *Kramer spoke regarding the financial situation of Kronenwetter, including the ambulance proposal.*

4. REPORTS FROM STAFF AND VENDORS

C. Community Development Director Report

Community Development Director Peter Wegner presented his report and answered questions from the Village Board, including questions about long grass complaints.

D. Interim Finance Director Report

Interim Finance Director John Jacobs presented his report and answered questions from the Village Board.

E. Public Works Director Report

Public Works Director Greg Ulman presented his report. He mentioned recent permit fees collected.

F. Village President Report - Additional Assigned Duties

Village President David Baker presented his report. He updated the board on the Lift Station 2 failure that occurred on July 26, 2025.

5. CONSENT AGENDA - DISCUSSION AND POSSIBLE ACTION

Motion by Joling/Stowell to approve the consent agenda items- operator bartender license and July 14, 2025 Meeting Minutes. Motion carried by voice vote. 7:0.

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**

Village Trustee Dan Joling gave an update on the current status of this agenda item. He said he attended a recent EMR training and was impressed.

J. Discontinuation of Fluoridation in Village Water (CLIPP)

Motion by Baker/Mortensen to direct staff to prepare and send it out at a cost not to exceed \$2084 and bring it back to the board for approval prior to sending it out.

Motion carried by roll call vote. 6:1. Voting yea- Baker, Myszka, Mortensen, Sorensen, Joling, Stowell; Voting nay – Charneski

Discussed survey options and costs; role of trustee to represent the Village; republic vs. democracy; CDC's recommendations; opinion of utility users; advantages and disadvantages of fluoride use; and fluoride in neighboring communities.

ITEMS 6K. AND 6L. WERE DISCUSSED TOGETHER.

K. Proposed Changes to § 520-121. - Conditional Use Permits (PC)**L. Proposed Changes to § 520-124. - Site Plan Procedures (PC)**

Motion by Joling/Myszka not to approve proposed changes to Conditional Use Permits 520-121 and proposed changes to 520-124 Site Plan Procedures. Motion carried by roll call vote. 7:0.

Discussed background of proposed changes; attorney review; past action by Village Board; power of Village Board vs. Board of Appeals in this matter; required state statute procedure; compatibility with the Comprehensive Plan; and further discussion with the Plan Commission.

7. NEW BUSINESS - DISCUSSION AND POSSIBLE ACTION**M. Village Board Members' Budget Training Report**

Village Trustees Sandi Sorensen, Dan Joling and Jessica Stowell reported on their budget training experience.

N. 2026 Budget Guidelines and Expectations (APC)

Interim Finance Director John Jacobs and President David Baker presented the 2026 Budget Guidelines and Expectations. They answered questions from the Village Board and discussed the following tax levy; amount of detail needed with budget planning; debt services; and steps of the budget process.

8. REVIEW AND DISCUSSION OF AUGUST 11, 2025 VB AGENDA ACTION ITEMS**O. FIN-004 Policy Review (APC)**

Village Board members discussed the proposed changes to FIN-004. Discussed the idea of cost centers and how the changes would affect the departments and staff. The agenda item will be brought back on August 11, 2024.

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**

Minutes were acknowledged by the Village Board.

10. CLOSED SESSION

Motion by Stowell/Myszka 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. Motion carried by roll call vote. 7:0.

PRESENT: President Baker, Trustee Charneski, Trustee Myszka, Trustee Mortensen, Trustee Sorensen, Trustee Joling, Trustee Stowell, Interim Finance Director John Jacobs and Clerk Jennifer Poyer
Closed session convened at 9:20 p.m. Jacobs left closed session at 9:36 p.m.

11. RECONVENE OPEN SESSION

Motion by Sorensen/Myszka to reconvene into open session. Motion carried by voice vote. 7:0.

Open session reconvened at 10:02 p.m.

12. ACTION AFTER CLOSED SESSION

Motion by Sorensen/Mortensen to hire John Jacobs as a W2 employee as village finance director and village treasurer.

Motion carried by roll call vote. 7:0.

13. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

Updates on CTH X, CTH XX and Pines Road intersection – County representative reporting to CLIPP on August 4, 2025

14. ADJOURNMENT

Motion by Charneski/Stowell to adjourn. Motion carried by voice vote. 7:0.

Meeting adjourned at 10:06 p.m.

From: [Joe Gospodarek](#)
To: [Jennifer Poyer](#)
Subject: Re: [External] Public comment for 7/28
Date: Monday, July 28, 2025 10:37:04 AM

Sure thing.

My address is 2352 Newcastle Drive Kronenwetter WI 54455.

Thank you,

Joe Gospodarek

Sent via the Samsung Galaxy S22 Ultra 5G, an AT&T 5G smartphone
Get [Outlook for Android](#)

From: Jennifer Poyer <jpoyer@kronenwetter.gov>
Sent: Monday, July 28, 2025 9:36:00 AM
To: Joe Gospodarek <jjgospodarek@outlook.com>
Subject: RE: Public comment for 7/28

Good morning! This is exactly how to submit public comment.
Will you please respond with your address? All public comments must have a name and address.

I will read it during the public comments portion of tonight's meeting.

Thank you,



Jennifer Poyer
Village of Kronenwetter
Village Clerk

Phone: 715-693-4200 ext. 1722
Email:
jpoyer@kronenwetter.gov

1582 Kronenwetter Drive
Kronenwetter, WI 54455

www.kronenwetter.gov

[Subscribe to our monthly e-newsletter.](#)



From: Joe Gospodarek <jjgospodarek@outlook.com>

Sent: Monday, July 28, 2025 9:33 AM

To: Jennifer Poyer <jpayer@kronenwetter.gov>

Subject: [External] Public comment for 7/28

Good Morning Jennifer,

I am reaching out to give a public comment for the village board meeting on 7/28. I will be unable to attend the meeting but wanted my voice to be heard. If this is not the correct avenue for submitting a public comment, please let me know as soon as possible so I can correct on my end.

My public comment:

To the Kronenwetter village board

I am against removal of fluoride from the municipal water supply. Having reached out to my local dentist, it would cost my family an additional 160 dollars in preventative care in fluoride supplements. It could also end up costing not only myself but the rest of the Kronenwetter community hundreds of dollars per person in dental care due to increased likelihood of cavities.

The village vision is "Kronenwetter is a safe, growing, family-oriented community strategically located between Wausau and Stevens Point with a highly educated and skilled workforce and a focus on promoting economic opportunities while preserving a high-quality way of life." And the removal of fluoride from the water would most assuredly be against the village vision. It's hard to be a family-oriented community while driving family costs up. It will be harder to attract a highly educated and skilled workforce to move into Kronenwetter when hearing of the increased cost of dental care, and spending more time at the dentist is not what I would call a high quality of life, nor is missing work to get dental care, nor spending money that could have been spent locally within Kronenwetter for dental healthcare in nearby Wausau.

