



Village of Weston, Wisconsin
ATTENTION – NOTICE OF PUBLIC MEETING

Meeting of: **FINANCE & HUMAN RESOURCE COMMITTEE (F&HR)**

F&HR Members: **Dirks-Luebbe, Ermeling [C], Farar, Hackbarth, Meinel, Olson & Pinsonneault [VC]**

Date/Time: **Monday, March 17, 2025 @ 4:30 p.m.**

Location: **Weston Municipal Center (4747 Camp Phillips Rd) – Board Room**

Agenda: The agenda packet will be emailed out 3 days prior to the meeting and posted on the Village website at www.westonwi.gov.

Attendance: All Village officials are encouraged to attend. Trustees, committee members, and Department Directors, please indicate if you will, or will not, be attending so we may determine in advance if there will be a quorum.

Questions: **Jessica Trautman**
jtrautman@westonwi.gov
715-359-6114

This notice was posted at the Municipal Center and was e-mailed to local media outlets (Print, TV, and Radio) on 3/10/2025 @ 10:35 a.m.

A quorum of members from other Village governmental bodies (boards, commissions, and committees) may attend the above noticed meeting to gather information. No actions to be taken by any other board, commission, or committee of the Village, aside from the Finance & Human Resource Committee. Should a quorum of other government bodies be present, this would constitute a meeting pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis.2d 553,494 N.W.2d 408 (1993).

Wisconsin State Statutes require all agendas for Committee, Commission, or Board meetings be posted in final form, 24 hours prior to the meeting. Any posted agenda is subject to change up until 24 hours prior to the date and time of the meeting.

Any person who has a qualifying disability, as defined by the Americans with Disabilities Act, requiring that meeting or material be in an accessible location or format, must contact the Weston Municipal Center at 715-359-6114, so any necessary arrangements can be made to accommodate each request.



**VILLAGE OF WESTON, MARATHON COUNTY, WISCONSIN
OFFICIAL MEETING AGENDA OF THE FINANCE & HUMAN RESOURCE COMMITTEE**

Weston Municipal Center Board Room
4747 Camp Phillips Road, Weston, WI 54476

TO THE HONORABLE TRUSTEE ERMELING AND SIX (6) APPOINTED MEMBERS OF THE FINANCE & HUMAN RESOURCE COMMITTEE: The following items were listed on the agenda in the Village Clerk's Office, in accordance with Chapter 2 of the Village's Municipal Code and will be ready for your consideration at the meeting of the Finance and Human Resource Committee on **Monday, March 17, 2025, at 4:30 p.m.**, in the Board Room, at the Weston Municipal Center, 4747 Camp Phillips Road, Weston, WI 54476.

A quorum of members from other Village governmental bodies (boards, commissions, and committees) may/might attend the above-noticed meeting to gather information. If a quorum of other government bodies is present, this would constitute a meeting pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis.2d 553,494 N.W.2d 408 (1993). No official actions other than those of the Board of Trustees and Finance Committee shall take place.

Wisconsin State Statutes require all agendas for Committee, Commission, or Board meetings be posted in final form, 24 hours prior to the meeting. Any posted agenda is subject to change up until 24 hours prior to the date and time of the meeting. All items listed on this agenda may be acted upon by the Finance & Human Resource Committee.

Join Zoom Meeting by Computer:

<https://zoom.us/j/5445915099>

Join Zoom Meeting by Phone:

+1 312 626 6799 US (Chicago)
Meeting ID: 544 591 5099

AGENDA ITEMS.

1. Finance & HR Committee Call to Order & Welcome by Chairperson Ermeling.
2. Pledge of Allegiance to the Flag.
3. Roll Call by Recording Secretary.
Dirks-Luebbe, Ermeling [C], Farar, Hackbarth, Meinel, Olson & Pinsonneault [VC]

PUBLIC COMMENTS.

MINUTES FROM PREVIOUS MEETING.

4. Approval of Minutes from Previous Finance & HR Meeting: [February 17, 2025](#)

ACKNOWLEDGE WORK PRODUCT TRANSMITTALS.

(Work products identified in this section are for education and information purposes. Items listed in this section should be moved as "Acknowledge receipt of presentation/report and place in file".)

5. [February Budget Status Report](#)
6. [TIF 1 and TIF 2 Detail Reports for February](#)
7. [Legal Details for February](#)

EDUCATIONAL PRESENTATIONS & REPORTS.

(Work products identified in this section ask the government body a policy question. Items listed in this section should be moved as "Approve/Not approve . . .")

OLD BUSINESS.

NEW BUSINESS.

8. [Billable Rates](#)
9. [Employee Personnel Policies and Procedures Handbook](#)
 - [Reestablish Bookmarks](#)
 - [Chapter 10, Employee Conduct and Behavior, Sec. 10.01 Appearance](#)
10. [Questions for Annual Employee Survey](#)
11. [What about Weston's TID 1 & 2 along with closure strategy and timelines](#)
12. [Zero Based Budgeting](#)

REMARKS FROM COMMITTEE MEMBERS

REMARKS FROM CHAIR.

FUTURE ITEMS.

Next Meeting Date(s):

- April 21, 2025, TBD

ADJOURNMENT.

Village of Weston, Wisconsin
OFFICIAL PROCEEDINGS OF THE FINANCE & HUMAN RESOURCE COMMITTEE
held on Monday, February 17, 2025, at 4:30 p.m.
in the Board Room at the Municipal Center, Vice Chairman Pinsonneault presiding.

AGENDA ITEMS.

- 1 Finance & HR Committee Call to Order & Welcome by Vice Chairperson Pinsonneault.
Meeting called to order at 4:30 p.m. by Committee Vice Chairperson Pinsonneault.
- 2 Pledge of Allegiance to the Flag.
- 3 Roll Call by Recording Secretary.
Roll call of Finance & HR Committee indicated 5 members present.

<u>Member</u>	<u>Present</u>
Dirks-Luebbe, Micki	EXCUSED
Ermeling, Barbara	EXCUSED
Farar, Dennis	YES
Hackbarth, Linda	YES
Meinel, Steve	YES
Olson, Brent	YES
Pinsonneault, Jim	YES

PUBLIC COMMENTS.

NA

MINUTES FROM PREVIOUS MEETING.

- 4 Approval of minutes from previous Finance & Human Resource meeting: January 20, 2025.
Motion by Meinel, second by Farar, to approve previous minutes.

Yes Vote: 4 No Votes: 0 Abstain: 0 Not Voting: 0 Result: PASS

<u>Member</u>	<u>Voting</u>
Dirks-Luebbe, Micki	--
Ermeling, Barbara	--
Farar, Dennis	YES
Hackbarth, Linda	--
Meinel, Steve	YES
Olson, Brent	YES
Pinsonneault, Jim	YES

ACKNOWLEDGE WORK PRODUCT TRANSMITTALS.

- 5 Draft December Budget Status Report.
Trautman, Finance Director, gave an overview of the draft report.
Motion by Meinel, second by Olson, to acknowledge the budget status report.

Yes Vote: 4 No Votes: 0 Abstain: 0 Not Voting: 0 Result: PASS

<u>Member</u>	<u>Voting</u>
Dirks-Luebbe, Micki	--

Ermeling, Barbara	--
Farar, Dennis	YES
Hackbarth, Linda	--
Meinel, Steve	YES
Olson, Brent	YES
Pinsonneault, Jim	YES

Hackbarth joins online via Zoom at 4:35 p.m.

6 TIF 1 and TIF 2 Detail Reports for December.

Trautman noticed and comment that Mountain Bay Metro Police Department was coded incorrectly to Fund 21 and will get this corrected.

Trautman explained that there was a legal lawsuit with Marshfield Clinic Health Systems, claiming excess taxes on their property. After negotiating, the Village settled on an amount of taxes that both party could agree on. Now, with the way taxes work, the Village couldn't set their taxes on a set dollar amount, the levy process has to work the same as everybody else. There is an assessed value on the property and that value has to be multiply by the tax rate to get the bill number (the amount you owe). Marshfield Clinic Health System is required to pay that amount, but then the difference between the agreed amount and the actual paid amount, needs to be refunded back. For tax year 2024, that amount difference is \$15,583.24, as shown here in Fund 21. Trautman also mentioned that in the agreement, the agreed amount will increase 3% each year.

Hackbarth walks in at 4:38 p.m.

Motion by Olson, second by Farar, to acknowledge the TIF 1 and TIF 2 reports with corrections as discussed.

Yes Vote: 5 No Votes: 0 Abstain: 0 Not Voting: 0 Result: PASS

<u>Member</u>	<u>Voting</u>
Dirks-Luebbe, Micki	--
Ermeling, Barbara	--
Farar, Dennis	YES
Hackbarth, Linda	YES
Meinel, Steve	YES
Olson, Brent	YES
Pinsonneault, Jim	YES

7 Legal Detail For December.

Trautman gave a summary of the legal detail pointing out that the biggest invoice is CloudPermit. The Village was set to integrate CloudPermit at the end of 2024, but while setting it up, the Village decided that this is not the software they want to use for permit and licensing. The legal fees are our Attorney trying to help us get out of the contract.

Motion by Farar, second by Hackbarth, to acknowledge the legal details.

Yes Vote: 5 No Votes: 0 Abstain: 0 Not Voting: 0 Result: PASS

<u>Member</u>	<u>Voting</u>
Dirks-Luebbe, Micki	--

Ermeling, Barbara	--
Farar, Dennis	YES
Hackbarth, Linda	YES
Meinel, Steve	YES
Pinsonneault, Jim	YES
Zeyghami, Hooshang	YES

EDUCATION PRESENTATIONS & REPORTS.

8 What does the Finance Department Do?

Trautman presented the job duties for the Finance department. She list job duties of the Finance Director, Deputy Finance Director, and the AP/Payroll/HR Specialist position from their weekly to annual tasks.

9 Government Accounting - Things to know.

Trautman presented a PowerPoint presentation of Government Accounting basics.

Trustee Pinsonneault ask if the FIRE fee would be consider as a Special Revenue Fund.

Trautman said the Village could, but would most likely keep it in the General Fund. She will have to research if it's possible to put it in the Special Revenue Fund since it is a good idea.

10 Zero Based Budgeting - What is it?

Trautman shared a Zero Based Budgeting (ZBB) article she found from GFOA. It is from 2011 but still has valid points that includes a lot of research and case studies.

It was discussed among the committee staffs that they can see value of doing zero based budgeting every five year, but not beneficial every year.

OLD BUSINESS.

NEW BUSINESS.

REMARKS FROM COMMITTEE MEMBERS.

REMARKS FROM CHAIR.

FUTURE ITEMS.

Next Finance & HR meeting date(s):
 - March 17, 2025 @ 4:30 p.m.

ADJOURNMENT.

Motion by Olson, second by Hackbarth, to adjourn the Finance & HR Committee meeting.

Yes Vote: 5 No Votes: 0 Abstain: 0 Not Voting: 0 Result: PASS

<u>Member</u>	<u>Voting</u>
Dirks-Luebbe, Micki	--

Ermeling, Barbara	--
Farar, Dennis	YES
Hackbarth, Linda	YES
Meinel, Steve	YES
Olson, Brent	YES
Pinsonneault, Jim	YES

Pinsonneault adjourned the Finance & HR Committee meeting at 5:52 p.m.

Song Lao, Recording Secretary

REQUEST FOR CONSIDERATION

Public Mtg/Date: Finance & HR Committee, March 17, 2025

Description: February 2025 Budget Status Report – All Funds

From: Jessica Trautman, Finance Director

Question: Should the Finance Committee acknowledge the February 2025 budget status report for all funds?

Background

The February 2025 budget status report for all funds is attached.

Attached Docs: February 2025 Budget Status Report – All Funds

Committee Action: None.

FISCAL IMPACT: None.

Recommendation: Finance Director recommends acknowledgement.

Recommended Language for Official Action

I move to acknowledge the February 2025 budget status report for all funds.

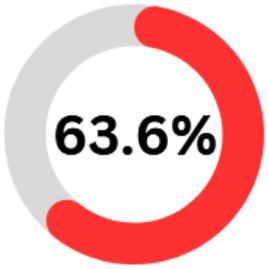
Additional action: None.

February 2025 Budget Status Highlights



***** One quick thing to point out (8.33% if the year completed!)**

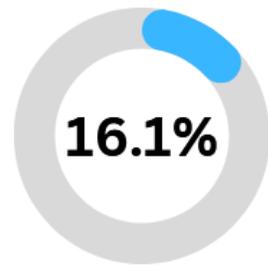
General Fund Revenue to date:



Revenue collected for 2025 is \$5,989,557 or 63.6% of budget.

- Licenses and Permits: At 3% of budget compared to 4% in 2024. Permit is at 16%, same as 2024.
- Property Taxes: Recorded in full at 100%.
- Other Taxes: Overbudget at 114%, percentage will decrease after paying the County their share of the MFL taxes.
- Interest Income: At 60% of budget, \$13,617 more than 2024.

General Fund Expenditures to date:



Expenditures for 2025 are \$1,517,159, compared to \$1,801,152 in 2024.

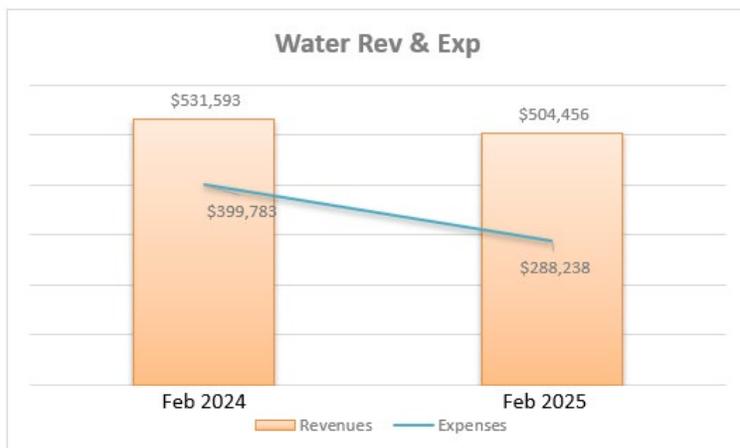
- Elections: At 4% of budget, includes the February Primary Election.
- Wages/Salaries: Reflected through 2/16/25.
- Mountain Bay Metro Police Department: Reflects Q1 2025 payment.
- Risk Management/Insurance: At 77% of the budget, normal to be high at the beginning of the year.
- Not a lot of activities at the beginning of the year.

Special Revenue:

- Aquatic Center Fund: Appears to be in line with 2024 for revenue.
- Room Taxes Fund: No activity

Utility Funds:

- Water: Revenue is showing a 5.1% decrease to 2024, with no noticeable difference. Expenses reflect a decrease of 27.9% due to depreciation not being recorded yet for the month.
- Sewer: Revenues is 13.27% of budget, similar to 2024 with no noticeable change. Expenses reflects a decrease of 15.8% due to depreciation not being recorded yet for the month.
- Stormwater: Revenues are \$4,854, a 3.6% increase compared to 2024. Expenses reflects a decrease of 35.7% due to depreciation not being recorded yet for the month.





FINANCIAL STATEMENTS

February 28, 2025

- **GENERAL FUND**
 - Balance Sheet
 - Operating Budget Status Report
 - Statement of Revenues
 - Statement of Expenditures
 - Contingency Reserve Balance

- **DEBT SERVICE FUND**
 - Operating Budget Status Report - Debt Service Fund

- **SPECIAL REVENUE FUNDS**
 - Weston Aquatic Center Fund
 - Room Taxes Fund
 - Recycling Program Fund
 - TIF District #1 Fund
 - TIF District #2 Fund
 - Community Development Authority – TIF #1 Fund
 - Community Development Authority – TIF #2 Fund
 - Civic & Social Trust Funds
 - Park & Recreation Trust Funds
 - Grants Fund

- **ENTERPRISE FUNDS**
 - Water Utility Fund
 - Sewer Utility Fund
 - Stormwater Utility Fund

- **CAPITAL PROJECTS FUNDS** – Capital Improvements Program
 - TIF District #1 Fund
 - TIF District #2 Fund
 - Facilities Fund
 - Streets & Utilities Fund
 - Capital Equipment Fund

VILLAGE OF WESTON
BALANCE SHEET
FEBRUARY 28, 2025

GENERAL FUND

ASSETS

10-00-11110-001-000	XPRESS DEPOSIT ACCOUNT	110.24
10-00-11312-011-000	INVEST-INTERCITY-MONEY MKT #60	1,155,117.35
10-00-11312-082-000	INTERCITY-MUNICIPAL COURT FINE	421.48
10-00-11312-094-000	INVEST-TAX ACCT-INTERCITY	815,907.55
10-00-11313-084-000	INVEST-INCREDIBLE-CD	511,978.42
10-00-11313-095-000	INVEST-TAX ACCT- INCREDIBLE	1,323,771.87
10-00-11314-091-021	INVEST- TAX ACCT-BMO HARRIS BK	149,518.22
10-00-11315-092-000	INVEST-TAX ACCT- ASSOCIATED	226,697.07
10-00-11316-084-000	INVEST-BROKAW CU-CD/REPO/OTHER	279,783.09
10-00-11316-093-000	INVEST-TAX ACCT- BROKAW CU	303,403.63
10-00-11322-088-000	INVEST-TAX ACCT- PEOPLES	2,538,156.76
10-00-11323-084-000	INVEST-CLOVERBELT CU-CD/REPO/O	291,186.19
10-00-11323-099-000	INVEST-TAX ACCT-CLOVERBELT CU	367,598.37
10-00-11325-089-000	INVEST-TAX ACCT-COVANTAGE CU	3,423,275.87
10-00-11326-086-000	INVEST-TAX ACCT- ABBY BANK	305,829.21
10-00-11327-083-000	NICOLET BANK-MONEY MARKET	1,184.64
10-00-11327-084-000	INVEST-NICOLET BANK-CD/OTHER	274,495.97
10-00-11328-083-000	WISC-MONEY MARKET	489,997.25
10-00-11512-009-000	INTERCITY-SUNSHINE/SODA FUND	5,537.68
10-00-11512-017-000	RESTRICT INV- FLEX CHKING #116	3,070.46
10-00-11800-000-000	PETTY CASH-GENERAL FUND	400.00
10-00-11800-090-000	PETTY CASH-TAX COLLECT ACCT	1,115.00
10-00-12110-000-000	R/E PROP TAXES RECEIVABLE-CURR	1,581,828.63
10-00-12320-000-000	P/P PROP TAXES RECEIVABLE-DELI	1,746.14
10-00-13100-000-000	BILLED ACCTS RECEIVABLE-CUSTOM	46,012.76
10-00-13150-000-000	ACCTS RECEIVABLE-MUNICIPAL COU	412,692.85
10-00-13300-000-000	INTEREST RECEIVABLE	1,054.31
10-00-13610-000-000	UNBILLED ACCTS RECEIV-DPW DEVE	10,566.29
10-00-13611-000-000	UNBILLED ACCTS RECEIV-BILLABLE	2,382.12
10-00-13800-000-000	OTHER RECEIVABLES-MISCELLANEOU	6,011.42
10-00-13801-000-000	OTHER RECEIVABLES-MOBILE HOME	1,141.57
10-00-13802-000-000	OTHER RECEIVABLES-FROM EMPLOYE	242.18
10-00-14201-000-000	DUE FROM STATE OF WI-SDC PROG	1,280.45
10-00-14400-000-000	DUE FROM OTHER CITIES-BILLED	180.20
10-00-14410-000-000	DUE FROM TOWN OF WESTON	10,863.44
10-00-14510-000-000	DUE FROM EVEREST METRO POLICE	3,567.55
10-00-14520-000-000	DUE FROM SAFER DISTRICT	7,879.07
10-00-14530-000-000	DUE FROM MUNICIPAL COURT	6.56
10-00-15229-000-000	DUE FROM SPEC REV-ROOM TAXES	9,651.68
10-00-15660-000-000	DUE FROM ENTERPRISE-WATER UTIL	446,648.36
10-00-15661-000-000	DUE FROM ENTERPRISE-SEWER UTIL	12,894.64
10-00-16200-000-000	PREPAID ITEMS-MISCELLANEOUS	10,754.17
	TOTAL ASSETS	15,035,960.71

LIABILITIES AND EQUITY

VILLAGE OF WESTON
BALANCE SHEET
FEBRUARY 28, 2025

GENERAL FUND

LIABILITIES

10-00-21000-000-000	ACCOUNTS PAYABLE-CLEARING ACCO		60.00
10-00-21100-000-000	ACCOUNTS PAYABLE	(779.00)
10-00-21111-000-000	VOUCHERS PAYABLE		2,356.95
10-00-21120-000-000	OCCUPANCY PERMITS		90,500.00
10-00-21530-000-000	EMPLOYEE HEALTH INS W/H PAYABL	(58,848.02)
10-00-21531-000-000	ETF LIFE INS WITHHOLDING PAYAB		.18
10-00-21532-000-000	EYE CARE DEDUCTION PAYABLE	(332.77)
10-00-21535-000-000	HSA DEDUCTION PAYABLE	(27,984.13)
10-00-21537-000-000	ACCID/LIFE/ST DISABILITY LIAB		96.81
10-00-21540-000-000	WORKERS COMP PAYABLE	(2,857.73)
10-00-21562-000-000	FLEX UNREIMB MED DEDUCT PAYAB		2,254.51
10-00-21566-000-000	PREPAID LEGAL SERVICES		.02
10-00-21590-000-000	EAP PAYABLE	(257.15)
10-00-23160-000-000	SECURITY DEPOSITS-PARK RENTALS		225.00
10-00-23180-000-000	PROP TAX DEPOSITS-IN TRANSIT A		802,580.26
10-00-24213-000-000	DUE TO STATE OF WIS/SALES TAXE		3.30
10-00-24300-000-000	DUE TO MARATHON COUNTY/MISC.		30.00
10-00-24310-000-000	DUE TO MARATHON COUNTY/CURRENT		1,382,369.86
10-00-24330-000-000	DUE TO MARATHON COUNTY/DOG LIC		300.00
10-00-24425-000-000	DUE TO OTHER GOVTS-COURT FINES		338.80
10-00-24426-000-000	DUE TO OTHER GOVTS-MISC.	(362.49)
10-00-24510-000-000	DUE TO NORTHCENTRAL TECH/CURR		408,527.03
10-00-24610-000-000	DUE TO DC EVEREST SCHOOLS/CURR		2,549,516.41
10-00-26601-000-000	DEFERRED REVENUE-DOG LICENSES		1,480.00
10-00-26603-000-000	DEFERRED REV-MUNIC COURT FINES		373,446.12
10-00-26604-000-000	DEFERRED REVENUE-CAT LICENSES		110.00
			<hr/>
	TOTAL LIABILITIES		5,522,773.96

