



Village of Weston, Wisconsin
ATTENTION – NOTICE OF PUBLIC MEETING

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

F&HR Members: **Ermeling [C], Farar, Hackbarth, Maloney [VC], Meinel, Olson & Vacant**

Date/Time: **Monday, May 19, 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 5/12/2025 @ 11:45 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, May 19, 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.
Ermeling [C], Farar, Hackbarth, Maloney [VC], Meinel, Olson, & Vacant

PUBLIC COMMENTS.

MINUTES FROM PREVIOUS MEETING.

4. Approval of Minutes from Previous Finance & HR Meeting: [April 21, 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. [April Budget Status Report](#)
6. [TIF 1 and TIF 2 Detail Reports for April](#)
7. [Legal Details for April](#)

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.

8. [Discussion and/or action on adoption of Sec. 10.26 Body Camera Usage for Nonlaw Enforcement Personnel in the Conduct and Behavior Chapter of the Employee Personnel Policies and Procedures Handbook](#)
9. [Discussion and/or action on Sec. 10.03 Cellular Phone Policy in the Conduct and Behavior Chapter of the Employee Personnel Policies and Procedures Handbook](#)
10. [Zero Based Budgeting – Planning Department & Building Inspection](#)

NEW BUSINESS.

11. [Budget Amendments for TIF 1 Capital Projects and TIF 1 Special Revenue](#)

REMARKS FROM COMMITTEE MEMBERS.

REMARKS FROM CHAIR.

FUTURE ITEMS.

- Next Meeting Date(s):
- June 16, 2025, at 4:30 PM

ADJOURNMENT.

Village of Weston, Wisconsin
OFFICIAL PROCEEDINGS OF THE FINANCE & HUMAN RESOURCE COMMITTEE
held on Monday, April 21, 2025, at 5:00 p.m.
in the Board Room at the Municipal Center, Chairman Ermeling presiding.

AGENDA ITEMS.

- 1 Finance & HR Committee Call to Order & Welcome by Chairperson Ermeling.
Meeting called to order at 5:19 p.m. by Committee Chairperson Ermeling.
- 2 Pledge of Allegiance to the Flag.
- 3 Roll Call by Recording Secretary.
Roll call of Finance & HR Committee indicated 4 members present.

<u>Member</u>	<u>Present</u>
Dirks-Luebbe, Micki	NO
Ermeling, Barbara	YES
Farar, Dennis	NO - EXCUSED
Hackbarth, Linda	NO - EXCUSED
Maloney, Mark	YES
Meinel, Steve	YES
Olson, Brent	YES

PUBLIC COMMENTS.

NA

MINUTES FROM PREVIOUS MEETING.

- 4 Approval of minutes from previous Finance & Human Resource meeting: March 17, 2025.
Motion by Maloney, second by Meinel, 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	YES
Farar, Dennis	--
Hackbarth, Linda	--
Maloney, Mark	YES
Meinel, Steve	YES
Olson, Brent	YES

ACKNOWLEDGE WORK PRODUCT TRANSMITTALS.

- 5 March Budget Status Report.
Trautman, Finance Director, gave an overview of the budget status report.
Motion by Maloney, second by Meinel, 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	YES
Farar, Dennis	--
Hackbarth, Linda	--
Maloney, Mark	YES
Meinel, Steve	YES
Olson, Brent	YES

6 TIF 1 and TIF 2 Detail Reports for March.

7 Legal Detail For March.

Motion by Maloney, second by Olson, to acknowledge agenda item 6 and 7.

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

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

EDUCATION PRESENTATIONS & REPORTS.

OLD BUSINESS.

8 Employee Personnel Policies and Procedures Handbook.

- Reestablish bookmarks - completed
- Update Address information - completed
- Other grammatical items

Motion by Olson, second by Meinel, to acknowledge the grammatical updates in the Employee Personnel Policies and Procedures Handbook.

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

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

9 Discussion and/or action on amendments to Chapter 10 Employee Conduct and Behavior of the Employee Personnel Policies and Procedures Handbook.

Gebert, Administrator, presented the draft amendments to Chapter 10. Gebert also touched based on the reimbursements in the Cellular Phone Policy, to increase from \$25 to \$50/monthly for non-exempt employees.

Motion by Olson, second by Meinel, to recommend approval of the amendments to Chapter 10 Employee Conduct and Behavior of the Employee Personnel Policies and Procedures handbook to the Board of Trustee, without approval of Cellphone Policy, to have this item be deferred to next

the Board of Trustee, without approval of Cellphone Policy, to have this item be deferred to next meeting, and to have discussion with the League of Municipalities and other communities regarding cellphone policy.

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

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

10 Discussion and/or action on Method/Questions for Annual Employee Survey.

Gebert provided a \$4,500 quote from Polco, a third-party to conduct an annual employee survey that was recommended from WCMA.

Olson asked if the cost will reduce if we opted to not have the National Employee Survey data.

Gebert said no.