The fact that this proposal had to be snuck in through the CLIPP committee instead of the utilities committee speaks for the fact that the proposal is unpopular and when the people who would be directly affected by it, unlike most of the sitting board, and who would most likely oppose it. In addition, it speaks to the cowardice that the proposal is unpopular and that there was so much pushback against the idea of a municipal water customer survey about keeping fluoride in the water. If as trustees and elected officials you are scared of hearing from your constituents, you should resign as government work is not for you.

If you want to go ahead and see the feasibility of the proposal through a survey of municipal customers, and the result is for removal then at least my voice was heard and Kronenwetter will have spoken outright, and not have its future decided in an unrelated committee meeting, and pushed through by a board of cowards.

Joe Gospodarek

Sent via the Samsung Galaxy S22 Ultra 5G, an AT&T 5G smartphone
Get [Outlook for Android](#)

Patty Tikalsky
2153 Peach Road
Kronenwetter, WI 54455

President Baker and Village Trustee's

Fluoride in Kronenwetter's drinking water is a controversial issue both locally and nationwide.

Research on the topic reveals evidence both for and against it.

Biggest argument you hear is to follow the scientist.

Science may be advancing in fluoride research.

Asbestos was once valued but later proved problematic.

Lead in paint and pipes was once considered safe but proved harmful.

Covid vaccine if you were to take it you would not get Covid until you did.

Science is finally catching up.

"My body, my choice" has become a national slogan.

Putting all that aside, lets look at the residents who do not want this toxin in their drinking water. It is another burden and cost to them. Fluoride requires specific filters for

removal from water because of its small molecular structure. The cost of removing fluoride with a reverse osmosis system in a household typically ranges from \$300 to \$2,000 as a one-time expense. Annual replacement filters typically cost \$80-\$125.

Why add more financial costs for residents when taxes, garbage fees, and sewer rates are already rising?

Alternatively, fluoride can be obtained at no extra cost by choosing toothpaste and mouthwash that include it as an ingredient.

Respectfully submitted,

Patty Tikalsky

Jennifer Poyer

From: Dan K. <dancindan1985@yahoo.com>
Sent: Monday, July 28, 2025 3:11 PM
To: David M. Baker; Ken Charneski; Aaron Myszka; Sandi Sorensen; Dan Joling; Jessica Stowell
Cc: Jennifer Poyer
Subject: [External] Fluoride

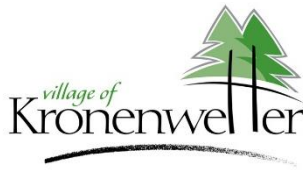
Dan Kindelberger 1905 Deerwood trail

I would like this read into record at tonight's meeting.

Good evening everyone,

I write this letter in favor of removing fluoride out of our water supply. This has been a topic of discussion around the country for some time now. I understand this is a tough decision put in the village boards lap but it is time we put our political differences aside and move towards a healthier nation. I wasn't born during the era where doctors told you it was healthy to smoke but I am here during the time when dentists tell us it's ok to consume fluoride. Fluoride is a biproduct of aluminum and despelled from fertilizer. This is right on the CCR that the village has to post every year. If you want fluoride in your water there are options i.e. toothpaste and fluoride tablets etc... don't force it onto the population when there are clear dangers from consuming it.

Why should the ones that don't want it have to suffer. The options for filtering out of the water in your home are in the thousands of dollars but I'm not forcing everyone to get a water filtration system now am I? I've seen some of the teeth in the village and it doesn't look like the fluoride is working....just saying. Long story short fluoride use should be left up to the individual not forced onto the masses. I hope the right decision is made tonight to move forward in making our water clean from harmful substances. Thank you for your time.



REPORT TO VILLAGE BOARD

ITEM NAME:	FIN-004 Policy Review
MEETING DATE:	August 11, 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	
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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:

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- 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.

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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

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
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POLICY

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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:

- stand the duties of the Administrator are not assigned, Administrator,*
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- 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

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UNAUTHORIZED PURCHASE

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

Section 5, Item J.

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- 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: _____ <u>02/26/2024</u> VILLAGE CLERK DATE: _____ <u>XX/XX/2025</u>	
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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PROCEDURE

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~~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.

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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
- 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 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).

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.

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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,
municipalities
may not
accumulate
unappropriated
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

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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.

5 Updated 19–20 Wis. Stats.**MUNICIPAL BUDGET SYSTEMS****Section 5, Item J.**

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 speci-

fying 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

65.90 MUNICIPAL BUDGET SYSTEMS

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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

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MUNICIPAL BUDGET SYSTEMS

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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.



Report to Village Board

Agenda Item: Fluoride Question for the Utility Customers

Meeting Date: August 11, 2025

Referring Body:

Committee Contact: Ken Charneski

Staff Contact: Greg Ulman

Report Prepared by: Greg Ulman

AGENDA ITEM: Fluoride Question for the Utility Customers

OBJECTIVE(S): To inquire if the utility customers support removal of fluoride in the public drinking water.

HISTORY/BACKGROUND: At the July 28, 2025 Village Board meeting the Board voted to send out a questionnaire postcard that utility customers can mail back to the Village to inquire if the utility customers support the removal of fluoride in the public drinking water. The question I propose on the postcard will be, "Would you support Village Board action to discontinue injection of sodium fluoride into the Village's water supply?"

RECOMMENDED ACTION: To have the Village Board approve the question staff proposes or a different variation of the question.



Report to Village Board

Agenda Item: Discussion and Possible Action: Trails and Leisure for Village Owned Property on Lea Rd.

Meeting Date: August 11, 2025

Referring Body: CLIPP

Committee Contact:

Staff Contact: Greg Ulman

Report Prepared by: Greg Ulman

AGENDA ITEM: Discussion and Possible Action: Trails and Leisure for Village Owned Property on Lea Rd.

OBJECTIVE(S): To have the Village Board discuss the potential trails and leisure activity on the Village owned property by Lea Rd.

HISTORY/BACKGROUND: CLIPP is looking for additional areas to enhance the quality of life in the Village and one of the areas they are looking at is the Village owned property by the Village wells by Lea Rd. Ideas that were mentioned were adding/enhancing the trails in the area. Other items to consider would be adding parking/benches for the residents, the time and hours needed to upkeep the amenities, as well as the funding source for adding these items. If approved staff will talk to businesses about sponsoring benches and signage. Village staff would be the ones responsible for the installation of the trails, the costs below would be for materials.

Cost Breakdown:

Walking path – 1,300ft.	\$9,000
Bike path – 2,600ft.	\$26,000
Parking Lot -	\$14,000
Driveway -	\$3,000

Totals:	\$52,000
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These current costs are reflective on what the previous study had mentioned for gravel trails on the property.

FUNDING:

Park Fund: \$76,430

Cost: \$52,000

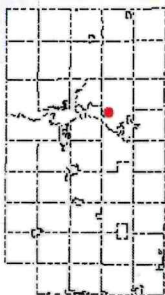
Remaining: \$24,430

RECOMMENDED ACTION: To give direction as Village Board sees fit.