FUND EQUITY

10-00-34120-000-000	NONSPEND FUND BAL-INVENTORIES		5,530.13
10-00-34121-000-000	RESERVED FUND BAL-PREPAID ITEM		21,247.56
10-00-34130-000-000	NONSPEND FUND BAL-ADVANC/OTHER		390,354.59
10-00-34202-000-000	ASSIGN FUND BAL-ST LIGHT/BIRCH		152,128.00
10-00-34270-000-000	ASSIGNED FUND BAL-APL BDGT S		120,000.00
10-00-34300-000-000	UNASSIGNED FUND BALANCE		4,351,525.64
			<hr/>
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD		4,472,400.83
			<hr/>
	BALANCE - CURRENT DATE		4,472,400.83
			<hr/>
	TOTAL FUND EQUITY		9,513,186.75
			<hr/>
	TOTAL LIABILITIES AND EQUITY		15,035,960.71
			<hr/> <hr/>

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - General Fund only
February 28, 2025
*****83.3% of Year Remaining *****

<u>APPROPRIATION AREA</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>	<u>February 2024</u>		
					<u>BUDGET</u>	<u>ACTUAL</u>	<u>PERCENT LEFT</u>
GENERAL FUND:							
General Government	\$1,257,553	\$245,838	\$1,011,715	80.5%	\$1,302,565	\$142,518	89.1%
Public Safety	4,958,234	903,188	4,055,046	81.8%	4,745,145	1,262,243	73.4%
Public Works	2,243,619	267,251	1,976,368	88.1%	2,228,655	82,609	96.3%
Human Services	5,000	0	5,000	100.0%	40,000	354	99.1%
Culture & Recreation	552,044	71,237	480,807	87.1%	528,970	26,736	94.9%
Community Development	286,997	29,645	257,352	89.7%	243,355	13,887	94.3%
Misc. Programs	29,500	-	29,500	100.0%	28,000	-	100.0%
Transfer to Other Funds	25,000	-	25,000	100.0%	31,150	-	100.0%
Contingency Reserve	58,250	-	58,250	100.0%	40,805	-	100.0%
TOTAL APPROPRIATION	<u>\$9,416,197</u>	<u>\$1,517,159</u>	<u>\$7,899,038</u>	<u>83.9%</u>	<u>\$9,188,645</u>	<u>\$1,528,347</u>	<u>83.4%</u>
				↑			
REVENUES							
Property Taxes	\$5,601,966	\$5,601,967	\$ (1)	0.0%	\$5,466,300	\$5,466,300	0.0%
Other Taxes	553,090	70,484	482,606	87.3%	652,090	50,128	92.3%
State Shared Revenues	1,474,060	-	1,474,060	100.0%	1,441,060	-	100.0%
Other Grants & Aids	1,063,783	211,442	852,341	80.1%	907,280	184,660	79.6%
Interest Income	79,958	47,952	32,006	40.0%	72,725	33,205	54.3%
Munic. Services-Town/All Other	67,550	10,863	56,687	83.9%	99,550	11,805	88.1%
Applied Fund Balance/Reserve	105,000	-	105,000	100.0%	44,000	-	100.0%
All Other Revenue	470,790	46,849	423,941	90.0%	505,640	(5,678)	101.1%
TOTAL RESOURCES	<u>\$9,416,197</u>	<u>\$5,989,557</u>	<u>\$3,426,640</u>	<u>36.4%</u>	<u>\$9,188,645</u>	<u>\$5,740,421</u>	<u>37.5%</u>
				↑			

VILLAGE OF WESTON
STATEMENT OF REVENUES
February 28, 2025
(8.33% Y-T-D completed)

<u>ACCOUNT DESCRIPTION</u>	<u>Y-T-D ACTUAL</u>	<u>Y-T-D % REV.</u>	<u>ADJUSTED BUDGET</u>	<u>REMAINING BALANCE (SURPLUS)</u>	<u>BUDGET % LEFT</u>
GENERAL FUND					
Property Taxes	5,601,967	100%	5,601,966	(1)	0%
Pmt. In Lieu of Taxes-Water Utility	40,833	8%	490,000	449,167	92%
Pmt. In Lieu of Taxes-Rothschild	-	N/A	-	-	N/A
Mobile Home Fees	20,394	37%	55,000	34,606	63%
Other Taxes	9,257	114%	8,090	(1,167)	-14%
Special Assessments	540	10%	5,500	4,960	90%
State Shared Revenues	-	0%	1,474,060	1,474,060	100%
Transportation Aids	211,063	27%	788,338	577,275	73%
Other State & Federal Aids	379	0%	275,445	275,066	100%
License Revenue	5,048	3%	197,340	192,292	97%
Permits Revenue	24,941	16%	158,900	133,959	84%
Fines/Forfeitures/Penalties	4,117	13%	32,600	28,483	87%
Street & Highway Revenue	224	1%	18,300	18,076	99%
Misc. Other Fees	640	9%	7,050	6,410	91%
Econ Dev Pub Fees	100	N/A	-	(100)	N/A
Park Rental Fees/Park Maint. Fees	530	13%	4,000	3,470	87%
Munic. Services-General Gov't	760	14%	5,550	4,790	86%
Munic. Services-Public Safety	-	N/A	-	-	N/A
Munic. Services-Public Works	10,103	17%	60,000	49,897	83%
Munic. Services-Inspections	-	0%	2,000	2,000	100%
Interest Income	47,952	60%	79,958	32,006	40%
Sales of Village Property	90	18%	500	410	82%
Insurance Recoveries	-	0%	4,000	4,000	100%
Contributions - All Other	20	N/A	-	(20)	N/A
Miscellaneous Revenue	10,599	28%	37,600	27,001	72%
Fund Balance - Applied Budget Surplus	-	0%	105,000	105,000	
Transfers from Enterprise Funds	-	N/A	-	-	N/A
Interfund Transfers	-	0%	5,000	5,000	100%
TOTAL	<u>\$5,989,557</u>	<u>63.6%</u>	<u>\$9,416,197</u>	<u>\$3,426,640</u>	<u>36.4%</u>

VILLAGE OF WESTON
STATEMENT OF EXPENDITURES
February 28, 2025
(8.33% Y-T-D completed)

<u>ACCOUNT DESCRIPTION</u>	Y-T-D <u>ACTUAL</u>	Y-T-D <u>% EXP.</u>	<u>ADJUSTED</u> <u>BUDGET</u>	<u>REMAINING</u> <u>BALANCE</u>	<u>BUDGET</u> <u>% LEFT</u>
<u>GENERAL FUND</u>					
Village Board Trustees	4,636	8%	61,599	56,963	92%
Village Municipality Dues	3,667	58%	6,300	2,633	42%
Personnel Committee	-	0%	2,156	2,156	100%
Board of Review	-	0%	300	300	100%
Municipal Court	-	N/A	-	0	100%
Village Attorney	2,140	5%	44,500	42,360	95%
Administrator	8,428	12%	72,602	64,174	88%
Clerk	31,791	11%	279,561	247,770	89%
Personnel	428	7%	6,035	5,607	93%
Elections	2,251	4%	63,420	61,169	96%
Data Processing/Central Services	44,527	33%	136,684	92,157	67%
Information Technology	10,195	13%	78,844	68,649	87%
Finance/Audit & Budgeting/Tax Collection	34,542	15%	229,369	194,827	85%
Village Assessor	-	0%	47,500	47,500	100%
Finance Committee	-	0%	1,799	1,799	100%
Risk Management/Insurance	83,877	77%	109,100	25,223	23%
Municipal Building/Misc. Gen'l Gov't.	19,108	17%	115,255	96,147	83%
Illegal Taxes/Tax Refunds/Bad Debt	248	10%	2,529	2,281	90%
Mountain Bay Metro Police Dept.	869,017	26%	3,376,067	2,507,050	74%
Safety Building Maintenance	2,101	23%	9,000	6,899	77%
Other Public Safety	91	3%	2,650	2,559	97%
SAFER	-	0%	1,289,743	1,289,743	100%
Public Safety Committee	-	N/A	2,695	2,695	100%
Building Inspections	31,979	11%	278,079	246,100	89%
Director of Public Works	2,204	12%	18,004	15,800	88%
Public Works Engineer	10,226	61%	16,700	6,474	39%
Deputy Director of Public Works	5,647	18%	31,268	25,621	82%
Street Operations - Village	70,786	5%	1,404,313	1,333,527	95%
Traffic Control	959	2%	40,000	39,041	98%
Winter Street Maintenance - Village	145,480	31%	467,623	322,143	69%
Hard Materials Handling	1,144	5%	21,915	20,771	95%
Street Irrigation Maintenance	66	0%	13,840	13,774	100%
Street Operations - Town	384	6%	6,173	5,789	94%
Winter Street Maintenance - Town	9,341	62%	15,162	5,821	38%
Street Lighting	21,014	10%	208,000	186,986	90%
Public Works/Utilities Committee	-	0%	621	621	100%
Human Services	-	0%	5,000	5,000	100%
Parks-Administration	46,671	15%	309,597	262,926	85%
Parks-Grounds Maintenance	18,343	11%	170,299	151,956	89%
Roadside Maintenance	6,044	10%	63,235	57,191	90%
Parks-Ice Rinks	116	2%	6,609	6,493	98%
Park & Recreation Committee	63	3%	2,304	2,241	97%
Community Development	28,997	11%	256,106	227,109	89%
Planning Commission	384	5%	7,575	7,191	95%
Board of Appeals	-	0%	1,883	1,883	100%
Extra Limits/Smart Growth/Land Use	264	1%	21,433	21,169	99%
Newsletter	-	0%	29,500	29,500	100%
Interfund Transfers - Refuse/Recycling	-	0%	25,000	25,000	100%
Contingency Reserve	-	0%	58,250	58,250	100%
TOTAL - General Fund	<u>\$1,517,159</u>	<u>16.1%</u>	<u>\$9,416,197</u>	<u>\$7,899,038</u>	<u>83.9%</u>

VILLAGE OF WESTON

Debt Service Fund

2/28/2025

	2024 YTD ACTUAL	2024 ANNUAL BUDGET
<u>REVENUES</u>		
Property Tax Levy	\$ 2,168,173	\$ 2,158,667
Special Assessments	-	7,000
Interest Income	-	750
Proceeds from Gen Obligation Bonds/Notes	-	-
Transfer from CDA Fund - TIF #1	-	1,548,163
Transfer from CDA Fund - TIF #2	-	157,125
TOTAL REVENUES	<u>\$ 2,168,173</u>	<u>\$ 3,871,705</u>
<u>EXPENDITURES</u>		
Principal Payments	\$ 824,539	\$ 2,624,539
Interest Payments	349,773	1,276,152
Fiscal Agent Expenses	-	-
Issuance Costs	-	-
Payment to Refunding Bond Escrow Agent	-	-
TOTAL EXPENDITURES	<u>\$ 1,174,312</u>	<u>\$ 3,900,691</u>
NET REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 993,861</u>	<u>\$ (28,986)</u>

VILLAGE OF WESTON
Weston Aquatic Center Fund
2/28/2025

	2025	2025	2024	2024
	YTD	BUDGET	YTD	BUDGET
	ACTUAL	BUDGET	ACTUAL	BUDGET
REVENUES				
Taxes	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Daily Fees	40	100,000	-	100,000
Season Passes	757	30,000	104	29,000
Pool Rentals-Evening	-	2,000	-	2,000
Birthday Party Packs	-	1,200	-	2,400
Group Rate Discounts-Daily	-	2,500	-	2,500
Concessions	-	7,000	-	7,000
Locker Rentals	-	70	-	120
Special Events	-	-	-	1,000
Swimming Lessons	-	4,000	-	3,500
Total Swimming Fees	<u>797</u>	<u>146,770</u>	<u>104</u>	<u>147,520</u>
Interest Income	565	100	460	100
Miscellaneous	-	-	-	-
Transfer from other funds	-	40,000	-	40,000
TOTAL REVENUES	<u>\$ 41,362</u> 18.23%	<u>\$ 226,870</u>	<u>\$ 40,564</u> 17.82%	<u>\$ 227,620</u>
EXPENSES				
Wages/Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Utilities	1,362	42,600	(1,471)	34,100
Contracted Services/Repairs	150	182,200	2,375	176,700
Supplies & Materials	79	29,075	-	27,975
Capital Outlay-Equipment	-	2,700	-	2,700
Capital Outlay-Computer Software	-	3,435	-	3,435
TOTAL EXPENSES	<u>\$ 1,591</u> 0.61%	<u>\$ 260,010</u>	<u>\$ 904</u> 0.37%	<u>\$ 244,910</u>
NET INCOME (LOSS)	<u>\$ 39,771</u>	<u>\$ (33,140)</u>	<u>\$ 39,660</u>	<u>\$ (17,290)</u>

FINANCE
3/12/2025

VILLAGE OF WESTON

Room Taxes Fund

2/28/2025

	<u>2025 YTD Actual</u>	<u>2025 Annual Budget</u>
<u>Revenues</u>		
Room Taxes Revenue	\$ -	\$ 540,000
	<u>-</u>	<u>540,000</u>
<u>Expenditures</u>		
Payment to Wausau Visitor's Convention Bureau (CVB)	\$ -	\$ 378,000
Legal Services	-	-
Rec programs - Misc events	-	-
Miscellaneous Contributions	-	-
Other Economic Development-Commission Member Pay	-	12,587
Other Economic Development (Wayfinding signs)	-	-
Transfer to General Fund	-	5,000
Transfer to Capital Improvement Fund	-	116,595
Transfer to Aquatic Center Fund (Repairs/Capital Equipment)	-	40,000
	<u>-</u>	<u>552,182</u>
Revenues over (under) Expenditures	<u>-</u>	<u>(12,182)</u>

HOTEL-MOTEL ROOM TAX COLLECTIONS:

	2025 Room Receipts	2025 8% Room Tax Collections	<u>Distribution of Collections</u>	
			Tourism Activities	Village of Weston
Comfort Inn & Suite	\$ -	-	\$ -	\$ -
AmericInn & Suites	-	-	-	-
Air BNB	-	-	-	-
Priceline	-	-	-	-
Homeaway.com	-	-	-	-
Booking.com BV	-	-	-	-
Expedia	-	-	-	-
Fairfield Inn	-	-	-	-
Holiday Inn Express	-	-	-	-
TOTALS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FINANCE

3/12/2025

VILLAGE OF WESTON
Refuse/Recycling Program Fund
2/28/2025

	<u>Refuse</u>	<u>Recycling</u>	<u>Landfill</u>	<u>Total 2025 Actual</u>	<u>2025 Annual Budget</u>
<u>Revenues</u>					
Recycling Grant	\$ -	\$ -	\$ -	\$ -	\$ 79,000
Garbage Fees/Sticker sales - Village	500,270	-	-	500,270	461,244
Recycling Collection Fees - Village	-	296,232	-	296,232	332,640
Garbage Fees - Town	-	-	-	-	24,056
Recycling Collection Fees/Bin Sales - Town	-	-	-	-	17,360
Landfill - Town	-	-	-	-	3,000
Miscellaneous	518	365	-	883	200
Properties-Recycling Materials	-	-	-	-	-
Transfer from General Fund	-	-	-	-	31,150
Total Revenues	<u>\$ 500,788</u>	<u>\$ 296,597</u>	<u>\$ -</u>	<u>\$ 797,385</u>	<u>\$ 948,650</u>
<u>Expenditures</u>					
Garbage	\$ 43,826	\$ -	\$ -	\$ 43,826	\$ 529,829
Landfill	-	-	1,954	1,954	34,150
Recycling - Curbside/Village	-	13,771	-	13,771	324,612
Recycling/Compost/StumpDump	-	1,276	-	1,276	49,273
Recycling - Curbside/Town	-	-	-	-	-
Recycling - Program Administration	-	1,221	-	1,221	32,250
Recycling - Educational Programs	-	9,812	-	9,812	13,300
Total Expenditures	<u>\$ 43,826</u>	<u>\$ 26,080</u>	<u>\$ 1,954</u>	<u>\$ 71,860</u>	<u>\$ 983,414</u>
Revenues over(under) Expenditures	<u>\$ 456,962</u>	<u>\$ 270,517</u>	<u>\$ (1,954)</u>	<u>\$ 725,525</u>	

Finance
2/18/2025

VILLAGE OF WESTON
Special Revenue Funds - TIF #1
2/28/2025

	2025 Actual	2025 Annual Budget
<u>REVENUES</u>		
Property Tax Increments	\$ 6,709,929	\$ 6,200,000
Computer Exemption State Aids	-	30,190
Personal Property Tax Aid	-	306,602
Investment Income	41,995	20,000
Transfer from CDA - TIF #1	-	-
	6,751,924	6,556,792
<u>EXPENDITURES</u>		
Administration Expenses	\$ 24,948	\$ 218,159
Rents/Leases-TIF Land	-	1,548,163
Grant	49,213	72,000
Transfer to Cap Proj-TIF #1	-	7,541,132
	74,161	9,379,454
<u>NET REVENUES OVER (UNDER)</u>		
<u>EXPENDITURES</u>	6,677,763	(2,822,662)

FINANCE
3/12/2025

VILLAGE OF WESTON
Special Revenue Funds - TIF #2
2/28/2025

	2025 Actual	2025 Annual Budget
<u>REVENUES</u>		
Property Tax Increments	\$ 758,471	\$ 685,000
Computer Exemption State Aids	-	11,944
Personal Property Tax Aid	-	112,532
Investment Income	10,257	2,000
	<u>768,728</u>	<u>935,615</u>
<u>EXPENDITURES</u>		
Administration Expenses	\$ 5,788	\$ 74,859
Rents/Leases-TIF Land	-	-
Transfer to CIP	-	3,757,735
Transfer to CDA - TIF #2	-	-
	<u>5,788</u>	<u>3,832,594</u>
<u>NET REVENUES OVER (UNDER)</u>		
<u>EXPENDITURES</u>	762,940	<u>(2,896,979)</u>

FINANCE
3/12/2025

VILLAGE OF WESTON
Special Revenue Funds - CDA TIF #1
2/28/2025

	2025 Actual	2025 Annual Budget
<u>REVENUES</u>		
Investment Income	\$ -	\$ 10,000
Market Adj	-	-
Rents/Leases-TIF Land	-	1,548,163
	-	1,558,163
<u>EXPENDITURES</u>		
Administration Expenses	\$ -	\$ 632
Fiscal Charges	-	2,615
Transfer to TIF Spec Revenue	-	-
Transfer to Debt Service Fund	-	1,548,163
	-	1,551,410
<u>NET REVENUES OVER (UNDER)</u>		
<u>EXPENDITURES</u>	-	6,753

FINANCE
3/12/2025

VILLAGE OF WESTON
Special Revenue Funds - CDA TIF #2
2/28/2025

	2025 Actual	2025 Annual Budget
<u>REVENUES</u>		
Investment Income	\$ -	\$ 5,000
Rents/Leases-TIF Land	-	-
Transfer from TIF 2	-	-
	-	5,000
<u>EXPENDITURES</u>		
Administration Expenses	\$ -	\$ 405
Fiscal Charges	-	662
Transfer to Debt Service Fund	-	157,125
	-	282,331
<u>NET REVENUES OVER (UNDER)</u>		
<u>EXPENDITURES</u>	-	(277,331)

FINANCE
3/12/2025

VILLAGE OF WESTON
Civic and Social - Special Revenue Funds
2/28/2025

	Weston Centennial (Scholarships)	Farmers Market	Total 2025 Actual	2025 Budget
REVENUES				
Farmers Market License	\$ -	\$ 5,350	\$ 5,350	\$ 8,300
Interest on Investments	-	176	176	50
Miscellaneous	-	-	-	11,000
	-	5,526	5,526	19,350
EXPENDITURES				
Farmers Market	-	123	123	18,494
	-	123	123	18,494
NET REVENUES OVER (UNDER)				
EXPENDITURES	\$ -	\$ 5,404	\$ 5,404	\$ 856

VILLAGE OF WESTON
Park & Recreation - Special Revenue Funds
2/28/2025

	Parkland Dedication Fees	Park/Rec. Donations	Kennedy Park Memorial	E.C. Trail/ Fun Run/Walk Donations	Dog Park Donations	Total 2025 Actual	2025 Budget
REVENUES							
Parkland Dedication Fees	\$ 3,350	\$ -	-	\$ -	\$ -	\$ 3,350	\$ 10,000
Donations - Park	-	-	-	-	-	-	-
Donations - Dog Park	-	-	-	-	-	-	150
Interest on Investments	-	371	-	-	-	371	50
	3,350	371	-	-	-	3,721	10,200
EXPENDITURES							
Parkland Dedication - Other Outside Contracted Service	-	-	-	-	-	-	15,000
All Other Parks-Landscaping/Trees	-	-	-	-	-	-	-
Dog Park Maintenance Expenses	-	-	-	-	-	-	-
	-	-	-	-	-	-	15,000
NET REVENUES OVER (UNDER) EXPS.							
	\$ 3,350	\$ 371	\$ -	\$ -	\$ -	\$ 3,721	\$ (4,800)

FINANCE
3/12/2025

VILLAGE OF WESTON
Special Revenue Funds - Grants
2/28/2025

	2025 Actual	2025 Annual Budget
REVENUES		
ARPA Grant	\$ -	\$ 849,288
Investment Income	7,356	1,000
	7,356	850,288
EXPENDITURES		
Grant Expenses-General Government	468	-
Grant Expenses-Capital Expenses	-	-
Grant Expenses-Public Safety	-	-
Grant Expenses-Public Safety	-	-
Grant Expenses-Public Safety	-	919,309
Grant Expenses-Park Maintenance	-	-
	468	919,309
NET REVENUES OVER (UNDER)		
<u>EXPENDITURES</u>	6,888	(69,021)

VILLAGE OF WESTON
Enterprise Fund - Water Utility
2/28/2025
(8.33% Year Completed **)**