Motion by Olson, second by Maloney, to recommend proceeding with Polco for the administration of the NES at the cost of \$4,500 to the Board of Trustees.

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

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

11 Zero Based Budgeting - Clerk Department.

Trautman presented the Clerk department budgeting showing each line item.

NEW BUSINESS.

12 A/R Write-offs.

Motion by Maloney, second by Meinel, to recommend that the Board of Trustees approve the accounts receivable write-offs as presented.

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

<u>Member</u>	<u>Voting</u>
Dirks-Luebbe, Micki	--
Ermeling, Barbara	YES
Farar, Dennis	--

Hackbarth, Linda	--
Maloney, Mark	YES
Meinel, Steve	YES
Olson, Brent	YES

13 Discussion and/or action on amendments to Chapter 2 Administration of Local Government Agency of the Employee Personnel Policies and Procedures Handbook.

Motion by Olson, second by Meinel to recommend approval of the amendments to Chapter 2 Administration of Local Government Agency of the Employee Personnel Policies and Procedures Handbook to the Board of Trustees.

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

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

14 Discussion and/or action on adoption of Sec. 211 Local Preference in Village Purchases in the Administration of Local Government Agency Chapter of the Employee Personnel Policies and Procedures Handbook.

Motion by Olson, second by Maloney to recommend adoption of Section 2.11 Local Preference in Village Purchases to Chapter 2 of the Employee Personnel Policies and Procedures Handbook to the Board of Trustees.

Ermeling asked if this policy will violate choosing the "lowest price".

Gebert said no, the Village of Weston Grants Procurement Policy would override this policy.

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

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

15 Discussion and/or action on formal policy on body camera usage by Village Staff.

It was discussed within the committee that a policy should be put into place.

Olson suggested to reach out to Mountain Bay Metro, with the possibility to share the recording data's with them. They can potentially backup the file for us to help with some cost savings.

Motion by Maloney, second by Meinel, to refer to next month.

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

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

REMARKS FROM COMMITTEE MEMBERS.

REMARKS FROM CHAIR.

FUTURE ITEMS.

Next Finance & HR meeting date(s):
- May 19, 2025 @ 4:30 p.m.

ADJOURNMENT.

Motion by Maloney, second by Meinel, to adjourn the Finance & HR Committee meeting.

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

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

Ermeling adjourned the Finance & HR Committee meeting at 6:02 p.m.

Song Lao, Recording Secretary

REQUEST FOR CONSIDERATION

Public Mtg/Date: Finance & HR Committee, May 19, 2025

Description: April 2025 Budget Status Report – All Funds

From: Jessica Trautman, Finance Director

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

Background

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

Attached Docs: April 2025 Budget Status Report – All Funds

Committee Action: None.

FISCAL IMPACT: None.

Recommendation: Finance Director recommends acknowledgement.

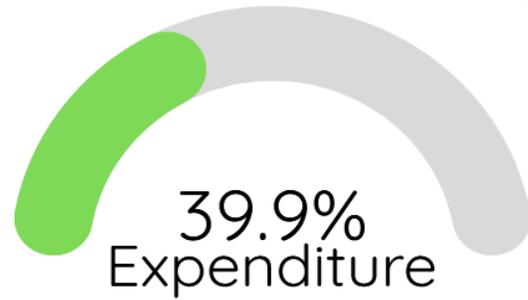
Recommended Language for Official Action

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

Additional action: None.

APRIL 2025 BUDGET STATUS NARRATIVE

***One quick thing to point out: 33% of the year completed!



Revenue collected for 2025 is \$6,589,632 or 70% of budget

Expenditure for 2025 is \$3,754,087 or 39.9% of budget

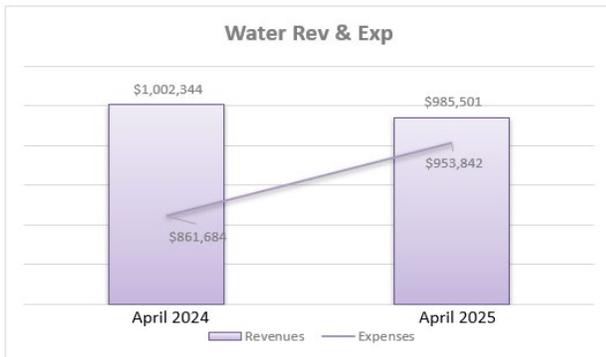
- *Mobile Home Fees: DC Everest share for Q1 was paid out. An increase of 63.47% in revenue due to recent revaluation.
- *Pmt In Lieu of Taxes-Rothschild & Munic. Services-Public Safety: both services termed at year end of 2024.
- *Park Rental Fees/Park Maint. Fees: At 62% of budget, an increase of 49.69% compared to 2024; new playgrounds were installed last summer.
- *Interest Income: Overbudget by 151%.