Attachments: Map, Study, Park Fund Spreadsheet, Financial Information

TAYLOR

LINCOLN



WOOD PORTAGE

Legend

- Road Names
- Parcels
- Parcel Lot Lines
- Land Hooks
- Section Lines/Numbers
- Right Of Ways
- Named Places
- Municipalities
- 2020 Orthos Countywide
- Red: Band_1
- Green: Band_2
- Blue: Band_3

30 acres

Notes

Land Information Mapping System



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

THIS MAP IS NOT TO BE USED FOR NAVIGATION

133.01 0 133.01 Feet



"Bringing the Parks to the People"

Park Proposal for the Village of Kronenwetter

Caleb Dammen, Lexi Dargiewicz, Matt Domzalski, Kali Eder

November 29, 2022

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Executive Summary

Starting this project we aimed to know more about the Village of Kronenwetter. We wanted to know what pre-existing parks they had, the communities they served, and how the general population of Kronenwetter felt about the existing parks. To

see what they already had established, we referenced the outdoor recreation plan.

From the park plans we were able to determine that the Village of Kronenwetter did not have a park solely designated for nature immersion.

After meeting with Kronenwetter officials we were tasked with creating a park that is connective; they stressed the desire to connect with the preexisting bike paths, and that they had an end goal of eventually connecting Kronenwetter to Marathon County's trail system as a whole. It was stressed that they wanted to keep trails out of flood zones, and out of the wetlands. In addition they wanted facilities and parking requirements. One of the last requirements they wanted fulfilled is they wanted the park to be eligible for Knowles-Nelson Stewardship Grant.

Taking a closer examination of the Knowles-Nelson Stewardship Grant for the Recreational Trails Program we found that to be eligible for this grant we must fulfill the following requirements:

1. Maintenance and restoration of existing trails;
2. Development and rehabilitation of trailside and trailhead facilities and trail linkages;
3. Construction of new trails (with certain restrictions on federal lands*); and acquisition of easements and fee simple title to property for recreational trails or recreational trail corridors.

However, on top of all of these requirements there needs to be three types of trails present; non-motorized walking and biking trails, motorized ATV and snowmobile trails, and a diversified trail that can be used for walking, biking, ATV, and snowmobiling. We have successfully been able to create a non-motorized trail that fits into the grant requirements, but

looking at the outdoor recreational plans there are no plans for motorized, or diversified trails.

After validating what we needed to achieve the non-motorized trails standard of the grant we began to refine the ideas we had into clear and concise metrics. Our metrics for this project are:

- Making a scenic nature park in Kronenwetter Wisconsin
- Ability to connect the residents of Kronenwetter to nature
- In addition to the park we want to find and place a parking lot to make the park more accessible to those who want to bike, and walk in the scenic trails.
- Keeping the parking lots high and dry, outside of the flood zones.
- Placing trail heads as close to the parking lot as possible, making it intuitive to go from the parking lot to the trails.
- Adding bike repair stations, making this park appealing to those who bike.

With our metrics completed we were able to visit the village of Kronenwetter first hand; here we had the opportunity to look at the land we were working with. While walking on the existing trails, we discovered spots that were well traveled for potential future trails, and further consulted a representative of Kronenwetter to hear more about what he wanted from these trails.



Image 1.1: This image shows the view from the northeast point of interest.

With this new information we were able to undertake the process of planning MACK park (acronym of the GeoDesigner names).

Study Area Representation

The study area of the project is confined within the borders of the Village of Kronenwetter; specifically in the boundaries of the village parcels available to work within. The combined village parcels available to work within amount to 55.56 Acres. The site-specific geography of these parcels determines the suitability of different amenities within the park. In the greater village scale it is important to consider where the site is in relation to residents, other parks, and existing infrastructure when determining where and what park amenities to recommend. We gathered data and assessed the site based on current time period status in order to evaluate characteristics of the site to ensure accuracy and relevancy in our design.

The Following is a List of Data Sources, Creation, and Description

- **Floodplain**
 - Data layers depicting location and extend of floodplains in project area.
 - Source: Proposed floodplain data ArcMap package from AECOM vendor
 - 100 Year, 500 Year Polygon features
- **Existing Path Locations**
 - Data layers: Location of existing trails, village easement paths, bike routes connecting to site area
 - Source: Existing trails mapped via GPS at onsite field study, Kronenwetter bike routes and easement path digitized from PDF on Kronenwetter's website, Wausau Area Bike Routes shapefile downloaded from Marathon County GIS Data website
 - Line
- **Elevation**
 - Data showing elevation of site area
 - Source: Digital Elevation Model (DEM) and Hillshade raster files downloaded from AGOL Living Atlas WiDNR
 - Raster cells
- **Existing Parcel Data**
 - Parcel data throughout Kronenwetter, Village boundary
 - Source: Marathon County GIS Data website
 - Polygons
- **Park Walking Distance**
 - Data showing park access points and proximity for residents living near site service area
 - Source: Digitized park access points to run Network Analysis Tool on to create 1/2 mile increment walking distance zones
 - Polygons
- **Water, Sewer, Electricity**
 - Data showing existing locations of these lines to help evaluate placement of facilities requiring proximity to

these infrastructure types

- Source: Digitized from PDF's: Electrical lines from WPS, Watermain and Sewer lines of Kronenwetter Map created by Marathon Technical Services LLC Consulting Engineers
- Line, point
- **Soils (Hydrologic Group)**
 - Data that shows the type of soils present in site area to determine infiltration rate
 - Source: Soil Survey Geographic Database (SSURGO) soil data raster files downloaded from website, clipped the data to site area
 - Polygon
- **Land Cover**
 - Distinguishing open areas from forested
 - Source: Digitize LC polygons based on aerial imagery of site area
 - Polygon
- **Proposed Additions**
 - Bike trails, hiking trails, parking lot, proposed trail amenities
 - Source: Conducted suitability analyses and digitized findings
 - Line, polygon, point
- **Existing Park Amenities**
 - Existing trails, wellhouses, points of interest
 - Source: field visit, remote sensing digitizing
 - Line, polygon, point

Processes in the Study Area

Having talked about the scope of the study area as well as the goals, we made a trip out to the site in question to conduct our scoping. We brought GPS devices to keep track of notable features that were already on the site. The main things we found included existing walking paths, wildlife trails, tree-

stands, areas with particularly good vistas and well-established entry points to the park. After gathering the data, we compiled it to show important aspects of the existing state of the park. Using the data we gathered from our site visit as well as from the county, we were able to synthesize layers and created the following maps:

- Floodplain
- Soil Composition
- Elevation Data
- Existing Bike and Pedestrian Trails

Powered by Esri

As seen in the map, the portion of the floodplain which is most likely to flood covers up to the northern edge of the wetland, leaving most of the southern area in the park prone to flooding. Then further into the park, you see the 100-year floodplain covering most of the open area in the northern section but leaving most of the wooded section to the east

untouched. This is also seen with the 500-year floodplain however this projection covers more area to the northeast side of the park.

Map 1.1

Powered by Esri

This map displays soil hydrologic group data provided by the Soil Survey Geographic Database (SSURGO). Hydrologic group designations are used to represent infiltration rates following rain events. The soil data from within the study area falls within three classes.