	2025			2024		
	YTD ACTUAL	ANNUAL BUDGET	% completed	YTD ACTUAL	ANNUAL BUDGET	% completed
REVENUES						
Metered/Unmetered Sales:						
Residential	\$ 184,601	\$ 1,170,000	15.78%	\$ 161,922	\$ 1,170,000	13.84%
Commercial	45,311	340,000	13.33%	53,001	320,000	16.56%
Industrial	113,968	490,000	23.26%	122,262	490,000	24.95%
Public Authority	6,798	57,000	11.93%	5,856	57,000	10.27%
Multi-Family	44,727	200,000	22.36%	46,625	197,600	23.60%
Other	-	-	N/A	-	3,000	0.00%
Private Fire Protection	6,046	46,000	13.14%	5,371	46,000	11.68%
Public Fire Protection	87,156	468,000	18.62%	83,834	468,000	17.91%
Subtotal Sales	488,607	\$ 2,771,000	17.63%	478,871	\$ 2,751,600	17.40%
Interest Income	10,708	50,000	21.42%	49,134	30,000	163.78%
Interest Market Adj	-	-	N/A	-	-	N/A
Misc. Other Revenue	5,141	58,210	8.83%	3,588	41,110	8.73%
SUBTOTAL REVENUES	504,456	2,879,210	17.52%	531,593	2,822,710	18.83%
Capital Contributions	-	-	N/A	-	-	N/A
TOTAL REVENUES	\$ 504,456	\$ 2,879,210	17.52%	\$ 531,593	\$ 2,822,710	18.83%
EXPENSES						
Operations & Maintenance	\$ 85,283	\$ 889,233	9.59%	\$ 92,466	\$ 993,622	9.31%
Administration	87,635	758,802	11.55%	90,038	694,287	12.97%
Payment in Lieu of Taxes	39,583	475,000	8.33%	79,167	475,000	16.67%
Depreciation	63,333	760,000	8.33%	118,333	710,000	16.67%
Interest/Fiscal Agent Exps.	12,404	165,111	7.51%	19,779	186,416	10.61%
Amortization Expense	-	1,328	0.00%	-	1,328	0.00%
	288,238	3,049,474	9.45%	399,783	3,060,653	13.06%
Interfund Transfers Out	-	-	N/A	-	-	N/A
TOTAL EXPENSES	\$ 288,238	\$ 3,049,474	9.45%	\$ 399,783	\$ 3,060,653	13.06%
NET INCOME	\$ 216,218	\$ (170,264)		\$ 131,810	\$ (237,943)	
<i>(per GAAP/GASB basis)</i>						
Less: Add'l Capital Contribs.	-	-		-	-	
NET INCOME	\$ 216,218	\$ (170,264)		\$ 131,810	\$ (237,943)	
<i>(per budget basis)</i>						

FINANCE
3/12/2025

VILLAGE OF WESTON
Enterprise Fund - Sewer Utility
2/28/2025
(* 8.33% Year Completed ***)**

	2025				2024		
	YTD ACTUAL	YTD ACTUAL	ANNUAL BUDGET	% completed	YTD ACTUAL	ANNUAL BUDGET	% completed
REVENUES							
Metered/Unmetered Sales:							
Residential	\$ 200,140	\$ 200,140	\$ 1,692,000	11.83%	\$ 191,540	\$ 1,380,000	13.88%
Commercial	145,347	145,347	950,000	15.30%	147,813	760,000	19.45%
Industrial	32,875	32,875	227,000	14.48%	29,014	200,000	14.51%
Public Authority	12,005	12,005	74,000	16.22%	10,523	57,000	18.46%
Subtotal Sales	\$ 390,367	\$ 390,367	\$ 2,943,000	13.26%	\$ 378,890	\$ 2,397,000	15.81%
Hook-up Fees	-	-	35,000	0.00%	-	20,000	0.00%
Interest Income	4,486	4,486	75,000	5.98%	44,218	50,000	88.44%
Gain on Sale of Equipment	12,000	12,000	-	N/A	-	-	N/A
Misc. Other Revenue	2,350	2,350	6,400	36.72%	2,116	6,400	33.06%
SUBTOTAL REVENUES	409,203	409,203	3,059,400	13.38%	425,224	2,473,400	17.19%
Premium Amortization	-	-	-	N/A	-	-	N/A
Capital Contributions	-	-	25,000	0.00%	-	1,000	0.00%
TOTAL REVENUES	\$ 409,203	\$ 409,203	\$ 3,084,400	13.27%	\$ 425,224	\$ 2,474,400	17.18%
EXPENSES							
Operations & Maintenance	55,113	\$ 55,113	\$ 467,406	11.79%	\$ 27,009	\$ 572,196	4.72%
Administration	63,822	63,822	484,753	13.17%	58,405	423,653	13.79%
Payment in Lieu of Taxes	1,250	1,250	15,000	8.33%	2,500	15,000	16.67%
Rib Mt. Sewer Dist.-Services	73,771	73,771	1,150,000	6.41%	88,077	1,150,000	7.66%
Rib Mt. Sewer Dist.-Debt Serv.	51,007	51,007	725,000	7.04%	60,686	600,000	10.11%
Depreciation	65,833	65,833	845,000	7.79%	125,000	803,000	15.57%
Interest/Fiscal Agent Exps.	6,152	6,152	10,916	56.36%	14,912	26,765	55.71%
Amortization Expense	-	-	-	N/A	-	-	N/A
SUBTOTAL EXPENSES	316,948	316,948	3,698,075	8.57%	376,589	3,590,614	10.49%
Interfund Transfers Out	-	-	-	N/A	-	-	N/A
TOTAL EXPENSES	316,948	\$ 316,948	\$ 3,698,075	8.57%	\$ 376,589	\$ 3,590,614	10.49%
NET INCOME	92,255	\$ 92,255	\$ (613,675)		\$ 48,635	\$ (1,116,214)	
<i>(per GAAP/GASB basis)</i>							
Less: Add'l Capital Contribs.	-	-	(25,000)		-	(1,000)	
NET INCOME	92,255	\$ 92,255	\$ (638,675)		\$ 48,635	\$ (1,117,214)	
<i>(per budget basis)</i>							

FINANCE
3/12/2025

VILLAGE OF WESTON
Enterprise Fund - Stormwater Utility
2/28/2025
(* 8.33% Year Completed ***)**

	2025		%	2024		%
	YTD ACTUAL	ANNUAL BUDGET		YTD ACTUAL	ANNUAL BUDGET	
REVENUES						
Metered/Unmetered Sales:						
Residential	\$ 42,890	\$ 375,000	11.44%	\$ 42,425	\$ 282,000	15.04%
Commercial	67,967	450,000	15.10%	64,158	400,000	16.04%
Industrial	7,761	115,000	6.75%	7,761	98,000	7.92%
Public Authority	11,897	43,000	27.67%	12,026	43,000	27.97%
Tax-Exempt Properties	(280)	11,000	-2.55%	(338)	7,900	-4.28%
Other	682	1,200	56.83%	554	1,200	46.17%
Subtotal Sales	\$ 130,917	\$ 995,200	13.15%	\$ 126,586	\$ 832,100	15.21%
Drainage Fees	600	2,500	24.00%	700	2,500	28.00%
Interest Income	7,789	6,000	129.82%	7,166	6,000	119.43%
SUBTOTAL REVENUES	139,306	1,003,700	13.88%	134,452	840,600	15.99%
Premium Amortization	-	6,740	0.00%	-	1,380	0.00%
Capital Contributions	-	-	N/A	-	-	N/A
TOTAL REVENUES	\$ 139,306	\$ 1,010,440	13.79%	\$ 134,452	\$ 841,980	15.97%
EXPENSES						
Program Management	\$ 10,526	\$ 74,104	14.20%	\$ 3,569	\$ 50,159	7.12%
DPW - Drainage Maintenance	6,823	144,132	4.73%	4,187	155,763	2.69%
DPW - Sweeping	-	43,777	0.00%	3,400	34,121	9.96%
Depreciation	33,333	400,000	8.33%	65,000	390,000	16.67%
Interest/Fiscal Agent Exps.	9,125	49,825	18.31%	16,881	64,801	26.05%
Interfund Transfers Out - General Fund	-	-	N/A	-	-	N/A
TOTAL EXPENSES	\$ 59,807	\$ 711,838	8.40%	\$ 93,037	\$ 694,844	13.39%
NET INCOME (LOSS)	\$ 79,499	\$ 298,602		\$ 41,415	\$ 147,136	
<i>(per GAAP/GASB basis)</i>						
Less: Add'l Capital Contribs.	-	-		-	-	
NET INCOME (LOSS)	\$ 79,499	\$ 298,602		\$ 41,415	\$ 147,136	
<i>(per budget basis)</i>						

FINANCE
3/12/2025

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - TIF 1 CIP FUND
2/28/2025
*****8.33% of Year Completed *****

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>
TIF 1 CIP FUND:				
Administration	\$5,000	\$ -	\$5,000	N/A
Business Park	14,500	-	14,500	100.0%
Barbican	-	-	-	N/A
Weston Avenue	5,524,132	179,265	5,344,867	96.8%
Weston Ave/Birch-Alderson	-	-	-	N/A
Christiansen Prop/Bus Park	1,000,000	-	1,000,000	100.0%
TOTAL EXPENDITURES	<u>\$6,543,632</u>	<u>\$179,265</u>	<u>\$6,364,367</u>	<u>97.3%</u>
				↑
REVENUES				
Land Sales	\$ -	\$ -	\$ -	N/A
Transfer In - TIF #1 Special Revenue Fund	6,543,632	-	6,543,632	100.0%
TOTAL RESOURCES	<u>\$6,543,632</u>	<u>\$ -</u>	<u>\$6,543,632</u>	<u>100.0%</u>
				↑
Revenues Over (Under) Expenditures		(\$179,265)		

FINANCE
3/12/2025

**VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - FACILITIES CIP FUND**

2/28/2025

*****8.33% of Year Completed *****

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>
FACILITIES CIP FUND:				
Weston Public Safety Bldg	\$0	\$0	\$0	N/A
Kennedy Park	1,046,550	-	1,046,550	100.0%
Aquatic Center	450,000	11,522	438,478	97.4%
Municipal Center Bldg	-	-	-	N/A
Various Parks/Playgrounds	<u>1,100,000</u>	<u>-</u>	<u>1,100,000</u>	<u>100.0%</u>
TOTAL EXPENDITURES	<u><u>\$2,596,550</u></u>	<u><u>\$ 11,522.00</u></u>	<u><u>\$2,585,028</u></u>	<u><u>99.6%</u></u>



<u>REVENUES</u>				
Proceeds from G.O. Bonds	\$931,550	\$0	\$931,550	100.0%
Interest Income	\$0	\$0	\$0	N/A
Contributions	1,000,000	-	1,000,000	100.0%
Transfers from Other Funds	<u>665,000</u>	<u>-</u>	<u>665,000</u>	<u>100.0%</u>
TOTAL RESOURCES	<u><u>\$2,596,550</u></u>	<u><u>\$ -</u></u>	<u><u>\$2,596,550</u></u>	<u><u>100.0%</u></u>



Revenues Over (Under) Expenditures \$ (11,522.00)

FINANCE

3/12/2025

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - STREETS CIP FUND
2/28/2025

*****8.33% of Year Completed *****

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>
STREETS CIP FUND:				
Street Maintenance	\$225,000	\$ -	\$225,000	100.0%
Ross Ave/Camp Phillips	75,000	-	75,000	100.0%
Ped/Bike Plan	60,000	-	60,000	100.0%
Shorey	300,000	-	300,000	100.0%
Ross Ave	125,000	5,410	119,590	95.7%
Jelinek/Alderson	50,000	1,896	48,104	96.2%
Ross Ave Joint with Town	60,000	3,700	56,300	93.8%
Fuller Ave	2,075,000	8,173	2,066,827	99.6%
East Jelinek	-	197	(197)	N/A
Bloedel	50,000	-	50,000	100.0%
TOTAL EXPENDITURES	\$3,020,000	\$19,376	\$3,000,624	99.4%



REVENUES

Interest Income	\$ -	\$ 13,258.00	\$(13,258.00)	N/A
State Grants-Transportation	75,000	-	75,000	100.0%
State Grants-Bike Trails	\$ 30,000.00	\$ -	\$ 30,000.00	100.0%
E/C River Launch Grant	-	-	-	N/A
Sale of Equip/Property	-	-	-	N/A
Proceeds from GO Bonds/Notes	2,915,000	-	2,915,000	100.0%
TOTAL RESOURCES	\$3,020,000	\$13,258	\$3,006,742	99.6%



Revenues Over (Under) Expenditures (\$6,118)

FINANCE
3/12/2025

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - CAPITAL EQUIPMENT CIP FUND
2/28/2025

*****8.33% of Year Completed *****

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>
CAPITAL EQUIPMENT CIP FUND:				
Other Gen Govt Outlay	\$ 80,000.00	\$0	80,000.00	100.0%
Public Safety Capital Outlay	100,000	0	100,000	100.0%
Highway Equipment	400,000	7,274	392,726	98.2%
Infrastructure	-	-	-	N/A
Parks Equipment	115,000	-	115,000	100.0%
Transfers to Other Funds	0	0	0	N/A
TOTAL EXPENDITURES	\$695,000	\$7,274	\$687,726	99.0%



REVENUES

Property Taxes	\$0	\$0	\$ -	N/A
State Shared Taxes-Expenditure Restraint	50,000	-	50,000	100.0%
Equipment Rental Fees	100,000	-	100,000	100.0%
Sale of Village Property	0	36,891	(36,891)	N/A
Proceeds from GO Bonds/Notes	911,605	-	911,605	100.0%
Transfers from Other Funds	80,000	-	80,000	100.0%
TOTAL RESOURCES	\$1,141,605	\$36,891	\$1,104,714	96.8%



Revenues Over (Under) Expenditures \$29,617

FINANCE
3/12/2025

REQUEST FOR CONSIDERATION

Public Mtg/Date: Finance & Human Resource Committee, March 17, 2025

Description: February TIF 1 & TIF 2 Detail Reports

From: Finance Department

Question: Should the Finance Committee acknowledge the TIF 1 & TIF 2 detail reports?

Background

The detail ledger for TIF 1 and TIF 2 are attached. All TIF funds are included; however, if there is not transaction activity in a fund, the detail ledger will not include those funds.

The fund number is the first two digits of the account number on the detail ledger. The breakdown of what each fund is can be found below:

- Fund 21 is TIF 1
- Fund 27 is TIF 1 CDA
- Fund 40 is TIF 1 Capital
- Fund 26 is TIF 2
- Fund 28 is TIF 2 CDA

Attached Docs: Detail Ledger for TIF 1 & TIF 2

Committee Action: None.

FISCAL IMPACT: None.

Recommendation: Finance Director recommends acknowledgement.

Recommended Language for Official Action

I move to acknowledge the TIF 1 & TIF 2 detail reports.

Additional action: None.

Report Criteria:

- Actual Amounts
- Accounts With Balances Or Activity
- Print Period Totals
- Print Grand Totals
- Include All Comments
- Print Transactions In Date Order
- Include FUNDS: 21, 26, 27, 28, 40
- Page and Total by FUND
- All Segments Tested for Total Breaks
- Account Code.Account code = "E","R"

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
			01/31/2025 (01/25) Balance	21-00-41120-000-00			15,583.24
12/31/2024	JE	7	Record Tax Revenue			6,725,512.27-	
			02/28/2025 (02/25) Period Totals and Balance		.00 *	6,725,512.27- *	6,709,929.03-
YTD Encumbrance .00 YTD Actual -6,709,929.03 Total -6,709,929.03 YTD Budget -6,200,000.00 Unearned (509,929.03)							
			01/31/2025 (01/25) Balance	21-00-48110-001-00			36,751.94-
02/28/2025	CR1	8	Intercity Interest - Feb			5,243.02-	
			02/28/2025 (02/25) Period Totals and Balance		.00 *	5,243.02- *	41,994.96-
YTD Encumbrance .00 YTD Actual -41,994.96 Total -41,994.96 YTD Budget -20,000.00 Unearned (21,994.96)							
			01/31/2025 (01/25) Balance	21-06-56721-110-00			6,064.25
02/07/2025	PC	178	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		1,194.72		
02/07/2025	PC	199	BLAREK,FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		324.49		
02/07/2025	PC	205	BLAREK,FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		139.07		
02/07/2025	PC	307	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		398.48		
02/07/2025	PC	326	WODALSKI,MICHAEL J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		835.36		
02/07/2025	PC	478	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		1,434.99		
02/07/2025	PC	483	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		228.77		
02/07/2025	PC	757	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		134.33		
02/07/2025	PC	762	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		6.15		
02/21/2025	PC	953	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		1,194.72		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
02/21/2025	PC	973	BLAREK, FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		463.56		
02/21/2025	PC	1066	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		388.52		
02/21/2025	PC	1071	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		9.96		
02/21/2025	PC	1089	WODALSKI, MICHAEL J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		835.36		
02/21/2025	PC	1213	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		1,559.78		
02/21/2025	PC	1218	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		103.99		
02/21/2025	PC	1478	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		123.80		
02/21/2025	PC	1483	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		16.68		
02/28/2025 (02/25) Period Totals and Balance					9,392.73 *	.00 *	15,456.98
YTD Encumbrance	.00	YTD Actual	15,456.98	Total	15,456.98	YTD Budget	135,282.00
				Unexpended	119,825.02		
SOCIAL SECURITY							487.06
01/31/2025 (01/25) Balance					21-06-56721-151-00		
02/07/2025	PB	823	HIGGINS, JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		64.74		
02/07/2025	PB	829	HIGGINS, JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		15.14		
02/07/2025	PB	901	BLAREK, FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		26.73		
02/07/2025	PB	913	BLAREK, FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		6.25		
02/07/2025	PB	1279	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		23.54		
02/07/2025	PB	1289	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		5.51		
02/07/2025	PB	1349	WODALSKI, MICHAEL J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		51.53		
02/07/2025	PB	1359	WODALSKI, MICHAEL J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		12.05		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
02/07/2025	PB	2005	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		98.98		
02/07/2025	PB	2017	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		23.15		
02/07/2025	PB	2945	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		8.15		
02/07/2025	PB	2955	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		1.91		
02/21/2025	PB	3929	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		64.74		
02/21/2025	PB	3935	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		15.14		
02/21/2025	PB	4007	BLAREK,FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		26.73		
02/21/2025	PB	4019	BLAREK,FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		6.25		
02/21/2025	PB	4317	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		23.54		
02/21/2025	PB	4327	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		5.51		
02/21/2025	PB	4387	WODALSKI,MICHAEL J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		51.53		
02/21/2025	PB	4397	WODALSKI,MICHAEL J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		12.05		
02/21/2025	PB	4937	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		98.85		
02/21/2025	PB	4947	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		23.12		
02/21/2025	PB	5995	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		8.15		
02/21/2025	PB	6005	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		1.91		
02/28/2025 (02/25) Period Totals and Balance					675.20 *	.00 *	1,162.26
YTD Encumbrance	.00	YTD Actual	1,162.26 Total	1,162.26 YTD Budget	10,350.00 Unexpended	9,187.74	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
			01/31/2025 (01/25) Balance	21-06-56721-152-00			468.15
02/07/2025	PB	817	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		83.03		
02/07/2025	PB	889	BLAREK,FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		32.22		
02/07/2025	PB	1269	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		27.69		
02/07/2025	PB	1339	WODALSKI,MICHAEL J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		58.06		
02/07/2025	PB	1993	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		115.63		
02/07/2025	PB	2935	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		9.76		
02/21/2025	PB	3923	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		83.03		
02/21/2025	PB	3995	BLAREK,FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		32.22		
02/21/2025	PB	4307	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		27.69		
02/21/2025	PB	4377	WODALSKI,MICHAEL J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		58.06		
02/21/2025	PB	4927	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		115.63		
02/21/2025	PB	5985	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		9.76		
			02/28/2025 (02/25) Period Totals and Balance		652.78 *	.00 *	1,120.93
YTD Encumbrance	.00	YTD Actual	1,120.93 Total	1,120.93 YTD Budget	9,402.00 Unexpended	8,281.07	
			01/31/2025 (01/25) Balance	21-06-56721-154-00			1,659.10
02/07/2025	PB	793	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		333.57		
02/07/2025	PB	799	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		13.41		
02/07/2025	PB	811	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.34		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
02/07/2025	PB	841	BLAREK,FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		157.52		
02/07/2025	PB	853	BLAREK,FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		6.71		
02/07/2025	PB	877	BLAREK,FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.17		
02/07/2025	PB	1229	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		111.19		
02/07/2025	PB	1239	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		4.47		
02/07/2025	PB	1259	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.11		
02/07/2025	PB	1311	WODALSKI,MICHAEL J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		8.90		
02/07/2025	PB	1329	WODALSKI,MICHAEL J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.23		
02/07/2025	PB	1947	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		125.75		
02/07/2025	PB	1959	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		5.65		
02/07/2025	PB	1981	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.40		
02/07/2025	PB	2895	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		55.59		
02/07/2025	PB	2905	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		2.24		
02/07/2025	PB	2925	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.06		
02/21/2025	PB	3899	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		333.57		
02/21/2025	PB	3905	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		13.41		
02/21/2025	PB	3917	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.34		
02/21/2025	PB	3947	BLAREK,FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		157.52		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
02/21/2025	PB	3959	BLAREK, FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		6.71		
02/21/2025	PB	3983	BLAREK, FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.17		
02/21/2025	PB	4267	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		111.19		
02/21/2025	PB	4277	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		4.47		
02/21/2025	PB	4297	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.11		
02/21/2025	PB	4349	WODALSKI, MICHAEL J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		8.90		
02/21/2025	PB	4367	WODALSKI, MICHAEL J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.23		
02/21/2025	PB	4887	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		129.72		
02/21/2025	PB	4897	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		5.83		
02/21/2025	PB	4917	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.40		
02/21/2025	PB	5945	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		55.59		
02/21/2025	PB	5955	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		2.24		
02/21/2025	PB	5975	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.06		
02/28/2025 (02/25) Period Totals and Balance					1,656.77 *	.00 *	3,315.87
YTD Encumbrance	.00	YTD Actual	3,315.87 Total	3,315.87 YTD Budget	24,384.00 Unexpended	21,068.13	
LIFE INSURANCE			01/31/2025 (01/25) Balance	21-06-56721-155-00			16.69
02/07/2025	PB	805	HIGGINS, JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		4.08		
02/07/2025	PB	865	BLAREK, FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.51		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
02/07/2025	PB	1249	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.74		
02/07/2025	PB	1321	WODALSKI,MICHAEL J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.89		
02/07/2025	PB	1971	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		1.95		
02/07/2025	PB	2915	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.12		
02/21/2025	PB	3911	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		4.08		
02/21/2025	PB	3971	BLAREK,FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.51		
02/21/2025	PB	4287	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.74		
02/21/2025	PB	4359	WODALSKI,MICHAEL J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.89		
02/21/2025	PB	4907	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		2.02		
02/21/2025	PB	5965	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.12		
02/28/2025 (02/25) Period Totals and Balance					16.65 *	.00 *	33.34
YTD Encumbrance		.00 YTD Actual	33.34 Total	33.34 YTD Budget	249.00 Unexpended	215.66	
WORKER'S COMP INSURANCE		01/31/2025 (01/25) Balance		21-06-56721-156-00			36.24
02/07/2025	PB	835	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		1.94		
02/07/2025	PB	925	BLAREK,FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		20.35		
02/07/2025	PB	1299	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.65		
02/07/2025	PB	1369	WODALSKI,MICHAEL J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		1.35		
02/07/2025	PB	2029	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		2.70		
02/07/2025	PB	2965	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.23		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
02/21/2025	PB	3941	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		1.94		
02/21/2025	PB	4031	BLAREK,FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		20.35		
02/21/2025	PB	4337	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.65		
02/21/2025	PB	4407	WODALSKI,MICHAEL J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		1.35		
02/21/2025	PB	4957	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		2.70		
02/21/2025	PB	6015	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.23		
02/28/2025 (02/25) Period Totals and Balance					54.44 *	.00 *	90.68
YTD Encumbrance		.00 YTD Actual	90.68 Total	90.68 YTD Budget	673.00 Unexpended	582.32	
ACCOUNTING & AUDITING FEES		01/31/2025 (01/25) Balance		21-06-56721-213-00			2,083.07
02/28/2025 (02/25) Period Totals and Balance					.00 *	.00 *	2,083.07
YTD Encumbrance		.00 YTD Actual	2,083.07 Total	2,083.07 YTD Budget	7,000.00 Unexpended	4,916.93	
MEMBERSHIP DUES		01/31/2025 (01/25) Balance		21-06-56721-324-00			1,685.00
02/28/2025 (02/25) Period Totals and Balance					.00 *	.00 *	1,685.00
YTD Encumbrance		.00 YTD Actual	1,685.00 Total	1,685.00 YTD Budget	1,800.00 Unexpended	115.00	
GRANT		01/31/2025 (01/25) Balance		21-06-56771-791-00			.00
02/03/2025	AP	11	EAU CLAIRE RIVER LLC **VendorNo: 20330 **Inv. No: PMT #4 - TIF #1 GRANT **Desc: TIF GRANT - EAU CLAIRE RIVER LLC/PGA PMT 4 **Inv. Date: 02/03/25 **PO No: **Remit Name: EAU CLAIRE RIVER LLC **Merchant Vendor No: 20330 **Merchant Vendor Name: EAU CLAIRE RIVER LLC **Invoice Created By: AP Workflow		21,478.36		
02/03/2025	AP	26	TOMMY DOCK PRODUCT LLC **VendorNo: 22575 **Inv. No: TIF #1 GRANT - PAYMENT #3 **Desc: TIF GRANT - TOMMY DOCKS PMT 3 **Inv. Date: 02/03/25 **PO No: **Remit Name: TOMMY DOCK PRODUCT LLC **Merchant Vendor No: 22575 **Merchant Vendor Name: TOMMY DOCK PRODUCT LLC **Invoice Created By: AP Workflow		27,734.92		
02/28/2025 (02/25) Period Totals and Balance					49,213.28 *	.00 *	49,213.28
YTD Encumbrance		.00 YTD Actual	49,213.28 Total	49,213.28 YTD Budget	72,000.00 Unexpended	22,786.72	