- *Wages/Salaries: Reflected by 4/18/25.
- *Elections: At 33% of budget, no more elections for this year.
- *Village Attorney: At 11% of budget, a decrease of \$7,649 compared to 2024. Last year had old municipal building and new Police Service legal aids.
- *Winter Street Maint. - Town: At 71% of budget, an increase of \$5,901 compared to 2024 due to the additional snowfall in early 2025. We project this budget line to be overbudget by year end.

Special Revenue

- *Aquatic Center Fund: The pool's revenue is starting out great with 24.05% of budget, similar to 2024. Expenses are low at 3.92% of budget compared to 8.74% in 2024.
- *Room Taxes Fund: Q1 room taxes were collected in the month of April, CVB's share will be issued out next month.

Utility Funds



- *Water: At 34.23% of budget compared to 2024, a difference of -1.7%, with no noticeable difference in budget item line. Expense is higher than 2024, an increase of 10.7%.
- *Sewer: There is an increase of 6.45% in revenue. Received \$9,425 in REU to date. Expenditures are lower at 18.16% of budget. Sewer net income is showing a deficit of \$1,802.
- *Stormwater: Revenue at 35.14% of budget and slightly lower than 2024 with no noticeable differences. Expense reflects an increase of 14.27% compared to 2024. More staff wages are being allocated to stormwater.





FINANCIAL STATEMENTS

March 31, 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

- **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

APRIL 30, 2025

GENERAL FUND

ASSETS

10-00-11110-001-000	XPRESS DEPOSIT ACCOUNT	3,126.92	
10-00-11312-011-000	INVEST-INTERCITY-MONEY MKT #60	243,946.37	
10-00-11312-082-000	INTERCITY-MUNICIPAL COURT FINE	424.53	
10-00-11313-084-000	INVEST-INCREDIBLE-CD	537,157.16	
10-00-11313-095-000	INVEST-TAX ACCT- INCREDIBLE	1,336,124.77	
10-00-11314-091-021	INVEST- TAX ACCT-BMO HARRIS BK	149,521.87	
10-00-11315-092-000	INVEST-TAX ACCT- ASSOCIATED	226,752.36	
10-00-11316-084-000	INVEST-BROKAW CU-CD/REPO/OTHER	279,783.09	
10-00-11316-093-000	INVEST-TAX ACCT- BROKAW CU	54,724.88	
10-00-11322-088-000	INVEST-TAX ACCT- PEOPLES	2,562,422.61	
10-00-11323-084-000	INVEST-CLOVERBELT CU-CD/REPO/O	293,182.53	
10-00-11323-099-000	INVEST-TAX ACCT-CLOVERBELT CU	367,901.53	
10-00-11325-089-000	INVEST-TAX ACCT-COVANTAGE CU	3,460,181.09	
10-00-11326-086-000	INVEST-TAX ACCT- ABBY BANK	252,009.05	
10-00-11327-083-000	NICOLET BANK-MONEY MARKET	1,184.67	
10-00-11327-084-000	INVEST-NICOLET BANK-CD/OTHER	274,599.75	
10-00-11328-083-000	WISC-MONEY MARKET	493,357.79	
10-00-11512-009-000	INTERCITY-SUNSHINE/SODA FUND	5,541.09	
10-00-11512-017-000	RESTRICT INV- FLEX CHKING #116	2,632.98	
10-00-11800-000-000	PETTY CASH-GENERAL FUND	400.00	
10-00-12110-000-000	R/E PROP TAXES RECEIVABLE-CURR	1,392,203.97	
10-00-13100-000-000	BILLED ACCTS RECEIVABLE-CUSTOM	848.16	
10-00-13300-000-000	INTEREST RECEIVABLE	7,044.80	
10-00-13610-000-000	UNBILLED ACCTS RECEIV-DPW DEVE	12,053.70	
10-00-13611-000-000	UNBILLED ACCTS RECEIV-BILLABLE	6,063.72	
10-00-13800-000-000	OTHER RECEIVABLES-MISCELLANEOU	1,001.57	
10-00-13801-000-000	OTHER RECEIVABLES-MOBILE HOME	1,141.57	
10-00-14201-000-000	DUE FROM STATE OF WI-SDC PROG	1,158.39	
10-00-14410-000-000	DUE FROM TOWN OF WESTON	51,374.10	
10-00-14510-000-000	DUE FROM EVEREST METRO POLICE	1,201.07	
10-00-14520-000-000	DUE FROM SAFER DISTRICT	6,197.26	
10-00-14530-000-000	DUE FROM MUNICIPAL COURT	3.28	
10-00-15229-000-000	DUE FROM SPEC REV-ROOM TAXES	9,651.68	
10-00-15660-000-000	DUE FROM ENTERPRISE-WATER UTIL	467,991.92	
10-00-15661-000-000	DUE FROM ENTERPRISE-SEWER UTIL	17,139.08	
	TOTAL ASSETS		<u>12,520,049.31</u>