- Group A
 - Soils composed of deep, well drained sands with high infiltration and low runoff.
- Group A/D
 - Soils with slow infiltration due to high water table, but fast infiltration and low runoff rates if drained.
- Group B/D

- Soils with slow infiltration due to high water table, but moderate infiltration and runoff rates if drained.
-

Map 1.2

Powered by Esri

There is little to no change in the park area. The most noticeable elevation changes can be seen in the south side as well as the east side. The south side sees a large drop in elevation due to the wetland and then just past the village's land it starts to rise uphill. Then to the east there is a small drop off towards the road. This small drop does not seem to influence the operating condition of the park. However, the wetland depression has helped to shape some of the existing trails in the area.

Map 1.3

Powered by Esri

The area already has characteristics of a functioning park. There are seven total entry points into the area that are used. Of six of these points, you can find clear paths around the area that people have been using as trails. These trails go down the access road, through open fields and through wooded areas. Upon further inspection, wildlife trails were found littered throughout the wooded area and the edges of the open area. While exploring the wildlife trails, we also came across multiple scenic vistas that give a nice display of certain areas of the park. In the southeastern wooded area two standing tree stands were found.

Map 1.4



This photo was taken during our second field visit to the study area.

It clearly shows a trail that has been used by both people and wildlife.

Picture 1.1

Powered by Esri

This map displays the existing bike trail network throughout both Kronenwetter (Light Orange) and Marathon County (Dark Orange). As shown, there are multiple paths that pass by the park parcels, but the park is not efficiently utilized.

Integrating this space into the greater bike trail system is a goal specified by Kronenwetter Village representatives.

Map 1.5

Using these maps to evaluate the area we are working with allows us to have a good overview of the study area and what it all contains. The standing condition of the park paired with the models we made granted us the ability to create maps showing the best suitable areas for improvements to be made within the park.

Suitability Evaluations

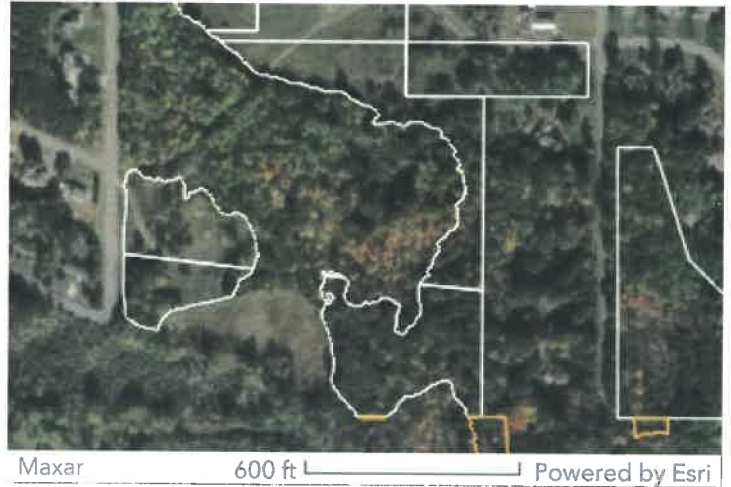
Parking Lot Suitability

In order to effectively assess the suitability of the landscape for a parking lot, we needed to determine which factors should be considered. The factors that proved to be important are as follows:

- Flooding Status
- Soil Type (Hydrologic Class)
- Open Areas vs. Forest Cover
- Proximity to Roads

- Proximity Neighboring Parcels

With criteria established, we were able to assess the site's suitability. First, we removed all areas within the floodplain (100 and 500 year).



Map 2.1: This map shows the process of floodplain erasure from the parcels.

Then, we assessed soil type, targeting well-drained soils.



Powered by Esri

Powered by Esri

Map 2.2: This map displays the soil hydrologic information as it relates to the floodplain.

This map shows that all of the soils outside of the floodplain are SSURGO Hydrologic Group A, which defines soils categorized by deep, well drained sands or gravelly sands. These soils observe high rates of infiltration and low runoff rates.

With no areas eliminated due to soil hydrologic class, we moved to open areas vs. forested cover. Ideally, a parking lot would be built within an area that is already open. Using our information discovered during field visits, partnered with remote sensing techniques, we were able to digitize the open areas within the parcels. We performed a union, joining the open area polygons to the site parcels with the floodplain removed.

Maxar


600 ft  Powered by Esri

Maxar

600 ft  Powered by Esri

Map 2.3: This map depicts floodplain (red) and open areas (green) within the proposed park boundaries.

Next, we created buffers to identify proximities to the neighboring residential parcels and to the road system. According to the, "American Trails," webpage, trail systems should be at least 100 feet from adjacent properties for privacy reasons. We applied the same logic to the parking lot criteria, creating a 100 foot buffer from neighbor property lines. As GeoDesigners, we decided that our ideal parking lot would be located between 50 and 100 feet off of the road. We wanted the lot to be off of the road, but not too far into the property that it would disrupt the natural processes. We conducted another union, combining the two buffers into the site parcel with open areas and excluding the floodplain.

Maxar 600 ft  Powered by Esri Maxar 600 ft  Powered by Esri

Map 2.4: This map displays the 100 feet neighboring parcel buffer (blue) and the 50-100 feet range road buffer (green) as they occur within the study area.

With all of our criteria integrated within the feature layer, we needed to create a system for evaluating each polygon. With flooded areas eliminated and soil hydrologic class becoming an irrelevant evaluation criterion, the evaluation would occur for the open areas, proximity to residential parcels, and road proximity.

Areas within an open area were rated with a 1, while non-open areas received a 0. Areas within the 100 feet neighbor buffer were rated a 0 and all outside were rated with a 1. Areas within the 50-100 feet buffer were rated a 1 and all outside were rated a 0. After the ratings, a data field was created within the final layer, serving as a sum of all ideal factors. Polygons that fulfilled all three factors were rated a 3, which is considered highly suitable. If a polygon had 2 ideal factors, it is considered moderately suitable, and 1 factor is marginally suitable. If a polygon does not fulfill any of the three requirements, it is considered not suitable.

600 ft  Powered by Esri

Map 2.5: This map shows the final parking lot suitability.

The results of this analysis identified one location as highly suitable for a parking lot. This location would be used to create alternative suitabilities, such as trail suitability and amenity suitability.

Trail Suitability

With the parking lot location established, we were able to focus our energy on trail placement. As a group, the criteria we decided on for trail placement is as follows:

- Must Begin and End at Trailhead (No Dead Ends)
- Must Connect Points of Interest
- Must Not Be in Floodplain
- Must Avoid Wetland + Well Houses
- Must Not Occur within 100 Feet of Adjacent Property Boundary

With this criteria established, we were able to narrow down the study area.

Shrinking the study area and adding the points of interest gave us a rough idea of what a trail system might look like.