Number of Transactions: 116 Number of Accounts: 11

Debit Credit Proof

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
Total TIF #1/SPECIAL REVENUE FUND:					61,661.85	6,730,755.29-	6,669,093.44-

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
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TAX INCREMENTS			01/31/2025 (01/25) Balance	26-00-41120-000-00			.00
12/31/2024	JE	7	Record Tax Revenue			758,470.67-	
			02/28/2025 (02/25) Period Totals and Balance		.00 *	758,470.67- *	758,470.67-
YTD Encumbrance		.00 YTD Actual	-758,470.67 Total	-758,470.67 YTD Budget	-685,000.00 Unearned	(73,470.67)	
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INTEREST-INVESTMENTS			01/31/2025 (01/25) Balance	26-00-48110-001-00			4,343.64-
02/28/2025	CR1	8	Intercity Interest - Feb			5,913.06-	
			02/28/2025 (02/25) Period Totals and Balance		.00 *	5,913.06- *	10,256.70-
YTD Encumbrance		.00 YTD Actual	-10,256.70 Total	-10,256.70 YTD Budget	-2,000.00 Unearned	(8,256.70)	
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REGULAR EARNINGS			01/31/2025 (01/25) Balance	26-06-56726-110-00			1,660.85
02/07/2025	PC	177	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		199.12		
02/07/2025	PC	198	BLAREK,FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		108.16		
02/07/2025	PC	204	BLAREK,FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		46.36		
02/07/2025	PC	306	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		199.24		
02/07/2025	PC	477	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		389.50		
02/07/2025	PC	482	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		62.09		
02/07/2025	PC	758	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		134.33		
02/07/2025	PC	763	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		6.15		
02/21/2025	PC	952	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		199.12		
02/21/2025	PC	972	BLAREK,FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		154.52		
02/21/2025	PC	1065	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		194.26		
02/21/2025	PC	1070	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		4.98		
02/21/2025	PC	1212	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		423.37		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
02/21/2025	PC	1217	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		28.22		
02/21/2025	PC	1479	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		123.80		
02/21/2025	PC	1484	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		16.68		
02/28/2025 (02/25) Period Totals and Balance					2,289.90 *	.00 *	3,950.75
YTD Encumbrance		.00 YTD Actual	3,950.75 Total	3,950.75 YTD Budget	36,944.00 Unexpended	32,993.25	
SOCIAL SECURITY							
				01/31/2025 (01/25) Balance	26-06-56726-151-00		119.77
02/07/2025	PB	825	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		10.79		
02/07/2025	PB	831	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		2.52		
02/07/2025	PB	903	BLAREK,FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		8.91		
02/07/2025	PB	915	BLAREK,FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		2.08		
02/07/2025	PB	1281	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		11.77		
02/07/2025	PB	1291	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		2.75		
02/07/2025	PB	2007	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		26.87		
02/07/2025	PB	2019	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		6.28		
02/07/2025	PB	2947	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		8.15		
02/07/2025	PB	2957	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		1.91		
02/21/2025	PB	3931	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		10.79		
02/21/2025	PB	3937	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		2.52		
02/21/2025	PB	4009	BLAREK,FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		8.91		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
02/21/2025	PB	4021	BLAREK, FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		2.08		
02/21/2025	PB	4319	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		11.77		
02/21/2025	PB	4329	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		2.75		
02/21/2025	PB	4939	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		26.83		
02/21/2025	PB	4949	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		6.27		
02/21/2025	PB	5997	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		8.15		
02/21/2025	PB	6007	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		1.91		
02/28/2025 (02/25) Period Totals and Balance					164.01 *	.00 *	283.78
YTD Encumbrance	.00	YTD Actual	283.78 Total	283.78 YTD Budget	2,828.00 Unexpended	2,544.22	
RETIREMENT-ER/EE SHARE				01/31/2025 (01/25) Balance	26-06-56726-152-00		115.43
02/07/2025	PB	819	HIGGINS, JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		13.84		
02/07/2025	PB	891	BLAREK, FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		10.74		
02/07/2025	PB	1271	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		13.85		
02/07/2025	PB	1995	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		31.39		
02/07/2025	PB	2937	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		9.76		
02/21/2025	PB	3925	HIGGINS, JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		13.84		
02/21/2025	PB	3997	BLAREK, FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		10.74		
02/21/2025	PB	4309	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		13.85		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
02/21/2025	PB	4929	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		31.39		
02/21/2025	PB	5987	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		9.76		
02/28/2025 (02/25) Period Totals and Balance					159.16 *	.00 *	274.59
YTD Encumbrance		.00 YTD Actual	274.59 Total	274.59 YTD Budget	2,567.00 Unexpended	2,292.41	
HEALTH INSURANCE		01/31/2025 (01/25) Balance		26-06-56726-154-00			530.29
02/07/2025	PB	795	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		55.59		
02/07/2025	PB	801	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		2.24		
02/07/2025	PB	813	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.06		
02/07/2025	PB	843	BLAREK,FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		52.51		
02/07/2025	PB	855	BLAREK,FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		2.24		
02/07/2025	PB	879	BLAREK,FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.06		
02/07/2025	PB	1231	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		55.59		
02/07/2025	PB	1241	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		2.24		
02/07/2025	PB	1261	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.06		
02/07/2025	PB	1949	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		34.13		
02/07/2025	PB	1961	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		1.53		
02/07/2025	PB	1983	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.11		
02/07/2025	PB	2897	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		55.59		
02/07/2025	PB	2907	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		2.24		
02/07/2025	PB	2927	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.06		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
02/21/2025	PB	3901	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		55.59		
02/21/2025	PB	3907	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		2.24		
02/21/2025	PB	3919	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.06		
02/21/2025	PB	3949	BLAREK,FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		52.51		
02/21/2025	PB	3961	BLAREK,FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		2.24		
02/21/2025	PB	3985	BLAREK,FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.06		
02/21/2025	PB	4269	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		55.59		
02/21/2025	PB	4279	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		2.24		
02/21/2025	PB	4299	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.06		
02/21/2025	PB	4889	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		35.21		
02/21/2025	PB	4899	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		1.58		
02/21/2025	PB	4919	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.11		
02/21/2025	PB	5947	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		55.59		
02/21/2025	PB	5957	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		2.24		
02/21/2025	PB	5977	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.06		
02/28/2025 (02/25) Period Totals and Balance					529.63 *	.00 *	1,059.92
YTD Encumbrance	.00	YTD Actual	1,059.92 Total	1,059.92 YTD Budget	8,883.00 Unexpended	7,823.08	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
LIFE INSURANCE			01/31/2025 (01/25) Balance	26-06-56726-155-00			3.77
02/07/2025	PB	807	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.68		
02/07/2025	PB	867	BLAREK,FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.17		
02/07/2025	PB	1251	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.37		
02/07/2025	PB	1973	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.53		
02/07/2025	PB	2917	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.12		
02/21/2025	PB	3913	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.68		
02/21/2025	PB	3973	BLAREK,FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.17		
02/21/2025	PB	4289	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.37		
02/21/2025	PB	4909	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.55		
02/21/2025	PB	5967	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.12		
			02/28/2025 (02/25) Period Totals and Balance		3.76 *	.00 *	7.53
YTD Encumbrance		.00 YTD Actual	7.53 Total	7.53 YTD Budget	69.00 Unexpended	61.47	
WORKER'S COMP INSURANCE			01/31/2025 (01/25) Balance	26-06-56726-156-00			11.12
02/07/2025	PB	837	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.32		
02/07/2025	PB	927	BLAREK,FORREST J PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		6.78		
02/07/2025	PB	1301	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.32		
02/07/2025	PB	2031	GEBERT, JAMI PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.73		
02/07/2025	PB	2967	LAO, SONG PAYROLL TRANS FOR 2/2/2025 PAY PERIOD		.23		
02/21/2025	PB	3943	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.32		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
02/21/2025	PB	4033	BLAREK, FORREST J PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		6.78		
02/21/2025	PB	4339	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.32		
02/21/2025	PB	4959	GEBERT, JAMI PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.73		
02/21/2025	PB	6017	LAO, SONG PAYROLL TRANS FOR 2/16/2025 PAY PERIOD		.23		
02/28/2025 (02/25) Period Totals and Balance					16.76 *	.00 *	27.88
YTD Encumbrance	.00	YTD Actual	27.88 Total	27.88 YTD Budget	211.00 Unexpended	183.12	
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ACCOUNTING & AUDITING FEES			01/31/2025 (01/25) Balance	26-06-56726-213-00			183.80
			02/28/2025 (02/25) Period Totals and Balance		.00 *	.00 *	183.80
YTD Encumbrance	.00	YTD Actual	183.80 Total	183.80 YTD Budget	600.00 Unexpended	416.20	
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Number of Transactions: 98 Number of Accounts: 9					Debit	Credit	Proof
Total TIF #2/SPECIAL REVENUE FUND:					3,163.22	764,383.73-	761,220.51-

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance	
ARCHITECTURAL/ENGINEER STUDIES			01/31/2025 (01/25) Balance	40-07-57355-215-00			.00	
02/14/2025	AP	193	AECOM TECHNICAL SERVICES INC **VendorNo: 4290 **Inv. No: 2000987281 **Desc: WESTON AVE (X TO J) CONSTRUCTION SERVICES (FEB 25) **Inv. Date: 02/14/25 **PO No: **Remit Name: AECOM TECHNICAL SERVICES INC **Merchant Vendor No: 4290 **Merchant Vendor Name: AECOM TECHNICAL SERVICES INC **Invoice Created By: AP Workflow		15,519.05			
			02/28/2025 (02/25) Period Totals and Balance		15,519.05 *	.00 *	15,519.05	
YTD Encumbrance		.00	YTD Actual	15,519.05 Total	15,519.05	YTD Budget	5,524,132.00 Unexpended	5,508,612.95
CAPITAL IMPROVS-SANITARY SEWER			01/31/2025 (01/25) Balance	40-07-57355-826-00			.00	
02/06/2025	AP	44	INTEGRITY GRADING & **VendorNo: 7320 **Inv. No: PAY APP 4 WESTON AVE_CTY X **Desc: WESTON AVE WEST PHASE - PAY APP 4 - SANITARY **Inv. Date: 02/06/25 **PO No: **Remit Name: INTEGRITY GRADING & **Merchant Vendor No: 7320 **Merchant Vendor Name: INTEGRITY GRADING & **Invoice Created By: AP Workflow		55,818.53			
			02/28/2025 (02/25) Period Totals and Balance		55,818.53 *	.00 *	55,818.53	
YTD Encumbrance		.00	YTD Actual	55,818.53 Total	55,818.53	YTD Budget	.00 Unexpended	(55,818.53)
CAPITAL IMPROVS-WATER MAINS/LA			01/31/2025 (01/25) Balance	40-07-57355-827-00			.00	
02/06/2025	AP	43	INTEGRITY GRADING & **VendorNo: 7320 **Inv. No: PAY APP 4 WESTON AVE_CTY X **Desc: WESTON AVE WEST PHASE - PAY APP 4 - WATER **Inv. Date: 02/06/25 **PO No: **Remit Name: INTEGRITY GRADING & **Merchant Vendor No: 7320 **Merchant Vendor Name: INTEGRITY GRADING & **Invoice Created By: AP Workflow		107,927.68			
			02/28/2025 (02/25) Period Totals and Balance		107,927.68 *	.00 *	107,927.68	
YTD Encumbrance		.00	YTD Actual	107,927.68 Total	107,927.68	YTD Budget	.00 Unexpended	(107,927.68)
Number of Transactions: 3 Number of Accounts: 3					Debit	Credit	Proof	
Total TIF #1 - CIP FUND:					179,265.26	.00	179,265.26	
Number of Transactions: 217 Number of Accounts: 23					Debit	Credit	Proof	
Grand Totals:					244,090.33	7,495,139.02-	7,251,048.69-	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
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Report Criteria:

- Actual Amounts
 - Accounts With Balances Or Activity
 - Print Period Totals
 - Print Grand Totals
 - Include All Comments
 - Print Transactions In Date Order
 - Include FUNDS: 21, 26, 27, 28, 40
 - Page and Total by FUND
 - All Segments Tested for Total Breaks
 - Account Code.Account code = "E","R"
-

REQUEST FOR CONSIDERATION

Public Mtg/Date: Finance & Human Resource Committee, March 17, 2025

Description: Attorney detail 2/10/25 – 3/9/25

From: Finance Department

Question: N/A

Background

Attached is the check detail for legal fees

Attached Docs: Vendor history

Committee Action: None.

FISCAL IMPACT: None.

Recommendation: None.

Recommended Language for Official Action

For review, no action needed.

Vendor: **19951 YDE LAW FIRM S.C.**
2405 SCHOFIELD AVE
SUITE 210
WESTON, WI 54476

Phone:
Contact:
Activation Date: 03/01/2010
Termination Date:
Terms Code: Open Terms
Default Description:
Standard GL Accou 10-01-51300-212-000
Vendor Type: Normal
Rating:
1099 ID Number: 39-1895766
Balance: .00

Totals Category	Report Dates	Year 2025	Year 2024
1099 Amount	2,220.00	6,770.00	31,636.00
Purchases	2,220.00	6,770.00	31,636.00
Adjustments	.00	.00	.00
Payments	2,220.00	6,770.00	31,636.00
Discounts	.00	.00	.00
Discounts Lost	.00	.00	.00

	Date	Number	Amount
Last PO:	01/01/0001		.00
Last Invoice:	02/17/2025	224083	180.00
Last Check:	02/20/2025	63945	2,220.00

Invoice Detail

Invoice Date	Invoice Number	Seq	GL Period	Type	Input Date	Description	Amount	Payment Due Date	Discount	PO Number	PO Seq	Check Number	GL Account	1099 Type
02/17/2025	224080	1	02/25	Invoice	02/17/2025	1/14-2/8/2025 MUNI BLD CONTRACT REVIEW-LANDSCAPING	460.00	02/20/2025	-			63945	10-01-51300-21	Attorneys Fe
02/17/2025	224080	2	02/25	Invoice	02/17/2025	1/14-2/28/2025 CLOUDPERMIT	380.00	02/20/2025	-			63945	10-01-51300-21	Attorneys Fe
02/17/2025	224080	3	02/25	Invoice	02/17/2025	1/14-2/28/2025 TAX BILL MAILING QUESTION	460.00	02/20/2025	-			63945	10-01-51300-21	Attorneys Fe
02/17/2025	224080	4	02/25	Invoice	02/17/2025	1/14-2/28/2025 MARSHFILED CLINIC FOLLOWUP	200.00	02/20/2025	-			63945	10-01-51300-21	Attorneys Fe
02/17/2025	224080	5	02/25	Invoice	02/17/2025	1/14-2/28/2025 WASTE MANAGEMENT CONTRACT	80.00	02/20/2025	-			63945	18-03-53620-21	Attorneys Fe
02/17/2025	224081	1	02/25	Invoice	02/17/2025	QUIT CLAIM DEEDS 1/23-1/27/2025	60.00	02/20/2025	-			63945	10-01-51300-21	Attorneys Fe
02/17/2025	224081	2	02/25	Invoice	02/17/2025	CELL TOWER PERMIT 1/23-1/27/2025	100.00	02/20/2025	-			63945	10-01-51300-21	Attorneys Fe
02/17/2025	224082	1	02/25	Invoice	02/17/2025	1/14/2025 NAMING POLICY	300.00	02/20/2025	-			63945	10-01-51300-21	Attorneys Fe
02/17/2025	224083	1	02/25	Invoice	02/17/2025	1/30/2025 SBC	180.00	02/20/2025	-			63945	10-01-51300-21	Attorneys Fe

Check Detail

Check Date	Check Number	Seq	GL Period	Type	Input Date	Amount	Discount Taken	Discount Lost	Invoice Number	Inv Seq	Invoice Description	Bank	GL Account	1099
02/20/2025	63945	1	02/25	Calculated	02/20/2025	460.00	.00	.00	224080	1	1/14-2/8/2025 MUNI BLD CONTRACT REVIEW-LANDSCAPING	1	10-01-51300-	Attorn
02/20/2025	63945	2	02/25	Calculated	02/20/2025	380.00	.00	.00	224080	2	1/14-2/28/2025 CLOUDPERMIT	1	10-01-51300-	Attorn

Check Date	Check Number	Seq	GL Period	Type	Input Date	Amount	Discount Taken	Discount Lost	Invoice Number	Inv Seq	Invoice Description	Bank	GL Account	1099
02/20/2025	63945	3	02/25	Calculated	02/20/2025	460.00	.00	.00	224080	3	1/14-2/28/2025 TAX BILL MAILING QUESTION	1	10-01-51300-	Attorn
02/20/2025	63945	4	02/25	Calculated	02/20/2025	200.00	.00	.00	224080	4	1/14-2/28/2025 MARSHFILED CLINIC FOLLOWUP	1	10-01-51300-	Attorn
02/20/2025	63945	5	02/25	Calculated	02/20/2025	80.00	.00	.00	224080	5	1/14-2/28/2025 WASTE MANAGEMENT CONTRACT	1	18-03-53620-	Attorn
02/20/2025	63945	6	02/25	Calculated	02/20/2025	60.00	.00	.00	224081	1	QUIT CLAIM DEEDS 1/23-1/27/2025	1	10-01-51300-	Attorn
02/20/2025	63945	7	02/25	Calculated	02/20/2025	100.00	.00	.00	224081	2	CELL TOWER PERMIT 1/23-1/27/2025	1	10-01-51300-	Attorn
02/20/2025	63945	8	02/25	Calculated	02/20/2025	300.00	.00	.00	224082	1	1/14/2025 NAMING POLICY	1	10-01-51300-	Attorn
02/20/2025	63945	9	02/25	Calculated	02/20/2025	180.00	.00	.00	224083	1	1/30/2025 SBC	1	10-01-51300-	Attorn

PO Detail

PO Date	PO Number	Seq	GL Period	Type	Input Date	Description	Amount	PO Balance	Req Number	Re Seq	Invoice Number	GL Account	Recvd
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Requisition Detail

Requisition Date	Requisition Number	Seq	Status	Status Date	Description	Amount	PO Number	GL Account
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Report Criteria:

[Report].Vendor Number = 19951

REQUEST FOR CONSIDERATION

Public Mtg/Date: Finance & Human Resource Committee, March 17, 2025
Board of Trustees, March 17, 2025

Description: Labor, equipment, and material rates for billing outside entities

From: Finance Department and Public Works

Question: Should the 2025 rates for billing other entities be approved?

Background

Village staff regularly provides services to external parties and bills based on a rate structure that gets updated annually.

The hourly rates are calculated as follows:

- The second column on the billable rate sheet (attached) is the position the rate is based on.
- The rate is the total wage/salary + 5% for that position plus all fringes/benefits the person in that position has for 2025 and then the rate is divided by 2,080 hours.
- There is also a 35% overhead rate added to the billable rate (hourly rate x 35%).
- When you add the two rates you get the total billable rate.

The other component of our billable rates is the equipment and material rates, which are based on DOT rates and the rates the Village pays for materials (2025 rates attached). The equipment/material rates include public works and utility equipment/materials and do not cover any administrative materials that may be used.

Attached Docs: 2025 hourly billable rates, 2025 equipment/material rates

Committee Action: None.

FISCAL IMPACT: Changes to the billable rate structure will impact revenues.