LIABILITIES AND EQUITY

VILLAGE OF WESTON

BALANCE SHEET

APRIL 30, 2025

GENERAL FUND

LIABILITIES

10-00-21000-000-000	ACCOUNTS PAYABLE-CLEARING ACCO	(1,863.26)	
10-00-21111-000-000	VOUCHERS PAYABLE		19,235.91	
10-00-21120-000-000	OCCUPANCY PERMITS		112,500.00	
10-00-21513-000-000	STATE WITHHOLDING TAXES PAYABL		3,263.78	
10-00-21530-000-000	EMPLOYEE HEALTH INS W/H PAYABL	(60,436.39)	
10-00-21531-000-000	ETF LIFE INS WITHHOLDING PAYAB		.36	
10-00-21532-000-000	EYE CARE DEDUCTION PAYABLE	(344.27)	
10-00-21537-000-000	ACCID/LIFE/ST DISABILITY LIAB		96.81	
10-00-21540-000-000	WORKERS COMP PAYABLE	(6,422.65)	
10-00-21562-000-000	FLEX UNREIMB MED DEDUCT PAYAB		1,817.03	
10-00-21566-000-000	PREPAID LEGAL SERVICES		.04	
10-00-21590-000-000	EAP PAYABLE	(89.91)	
10-00-23160-000-000	SECURITY DEPOSITS-PARK RENTALS		900.00	
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		79.54	
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		267.00	
10-00-24426-000-000	DUE TO OTHER GOVTS-MISC.	(69.32)	
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	
	TOTAL LIABILITIES			5,211,928.23

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		3,783,314.50	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD		2,835,546.30	
	BALANCE - CURRENT DATE		2,835,546.30	
	TOTAL FUND EQUITY			7,308,121.08
	TOTAL LIABILITIES AND EQUITY			12,520,049.31

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - General Fund only
April 30, 2025
*****67% of Year Remaining *****

<u>APPROPRIATION AREA</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>	<u>April 2024</u>		
					<u>BUDGET</u>	<u>ACTUAL</u>	<u>PERCENT LEFT</u>
GENERAL FUND:							
General Government	\$1,257,553	\$474,691	\$782,862	62.3%	\$1,302,565	\$427,940	67.1%
Public Safety	4,958,234	2,460,723	2,497,511	50.4%	4,745,145	1,624,402	65.8%
Public Works	2,243,619	594,048	1,649,571	73.5%	2,228,655	512,126	77.0%
Human Services	5,000	1,969	3,031	60.6%	40,000	22,496	43.8%
Culture & Recreation	552,044	154,830	397,214	72.0%	528,970	168,653	68.1%
Community Development	286,997	62,158	224,839	78.3%	243,355	66,239	72.8%
Misc. Programs	29,500	5,668	23,832	80.8%	28,000	6,936	75.2%
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>\$3,754,087</u>	<u>\$5,662,110</u>	<u>60.1%</u>	<u>\$9,188,645</u>	<u>\$2,828,792</u>	<u>69.2%</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	209,211	343,879	62.2%	652,090	196,049	69.9%
State Shared Revenues	1,474,060	-	1,474,060	100.0%	1,441,060	-	100.0%
Other Grants & Aids	1,063,783	422,505	641,278	60.3%	907,280	370,427	59.2%
Interest Income	79,958	120,972	(41,014)	-51.3%	72,725	125,295	-72.3%
Munic. Services-Town/All Other	67,550	49,881	17,669	26.2%	99,550	67,830	31.9%
Applied Fund Balance/Reserve	105,000	-	105,000	100.0%	44,000	-	100.0%
All Other Revenue	470,790	185,096	285,694	60.7%	505,640	206,899	59.1%
TOTAL RESOURCES	<u>\$9,416,197</u>	<u>\$6,589,632</u>	<u>\$2,826,565</u>	<u>30.0%</u>	<u>\$9,188,645</u>	<u>\$6,432,800</u>	<u>30.0%</u>
				↑			

VILLAGE OF WESTON
STATEMENT OF REVENUES
April 30, 2025
(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	163,333	33%	490,000	326,667	67%
Mobile Home Fees	36,601	67%	55,000	18,399	33%
Other Taxes	9,277	115%	8,090	(1,187)	-15%
Special Assessments	2,025	37%	5,500	3,475	63%
State Shared Revenues	-	0%	1,474,060	1,474,060	100%
Transportation Aids	422,126	54%	788,338	366,212	46%
Other State & Federal Aids	379	0%	275,445	275,066	100%
License Revenue	45,444	23%	197,340	151,896	77%
Permits Revenue	81,244	51%	158,900	77,656	49%
Fines/Forfeitures/Penalties	32,804	101%	32,600	(204)	-1%
Street & Highway Revenue	224	1%	18,300	18,076	99%
Misc. Other Fees	2,425	34%	7,050	4,625	66%
Econ Dev Pub Fees	250	N/A	-	(250)	N/A
Park Rental Fees/Park Maint. Fees	2,485	62%	4,000	1,515	38%
Munic. Services-General Gov't	7,214	130%	5,550	(1,664)	-30%
Munic. Services-Public Safety	-	N/A	-	-	N/A
Munic. Services-Public Works	42,667	71%	60,000	17,333	29%
Munic. Services-Inspections	-	0%	2,000	2,000	100%
Interest Income	120,972	151%	79,958	(41,014)	-51%
Sales of Village Property	203	41%	500	297	59%
Insurance Recoveries	2,927	73%	4,000	1,073	27%
Contributions - All Other	20	N/A	-	(20)	N/A
Miscellaneous Revenue	15,045	40%	37,600	22,555	60%
Fund Balance - Applied Budget Surplus	-	0%	105,000	105,000	
Interfund Transfers	-	0%	5,000	5,000	100%
TOTAL	<u>\$6,589,632</u>	<u>70.0%</u>	<u>\$9,416,197</u>	<u>\$2,826,565</u>	<u>30.0%</u>