According to the aforementioned, "American Trails," website, trails should not veer directly past scenic areas, but should be within 50-100 feet and have a perpendicular trail branch approach the site. In order to visualize this, we created a buffer which made a ring between 50 and 100 feet from each point. We decided to add the 100 and 500 year floodplain layers to help steer the trails away from potential wet areas.

Maxar

200 ft  Powered by Esri

3.1: This map displays the areas to avoid within the park parcels, floodplain data, and points of interest with buffers.

The final trail design managed to connect the parking lot to all scenic areas, while minimizing distance within the floodplain and maximizing distance outside. This process is as follows:

Maxar 200 ft Powered by Esri Maxar 200 ft Powered by Esri

Map 3.2: This feature displays the floodplain, areas of interest and possible trail extent within the parcels (left) and the trail design within the floodplain and areas of interest (right).

Ultimately, the final design is as follows:



Map 3.3: This map displays the final trail design within the study area.

Trail Amenities

The final suitability analysis that needed to be conducted was for park amenities. The important criteria for trail amenity placement is as follows:

- Near Trail Path (Within 15 Feet)
- Near Trailhead
- Equally Spaced
- Preferably in Open Areas (But Not Required)
- Near Points of Interest

For trail amenities, the most important factor is trail proximity. Amenities should not be more than 15 feet off of the trail. Trailheads serve as excellent checkpoints along a hiking, biking, or walking trail. Generally, appropriate trailhead amenities include signage, informational stations, restrooms, drinking fountains, bike racks, bike repair stations, and garbage receptacles. Ideally, park amenities should be equally spaced along the trail. Our GeoDesign team decided on 200 yard spacing, with a buffer of 50 feet in either direction. Certain park amenities such as tables and structures should be located in open areas rather than in forested land cover. Throughout the proposed park, we identified three points of interest during field visits that would end up taking priority.

To conduct the suitability analysis, we created a 15 foot buffer along the proposed trails, a 15 foot buffer around points of interest, a 50 foot buffer around equidistant points (every 200 Yards) along the trail, a 30 foot buffer around trailheads, and used the already digitized open area polygons. We joined each buffer to the parcel boundary and then filled in attributes for each polygon. The preliminary analysis is displayed below:



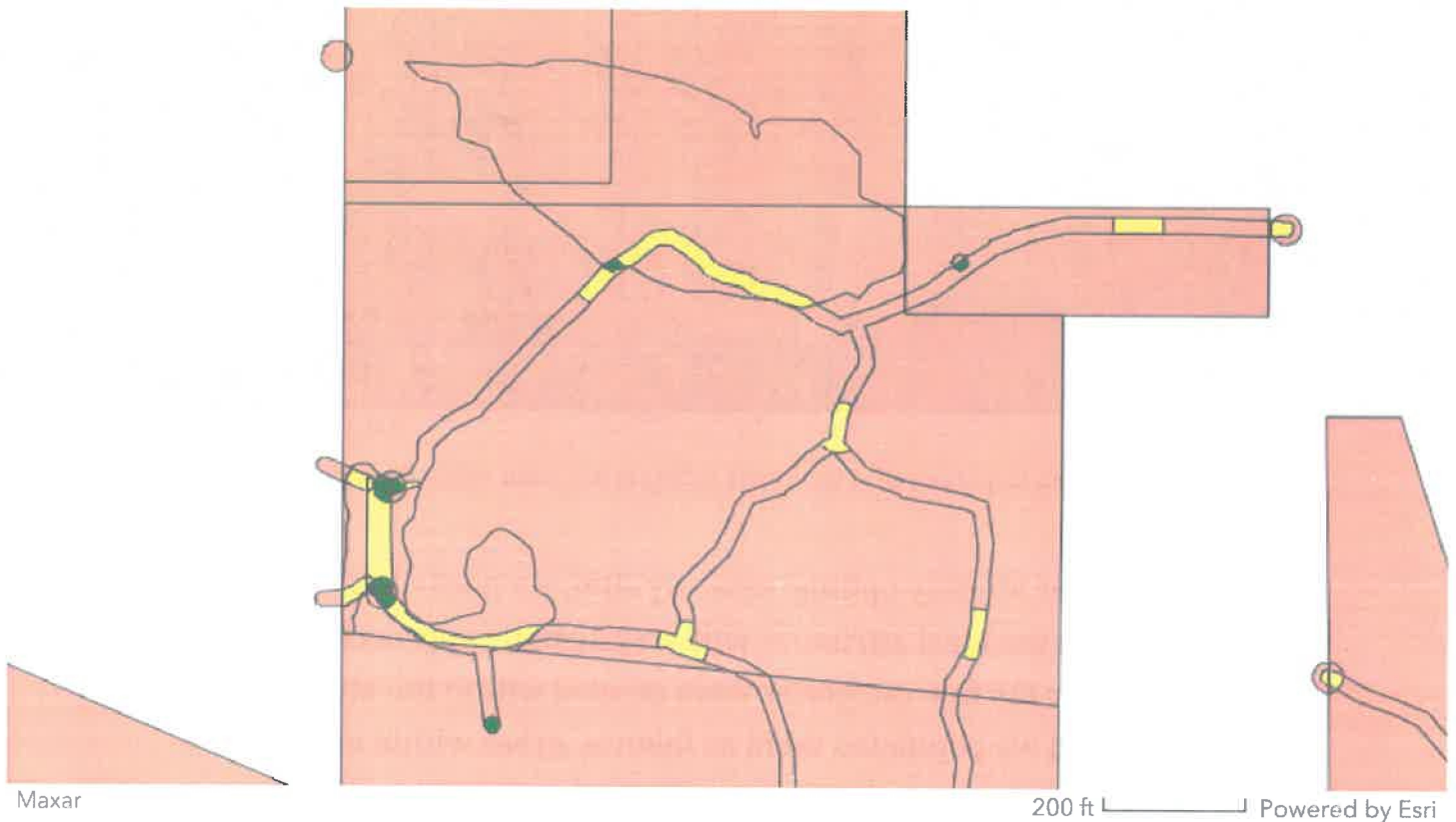
Map 4.1: This map shows all of the criteria buffers as they occur within the study area.

To further identify optimal amenity sites, we needed to populate the ideal attributes with a systematic approach. Fields for the five categories were created within the attribute table and we populated them as follows. Areas within an open area were designated with a 1 and all other areas a 0. Areas within 15 feet of the trail were assigned a 1 and all other areas a 0. Areas near the points of interest were assigned a 2, weighted for their importance, and all other areas a 0. Areas within the equidistant range were given a 1 and all other areas a 0. Lastly, areas near the trailhead were given a 1 and all other areas a 0.

Without a mathematical sum of each characteristic, the analysis was incomplete. A suitability sum field was created and we created an equation based on the importance of the criteria. The equation is as follows:

Suitability Sum = Trail Proximity × (Open Area + Point of Interest Proximity + Equidistant Sections + Trailhead

By multiplying the sum of the characteristics by the trail proximity, all areas outside of the 15 foot trail buffer were deemed not suitable. The results of the analysis are shown below:



Map 4.2: This map depicts the results of the trail amenities suitability model described above.