Recommendation:

Recommended Language for Official Action

Committee: I move to recommend approval of the rates for billing outside entities as presented.

Board: I move to approve the rates for billing outside entities as presented.

OR

I move to ...

Additional action: None.

VILLAGE OF WESTON

2025 Billable Rates

DEPARTMENT / FUNCTION	2025 HOURLY BILLABLE RATE	Change from 2024
<u>ADMINISTRATION:</u>		
Executive Administration	\$ 105.00	\$ 5.00
Building Inspections	\$ 85.00	\$ 15.00
Code Enforcement	\$ 100.00	\$ 5.00
Clerk's Office / Human Resources / Elections	\$ 75.00	-
Finance / Treasurer	\$ 100.00	\$ 5.00
Information Technology / GIS	\$ 95.00	\$ 10.00
Planning & Development	\$ 100.00	\$ 5.00
<u>PUBLIC WORKS & PARK AND RECREATION:</u>		
DPW - Administration / Engineering	\$ 105.00	\$ 10.00
DPW - Street Maint / Utilities / Parks	\$ 75.00	\$ 10.00

Effective
 4/17/2025
 5/2/2025 - Town of Weston

Schedule A

Billing Rate Structure for 2025-2026

Village of Weston
2025 Equipment Material Cost List
(cost/hr=DOT Cost/hr + Opr Cost/hr)

*Dot Cost Includes Fuel Cost

Labor Costs:	
	2025
Reg	75.00
O/T	112.50

Equipment	VOW Number	DOT Cost/hr	Operator		Bill Rate	
			Reg	Ovt	Reg	Ovt
Dozer	35	56.74	\$75.00	\$112.50	\$131.74	\$169.24
Track Excavator	106	77.70	\$75.00	\$112.50	\$152.70	\$190.20
Wheeled Excavator	23	67.52	\$75.00	\$112.50	\$142.52	\$180.02
Mini Excavator	119	58.78	\$75.00	\$112.50	\$133.78	\$171.28
Quad Axle	25, 90, 301	65.58	\$75.00	\$112.50	\$140.58	\$178.08
Tri Axle	15, 28, 29	81.30	\$75.00	\$112.50	\$156.30	\$193.80
	60, 99	81.30	\$75.00	\$112.50	\$156.30	\$193.80
Single Axle	17, 70	69.40	\$75.00	\$112.50	\$144.40	\$181.90
Tandem Axle	9, 10	93.30	\$75.00	\$112.50	\$168.30	\$205.80
Truck Mounted Plow		16.10				
Plow Wing		15.46				
Salt/Sand Spreader - Brine	9, 10, 17, 70	15.80				
V-Box Salt/Sand Spreader - with Brine	29, 60	26.70				
Snow Plowing - Single Axle	17, 70	127.66	\$75.00	\$112.50	\$202.66	\$240.16
Snow Plowing - Tandem Axle	9, 10	151.56	\$75.00	\$112.50	\$226.56	\$264.06
Snow Plowing - Tri Axle	29, 60	139.56	\$75.00	\$112.50	\$214.56	\$252.06
Digger Derrick	111	62.64	\$75.00	\$112.50	\$137.64	\$175.14
Power Auger/Post Hole Digger		33.44	\$75.00	\$112.50	\$108.44	\$145.94
Loader	14,32,38	75.92	\$75.00	\$112.50	\$150.92	\$188.42
Front Mounted Plow		16.10				
Widening Wing for Loader		38.06				
Snow Plowing w/End Loader	32, 38, 514	130.08	\$75.00	\$112.50	\$205.08	\$175.14
Grader	24, 526	93.80	\$75.00	\$112.50	\$168.80	\$206.30
Wing-Plow for Grader		38.06				
Snow Plowing w/Grader	26	131.86	\$75.00	\$112.50	\$206.86	\$244.36
Roller-tire	19	54.24	\$75.00	\$112.50	\$129.24	\$166.74
Roller-steel small	401	41.12	\$75.00	\$112.50	\$116.12	\$153.62
Skid Steer - Wheeled	47	41.58	\$75.00	\$112.50	\$116.58	\$154.08
Skid Steer - Tracks	34	38.54	\$75.00	\$112.50	\$113.54	\$151.04
Tractor Mower	61	51.02	\$75.00	\$112.50	\$126.02	\$163.52
Flail for Tractor Mower		19.20				
Flail for Boom on Tractor mower		19.20				
Boom for Mower		21.18				
Ditch Mowing	61	110.60	\$75.00	\$112.50	\$185.60	\$223.10
Shoulder Machine	30	97.94	\$75.00	\$112.50	\$172.94	\$210.44
Shouldering	26 with 30	191.74	\$75.00	\$112.50	\$266.74	\$304.24
Snow Blower	37,116	335.36	\$75.00	\$112.50	\$410.36	\$447.86
Street Sweeper	81	103.76	\$75.00	\$112.50	\$178.76	\$216.26
Loader Broom Attachment		45.84				
Sweeping with Loader	14,32,38	121.76	\$75.00	\$112.50	\$196.76	\$234.26
Brush Head for Excavator		33.98				
Brushing with Excavator	23	101.50	\$75.00	\$112.50	\$176.50	\$214.00

Schedule A

Billing Rate Structure for 2025-2026

Village of Weston
2025 Equipment Material Cost List
(cost/hr=DOT Cost/hr + Opr Cost/hr)

*Dot Cost Includes Fuel Cost

Labor Costs:		2025
Reg		75.00
O/T		112.50

Equipment	VOW Number	DOT Cost/hr	Operator		Bill Rate	
			Reg	Ovt	Reg	Ovt
Leaf Vacuum	108,109	103.76	\$75.00	\$112.50	\$178.76	\$216.26
Ton Truck	6,8,21,31, 201	16.48	\$75.00	\$112.50	\$91.48	\$128.98
3/4 Ton Truck	12, 122	16.48	\$75.00	\$112.50	\$91.48	\$128.98
1/2 Ton Truck	2,55,59,85	16.48	\$75.00	\$112.50	\$91.48	\$128.98
Utility Van	1,3,5,88	17.04	\$75.00	\$112.50	\$92.04	\$129.54
Sewer Vac (Vactor)	4	184.26	\$75.00	\$112.50	\$259.26	\$296.76
Bit Heating Kettle	42	55.26	\$75.00	\$112.50	\$130.26	\$167.76
Pressure Washer/Steamer	125	45.06	\$75.00	\$112.50	\$120.06	\$157.56
Generator	56,80	72.58	\$75.00	\$112.50	\$147.58	\$185.08
Trackless Tractor (Lizzard)	113	38.32	\$75.00	\$112.50	\$113.32	\$150.82
Blacktop Box	121	19.04	\$75.00	\$112.50	\$94.04	\$131.54
Walk behind saw	77,86	52.30	\$75.00	\$112.50	\$127.30	\$164.80
Miscellaneous Equipment:						
Yanmar	124	59.84	\$75.00	\$112.50	\$134.84	\$172.34
Pumps	141a,b,c,d,e,	44.68	\$75.00	\$112.50	\$119.68	\$157.18
Air compressor	16,65	20.94	\$75.00	\$112.50	\$95.94	\$133.44
Generator	87	39.70	\$75.00	\$112.50	\$114.70	\$152.20
Walk Behind Plate Compactor	40	42.56	\$75.00	\$112.50	\$117.56	\$155.06
Trailer (1 through 4 tons)	150	16.18	\$75.00	\$112.50	\$91.18	\$128.68
Trailer (5 through 29 tons)	151	24.56	\$75.00	\$112.50	\$99.56	\$137.06
Welder	42,43,44,44a	25.64	\$75.00	\$112.50	\$100.64	\$138.14
Chainsaw	39,39a,39b	15.00	\$75.00	\$112.50	\$90.00	\$127.50
Walk Behind Painter	10	24.70	\$75.00	\$112.50	\$99.70	\$137.20
Hydraulic Hammer		35.44				
UTV (ToolCAT)	404	44.14	\$75.00	\$112.50	\$119.14	\$156.64
Ball Diamond Machine		19.80	\$75.00	\$112.50	\$94.80	\$132.30
Walk Behind Mower	142	19.80	\$75.00	\$112.50	\$94.80	\$132.30
Zero Turn Mower		19.80	\$75.00	\$112.50	\$94.80	\$132.30
Deck Mowers (Ford/Toro/Jacobson)	20, 114, 115, 143	31.24	\$75.00	\$112.50	\$106.24	\$143.74

Additional Material Costs: (Per Cubic Yd.)			
Sand*	\$15.00	Breaker Run	\$50.00
Granite*	\$10.00	Hot Mix Asphalt*	\$50.00
Recylced Asphalt	\$9.50	Compost	\$6.00
Black Dirt	\$7.00	Curbstacks	\$31.00
Salt*	\$104.42	Cold Patch*	\$63.00

*price updated 3/10/25

REQUEST FOR CONSIDERATION

Public Mtg/Date:	Finance & Human Resources Committee, March 17, 2025
Description:	Employee Personnel Policies and Procedures Handbook <ul style="list-style-type: none">– Reestablish Bookmarks– Chapter 10, Employee Conduct and Behavior, Sec. 10.01 Appearance
From:	Jami Gebert, Administrator
Question:	Trustee referral to discuss two items regarding the Employee Personnel Policies and Procedures Handbook.

Background

Trustee Pinsonneault requested the above referenced agenda item through the attached email correspondence. The Employee Personnel and Polices Handbook is located on the Village's website at <https://westonwi.gov/581/Employee-Handbook>. The bookmarks inside of the document can be reestablished. I'm uncertain why the links discontinued operation. I also included below the section in Chapter 10 related to *Appearance* for ease of reference to the dress code request in the email correspondence.

Sec. 10.01. Appearance.

It is your responsibility to represent the Village to the public in a manner that shall be courteous, efficient, and helpful. Village employees should always be business-like, well-groomed, and dressed in a manner suitable for public service. The appearance of employees reflects the image of the Village and has a significant impact on the way we are viewed by the general public.

Administrative and Office Employees

Employees are to report to work with clean clothes and free of body odor. Perfume, scented lotions, cologne, and aftershave lotion should be used sparingly or modestly or avoided altogether as some individuals may be sensitive or allergic to strong fragrances. Hair should be clean, combed and styled conservatively. All attire must be clean, and well-kept to present a professional image. Revealing clothing (including visible undergarments) may not be worn. Shoes must be in good visual shape; void of stains and/or discolorations. Fingernails should be kept clean; they should not be excessive in length. Facial and/or tongue piercings are to be removed during work hours. Studs, worn in the nose, may be worn if discreet and a maximum size of 2 mm. Make-up is to be worn conservatively. Clothing that is too tight should be avoided. Tattoos featuring suggestive/vulgar images or words, or that display or promote racist or discriminatory ideals, must not be visible. Facial tattoos are prohibited. Body piercings must not be prominent or distracting. Subtle/understated adornments may be acceptable.

Employees working in the administrative office must follow guidelines described as "business casual".

Appropriate "Business Casual" Attire

Dresses, skirts, blouses, dress shirts, sweaters, vests, slacks, skirts, capris that denote a professional "business casual" look are accepted. Hemlines for dresses and skirts are to be at an appropriate length. Business casual and/or semi-dress style shoes; sandals, sling backs, or any other open toed shoes must be professional in appearance and not pose a safety hazard. Shoes should be clean and of a business casual or semi-dress style.

REQUEST FOR CONSIDERATION

Employees required to attend any Board of Trustee or Committee meeting of the Village must follow guidelines described as “business professional”.

Appropriate “Business Professional” Attire

For men, business attire includes a suit, sports coat, or collared dress shirt with a tie and dress slacks and shoes. For women, business attire includes tailored pantsuits, businesslike dresses, coordinated dressy separates worn with or without a blazer, and dress shoes.

No jeans, sweatshirts, tennis shoes or flip-flops are to be worn.

Special Conditions

Special circumstances (cleaning days, certain work and special occasions) may warrant relaxing the specific dress code guidelines and expectations, at the discretion of the Administrator.

Uniforms for Services Division Employees

The Village may make arrangements to provide uniforms to employees of the Public Works Department that work out in the field or in the shop. These employees will be offered 5 sets of uniform trousers and shirts. The Village may also provide t-shirts for these employees. Employees are responsible for keeping their uniforms neat and in good repair.

Hats and caps may be worn as long as the logos and images on the hat or cap do not display messages advocating violence; promoting alcohol, drugs or illegal substances; or contain profanity or any graphics or words that demean or ridicule others, and as long as wearing the hat or cap does not present a safety hazard. Caps should be worn bill forward. Other head coverings may be permitted as authorized by your Department Director.

Employees that prefer not to wear a uniform, provided by the Village, are expected to wear clothing appropriate to the workplace and this clothing should not display messages advocating violence; promoting alcohol, drugs or illegal substances; or contain profanity or any graphics or words that demean or ridicule others. Clothing should not be excessively torn, worn, frayed, or visibly patched. Pants and jeans should fit properly (i.e. not be so loose or baggy that undergarments or skin are visible when moving around or bending).

Services Division employees may wear shorts during the summer months. The shorts need to be knee length or of a length not more than four inches above the knee. All shorts shall be hemmed and cutoffs are prohibited. Shorts should be solid in color, made of denim, cotton or similar material. Shorts should also fit properly (i.e. not be so loose or baggy that undergarments or skin are visible when moving around or bending. Shorts may not be permitted for all activities and are only permitted as authorized by your Department Director.

All services division employees will be required to wear approved work shoes and or work boots that are designed for use in the work environment in which it is being worn. Approved work shoes and or boots shall be interpreted to mean hard-soled, closed steel toe with uppers constructed of leather, or other man-made materials that are resistant to puncture and absorptions of oils and other substances. The work shoes and or work boots must be designed for use in the environment in which it is being worn. Hard-soled means a sole that is made from a hard material that is resistant to puncture.

The Village, payable when receipts are turned in, shall also contribute \$ \$300.00 to a clothing allowance for each employee, for such items as jackets, bib overalls, insulated coveralls, boots, hats and gloves.

All employees

REQUEST FOR CONSIDERATION

Department Directors are responsible for interpreting and enforcing dress and grooming standards in their areas of responsibility. This includes counseling employees whose appearance is inappropriate. Reasonable accommodation will be made for employees' religious beliefs and disabilities wherever possible, consistent with the business necessity to present a professional appearance to the public and our clients.

Attached Docs: **Email correspondence of February 16, 2025, from Trustee Pinsonneault RE BOT Agenda Item**

Committee Action: **TBD.**

FISCAL IMPACT: **None.**

Recommendation: **None.**

Recommended Language for Official Action

I recommend or I move

Or something else . . .

From: [Jim Pinsonneault](#)
To: [Barb Ermeling](#)
Cc: [Jami Gebert](#)
Subject: Finance and HR referral
Date: Sunday, February 16, 2025 12:10:37 PM

Barb,

I was attempting to locate the "handbook for elected officials" on our website, and was unsuccessful. I did however, come across the employee handbook. I noted several things.

1. The hyper links are inoperative
2. The dress code is not being followed by staff

Can we please add this to the March agenda for an item of discussion and action?

Thanks,
Jim

REQUEST FOR CONSIDERATION

Public Mtg/Date:	Finance & Human Resources Committee AND Board of Trustees, March 17, 2025
Description:	Discussion and/or action on questions for Annual Employee Survey
From:	Jami Gebert, Administrator
Question:	Review and narrow the list of questions for an annual employee survey.

Background

Attached is a list of draft annual employee survey questions. In conversation with the Directors Team, we would like to complete an annual survey in the spring of each year. The attached draft questions were developed from a variety of resources. We would like to review the list with the Finance & Human Resources Committee and Board of Trustees, narrow to 10 to 20 questions total, and email to staff in April/May.

If there are questions you feel are missing or could be better stated, please let us know at the meeting on Monday. The Village has software called Survey123, which will be utilized for emailing and collecting results. Responses will be anonymous, and results will be shared with the Committee and Board in aggregate.

Attached Docs:	Draft Annual Employee Survey Questions list
Committee Action:	TBD.
FISCAL IMPACT:	None.
Recommendation:	None.

Recommended Language for Official Action

Finance and Human Resources:

I recommend proceeding with the following list of questions (TBD at the meeting) for the annual employee survey to the Board of Trustees.

Board of Trustees:

I motion to approve the Finance and Human Resources Committee recommendation regarding the list of questions for the annual employee survey.

OR

I motion to approve the Finance and Human Resources Committee recommendation with the following changes _____ regarding the list of questions for the annual employee survey.

Or something else . . .

draft annual employee survey questions for discussion, except for open ended questions, response options would be 1. Strongly Agree, 2. Agree, 3. Disagree, 4. Strongly Disagree, or 5. Neutral.

employee related questions:

1. I look forward to coming to work.
2. I know what is expected of me at work. **OR** I feel that my job responsibilities are clearly defined.
3. I have the right resources to complete my job successfully.
4. I'm proud to work at the Village and would recommend this job/the Village to others.
5. I'm compensated appropriately for my job duties.
6. I receive appropriate recognition for my achievements at work.
7. I feel there is opportunity for individual career and professional development with the Village.
8. I feel that my job makes a positive difference in other's lives.
9. I have energy at the end of each workday to attend to the people I care about.
10. I'm satisfied in my job overall. **OR** I find my work meaningful.

teammates & department related questions:

11. My coworkers are committed to doing quality work.
12. I feel informed about what's going on with the Village.
13. I think creativity and innovation are supported at the Village.
14. I believe the Village is operating efficiently day-to-day.

supervisor related questions:

15. I trust our Directors Team.
16. I receive clear and constructive feedback from my supervisor both positive and negative.
17. I feel comfortable voicing a concern without fear of repercussion from my supervisor.
18. I feel my supervisor maintains integrity and respect for individuals, even when they are not present, assuming good faith in their actions, building trust within the organization.
19. The Directors Team is invested in the success of the entire organization.

board related questions:

20. I trust the Board of Trustees.
21. I feel like the Board of Trustees values my contributions.
22. I feel comfortable voicing a concern without fear of repercussion from the Board of Trustees.
23. I feel the Board of Trustees maintains integrity and respect for individuals, even when they are not present, assuming good faith in their actions, building trust within the organization.
24. I feel the Board of Trustees is invested in the success of the entire organization.

open ended questions:

25. What, if any, barriers to engagement have you encountered at the Village?
26. What is one thing that can be done to improve the Village?

REQUEST FOR CONSIDERATION

Public Mtg/Date: Finance & Human Resource Committee, March 17, 2025

Description: TIF 1 & 2

From: Finance Department

Question: N/A

Background

The Village of Weston has two TIDs (tax incremental financing district), also called TIFs. I have attached the map of both TIDs. TIDs are an economic tool available for Wisconsin municipalities. The attached article explains the benefits of TID very well. ACT 12 recently approved by the state had decreased some of the benefit of TIDs, but if a TID is well planned it can be very beneficial for a community. The expenditure period for both our TIDs ends in 2026, meaning we cannot have any new expenses beyond 2026. The mandatory closure for both TIDs is 2031. At this time we are looking at closing TIF one during 2026, with 2026 being the last year to collect increment. TIF 2 more than likely will be the following year, we anticipate having a deficit in TIF 2 at the end of this year because of the large expense for Schofield Avenue. We will do a good analysis with what we received for bids and what we know for TIF 2 grants to be given before any final decisions are made. When closing TIFs the municipality has the option of using increment for “Affordable housing”. That is something staff will be bringing to the Village Board in the future.

Attached Docs: TID maps, TID article, email from Greg Johnson, article on affordable housing

Committee Action: None.

FISCAL IMPACT: None.

Recommendation: None.

Recommended Language for Official Action

None.