VILLAGE OF WESTON
STATEMENT OF EXPENDITURES
April 30, 2025
(33% Y-T-D completed)

<u>ACCOUNT DESCRIPTION</u>	<u>Y-T-D ACTUAL</u>	<u>Y-T-D % EXP.</u>	<u>ADJUSTED BUDGET</u>	<u>REMAINING BALANCE</u>	<u>BUDGET % LEFT</u>
GENERAL FUND					
Village Board Trustees	14,123	23%	61,599	47,476	77%
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	17,022	N/A	-	(17,022)	100%
Village Attorney	4,940	11%	44,500	39,560	89%
Administrator	19,924	27%	72,602	52,678	73%
Clerk	74,288	27%	279,561	205,273	73%
Personnel	1,880	31%	6,035	4,155	69%
Elections	21,171	33%	63,420	42,249	67%
Data Processing/Central Services	69,088	51%	136,684	67,596	49%
Information Technology	22,987	29%	78,844	55,857	71%
Finance/Audit & Budgeting/Tax Collection	66,791	29%	229,369	162,578	71%
Village Assessor	13,213	28%	47,500	34,287	72%
Finance Committee	-	0%	1,799	1,799	100%
Risk Management/Insurance	96,434	88%	109,100	12,666	12%
Municipal Building/Misc. Gen'l Gov't.	48,761	42%	115,255	66,494	58%
Illegal Taxes/Tax Refunds/Bad Debt	402	16%	2,529	2,127	84%
Mountain Bay Metro Police Dept.	1,738,034	51%	3,376,067	1,638,033	49%
Safety Building Maintenance	3,005	33%	9,000	5,995	67%
Other Public Safety	265	10%	2,650	2,385	90%
SAFER	644,871	50%	1,289,743	644,872	50%
Public Safety Committee	-	N/A	2,695	2,695	100%
Building Inspections	74,548	27%	278,079	203,531	73%
Director of Public Works	4,640	26%	18,004	13,364	74%
Public Works Engineer	18,363	110%	16,700	(1,663)	-10%
Deputy Director of Public Works	10,980	35%	31,268	20,288	65%
Street Operations - Village	220,515	16%	1,404,313	1,183,798	84%
Traffic Control	4,919	12%	40,000	35,081	88%
Winter Street Maintenance - Village	256,763	55%	467,623	210,860	45%
Hard Materials Handling	7,188	33%	21,915	14,727	67%
Street Irrigation Maintenance	121	1%	13,840	13,719	99%
Street Operations - Town	643	10%	6,173	5,530	90%
Winter Street Maintenance - Town	13,999	92%	15,162	1,163	8%
Street Lighting	55,917	27%	208,000	152,083	73%
Public Works/Utilities Committee	-	0%	621	621	100%
Human Services	1,969	39%	5,000	3,031	61%
Parks-Administration	106,175	34%	309,597	203,422	66%
Parks-Grounds Maintenance	33,144	19%	170,299	137,155	81%
Roadside Maintenance	14,764	23%	63,235	48,471	77%
Parks-Ice Rinks	523	8%	6,609	6,086	92%
Park & Recreation Committee	224	10%	2,304	2,080	90%
Community Development	57,885	23%	256,106	198,221	77%
Planning Commission	483	6%	7,575	7,092	94%
Board of Appeals	-	0%	1,883	1,883	100%
Extra Limits/Smart Growth/Land Use	3,790	18%	21,433	17,643	82%
Newsletter	5,668	19%	29,500	23,832	81%
Interfund Transfers - Refuse/Recycling	-	0%	25,000	25,000	100%
Contingency Reserve	-	0%	58,250	58,250	100%
TOTAL - General Fund	<u>\$3,754,087</u>	<u>39.9%</u>	<u>\$9,416,197</u>	<u>\$5,662,110</u>	<u>60.1%</u>