Proposed Changes and Impacts

Below is a map with all of the proposed changes integrated. Park Amenity Points can be seen throughout the area. Recommendations for the three amenity types listed, Mid-Trail, Point of Interest, and Trailhead are as follows.

- **Mid-Trail**
 - Benches
 - Informational Signage
 - Tables (If in Open Area)
- **Point of Interest**

- Benches
- Informational Signage
- Tables
- Railing to Block Off Hazards (if applicable)
- **Trailheads**
 - Signage
 - Informational Kiosks
 - Bike Racks + Repair Stations
 - Trash Receptacles
- **Trailheads (In Parking Lot)**
 - Informational Kiosks
 - Restrooms + Water Facilities
 - Bike Racks + Repair Stations
 - Seating
 - Trash Receptacles
 - Signage



MarathonCountyGIS, Esri, HERE, Garmin, GeoTechnologies, Inc., USGS, E...

200 ft | Powered by Esri

Map 5.1: This map depicts the proposed changes to the study area. These changes include a parking lot, trails, trail amenities, bike trail additions, and buildings.

Dashboard 1.1: This dashboard displays the parcel count within half-mile increments of the proposed park.

This dashboard is representative of walking distance from residential parcels to our parks in .5-mile increments. We wanted to be able to look at how many residents are within 1.5 miles of MACK park. This shows how many households will potentially be impacted by the creation and addition of the park.

The main impact to the residents of Kronenwetter would be an increased amount of traffic to the park. The other important impact will be that residents will now have access to a unique park that they will be able to use for generations.

Changes Being Made to the Existing Park

We want to be able to change the existing trail system so that they are more accessible to the current population.

With our change models we want to add a parking lot to get more people to be able to drive here so that people outside of Kronenwetter are able to come into the park.

We want to add facilities for people to use in the park to accommodate guests. The main facilities we are looking to add

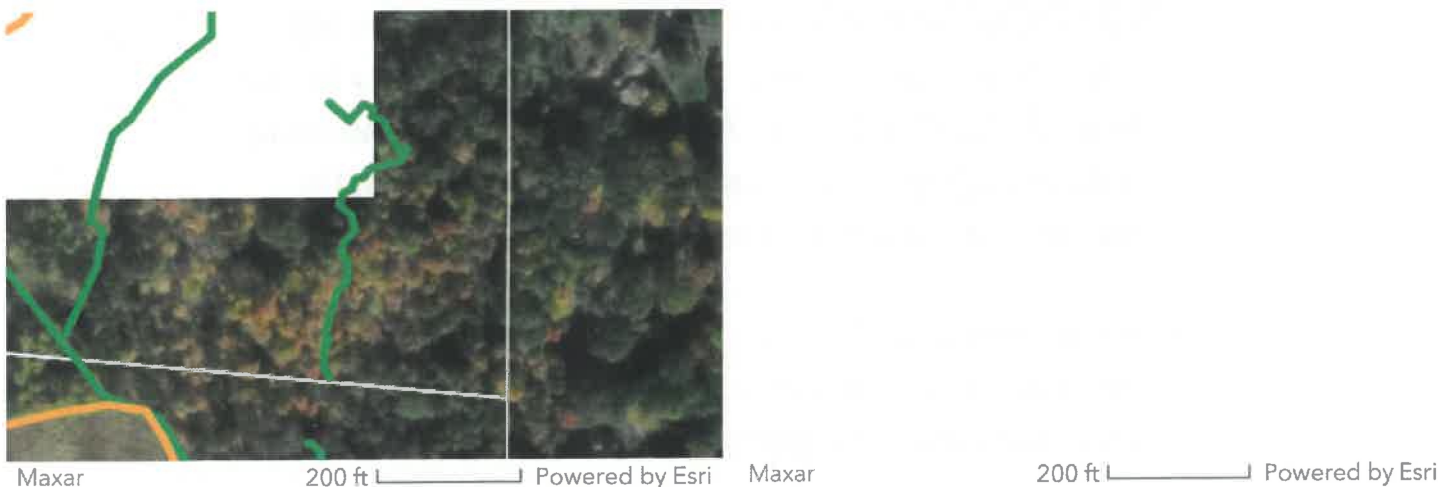
are bike repair stations and restrooms. The addition of a bike repair station makes it a more attractive park for bikers to come to since they know they will be able to fix their bike along the trails. This will add more connectivity from the village to the county.

We want to add a structure; a hard shelter would be the most ideal so that there could be picnic tables to allow for the park guests to spend more time enjoying nature.

There are several points throughout the map that we deemed to be a great fit for nature viewing. At these spots we have decided to add amenities such as benches so people are able to sit and enjoy the views for as long as they possibly can.

We designed a nature-based park since Kronenwetter does not currently have any parks that are purely nature-based.

Changes and Impacts for Trails



Map 5.2: This map displays the changes between current and proposed trails.

We propose that the main (bike) trail is made up of crushed stone. Crushed stone has a lot of positive impacts, it is great for drainage. It is ADA accessible, and it is easy to bike on due to the large size of the stone being able to bear more weight without slipping or rolling.

- The pricing for crushed rock on the bike trail would be approximately \$16,622*. This number was calculated using the assumption that the trail will be 6" deep and 10' wide. The depth is to ensure that the trail will stay in place with minimal maintenance. It will also allow for the rocks to be more sturdy and stable for those who are biking across them.
- The cost for the hiking trails it would be approximately \$6,307*. This trail would be 6" deep and 6' wide. The reasoning for the depth is the same as stated above, the width makes it large enough that hikers can walk side by side comfortably. With the width we have decided on the trail is also plenty wide for bikers to be able to get on as well if they choose. Reducing the width would significantly reduce trail clearing costs and lessen the impact on existing ecosystems.
- The cost of creating the scenic access trails would be approximately \$264*. The scenic accesses serve to direct hikers to the more aesthetic areas of the park. These trails will be 3' wide and 6" deep. We made the decision of having them be 3' so that they are ADA complaint while also being small enough that it encourages few visitors to be in the area at a time to preserve the natural beauty.
- The greatest impact of this project is the overall cost. Using our price estimations, the combined hiking, scenic, and bike trails would cost approximately \$23,193*.

One alternative to these options is using crushed granite on the bike trail and mulch for hiking and scenic access trails. The prices for this alternative are as follows:

- Bike trail would remain \$16,622*
- Mulched Hiking Trails that are 6' wide and 3" deep would cost \$3,153*

- Mulched Scenic Access Trails that are 3' wide and 3" deep would cost about \$176*
- Total = \$19,951*

One drawback on this alternative is the mulch would be very erodible during high water events. It would also significantly limit the bike-ability and potentially limit visitors that are wheelchair-bound.

We want our trails to be very scenic, we would love for guests of our parks to have the opportunity to see local wildlife in their natural habitats. This does come with some impacts as well.

Wildlife might be drawn away from some areas if visitors who come are too loud, stray off of the trail, or if they try to touch or interact with the animals.