Village of Weston

Marathon County, Wisconsin



TID #1 1/2 Mile Boundary Buffer Analysis

Map Creation Date: 12/6/2023

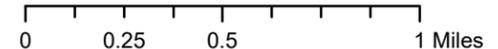
Adoption Date (Village): xx/xx/xxxx

Map Author: Nate Crowe



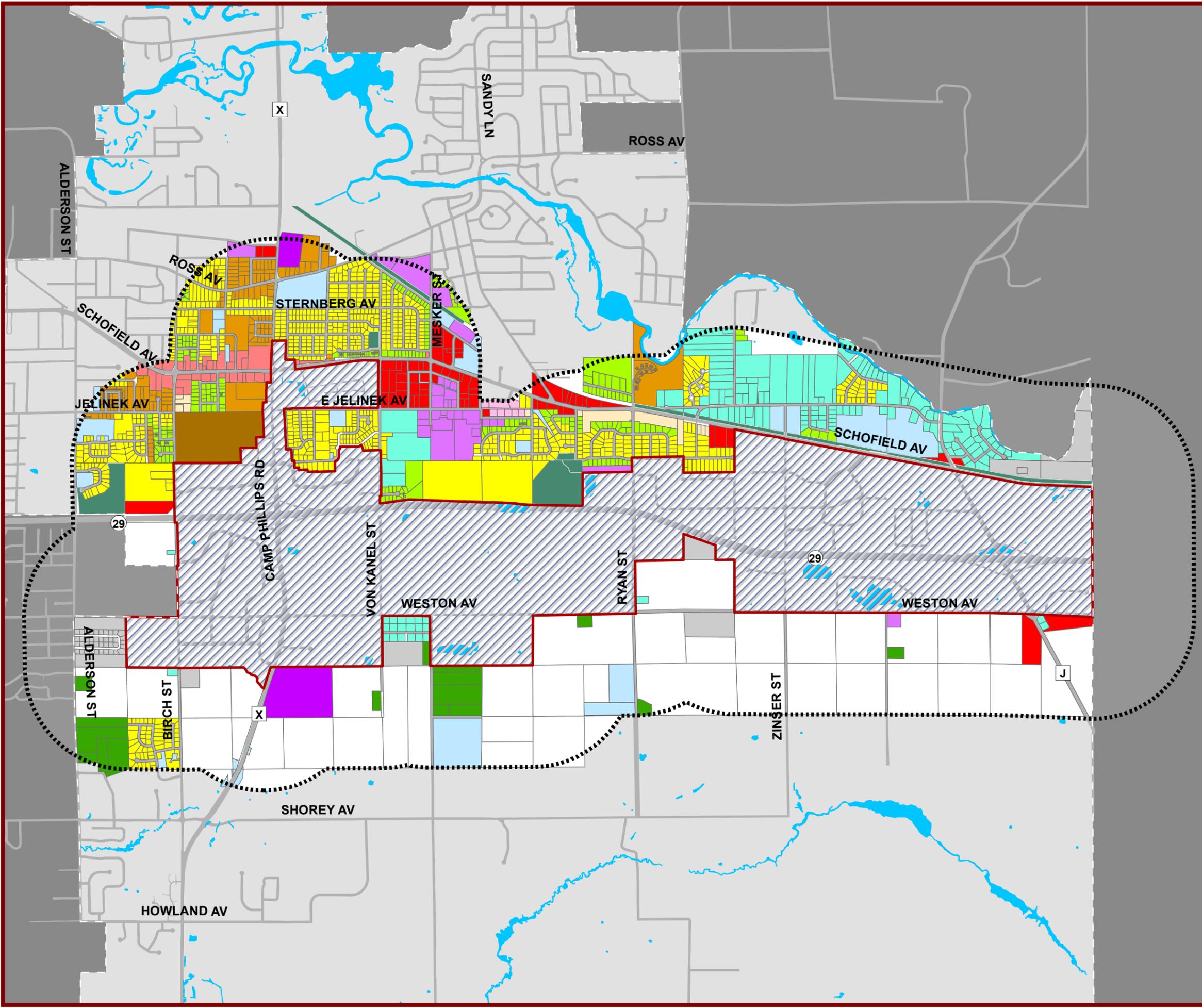
Map Version 1

Map by the Technology Services Department
Village of Weston



Legend

- Surface Water
 - Roads
 - Weston Village Limits (2017)
 - Other Municipalities
 - TID #1 Buffer - 0.5 Miles
 - TID #1 Boundary
- Zoning Districts (Properties outside of TID #1 and Within 0.5 Mile Buffer)**
- 2F - Two Family Residential
 - AR - Agriculture and
 - B-1 - Neighborhood Business
 - B-2 - Highway Business
 - B-3 - General Business
 - BP - Business Park
 - GI - General Industrial
 - INT - Institutional
 - LI - Limited Industrial
 - MF - Multiple Family Residential
 - MH - Manufactured Home
 - PR - Parks and Recreation
 - RR-2 - Rural Residential-2
 - RR-5 - Rural Residential-5
 - SF-L - Single Family Residential-Large Lot
 - SF-S - Single Family Residential-Small Lot





**TID #2 1/2 Mile Boundary
Buffer Analysis**



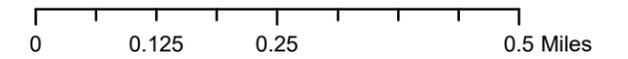
Map Version 1

Map Creation Date: 12/6/2023

Adoption Date (Village): xx/xx/xxxx

Map Author: Nate Crowe

Map by the Technology Services Department
Village of Weston

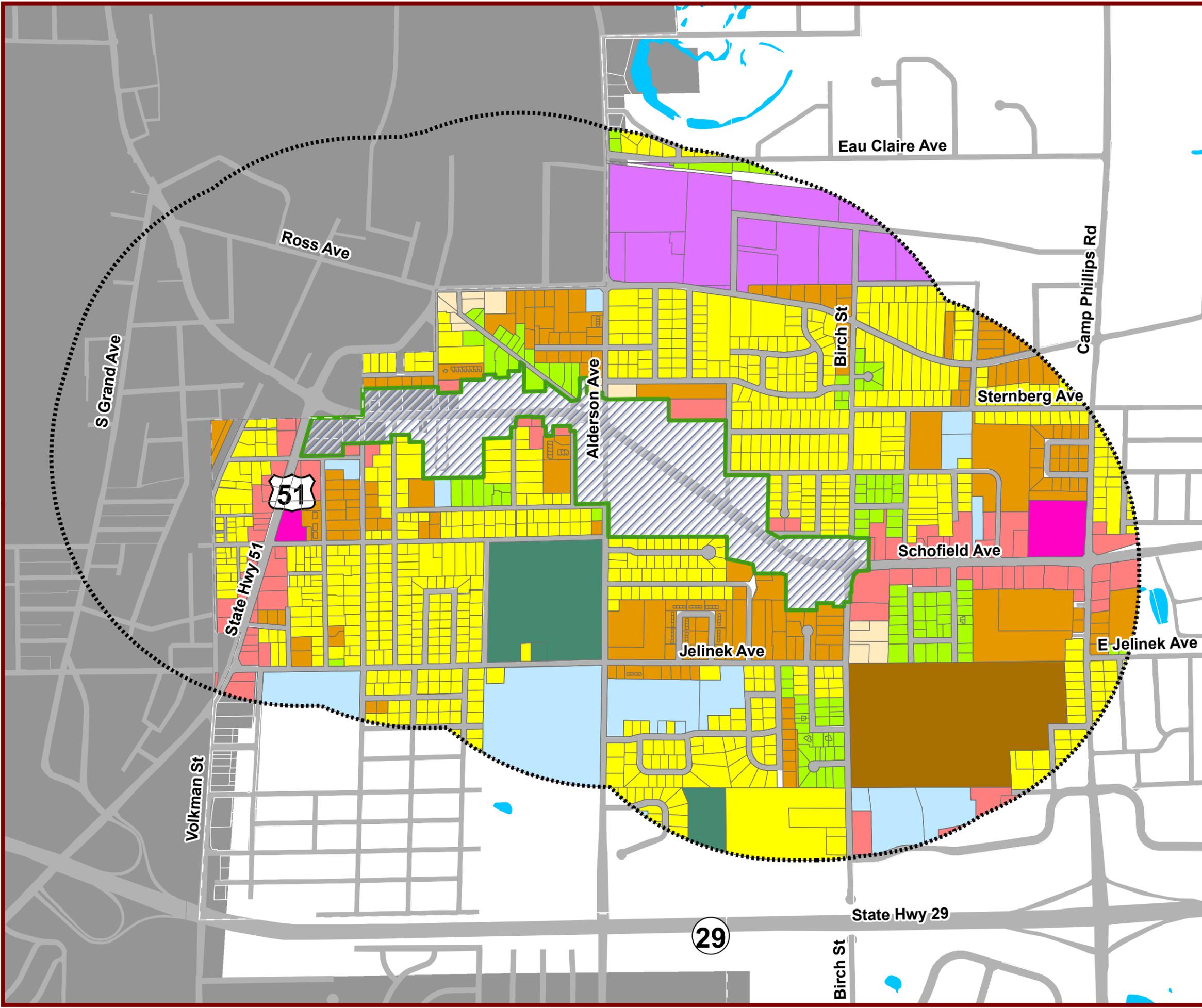


Legend

- Surface Water
- Roads
- Other Municipalities
- TID #2 Buffer - 0.5 Miles
- Weston Village Limits
- TID #2 Boundary

**Zoning Districts (Properties outside of TID #2
and Within 0.5 Mile Buffer)**

- 2F - Two Family Residential
- B-1 - Neighborhood Business
- B-2 - Highway Business
- INT - Institutional
- LI - Limited Industrial
- MF - Multiple Family Residential
- MH - Manufactured Home
- PD - Planned Development
- PR - Parks and Recreation
- SF-S - Single Family Residential-Small Lot





Tax Incremental Financing on the Rise: How Do Municipalities Use Their Primary Development Tool?

To spur private development, cities and villages in Wisconsin are making greater use of tax incremental financing (TIF) than ever before. That includes the state's largest city, Milwaukee, which has increased its use of TIF substantially in recent years to a point where it now matches the statewide average. At the same time, Madison, Racine, and Eau Claire all use TIF at less than half the statewide rate.

Wisconsin municipalities used \$4.1 billion of new property tax revenues derived from TIF districts to support private development and public infrastructure within those districts between 2007 and 2017, according to Wisconsin Legislative Fiscal Bureau data.

That includes \$472 million in 2017 alone, which is up 25% from 2007 after adjusting for inflation. (See Figure 1 on page 2.) These data only go through 2017, and notably, do not include a massive TIF investment in Racine County for a development there by Foxconn Technology Group.

TIF is the primary development tool municipal governments use to encourage private development. This form of financing can make private development projects vi-

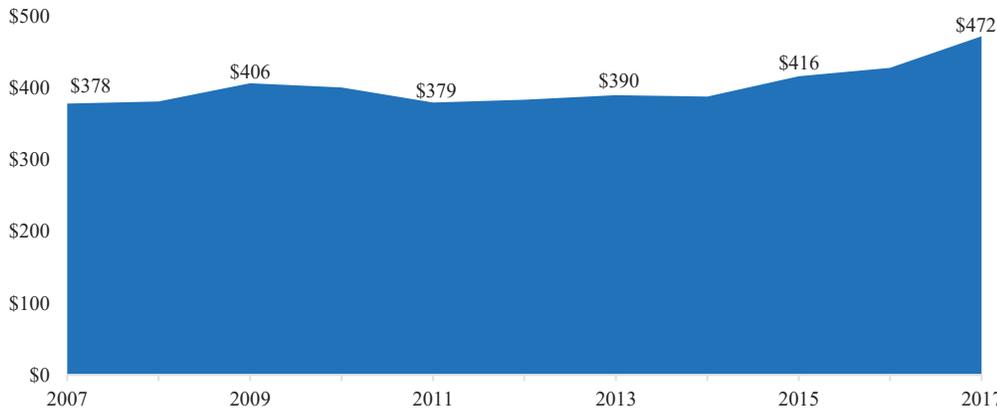
able by using public funds to pay for infrastructure improvements (streets, sewers, etc.) and other upfront project costs within a designated district. The municipality generally borrows money for the improvements and pays it back over time through increased property tax revenues generated by the new development.

In 2018, 6.4% of the city of Milwaukee's total property tax base was in TIF districts, which matched the statewide average and more than tripled the city's rate in 2000 (2.1%). Milwaukee's use of TIF had been below the statewide average every year until 2018. Among larger Wisconsin cities, Kenosha used TIF most intensively (10.4%) while Madison, Racine, and Eau Claire used it the least (<3%).

The Wisconsin cities and villages that use TIF at the highest rates tend to be smaller. To control financial risk, state law prohibits municipalities from creating new TIF districts if doing so would cause 12% or more of their total equalized property value to be within *tax increment districts* (TIDs; See "TIF Glossary" on page 2). There are 113 municipalities in Wisconsin that currently utilize TIF at levels above the state's 12% limit; a strong majority (82%) of those communities have populations under 5,000.

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Figure 1: Tax Incremental Financing Increasing in Wisconsin
Annual Statewide TIF Levies in Millions (2017\$), 2007-17



TIF GLOSSARY

Base Value - the value of taxable property within a TID on the date the TID is created.

Creation Resolution – resolution passed by a local legislative body indicating approval of a project plan.

Decrement Situation – occurs when a TID’s total property value is 10% less than its base value for two consecutive years or more.

Donor/Recipient District - after a TID pays off all of its project costs but before it is terminated, a plan commission may amend a project plan to allocate a specified amount of that district’s tax increment to another TID.

Equalized Property Value - the Department of Revenue’s calculation of the total value of all taxable property within a defined area.

Equalized Value Limitation - the maximum property value a municipality can have within TIDs cannot exceed 12% of the municipality’s total equalized value.

Joint Review Board – group responsible for approving, denying, or amending a TID. Members represent all taxing authorities within the TID’s jurisdiction.

Project Plan - the approved plan for development or redevelopment within a TID; includes all approved plan amendments.

Tax Increment - tax revenue generated by property within a TID for a given year minus the district’s annual base tax revenue.

Tax Increment District (TID) - geographic area within which a municipality is allowed to use TIF. Municipalities may have multiple TIDs.

Value Increment - the equalized value of taxable property within a TID for a given year minus the district’s base value.

TIF BASICS

Wisconsin’s TIF law, enacted in 1975 and most recently amended in 2017, allows municipalities to temporarily use future increases in property tax revenue (*tax increment*) within a designated district to make public investments designed to stimulate private development within that district.

When a new TID is created, the value of taxable

property within it (*its base value*) is determined. Each taxing authority with jurisdiction in the district (the municipality, county, school district, sewerage district, and technical college) continues to collect taxes from that frozen base value throughout the life of the TID. However, as the property value of the TID increases from public and private investments, the increased tax revenue derived from the private development, or tax increment, is used to repay project costs.

Birth of a Tax Incremental Financing District

TID creation begins when a municipality’s plan commission creates a project plan and holds a public hearing for interested parties to provide feedback on the proposal. The project plan must include a feasibility study, district maps, statements on proposed public works projects and zoning or ordinance changes, and more.

If the plan commission approves the project plan, it is submitted to the local municipal legislative body (city council or village/town board). To approve the TID, the legislative body must then pass a *creation resolution*.

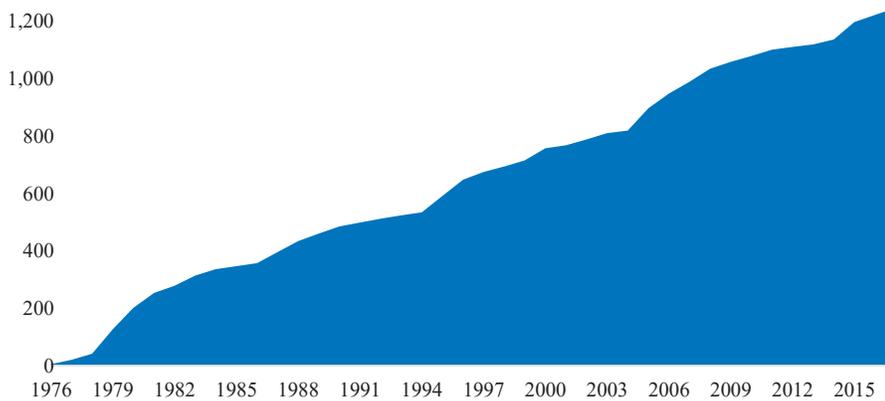
Before the proposed TID can be created, it also must be approved by a *joint review board* comprised of representatives of each tax authority with jurisdiction in the district and one appointed citizen representative. The review board can approve a proposed TID by majority vote. The Wisconsin Department of Revenue (DOR) also must approve the project and certify the district’s base value.

Once the TID has been created, the city or village can begin work on the improvements detailed in the project plan.

Changes to a TID

Any change to a TID after its creation must be made through an amendment to the project plan. For

Figure 2: Number of Tax Increment Districts On the Rise
Active TIDs in Wisconsin, 1976-2017



example, a project plan amendment can modify a district’s boundaries or change the scope of planned infrastructure improvements.

There is no limit to the number of times a project plan may be amended, but TID boundaries may only be amended up to four times. To make an amendment, the local plan commission must hold a public hearing and the plan commission, local legislative body, and joint review board must all adopt resolutions approving the proposed changes.

Extending the Life of a TID

The maximum legal life of a TID ranges from 20 to 27 years depending on the designation of the district as one of several district types (industrial, rehabilitation/conservation, blight, mixed-use, or environmental remediation).

Recent amendments to Wisconsin’s TIF law enable the life of a TID to be extended between one and four years under certain circumstances, which are described later in this report.

Terminating a TID

A district can be terminated in one of three ways:

- After all public investments are paid off;
- By resolution of the local legislative body to dissolve the district;
- When it reaches the end of its maximum legal life.

CURRENT USE IN WISCONSIN

In 2017, the state of Wisconsin had 1,245 active TIDs. That number has increased steadily since TIF was first used in Wisconsin in 1975 with occasional plateaus. (See Figure 2.)

The plateaus appear to lag recessions by several years, which could reflect reduced willingness or capacity on the part of municipalities to make invest-

ments during periods of economic uncertainty.

Where is TIF Used?

Bigger cities and villages account for a large number of total TIDs in Wisconsin, but smaller municipalities tend to have larger shares of total property value in TIDs. That is because for small communities, even one TID can account for a relatively large share of total property value.

While only 25% of Wisconsin cities and villages have populations over 5,000, they account for 60% of the state’s total TIDs. (See Figure 3.) On the other hand, 40% of Wisconsin cities and villages have populations under 1,000, but only 11% of the state’s TIDs are in those communities.

Yet, nine of the 10 Wisconsin municipalities with the highest share of total property value in TIDs are small communities with populations under 5,000. (See Table 1 on page 4.) All 10 exceed the state’s 12% limit by wide margins.

With the exception of Kenosha at 10.4%, the state’s 10 largest cities tend to use TIF at rates well below the state’s 12% limit. In 2017, Madison, Racine, and Eau Claire all used TIF at less than half the state’s average rate of 6.4% of total value.

If we look at municipalities that exceeded the state’s 12% limit in 2017, we see that more than four of every five (82%) have populations under

Figure 3: TID Numbers by City and Village Size
% of Municipalities and TIDs by Population, 2018



Table 1: 2018 TID Values
TID Values as % of Total Prop. Value

10 Municipalities with Highest % of Value in TIDs

Municipality	Pop.	% of Val.
Weyerhaeuser	231	67.8%
Warrens	354	66.6%
Cashton	1,107	53.4%
Pittsville	869	52.7%
Brokaw	233	45.1%
Wilton	496	42.1%
Blue Mounds	961	40.1%
Johnson Creek	2,997	35.4%
Altoona	7,682	33.0%
Hillsboro	1,401	31.8%

10 Largest Cities

Municipality	Pop.	% of Val.
Milwaukee	595,555	6.4%
Madison	252,546	2.9%
Green Bay	105,477	5.4%
Kenosha	99,263	10.4%
Racine	77,807	2.7%
Appleton	74,734	4.3%
Waukesha	71,731	4.4%
Eau Claire	68,043	2.5%
Oshkosh	66,945	3.6%
Janesville	63,570	5.6%

The increasing percentage of Milwaukee’s total property value in TIDs can be attributed not only to increased TID creation, but also to the growing *value increment* of existing districts. For example, in 2013 the city made its largest TIF investment ever to support Northwestern Mutual’s new downtown office tower. By the end of 2017, the value of that district had grown by approximately \$193 million and now accounts for more than 10% of the total citywide TID value increment of \$1.81 billion. When that combined value increment of all TIDs in the city increases at a faster rate than the city’s total equalized value, the share of total value in TIDs rises.

State law changes appear to have contributed to the growing use of TIF in Milwaukee and statewide. Wisconsin’s original TIF law set a 5% limit for the share of a municipality’s total property value that can be in TIDs. Since then, amendments have increased that limit to 12%. In addition, a 2003 law change permitted TIF to be used for mixed-use developments (which typically include residential components) and for cash grants to developers for the first time.

5,000. (See Figure 4.) Those communities are therefore unable to create new TIDs until they fall below the 12% threshold because of closing districts or other reasons. In 2017, this applied to more than one-third of municipalities with populations under 5,000 and at least one active TID.

TIF In Milwaukee

Between 1999 and 2018, the share of Milwaukee property value in TIDs more than tripled, from 1.9% to 6.4%. (See Figure 5 on page 5.) Meanwhile, the number of TIDs in the city increased at a slower rate, from 28 to 48.

Milwaukee and Wisconsin

Milwaukee’s use of TIF has caught up with the rest of the state over the past two decades, growing nearly twice as fast as the statewide average since 1999 (See Figure 6 on page 5.) It is important to note that the statewide numbers in the figure take into account all Wisconsin municipalities that use TIF, including Milwaukee.

The growing use of TIF in Milwaukee is particularly evident since 2015. In 2016, the city’s TIF use surpassed the state’s original 5% limit for the first time—fully 10 years after that line was crossed by the statewide average.

Two years later, the city matched the statewide average. It is beyond the scope of this report to explore the impacts of this growth on the city’s overall finances, but we plan to consider this issue in our ongoing review and analysis of the city’s budget and financial condition.

RISK OF TIF VERSUS REWARD

In Wisconsin, property taxes must be assessed uniformly for all property within a municipality, so the share of total equalized value that is TID value increment is the same as the share of all property tax revenue that is channeled into TIDs. For example, if the combined increment value of all property within a municipality’s TIDs is 12% of its total equalized value, then 12% of that municipality’s total tax revenues are being used to repay TIF project costs.

In one sense, a larger increment is desirable because it means TIF project costs can be paid back and TIDs can be retired more quickly, resulting in increased tax base for the taxing jurisdictions. So why is there a 12% limit? The answer lies in policymakers’ desire to minimize municipal risk and ensure an adequate tax base for other local services.

Figure 4: Small Municipalities Use TIF More Intensively
of Municipalities Exceeding State Limit of 12% of Value, 2018

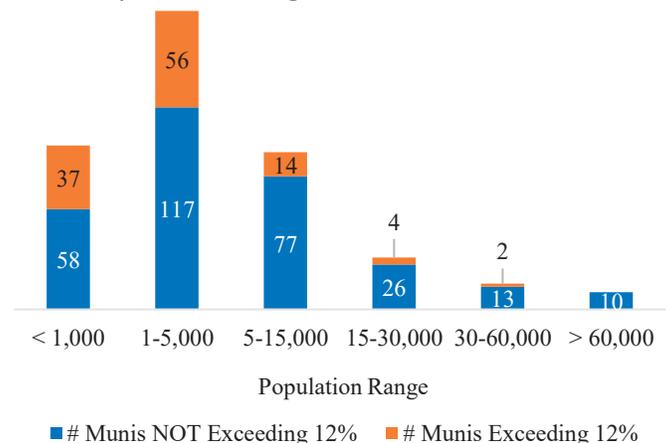
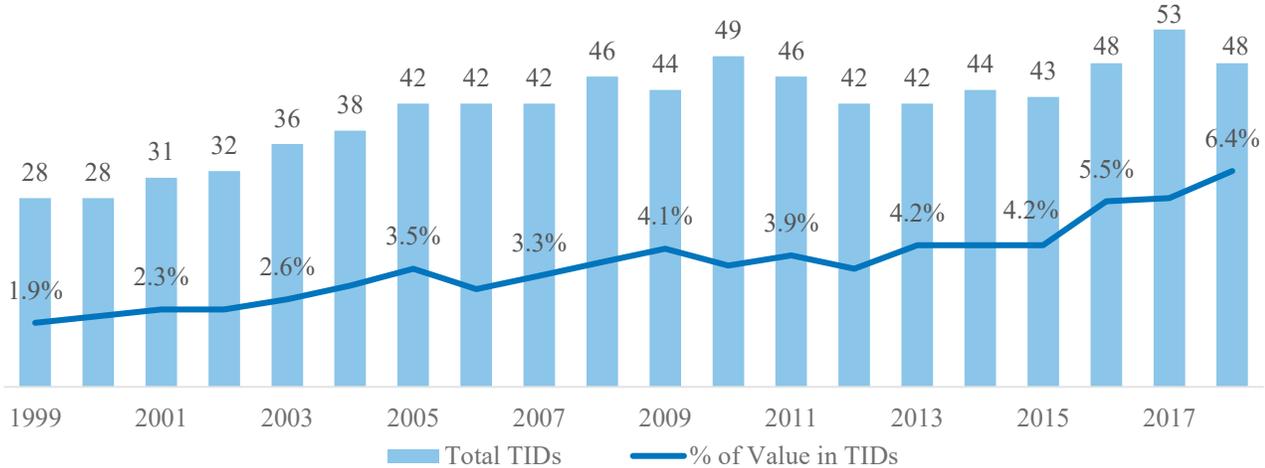


Figure 5: Use of Tax Incremental Financing Increasing in Milwaukee
 Number of Active TIDs and Percentage of the City's Total Property Value in TIDs, 1999-2018



When a municipality pays for upfront TIF project costs, it can spend up to 100% of the amount of increment tax revenue projected to be generated by the district during its lifetime, typically borrowing money to do so. Municipalities take on this debt and pay for project costs before any tax increment appears. There is always some risk that new development will not occur as expected, requiring the municipality to turn to its general fund to repay project costs.