VILLAGE OF WESTON

Debt Service Fund

4/30/2025

	2025 YTD ACTUAL	2025 ANNUAL BUDGET
<u>REVENUES</u>		
Property Tax Levy	\$ 2,158,667	\$ 2,158,667
Special Assessments	7,475	7,000
Interest Income	2,031	750
Transfer from CDA Fund - TIF #1	146,581	1,548,163
Transfer from CDA Fund - TIF #2	3,563	157,125
TOTAL REVENUES	<u>\$ 2,318,317</u>	<u>\$ 3,871,705</u>
<u>EXPENDITURES</u>		
Principal Payments	\$ 1,394,539	\$ 2,624,539
Interest Payments	628,312	1,276,152
TOTAL EXPENDITURES	<u>\$ 2,022,851</u>	<u>\$ 3,900,691</u>
NET REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 295,466</u>	<u>\$ (28,986)</u>

VILLAGE OF WESTON
Weston Aquatic Center Fund
4/30/2025

	2025 YTD ACTUAL	2025 BUDGET	2024 YTD ACTUAL	2024 BUDGET
<u>REVENUES</u>				
Taxes	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Daily Fees	38	100,000	-	100,000
Season Passes	9,063	30,000	7,816	29,000
Pool Rentals-Evening	1,422	2,000	948	2,000
Birthday Party Packs	-	1,200	-	2,400
Group Rate Discounts-Daily	-	2,500	948	2,500
Concessions	-	7,000	-	7,000
Locker Rentals	-	70	-	120
Special Events	-	-	-	1,000
Swimming Lessons	2,488	4,000	2,820	3,500
Total Swimming Fees	<u>13,011</u>	<u>146,770</u>	<u>12,532</u>	<u>147,520</u>
Interest Income	1,051	100	1,076	100
Corporate/Other Donations	500	-	-	-
Transfer from other funds	-	40,000	-	40,000
TOTAL REVENUES	<u>\$ 54,562</u> 24.05%	<u>\$ 226,870</u>	<u>\$ 53,608</u> 23.55%	<u>\$ 227,620</u>
<u>EXPENSES</u>				
Utilities	2,043	42,600	(411)	34,100
Contracted Services/Repairs	4,448	182,200	19,688	176,700
Supplies & Materials	79	29,075	518	27,975
Capital Outlay-Equipment	2,519	2,700	-	2,700
Capital Outlay-Computer Software	1,106	3,435	1,612	3,435
TOTAL EXPENSES	<u>\$ 10,195</u> 3.92%	<u>\$ 260,010</u>	<u>\$ 21,407</u> 8.74%	<u>\$ 244,910</u>
NET INCOME (LOSS)	<u>\$ 44,367</u>	<u>\$ (33,140)</u>	<u>\$ 32,201</u>	<u>\$ (17,290)</u>

FINANCE
5/13/2025

VILLAGE OF WESTON

Room Taxes Fund

4/30/2025

	<u>2025 YTD Actual</u>	<u>2025 Annual Budget</u>
Fund Balance, 1/1/25	\$ 36,797	
<u>Revenues</u>		
Room Taxes Revenue	\$ 109,732	\$ 540,000
	<u>109,732</u>	<u>540,000</u>
<u>Expenditures</u>		
Payment to Wausau Visitor's Convention Bureau (CVB)	\$ -	\$ 378,000
Other Economic Development-Commission Member Pay	-	12,587
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>109,732</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	\$ 291,035	\$ 23,283	\$ 16,298	\$ 6,985
AmericInn & Suites	194,121	15,530	10,871	4,659
Air BNB	-	-	-	-
Priceline	32,049	2,564	1,795	769
Homeaway.com	9,802	784	549	235
Booking.com BV	-	-	-	-
Expedia	114,464	9,157	6,410	2,747
Fairfield Inn	-	-	-	-
Holiday Inn Express	730,182	58,415	40,890	17,524
TOTALS	<u>\$ 1,371,653</u>	<u>\$ 109,732</u>	<u>\$ 76,813</u>	<u>\$ 32,920</u>