**Pricing may vary, these prices are based off of cost of crushed rock and mulch wholesale as well as cost of labor and might not be truly representative of the final cost. Cost was also calculated under the assumption that the village didn't previously have access to materials.*

Parking Lot Changes and Impacts

The addition of a parking lot is crucial to the success of the park. Based on the polygon deemed suitable by the analysis, it has the capacity to have 22 stalls that are 20'x10' and 12" deep with a driving lane, if a structure (bathroom or pavilion) is added within that area it will be able to contain less stalls accordingly.

- The cost of the parking lot will be \$9,043*
 - Based off of 9,766 square feet (not including 830 square feet for potential restroom or structure site).
- The cost of the drive will be \$1,173*

The parking lot and drive will be made of crushed stone. The depth of the crushed stone will be 12" deep for both the drive and parking lot. This is the recommended safe depth of a road according to the Wisconsin Transport Bulletin. This depth is so that cars can safely drive on it without losing grip, this also will help with drainage in the spring, and makes it so vehicles are less likely to slip in the winter.

**Pricing may vary, these prices are based off of cost of crushed rock wholesale as well as cost of labor and might not be truly representative of the final cost. Cost was also calculated under the assumption that the village didn't previously have access to materials.*



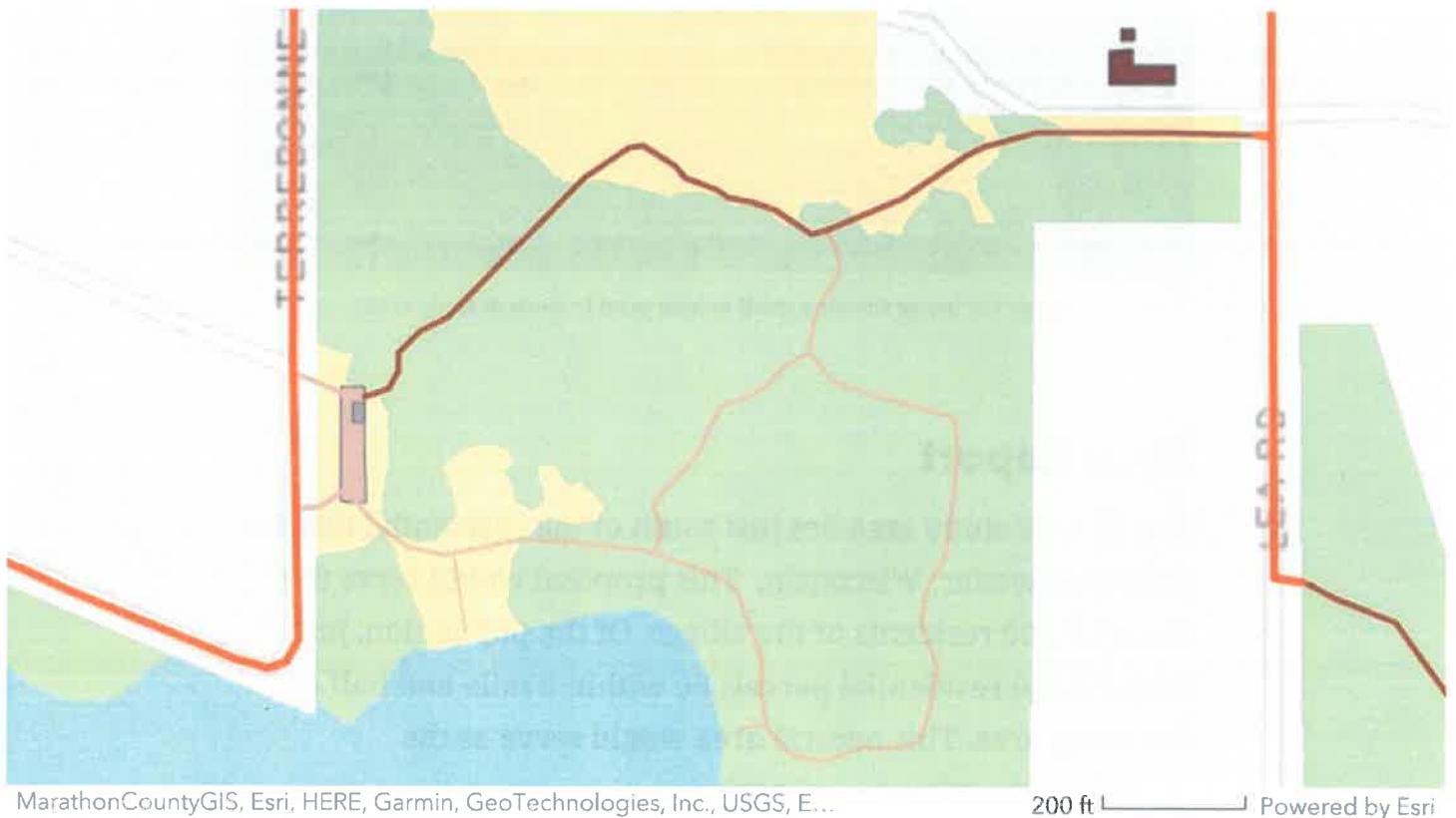
Image 1.3: Image showing small animal print in snow at study area.

Final Report

The 55 acre study area lies just south of the residential district of Kronenwetter, Wisconsin. This proposal would serve the almost 8,500 residents of the village. Of the population, just under 1,800 residential parcels lie within a mile and half of the study area. This natural area would serve as the community's only natural park.

A significant amount of the proposed park lies within the floodplain of Bull Junior Creek, which is a tributary of the Wisconsin River system. The areas outside of the floodplain observe sandy soils with high rates of infiltration and low rates of runoff, which are optimal for minimizing erosion. The park currently holds two well houses, with potential for a third in the near future. The area is already being used by residents, as there is one well-defined trail with a few other secondary trails used by both people and wildlife. The park is bordered on two sides by the existing bike trail network, with potential to provide a convenient link.

After running suitability analyses on parking lot, trail, and trail amenity placement, we were able to design a fully functional park that can be utilized by bikers, hikers, walkers, wildlife observers, and nature lovers. The linkage to the Kronenwetter and Marathon County bike system will prove to be a significant attraction for bringing people to the park.



Map 6.1: Final map showing all proposed changes within proposed park site.

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Department of Geography and Geology
College of Letters and Science
University of Wisconsin - Stevens Point

Section 6, Item L.