Several factors contribute to the amount of risk a municipality takes on when creating a new TID, including:

- **Project cost relative to projected tax increment.** The higher a municipality's project costs are relative to the amount of tax increment the TID is projected to bring in, the more potential risk for the municipality.
- **Project cost relative to total tax revenue.** The larger a municipality's project costs are relative to its total property tax revenue, the more potential risk for the municipality. For example, it may be

easier for a large city to absorb the impact of one underperforming TID than a small village.

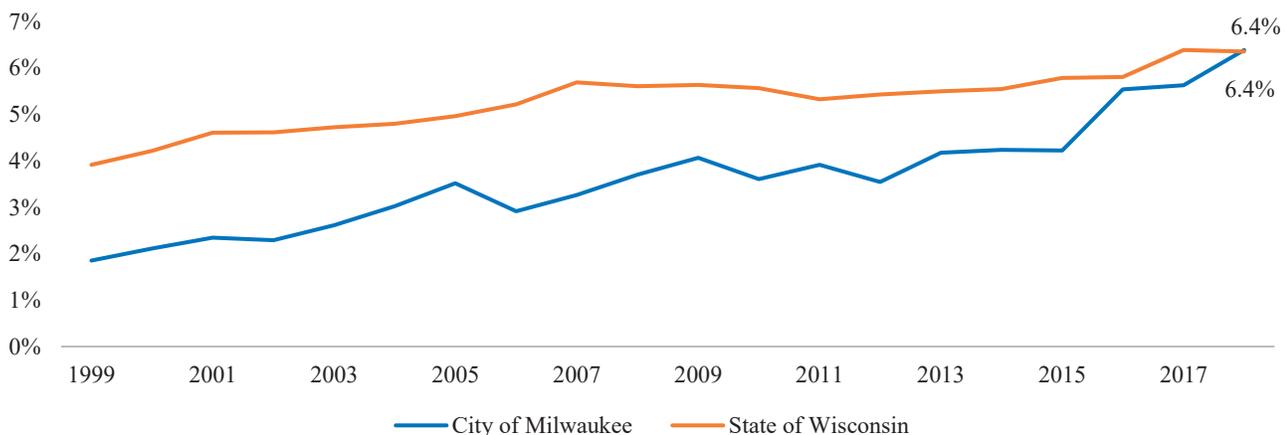
- **Degree of development certainty.** Some TIDs are more speculative than others. In some cases, development projects are almost certain to occur, while in other cases, TIF investments may be made with the hope of attracting new development to an area where no development interest yet exists.

While riskier TIDs can have negative consequences if a district does not develop as projected, higher risk also can lead to higher reward. If the increment does materialize as expected, the municipality may be able to repay its project costs and close the TID on or ahead of schedule, at which point the reward kicks in as the tax base begins contributing to all taxing jurisdictions.

OPTIONS FOR STRUGGLING TIDS

If a TID's property value does not increase as expected, the municipality may not receive enough

Figure 6: Use of TIF in Milwaukee Catches up with the Rest of the State
 % of Total Property Value in TIDs, 1999-2018



tax increment to pay back its project expenditures within the district's legal lifetime. As noted above, when this occurs, the municipality is responsible for repaying the remaining debt.

If a TID's total property value falls 10% below the district's original base value for at least two consecutive years, it is considered to be in a *decrement situation*. We are unable to provide data on how common it is for TIDs in Wisconsin to be in decrement situations as those numbers are not compiled and reported by the DOR.

Municipalities with TIDs in decrement situations have several options available:

Take no action. Municipalities can choose to allow the TID to continue with the hope that the increment will increase enough to cover project expenditures.

Re-determine base value. If total property value within a TID falls below the base value set when the district was created, the Wisconsin DOR can re-determine (and lower) the district's base value. This can occur only once during a TID's lifespan. Between 2014 and 2017, re-determinations were made for 18 TIDs statewide.

Close and cut losses. Municipalities may terminate a TID before its maximum legal life ends. If the increment is insufficient to repay project debt, the municipality is responsible for repaying it from its general fund.

Extend life. The maximum legal lifespan of a TID can be extended to provide more time to recover project costs under a "standard extension." Typically, these are three-year extensions, though some TID types may be granted four years.

Extensions also can be granted to help pay for affordable housing (one year) and to offset negative impacts from a 2013 change in state policy regarding technical college financing (three years). The lifespans of TIDs designated as distressed or as donor districts, which are discussed below, also are extended. Approximately 227 of the 1,245 TIDs active at the end of 2017 had received extensions.

Designate district as distressed. Prior to 2015, municipalities could declare any TID created before October 1, 2008 as either "distressed" or "severely distressed" if its project costs were greater than the projected tax increment. A distressed TID could receive a 10-year extension on its maximum legal life and a severely distressed TID could have its life extended to up to 40 years total.

These extensions are longer than those available for TIDs created after October 1, 2008. The

OTHER FINANCING OPTIONS

To mitigate the risk of TIF for municipalities, two alternative financing methods have been developed: developer financed and pay-as-you-go (PAYGO).

Traditional TIF is the original and most commonly used method. Municipalities finance project costs through debt they intend to repay through tax increment.

In developer-financed TIF, also known as "reverse TIF," the developer, rather than the municipality, takes out an initial loan and is repaid through the increment. The developer is often required to meet specific benchmarks, such as employment levels, to receive the increment from the municipality.

In PAYGO TIF, loans are not taken out to finance expenditures; instead, expenditures can only be made when increment is generated.

Hybrid combinations of these financing methods may also be used simultaneously within a TID.

creation of the distressed and severely distressed designations coincided with the Great Recession. At the end of 2017, 84 TIDs remained designated as distressed and 18 as severely distressed.

Donate funds from other TIDs. Struggling TIDs can receive support from other TIDs within the same municipality that have fully repaid their project costs. Those districts are referred to as "recipients" and "donors." The lifespans of donor TIDs are often extended,

At the end of 2017, approximately 170 of the 1,245 active TIDs in Wisconsin (13.7%) were donating to other recipient districts, according to the DOR.

Milwaukee Donor and Recipient TIDs

One municipality taking advantage of the option to donate from one TID to another is Milwaukee, which is currently tapping three donor districts to provide a combined total of \$19.6 million to six recipient districts.

Milwaukee's TID 56, for example, which is located in the thriving Historic Third Ward neighborhood along the Milwaukee River, has been so successful that it has been used as a donor for five recipient districts in other parts of the city. TID 56 was originally approved in 2004 to facilitate the reuse of existing buildings, the creation of

new buildings, and an extension of the Milwaukee Riverwalk. The project plan also included public infrastructure improvements.

By 2009, TID 56 was projected to cover all of its project costs. Two mixed-use developments and a public plaza had already been completed within the district, which had resulted in \$131 million in increment value.

Since then, TID 56 has been amended five times, including twice to become a donor district. The first amendment in 2009 allowed the district to donate \$5.1 million over a two-year period to TIDs 35 and 69. In 2013, the district was amended again to donate \$6.5 million over five years to TIDs 58, 65, and 66. The recipient districts all failed to meet anticipated levels of development and thus were in decrement situations.

The project plan for TID 56 also has been amended to provide funding for additional public infrastructure projects including Trestle Park, the Riverwalk, and the Milwaukee Streetcar.

NEED FOR ADDITIONAL DATA

While TIF certainly can produce long-term benefits for local governments and school districts, it also involves some degree of risk. To address this inherent risk, the act of creating a new TID requires considerable scrutiny—including public hearings and joint review board approval—and annual reports for individual TIDs must be submitted to the Wisconsin DOR.

The DOR compiles some of the information it collects and makes it publicly available online, but we have found that additional data would make it easier for the public to understand how TIF is being used and the success of TIF investments.

For example, it is currently impossible to access information dating back more than seven years for something as simple as the total number of active TIDs in the state. (We had to piece together historical information using previously collected data.) Likewise, the state does not provide data on the rate at which TIDs have closed on time or the frequency with which TIDs have fallen into decrement situations.

With regard to historical data, part of the issue may be the state's records retention laws, which only require the DOR to keep statewide TIF reports for seven years and reports for individual TIDs for the same number of years after districts are terminated. Since individual TIDs are typically open for between 20 and 40 years, having statewide reports

available that cover longer periods of time would be valuable.

An optimal solution would be to create a publicly accessible database on TIF in Wisconsin. Such a database could include aggregate data on how many TIDs exist across the state, where they are located, the level of resources being invested, and their return on investment. It could also include links to each individual TID's project plan and amendments, information about expenditures, etc. Such a database could allow residents to track investments made by their municipalities and municipal officials to make smarter decisions regarding TIF investments.

LOOKING AHEAD

The increasing use of TIF in Wisconsin raises several policy questions we plan to explore through upcoming research.

For example, why do some municipalities use TIF more than others? Have the types of projects supported by TIF expanded over time, and if so, why? Are there best practices for municipalities to consider regarding when to use TIF, how to craft project plans, and how to negotiate agreements with developers?

Future WPF reports will address these and related topics as we seek to shed light on the primary development tool for cities and villages in the state. □

Sources: Data in Figure 1 taken from the Legislative Fiscal Bureau. The data in other charts and in Table 1 come from the state Department of Revenue except population figures, which come from the Department of Administration.

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Grady Crosby, Mark Czarnecki, John Kita, Henry Newell, Steve Radke, Thomas Rettler, Leigh Riley, Cynthia Rooks, Andy Schiesl, Tom Spero, and Brad Viegut.

POLICY NOTES

■ **Milwaukee County Finances.** A work group formed by the Milwaukee County executive and board chairman to focus on solutions to the county’s steep financial challenges recently recommended a series of legislative changes in advance of the 2019-21 state budget. The group—comprised of both public and private sector stakeholders—frequently cited Wisconsin Policy Forum research on the county’s infrastructure needs and structural deficit. In fact, a Forum presentation sizing up the county’s overall fiscal dilemma initiated the work group’s deliberations.

The work group’s recommended requests include:

- Authority to pursue non-property tax options for local revenues through a binding referendum
- Inflationary increases in shared revenue payments
- Full state reimbursement for expressway patrol costs
- An enhanced share of court and register of deed revenues

In addition to raising concerns about the county’s revenue structure, the Forum has also looked at ways to address county costs by curbing the growth in retiree benefits and pursuing service sharing with municipal governments.

■ **State Finances.** Wisconsin took in slightly more money than it spent between 2003 and 2017, with the

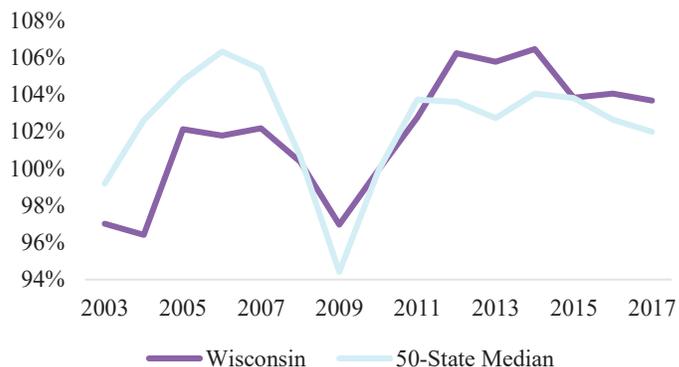
state’s overall performance matching the typical state, a recent report shows.

The study by the Pew Charitable Trusts found that Wisconsin’s revenues for the period amounted to 102.0% of expenditures, just below the national median of 102.1%. In all, 40 states brought in enough revenue during the period to cover their expenses and 10 states did not, the report found.

Wisconsin revenues outpaced expenses in every fiscal year since 2011, according to Pew. State expenses were larger than revenues in four years: 2003, 2004, 2009, and 2010.

The study looked at audited annual financial statements for Wisconsin and the other 49 states. These comprehensive annual financial reports (CAFRs) use accrual accounting, which provides a fuller picture of a state’s finances because it counts spending commitments when they are made. The state’s budget documents, on the other hand, track cash payments when they are made to cover expenses.

State Revenues Exceed Spending in Recent Years
Annual State Revenues as a % of Spending, 2003-17



We are going all-digital April 1!
The print edition of *The Wisconsin Taxpayer* ends April 1. To receive it electronically, please register your email at info@wispolicyforum.org. For questions go to: wispolicyforum.org/digital-faq/

From: [Greg Johnson](#)
To: [Jessica Trautman](#)
Cc: [Jami Gebert](#)
Subject: RE: Closing TIF to benefit affordable housing
Date: Friday, September 20, 2024 1:23:49 PM
Attachments: [ehlers-pfa-logo-horiz-cmyk300_afdfb83c-9dda-4ed2-abcd-b9e1f692cf87.png](#)

Hi, Jessica.

Both TID #1 and TID #2 will be eligible for this extension. At least 75% of the increment must benefit affordable housing anywhere in the municipality. "Affordable housing" means housing that costs a household no more than 30 percent of the household's gross monthly income. The remaining portion can be used to improve housing stock in the community. The funds do not have to be spent within a year. They can be deposited into a special revenue fund for use going forward.

A resolution needs to be adopted by the Village Board to approve the extension. The resolution must describe generally how the funds will be used.

Please let me know if you have any questions.

Thanks!

Greg

Greg Johnson, CIPMA
Senior Municipal Advisor
O: (262) 796-6168 | ehlers-inc.com



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From: Jessica Trautman <jtrautman@westonwi.gov>
Sent: Friday, September 20, 2024 11:26 AM
To: Greg Johnson <gjohnson@ehlers-inc.com>
Cc: Jami Gebert <jgeberty@westonwi.gov>
Subject: Closing TIF to benefit affordable housing

Good Morning! I was curious if the option to use TIF closure to benefit affordable housing is still available with the TIF law changes? Would we be able to use that benefit with each TIF we are closing or are there limitations?

I am starting to think ahead, I am hoping our TIFs will be closing in the 2-3 years.

Thanks!

Using TIF to Benefit Affordable Housing

Curt Witynski, J.D., Deputy Executive Director, League of Wisconsin Municipalities



Most municipal officials are familiar with using tax incremental financing (TIF) to help fund infrastructure and create incentives to promote economic development and job creation within a community. Less are aware that after a TIF district has paid all of its infrastructure and development costs, but before it is formally terminated, it can be repurposed for one additional year to benefit affordable housing and improve housing stock anywhere within the community.

The “Affordable Housing Extension” (AHE) was added to TIF law in 2009, but relatively few of the 600 cities and villages in the state have taken advantage of the option. Under Wis. Stat. sec. 66.1105(6)(g), a city or village with a TIF district that has retired its debt and paid for all of its project costs can extend the life of the district for one year if the city or village does the following: (a) adopts a resolution extending the life of the TIF district for a specified number of months (up to one year) and specifies how the city or village intends to improve its housing stock; and (b) forwards a copy of the resolution to the department of revenue (DOR), notifying the department that it must continue to authorize the allocation of tax increments to the district.

Upon receiving such notice, DOR must authorize the allocation of tax increments to the district during the TIF district’s extended life, without regard to any other statutory requirements that would otherwise require termination of the allocation of such increments. A city or village must use at least 75% of those tax increments to “benefit affordable housing” anywhere within the city or village in which the district exists. Affordable housing is defined as housing costing no more than 30% of the household’s gross monthly income. A household consists of an individual and his or her spouse and all minor dependents. Any remaining portion of the increments must be used by the municipality to improve its housing stock.

Examples of Municipalities Using the Affordable Housing Extension Option

Several communities around the state have taken advantage of the affordable housing extension in the TIF law:

Milwaukee. Since 2015, the City of Milwaukee has extended seven TIDs for an additional year to benefit affordable housing and improve housing stock in the city. In total, over \$2 million of increment has been realized to date for this purpose.

The money has been used to fund many of the programs within the city’s Strong Neighborhoods Plan. An overview of the Strong Neighborhoods Plan is available on the city’s website <http://bit.ly/MilwStrongNeighborhoods>

Madison. Madison has used the provision five times to help fund the city’s Affordable Housing Initiative Fund, which is used to incentivize developers to pursue Section 42 federal tax credits for affordable housing developments. Under the program, the city invites proposals from developers to build affordable units in amenity-rich areas with easy access to public transportation. Affordable units set rents at 30, 50, and 60 percent of area median income.

The Affordable Housing Initiative Fund has led to the funding of 486 affordable housing units over the last three years, representing \$100 million of development between eight developers, supported by \$7.58 million from the city’s fund.

The city budgets about \$4.5 million annually for the Affordable Housing Initiative Fund. Most of that comes from general obligation bonding. However, when a closing TID is capable of being extended one year for affordable housing purposes, the increment from the TID in its last year is added to the fund.

Fitchburg. Fitchburg recently kept one of its TIF districts open an extra year to begin to pay into a fund for affordable housing. The one-year extension generated \$127,000. The City is using approximately \$40,000 of those funds to begin Fitchburg Housing Goals, Strategies, Toolkit, and Implementation Plan with a focus on affordability. The city has hired MSA & Urban Assets as their consultants on implementing their plan.

Monona. Monona used the affordable housing extension to keep its TID #3 open an additional year to help fund a new program called “Renew Monona.” Renew Monona is a housing stock renewal loan program created by the CDA and

administered by the City of Monona. The program offers 0% interest loans to those purchasing or residing in a home in the city to be used for making substantial improvements to the home to enhance its energy efficiencies and bring it up to modern standards.¹

La Crosse. La Crosse used a combination of CDBG grants and TIF dollars from the affordable housing extension to fund the construction of five energy efficient houses in a struggling neighborhood to be sold to low-moderate income households at an average sale price of \$154,000.

Appleton. Appleton extended its TID #2 for one year under the affordable housing extension provision and used the tax increment to help pay for street repairs in a low-moderate income neighborhood.

Conclusion

Before your next successful TIF district comes to a close, consider taking advantage of the option provided in TIF law to extend the district for one more year and use the tax increments to “benefit affordable housing” within your community.

About the author:

Curt manages the League’s lobbying program, representing the League before the Legislature, the Governor’s office, and state agencies. He writes the *Legislative Bulletin* and *Capitol Buzz* newsletters, organizes legislative material and the Budgeting Toolkit for the League’s web page, and answers questions from the media and members about legislation that the League is following. Additionally, he helps plan League conferences and meetings. Contact Curt at witynski@lwm-info.org

1. The Monona, La Crosse, and Appleton examples are taken from a paper prepared by Abigail Jackson in 2015 as she was pursuing her master’s degree at UW-Madison. Her *Analysis of Wisconsin’s Act 28, the Affordable Housing Extension* is posted online: https://jacksonabby.files.wordpress.com/2016/04/jackson_final-paper-844-1.pdf

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REQUEST FOR CONSIDERATION

Public Mtg/Date: Finance & Human Resource Committee, March 17, 2025

Description: Zero Based Budgeting

From: Finance Department

Question: N/A

Background

Last meeting the committee expressed interest in taking a deeper dive into the budget. It is early in the year to really update any numbers for 2026, but we can take a deep dive and really look to see what kind of expenditures are in the departments. The first department we will start with is finance.

Attached Docs: Finance Budget workpapers

Committee Action: None.

FISCAL IMPACT: None.

Recommendation: None.

Recommended Language for Official Action

None.