FINANCE

5/13/2025

VILLAGE OF WESTON
Refuse/Recycling Program Fund
4/30/2025

	<u>Refuse</u>	<u>Recycling</u>	<u>Landfill</u>	<u>Total 2025 Actual</u>	<u>2025 Annual Budget</u>
Fund Balance, 1/1/25				\$ 181,928	
<u>Revenues</u>					
Recycling Grant	\$ -	\$ -	\$ -	\$ -	\$ 79,000
Garbage Fees/Sticker sales - Village	500,822	-	-	500,822	461,244
Recycling Collection Fees - Village	-	296,533	-	296,533	332,640
Garbage Fees - Town	24,696	-	-	24,696	24,056
Recycling Collection Fees/Bin Sales - Town	-	17,388	-	17,388	17,360
Landfill - Town	-	-	3,000	3,000	3,000
Miscellaneous	566	398	-	964	200
Properties-Recycling Materials	-	-	-	-	-
Transfer from General Fund	-	-	-	-	31,150
Total Revenues	<u>\$ 526,084</u>	<u>\$ 314,319</u>	<u>\$ 3,000</u>	<u>\$ 843,403</u>	<u>\$ 948,650</u>
<u>Expenditures</u>					
Garbage	\$ 131,423	\$ -	\$ -	\$ 131,423	\$ 529,829
Landfill	-	-	3,205	3,205	34,150
Recycling - Curbside/Village	-	41,727	-	41,727	324,612
Recycling/Compost/StumpDump	-	2,809	-	2,809	49,273
Recycling - Program Administration	-	4,042	-	4,042	32,250
Recycling - Educational Programs	-	9,812	-	9,812	13,300
Total Expenditures	<u>\$ 131,423</u>	<u>\$ 58,390</u>	<u>\$ 3,205</u>	<u>\$ 193,018</u>	<u>\$ 983,414</u>
Revenues over(under) Expenditures	<u>\$ 394,661</u>	<u>\$ 255,929</u>	<u>\$ (205)</u>	<u>\$ 650,385</u>	
Fund Balance, 4/30/2025				<u>\$ 832,313</u>	
Finance					
5/12/2025					

VILLAGE OF WESTON
Special Revenue Funds - TIF #1
4/30/2025

	2025 Actual	2025 Annual Budget
Fund Balance, 1/1/25	\$ 8,027,699	
 <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	165,125	20,000
	6,875,054	6,556,792
 <u>EXPENDITURES</u>		
Administration Expenses	\$ 52,424	\$ 218,159
Rents/Leases-TIF Land	146,581	1,548,163
Illegal Taxes	1,462	-
Grant	49,213	72,000
Transfer to Cap Proj-TIF #1	-	7,541,132
	249,680	9,379,454
<u>NET REVENUES OVER (UNDER)</u>		
<u>EXPENDITURES</u>	6,625,374	(2,822,662)
Fund Balance, 4/30/2025	\$ 14,653,073	

FINANCE
5/13/2025

VILLAGE OF WESTON
Special Revenue Funds - TIF #2
4/30/2025

	2025 Actual	2025 Annual Budget
Fund Balance, 1/1/25	\$ 1,623,783	
<u>REVENUES</u>		
Property Tax Increments	\$ 758,471	\$ 685,000
Computer Exemption State Aids	-	11,944
Personal Property Tax Aid	-	112,532
Investment Income	18,425	2,000
Transfer from CDA - TIF #1	-	124,139
	776,896	935,615
<u>EXPENDITURES</u>		
Administration Expenses	\$ 12,517	\$ 74,859
Illegal taxes/refunds	130	-
Rents/Leases-TIF Land	-	-
Transfer to CIP	-	3,757,735
	12,647	3,832,594
<u>NET REVENUES OVER (UNDER)</u>		
<u>EXPENDITURES</u>	764,249	(2,896,979)
Fund Balance, 4/30/2025	\$ 2,388,032	

FINANCE
5/13/2025

VILLAGE OF WESTON
Special Revenue Funds - CDA TIF #1
4/30/2025

	2025 Actual	2025 Annual Budget
<u>REVENUES</u>		
Investment Income	\$ 25,485	\$ 10,000
Rents/Leases-TIF Land	146,581	1,548,163
	172,066	1,558,163
<u>EXPENDITURES</u>		
Administration Expenses	\$ -	\$ 632
Fiscal Charges	-	2,615
Transfer to Debt Service Fund	146,581	1,548,163
	146,581	1,551,410
<u>NET REVENUES OVER (UNDER)</u>		
<u>EXPENDITURES</u>	25,485	6,753

FINANCE
5/13/2025

VILLAGE OF WESTON
Special Revenue Funds - CDA TIF #2
4/30/2025

	2025 Actual	2025 Annual Budget
<u>REVENUES</u>		
Investment Income	\$ 2,324	\$ 5,000
	2,324	5,000
<u>EXPENDITURES</u>		
Administration Expenses	\$ -	\$ 405
Fiscal Charges	-	662
Transfer to TIF Spec Revenue	-	124,139
Transfer to Debt Service Fund	3,563	157,125
	3,563	282,331
<u>NET REVENUES OVER (UNDER)</u>		
<u>EXPENDITURES</u>	\$ (1,239)	\$ (277,331)

FINANCE
5/13/2025

VILLAGE OF WESTON
Civic and Social - Special Revenue Funds
4/30/2025

	Weston Centennial (Scholarships)	Farmers Market	Total 2025 Actual	2025 Budget
Fund Balance, 1/1/25	\$ 6,032	\$ 31,192	\$ 37,225	
REVENUES				
Farmers Market License	\$ -	\$ 6,700	\$ 6,700	\$ 8,300
Interest on Investments	-	338	338	50
Miscellaneous	-	-	-	11,000
	-	7,038	7,038	19,350
EXPENDITURES				
Farmers Market	-	396	396	18,494
	-	396	396	18,494
NET REVENUES OVER (UNDER) EXPENDITURES				
	\$ -	\$ 6,642	\$ 6,642	\$ 856
Fund Balance, 4/30/2025	\$ 6,032	\$ 37,834	\$ 43,866	