Caleb Dammen, Kali Eder, Lexi Dargiewicz, Matt Domzalski

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	\$ 1,573	\$ -	\$ -	\$ 1,573	\$ 3,375
<i>Budget Percentage Received YTD</i>	<i>N/A</i>				
EXPENDITURES:					
Parks/Capital Outlay - Bike & Walkways	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Equipment Replacement Fund	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Budget Percentage Expended YTD</i>	<i>N/A</i>				
NET CHANGE IN FUND BALANCE	\$ 1,573	\$ -	\$ -	\$ 1,573	\$ 3,375
Fund Balance - January 1st	74,857	74,857	74,857		71,158
Fund Balance - June 30th	\$ 76,430	\$ 74,857	\$ 74,857		\$ 74,533

VILLAGE OF KRONENWETTER
Park Fund

1/1/2019 - 6/30/2025

	2019	2020	2021	2022	2023	2024	6/30/2025	Cumulative Total
Beginning Fund Balance (Deficit), January 1st	\$ 83,657.03	\$ (837,439.06)	\$ 110,136.46	\$ 137,849.56	\$ 139,142.78	\$ 71,158.33	\$ 74,857.49	\$ 83,657.03
Revenue								
250-43530-000 Transportation Grants	\$ -	\$ 437,953.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 437,953.53
250-43535-000 Other Local Grants	\$ -	\$ 280,729.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280,729.00
250-46721-000 Park Dedication Fees	\$ -	\$ -	\$ 7,236.00	\$ -	\$ -	\$ -	\$ -	\$ 7,236.00
250-48130-000 Interest Income	\$ 1,707.53	\$ 1,485.32	\$ 485.60	\$ 98.94	\$ 2,536.86	\$ 3,699.16	\$ 1,572.63	\$ 11,586.04
250-48530-000 Donations-Park Dept.	\$ -	\$ -	\$ 3,208.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 7,208.00
250-48540-000 Donations-Bike & Walkways	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
250-49210-000 Transfer from General Fund	\$ -	\$ -	\$ 34,750.00	\$ -	\$ -	\$ -	\$ -	\$ 34,750.00
250-49212-000 Transfer from TID #2 Fund	\$ -	\$ 236,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236,000.00
Total Revenues	\$ 1,707.53	\$ 956,167.85	\$ 45,679.60	\$ 4,098.94	\$ 4,036.86	\$ 3,699.16	\$ 1,572.63	\$ 1,016,962.57
Expenditures								
250-55200-000-000 Parks Expense	\$ -	\$ -	\$ -	\$ 2,805.72	\$ -	\$ -	\$ -	\$ 2,805.72
250-57300-000-000 Bike & Walkway Outlay	\$ 921,475.00	\$ (2,060.69)	\$ 17,966.50	\$ -	\$ -	\$ -	\$ -	\$ 937,380.81
250-57300-000-100 Bike & Walkway Outlay-State Exp	\$ 1,328.62	\$ 9,153.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,481.64
250-57300-000-200 Bike Right-of-Way/Acquisition	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00
250-57400-000-000 Transfer out to Internal Equip. Fund/Bobcat Purchase	\$ -	\$ -	\$ -	\$ -	\$ 72,021.31	\$ -	\$ -	\$ 72,021.31
Total Expenditures	\$ 922,803.62	\$ 8,592.33	\$ 17,966.50	\$ 2,805.72	\$ 72,021.31	\$ -	\$ -	\$ 1,024,189.48
Ending Fund Balance (Deficit), December 31st	\$ (837,439.06)	\$ 110,136.46	\$ 137,849.56	\$ 139,142.78	\$ 71,158.33	\$ 74,857.49		
Ending Fund Balance, June 30th							\$ 76,430.12	\$ 76,430.12

Cumulative Summary	
Beginning Fund Balance, 1/01/2019	\$ 83,657.03
Bike/Walkways Program:	
Grant Revenue/Transfers In/Donations-Bike & Walkways	\$ 990,932.53
Less: Expenditures for Bike/Walkways	\$ (949,362.45)
Less: Expenditures for Bobcat Purchase	\$ (72,021.31)
	\$ (30,451.23)
All Other Park Programs:	
Parkland Dedication Fees/Int. Income/Donations-Parks	\$ 26,030.04
Less: Parks Expense	\$ (2,805.72)
	\$ 23,224.32
Ending Fund Balance, 6/30/2025	\$ 76,430.12



REPORT TO VILLAGE BOARD

ITEM NAME:	Appointment of Village Representative for the Joint Review Board
MEETING DATE:	August 11, 2025
PRESENTING COMMITTEE:	
COMMITTEE CONTACT:	David Baker
STAFF CONTACT:	Jennifer Poyer
PREPARED BY:	Jennifer Poyer

ISSUE: In preparation for the annual Joint Review Board meeting, the Village needs to designate a member to serve on the board to represent Kronenwetter, per Wis. Stats. § 66.1105(4m)(a).

OBJECTIVES: Approve Resolution 2025-008 Appointing Village President David M. Baker to Represent the Village of Kronenwetter on the Joint Review Board.

ISSUE BACKGROUND/PREVIOUS ACTIONS:
Wis. Stats. § 66.1105(4m)(ae)3 states the following: The representative chosen by the city under par. (a) or (as) shall be the mayor, or city manager, or his or her designee. If the mayor or city manager appoints a designee, he or she shall give preference to the person in charge of administering the city’s economic development programs, the city treasurer, or another person with knowledge of local government finances.

(Wis. Stats. § 66.1339 - Villages have all of the powers of cities under ss. [66.1105](#), [66.1201](#) to [66.1329](#) and [66.1331](#) to [66.1337](#).)

President Baker serves on the Administrative Policy Committee, Plan Commission and Redevelopment Authority, allowing for awareness of both the economic development programs and village finances. This knowledge will be beneficial to the Joint Review Board.

PROPOSAL:
ADVANTAGES:
DISADVANTAGES:
ITEMIZE ALL ANTICIPATED COSTS (Direct or Indirect, Start-Up/One-Time, Capital, Ongoing & Annual, Debt Service, etc.)
RECOMMENDED ACTION: Approve Resolution 2025-008
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): Resolution 2025-008 A Resolution Appointing Village President David M. Baker to Represent the Village of Kronenwetter on the Joint Review Board

RESOLUTION NO.: 2025-008

VILLAGE OF KRONENWETTER, MARATHON COUNTY, WISCONSIN
A RESOLUTION APPOINTING VILLAGE PRESIDENT DAVID M. BAKER TO
REPRESENT THE VILLAGE OF KRONENWETTER ON THE
JOINT REVIEW BOARD

WHEREAS, pursuant to Wisconsin Statutes § 66.1105(4m)(a), a Joint Review Board (JRB) must be convened to review the creation of Tax Incremental Districts (TIDs), amendments to TID project plans, and other related matters; and

WHEREAS, the Village of Kronenwetter is required to appoint one representative to serve on the Joint Review Board to act on behalf of the Village in such matters; and

WHEREAS, the Village Board has determined that it is in the best interest of the Village to appoint Village President David M. Baker as the Village’s representative to the Joint Review Board;

NOW, THEREFORE, BE IT RESOLVED, by the Village Board of the Village of Kronenwetter, Marathon County, Wisconsin, that:

1. **Village President David M. Baker is hereby appointed** as the Village of Kronenwetter’s representative to the Joint Review Board, with full authority to act on behalf of the Village in all matters before the Board.
2. This Resolution shall take effect immediately upon its adoption.

VILLAGE BOARD, VILLAGE OF
KRONENWETTER

ATTEST

By: _____
David M. Baker, Village President

By: _____
Jennifer Poyer, Village Clerk

Adopted: August 11, 2025