**VILLAGE OF WESTON
2025 OPERATING BUDGET**

ACCOUNT	2023	2024	2024	2024	2025	2025
# ACCOUNT DESCRIPTION	ACTUAL	Y-T-D 9/30/2024	ESTIMATE	AMENDED BUDGET	ADOPTED BUDGET	BUDGET CHANGE
FINANCE						
<u>FINANCE ADMINISTRATION (51520)</u>						
110 Salaries	125,170	91,838	126,562	127,874	124,655	
139 Bonus/Incentive Pay	3,388	0	0	0	0	
151 Social Security	9,333	6,620	9,683	9,782	9,536	
152 Wisconsin Retirement	8,742	6,337	8,733	8,824	8,666	
154 Health/Dental Insurance	33,726	28,225	34,508	37,507	41,767	
154-01 Health Incentive	0	0	1,898	0	2,329	
155 Life Insurance	268	221	306	307	303	
156 Worker's Comp. Ins.	134	118	203	204	211	
167 Income Continuation Ins.	0	0	0	799	778	
199 Less: Recycling Wages/Fringes	(4,506)	0	0	0	0	
Personnel Services	176,255	133,359	181,893	185,297	188,245	2,948
225 Telephone	1,100	900	1,100	1,800	1,800	
290 Other Outside Contracted Services	0	10	10	0	0	
Contractual Services	1,100	910	1,110	1,800	1,800	0
310 Office Supplies	315	130	250	250	250	
311 Postage	63	45	60	60	60	
312 Outside Printing	377	486	500	425	500	
314 Small Equipment	0	0	0	160	160	
317 Bank Service Charges	240	31	120	120	120	
323 Books & Periodicals	0	0	0	150	0	
324 Membership Dues	420	200	500	700	500	
325 Conferences/Regis. Fees	919	285	300	2,500	2,500	
334 Commercial Travel Expenses	30	77	400	800	800	
335 Meeting Expenses	0	0	0	50	0	
336 Lodging	134	172	500	2,300	2,000	
351 Repair/Maint Supplies - Gasoline	0	0	0	50	50	
398 Cash Over or Short	129	142	150	0	0	
Supplies & Materials	2,627	1,568	2,780	7,565	6,940	(625)
FINANCE ADMINISTRATION	179,982	135,837	185,783	194,662	196,985	2,323
						1.19%
FINANCIAL AUDIT / BUDGET EXPS. (51521)						
213 Auditing Fees-Regular Audit	9,330	12,098	13,000	12,100	13,000	
Contractual Services	9,330	12,098	13,000	12,100	13,000	900
312 Outside Printing	0	0	0	250	100	
321 Publication Notices	184	0	500	1,125	500	
Supplies & Materials	184	0	500	1,375	600	(775)
FIN. AUDIT / BUDGET EXPS.	9,514	12,098	13,500	13,475	13,600	125
						0.93%

**VILLAGE OF WESTON
2025 OPERATING BUDGET**

ACCOUNT	2023	2024	2024	2024	2025	2025
# ACCOUNT DESCRIPTION	ACTUAL	Y-T-D 9/30/2024	ESTIMATE	AMENDED BUDGET	ADOPTED BUDGET	BUDGET CHANGE
FINANCE						
<u>TAX COLLECTION (51522)</u>						
120 Hourly Wages	6,530	3,421	7,277	5,444	7,125	
122 Overtime Wages	0	0	186	0	1,004	
151 Social Security	480	257	571	285	624	
152 Wisconsin Retirement	445	236	515	258	565	
154 Health/Dental Insurance	1,097	336	864	529	2,340	
154-01 Health Incentive	0	0	46	0	127	
155 Life Insurance	9	6	9	5	11	
156 Worker's Comp. Ins.	84	6	20	5	69	
167 Income Continuation Ins.	0	0	0	25	44	
Personnel Services	8,645	4,262	9,488	6,551	11,909	5,358
311 Postage	4,477	210	4,000	5,200	4,075	
312 Outside Printing	1,793	0	2,000	2,000	2,200	
391 Other Supplies	1,214	586	600	530	600	
398 Cash Over & Short	0	(5,556)	0	0	0	5,556
Supplies & Materials	7,484	(4,760)	6,600	7,730	6,875	(855)
TAX COLLECTION	16,129	(498)	16,088	14,281	18,784	4,503
						31.53%
RISK MANAGEMENT / INSURANCE (51540)						
511 Insurance-Buildings	35,106	32,759	50,000	30,000	51,500	
512 Insurance-Vehicles/Equipment	30,543	33,121	28,800	33,000	30,000	
513 Insurance-Public Liability	28,671	29,900	23,000	33,199	26,000	
521 Officials Bonds	1,620	0	1,620	1,600	1,600	
Insurance	95,940	95,780	103,420	97,799	109,100	11,301
RISK MANAGEMENT / INSUR.	95,940	95,780	103,420	97,799	109,100	11,301
						11.56%
FINANCE COMMITTEE (51560)						
105 Salaries-Committee Members	1,000	0	800	1,320	1,650	
151 Social Security	77	0	61	101	126	
156 Worker's Comp. Ins.	0	0	1	2	3	
Personnel Services	1,077	0	862	1,423	1,779	356
310 Office Supplies	0	0	0	20	20	
Supplies & Materials	0	0	0	20	20	0
FINANCE COMMITTEE	1,077	0	862	1,443	1,799	356
						24.67%
FINANCE	302,642	243,217	319,653	321,660	340,268	18,608
						5.78%

**VILLAGE OF WESTON
2025 OPERATING BUDGET**

ACCOUNT # ACCOUNT DESCRIPTION	2023 ACTUAL	2024 Y-T-D 9/30/2024	2024 ESTIMATE	2024 AMENDED BUDGET	2025 ADOPTED BUDGET	2025 BUDGET CHANGE
FINANCE						
VILLAGE ASSESSOR						
<u>OPERATIONS (51530)</u>						
218 Assessor Contract	36,463	0	51,000	44,017	44,000	
218X Less: Charged to TIF Districts	(7,588)	0	(8,000)	(9,167)	(7,000)	
279 State Inspection Fee	4,908	0	5,900	5,900	5,900	
286 Software License Fees	2,491	4,189	4,200	2,960	4,000	
Contractual Services	36,274	4,189	53,100	43,710	46,900	3,190
311 Postage	214	6,551	6,550	6,700	500	
312 Outside Printing	48	933	50	100	100	
Supplies & Materials	262	7,484	6,600	6,800	600	(6,200)
VILLAGE ASSESSOR	36,536	11,673	59,700	50,510	47,500	(3,010)
						-5.96%

	2023 Pri Year Actual	Prior YTD Actual Thru 9/30/2023	Cur YTD Actual Thru 9/30/2024	4 2024 Budget	2024 Cur Year Estimated	2025 Proposed Budget	Comments (left last year's comments in) Please remove old comments after you are done reviewing them.
10-01-51520-103-000	0	0	0	0	0	0	
10-01-51520-110-000	125,170	89,131	91,838	127,874	126,562	124,655	
10-01-51520-120-000	0	0	0	0	0	0	
10-01-51520-122-000	0	0	0	0	0	0	
10-01-51520-123-000	0	0	0	0	0	0	
10-01-51520-125-000	0	0	0	0	0	0	
10-01-51520-132-000	0	0	0	0	0	0	
10-01-51520-133-000	0	0	0	0	0	0	
10-01-51520-135-000	0	0	0	0	0	0	
10-01-51520-139-000	3,388	638	0	0	0	0	
10-01-51520-151-000	9,333	6,496	6,620	9,782	9,683	9,536	
10-01-51520-152-000	8,742	6,102	6,337	8,824	8,733	8,666	
10-01-51520-153-000	0	0	0	0	0	0	
10-01-51520-154-000	33,726	25,632	28,225	37,507	34,508	41,767	
10-01-51520-154-000					1,898	2,329	
10-01-51520-155-000	268	197	221	307	306	303	
10-01-51520-156-000	134	98	118	204	203	211	
10-01-51520-157-000	0	0	0	0	0	0	
10-01-51520-158-000	0	0	0	0	0	0	
10-01-51520-161-000	0	0	0	0	0	0	
10-01-51520-164-000	0	0	0	0	0	0	
10-01-51520-167-000	0	0	0	799	0	778	
10-01-51520-173-000	0	0	0	0	0	0	
10-01-51520-198-000	0	0	0	0	0	0	
10-01-51520-199-000	-4,506	0	0	0	0	0	
10-01-51520-199-002	0	0	0	0	0	0	
10-01-51520-225-000	1,100	800	900	1,800	1,100	1,800	Cell phone reimb for Trautman/Lao/Hodell (\$150/month)
10-01-51520-242-000	0	0	0	0	0	0	
10-01-51520-280-000	0	0	0	0	0	0	
10-01-51520-284-000	0	0	0	0	0	0	
10-01-51520-290-000	0	0	10	0	10	0	
10-01-51520-310-000	315	37	130	250	250	250	Toner - \$430, \$370 misc supplies
10-01-51520-311-000	63	61	45	60	60	60	60 Used for postage for Finance specific items
10-01-51520-312-000	377	377	486	425	500	500	\$50 1099 forms, \$275 AP checks, \$100 conting
10-01-51520-314-000	0	0	0	160	0	160	\$160 for calculator replacement if needed
10-01-51520-317-000	240	203	31	120	120	120	Stop payment & wire fees plus any other service charges
10-01-51520-322-000	0	0	0	0	0	0	
10-01-51520-323-000	0	0	0	150	0	0	
10-01-51520-324-000	420	80	200	700	500	500	Nat'l GFOA - \$340 for 2 EE's , WGFOA - \$25*3 EE's, contig. 100
10-01-51520-325-000	919	784	285	2,500	300	2,500	Nat'l GFOA - \$800 for 2 EE, WGFOA 2 conf/EE \$130*6, Civic Sympo
10-01-51520-332-000	0	0	0	0	0	0	
10-01-51520-334-000	30	30	77	800	400	800	
10-01-51520-335-000	0	0	0	50	0	0	
10-01-51520-336-000	134	134	172	2,300	500	2,000	Low in 2020 b/c less conferences were attended; leaving the same
10-01-51520-351-000	0	0	0	50	0	50	
10-01-51520-397-000	0	0	0	0	0	0	
10-01-51520-398-000	129	129	142	0	150	0	
10-01-51520-808-000	0	0	0	0	0	0	
10-01-51520-809-000	0	0	0	0	0	0	
10-01-51520-812-000	0	0	0	0	0	0	
10-01-51520-813-000	0	0	0	0	0	0	
10-01-51521-211-000	0	0	0	0	0	0	
10-01-51521-213-000	9,330	9,330	12,098	12,100	13,000	13,000	

10-01-51521-290-000	AUDITING/BUDGETING OTHER OUTSIDE CONTRACTED	0	0	0	0	0	0
10-01-51521-310-000	AUDITING/BUDGETING OFFICE SUPPLIES	0	0	0	0	0	0
10-01-51521-311-000	AUDITING/BUDGETING POSTAGE & BOX RENTAL	0	0	0	0	0	0
10-01-51521-312-000	AUDITING/BUDGETING OUTSIDE PRINTING/STATIONER'	0	0	0	250	0	100
10-01-51521-314-000	AUDITING/BUDGETING SMALL EQUIPMENT	0	0	0	0	0	0
10-01-51521-321-000	AUDITING/BUDGETING PUBLICATION FEES-LEGAL NOTI	184	0	0	1,125	500	500
10-01-51521-324-000	AUDITING/BUDGETING MEMBERSHIP DUES	0	0	0	0	0	0
10-01-51521-326-000	AUDITING/BUDGETING ADVERTISING	0	0	0	0	0	0
10-01-51521-397-000	AUDITING/BUDGETING LESS: 5% ADMIN ADJUSTMENT	0	0	0	0	0	0
10-01-51522-120-000	NT - TAX COLLECTION HOURLY WAGES-REGULAR	6,530	4,845	3,421	5,444	7,277	7,125
10-01-51522-122-000	NT - TAX COLLECTION HOURLY WAGES-OVERTIME	0	0	0	0	186	1,004
10-01-51522-123-000	NT - TAX COLLECTION HOURLY WAGES-RETROACTIVE	0	0	0	0	0	0
10-01-51522-125-000	NT - TAX COLLECTION TEMPORARY WAGES-REGULAR	0	0	0	0	0	0
10-01-51522-126-000	NT - TAX COLLECTION TEMPORARY WAGES-OVERTIME	0	0	0	0	0	0
10-01-51522-151-000	NT - TAX COLLECTION SOCIAL SECURITY	480	354	257	285	571	624
10-01-51522-152-000	NT - TAX COLLECTION RETIREMENT-EMPLOYER SHARI	445	329	236	258	515	565
10-01-51522-153-000	NT - TAX COLLECTION RETIREMENT-EMPLOYEE SHARE	0	0	0	0	0	0
10-01-51522-154-000	NT - TAX COLLECTION HEALTH INSURANCE	1,097	1,097	336	529	864	2,340
10-01-51522-154-000	NT - TAX COLLECTION HEALTH INSURANCE					46	127
10-01-51522-155-000	NT - TAX COLLECTION LIFE INSURANCE	9	9	6	5	9	11
10-01-51522-156-000	NT - TAX COLLECTION WORKER'S COMP INSURANCE	84	86	6	5	20	69
10-01-51522-167-000	NT - TAX COLLECTION POST EMPLOYEE HEALTH	0	0	0	25	0	44
10-01-51522-290-000	NT - TAX COLLECTION OTHER OUTSIDE CONTRACTED	0	0	0	0	0	0
10-01-51522-310-000	NT - TAX COLLECTION OFFICE SUPPLIES	0	0	0	0	0	0
10-01-51522-311-000	NT - TAX COLLECTION POSTAGE & BOX RENTAL	4,477	1,453	210	5,200	4,000	4,075 Tax bill mailings
10-01-51522-312-000	NT - TAX COLLECTION OUTSIDE PRINTING/STATIONER'	1,793	0	0	2,000	2,000	2,200 Bayside printing
10-01-51522-314-000	NT - TAX COLLECTION SMALL EQUIPMENT	0	0	0	0	0	0
10-01-51522-326-000	NT - TAX COLLECTION ADVERTISING	0	0	0	0	0	0
10-01-51522-332-000	NT - TAX COLLECTION EMPLOYEE AUTOMOBILE ALLOW	0	0	0	0	0	0
10-01-51522-390-000	NT - TAX COLLECTION OTHER SUPPLIES-ALL OTHER SI	0	0	0	0	0	0
10-01-51522-391-000	NT - TAX COLLECTION OTHER SUPPLIES-TAX COLLECT	1,214	511	586	530	600	600 dog license tags
10-01-51522-397-000	NT - TAX COLLECTION LESS: 5% ADMIN ADJUSTMENT	0	0	0	0	0	0
10-01-51522-398-000	NT - TAX COLLECTION OTHER SUPPLIES-CASH OVER C	0	0	-5,556	0	0	0
10-01-51522-809-000	NT - TAX COLLECTION CAPITAL EQUIP-COMPUTER EQU	0	0	0	0	0	0
10-01-51522-813-000	NT - TAX COLLECTION CAPITAL EQUIP-OFFICE EQUIPM	0	0	0	0	0	0
10-01-51540-156-000	AGEMENT/INSURANCE WORKER'S COMP INS/TERRORIS	0	0	0	0	0	0
10-01-51540-311-000	AGEMENT/INSURANCE POSTAGE & BOX RENTAL	0	0	0	0	0	0
10-01-51540-511-000	AGEMENT/INSURANCE INSURANCE-BUILDINGS	35,106	35,106	32,759	30,000	50,000	51,500
10-01-51540-512-000	AGEMENT/INSURANCE INSURANCE-VEHICLES/EQUIPME	30,543	30,543	33,121	33,000	28,800	30,000
10-01-51540-513-000	AGEMENT/INSURANCE INSURANCE-PUBLIC LIABILITY	28,671	28,671	29,900	33,199	23,000	26,000
10-01-51540-514-000	AGEMENT/INSURANCE INSURANCE-PROFESSIONAL LIA	0	0	0	0	0	0
10-01-51540-515-000	AGEMENT/INSURANCE INSURANCE-BOILER	0	0	0	0	0	0
10-01-51540-519-000	AGEMENT/INSURANCE INSURANCE-OTHER INSURANCE	0	0	0	0	0	0
10-01-51540-521-000	AGEMENT/INSURANCE PREMIUMS ON SURETY BONDS-	1,620	1,620	0	1,600	1,620	1,600
10-01-51540-522-000	AGEMENT/INSURANCE PREMIUMS ON SURETY BONDS-	0	0	0	0	0	0
10-01-51560-105-000	-FINANCE COMMITTEE SALARIES-COMMITTEE MEMBER	1,000	0	0	1,320	800	1,650
10-01-51560-136-000	-FINANCE COMMITTEE MEETING PAY-CLERICAL STAFF	0	0	0	0	0	0
10-01-51560-151-000	-FINANCE COMMITTEE SOCIAL SECURITY	77	0	0	101	61	126
10-01-51560-152-000	-FINANCE COMMITTEE RETIREMENT-EMPLOYER SHARI	0	0	0	0	0	0
10-01-51560-153-000	-FINANCE COMMITTEE RETIREMENT-EMPLOYEE SHARE	0	0	0	0	0	0
10-01-51560-154-000	-FINANCE COMMITTEE HEALTH INSURANCE	0	0	0	0	0	0
10-01-51560-155-000	-FINANCE COMMITTEE LIFE INSURANCE	0	0	0	0	0	0
10-01-51560-156-000	-FINANCE COMMITTEE WORKER'S COMP INSURANCE	0	0	0	2	1.00	3.00
10-01-51560-167-000	-FINANCE COMMITTEE POST EMPLOYEE HEALTH	0	0	0	0	0	0
10-01-51560-172-000	-FINANCE COMMITTEE EMPLOYEE AWARDS	0	0	0	0	0	0
10-01-51560-290-000	-FINANCE COMMITTEE OUTSIDE CONTRACTED SERVIC	0	0	0	0	0	0

10-01-51560-310-000	-FINANCE COMMITTEE OFFICE SUPPLIES	0	0	0	20	0	20	
10-01-51560-311-000	-FINANCE COMMITTEE POSTAGE & BOX RENTAL	0	0	0	0	0	0	
10-01-51560-323-000	-FINANCE COMMITTEE SUBSCRIPTIONS-TAX/LAW/OTHE	0	0	0	0	0	0	
10-01-51560-335-000	-FINANCE COMMITTEE MEETING EXPENSES	0	0	0	0	0	0	
10-01-51560-390-000	-FINANCE COMMITTEE OTHER SUPPLIES-ALL OTHER SI	0	0	0	0	0	0	
10-01-51560-397-000	-FINANCE COMMITTEE LESS: 5% ADMIN ADJUSTMENT	0	0	0	0	0	0	
10-01-51530-110-000	- VILLAGE ASSESSOR SALARIES-REGULAR	0	0	0	0	0	0	
10-01-51530-120-000	- VILLAGE ASSESSOR HOURLY WAGES-REGULAR	0	0	0	0	0	0	
10-01-51530-122-000	- VILLAGE ASSESSOR HOURLY WAGES-OVERTIME	0	0	0	0	0	0	
10-01-51530-125-000	- VILLAGE ASSESSOR TEMPORARY WAGES-REGULAR	0	0	0	0	0	0	
10-01-51530-126-000	- VILLAGE ASSESSOR TEMPORARY WAGES-OVERTIME	0	0	0	0	0	0	
10-01-51530-151-000	- VILLAGE ASSESSOR SOCIAL SECURITY	0	0	0	0	0	0	
10-01-51530-152-000	- VILLAGE ASSESSOR RETIREMENT-ER/EE SHARE	0	0	0	0	0	0	
10-01-51530-154-000	- VILLAGE ASSESSOR HEALTH INSURANCE	0	0	0	0	0	0	
10-01-51530-155-000	- VILLAGE ASSESSOR LIFE INSURANCE	0	0	0	0	0	0	
10-01-51530-156-000	- VILLAGE ASSESSOR WORKER'S COMP INSURANCE	0	0	0	0	0	0	
10-01-51530-167-000	- VILLAGE ASSESSOR POST EMPLOYEE HEALTH	0	0	0	0	0	0	
10-01-51530-218-000	- VILLAGE ASSESSOR ASSESSORS CONTRACT	36,463	28,350	0	44,017	51,000	44,000	51,000 revaluation contract due end of 2024
10-01-51530-218-000	- VILLAGE ASSESSOR ASSESSORS CONTRACT	(7,588)		-	(9,167)	(8,000)	(7,000)	
10-01-51530-225-000	- VILLAGE ASSESSOR TELEPHONE	0	0	0	0	-	-	
10-01-51530-279-000	- VILLAGE ASSESSOR STATE INSPECTION FEES	4,908	0	0	5,900	5,900	5,900	
10-01-51530-286-000	- VILLAGE ASSESSOR COMPUTER LICENSE FEES	2,491	3,260	4,189	2,960	4,200	4,000	Market drive \$2,720; Apex assessor sketch software \$250
10-01-51530-287-000	- VILLAGE ASSESSOR COMPUTER MAINTENANCE SER	0	0	0	0	-	-	
10-01-51530-310-000	- VILLAGE ASSESSOR OFFICE SUPPLIES	0	0	0	0	-	-	
10-01-51530-311-000	- VILLAGE ASSESSOR POSTAGE & BOX RENTAL	214	295	6,551	6,700	6,550	500	
10-01-51530-312-000	- VILLAGE ASSESSOR OUTSIDE PRINTING/STATIONER	48	48	933	100	50	100	
10-01-51530-314-000	- VILLAGE ASSESSOR SMALL EQUIPMENT	0	0	0	0	-	-	
10-01-51530-386-000	- VILLAGE ASSESSOR OTHER SUPPLIES-COMPUTER S	0	0	0	0	-	-	
10-01-51530-397-000	- VILLAGE ASSESSOR LESS: 5% ADMIN ADJUSTMENT	0	0	0	0	-	-	
10-01-51530-809-000	- VILLAGE ASSESSOR CAPITAL EQUIP-COMPUTER EQU	0	0	0	0	-	-	

Department	Percentage	Last Name2	First Name	Annual Salary	FICA	WRS	Workers Com	8,865.00	533.00	0.625%	5%			
								Health Insurance	Dental Insurance	orker Wellne	Income con	Health Incentiv	Life Insurance	
10	51520	43.000%	Hodell	Renee	32,367.00	2,476.00	2,250.00	54.00	11,435.00	615.00	13.00	203.00	673.00	181.00
10	51420	42.000%	Hodell	Renee	31,614.00	2,418.00	2,197.00	55.00	11,169.00	602.00	11.00	197.00	657.00	178.00
18	53637	0.000%	Hodell	Renee	-	-	-	-	-	-	-	-	-	-
61	53613	7.500%	Hodell	Renee	5,645.00	432.00	392.00	10.00	1,995.00	107.00	2.00	35.00	117.00	32.00
60	53780	7.500%	Hodell	Renee	5,645.00	432.00	392.00	10.00	1,995.00	107.00	2.00	35.00	117.00	32.00
10	51520	58.200%	Lao	Song	42,679.00	3,265.00	2,968.00	71.00	15,476.00	831.00	17.00	266.00	910.00	38.00
61	53613	15.000%	Lao	Song	11,000.00	842.00	765.00	19.00	3,989.00	215.00	4.00	69.00	235.00	9.00
60	53771	15.000%	Lao	Song	11,000.00	842.00	765.00	19.00	3,989.00	215.00	4.00	69.00	235.00	9.00
	53637	1.800%	Lao	Song	1,320.00	101.00	92.00	2.00	479.00	26.00	-	8.00	28.00	1.00
21	56721	5.000%	Lao	Song	3,667.00	281.00	255.00	6.00	1,330.00	72.00	1.00	23.00	78.00	3.00
	56726	5.000%	Lao	Song	3,667.00	281.00	255.00	6.00	1,330.00	72.00	1.00	23.00	78.00	3.00
10	51520	47.700%	Trautman	Jessica	49,609.00	3,795.00	3,448.00	86.00	12,685.00	683.00	12.00	309.00	746.00	84.00
61	53613	15.000%	Trautman	Jessica	15,600.00	1,193.00	1,084.00	27.00	3,989.00	215.00	4.00	98.00	235.00	27.00
60	53771	15.000%	Trautman	Jessica	15,600.00	1,193.00	1,084.00	27.00	3,989.00	215.00	4.00	98.00	235.00	27.00
63	53652	5.000%	Trautman	Jessica	5,200.00	398.00	361.00	9.00	1,330.00	72.00	1.00	33.00	78.00	9.00
18	53637	2.300%	Trautman	Jessica	2,392.00	183.00	166.00	4.00	612.00	33.00	1.00	15.00	36.00	4.00
21	56721	10.000%	Trautman	Jessica	10,400.00	796.00	723.00	18.00	2,659.00	143.00	3.00	65.00	156.00	18.00
26	56726	5.000%	Trautman	Jessica	5,200.00	398.00	361.00	9.00	1,330.00	72.00	1.00	33.00	78.00	9.00