VILLAGE OF WESTON
Park & Recreation - Special Revenue Funds
4/30/2025

	Parkland Dedication Fees	Park/Rec. Donations	Kennedy Park Memorial	E.C. Trail/ Fun Run/Walk Donations	Dog Park Donations	Total 2025 Actual	2025 Budget
Fund Balance, 1/1/25	\$ 45,151	\$ 18,374	\$ 2,011	\$ 1,059	\$ (285)	\$ 66,310	
REVENUES							
Parkland Dedication Fees	\$ 12,050	\$ -	-	\$ -	\$ -	\$ 12,050	\$ 10,000
Donations - Dog Park	-	-	-	-	33	33	150
Interest on Investments	-	705	-	-	-	705	50
	12,050	705	-	-	33	12,788	10,200
EXPENDITURES							
Other Outside Contracted Service	-	-	-	-	-	-	15,000
	-	-	-	-	-	-	15,000
NET REVENUES OVER (UNDER) EXPS.							
	\$ 12,050	\$ 705	\$ -	\$ -	\$ 33	\$ 12,788	\$ (4,800)
Fund Balance, 4/30/2025	\$ 57,201	\$ 19,079	\$ 2,011	\$ 1,059	\$ (252)	\$ 79,098	

FINANCE
5/13/2025

VILLAGE OF WESTON
Enterprise Fund - Water Utility
4/30/2025
(*33% Year Completed ***)**

	2025			2024		
	YTD ACTUAL	ANNUAL BUDGET	% completed	YTD ACTUAL	ANNUAL BUDGET	% completed
REVENUES						
Metered/Unmetered Sales:						
Residential	\$ 362,240	\$ 1,170,000	30.96%	\$ 348,015	\$ 1,170,000	29.74%
Commercial	105,175	340,000	30.93%	112,913	320,000	35.29%
Industrial	132,790	490,000	27.10%	141,024	490,000	28.78%
Public Authority	11,891	57,000	20.86%	10,434	57,000	18.31%
Multi-Family	86,626	200,000	43.31%	88,235	197,600	44.65%
Other	120	-	N/A	-	3,000	0.00%
Private Fire Protection	16,461	46,000	35.78%	15,612	46,000	33.94%
Public Fire Protection	185,211	468,000	39.58%	181,637	468,000	38.81%
Subtotal Sales	900,514	\$ 2,771,000	32.50%	897,870	\$ 2,751,600	32.63%
Interest Income	68,360	50,000	136.72%	97,008	30,000	323.36%
Misc. Other Revenue	16,627	58,210	28.56%	7,466	41,110	18.16%
SUBTOTAL REVENUES	985,501	2,879,210	34.23%	1,002,344	2,822,710	35.51%
Capital Contributions	-	-	N/A	-	-	N/A
TOTAL REVENUES	\$ 985,501	\$ 2,879,210	34.23%	\$ 1,002,344	\$ 2,822,710	35.51%
EXPENSES						
Operations & Maintenance	\$ 225,987	\$ 889,233	25.41%	\$ 197,418	\$ 993,622	19.87%
Administration	204,160	758,802	26.91%	169,115	694,287	24.36%
Payment in Lieu of Taxes	158,333	475,000	33.33%	158,333	475,000	33.33%
Depreciation	253,333	760,000	33.33%	236,667	710,000	33.33%
Interest/Fiscal Agent Exps.	112,029	165,111	67.85%	100,151	186,416	53.72%
Amortization Expense	-	1,328	0.00%	-	1,328	0.00%
	953,842	3,049,474	31.28%	861,684	3,060,653	28.15%
Interfund Transfers Out	-	-	N/A	-	-	N/A
TOTAL EXPENSES	\$ 953,842	\$ 3,049,474	31.28%	\$ 861,684	\$ 3,060,653	28.15%
NET INCOME	\$ 31,659	\$ (170,264)		\$ 140,660	\$ (237,943)	
<i>(per GAAP/GASB basis)</i>						
Less: Add'l Capital Contribs.	-	-		-	-	
NET INCOME	\$ 31,659	\$ (170,264)		\$ 140,660	\$ (237,943)	
<i>(per budget basis)</i>						

FINANCE
5/13/2025

VILLAGE OF WESTON
Enterprise Fund - Sewer Utility
4/30/2025
(* 33% Year Completed ***)**

	2025			2024		
	<u>YTD ACTUAL</u>	<u>ANNUAL BUDGET</u>	<u>% completed</u>	<u>YTD ACTUAL</u>	<u>ANNUAL BUDGET</u>	<u>% completed</u>
REVENUES						
Metered/Unmetered Sales:						
Residential	\$ 450,658	\$ 1,692,000	26.63%	\$ 411,478	\$ 1,380,000	29.82%
Commercial	324,886	950,000	34.20%	299,334	760,000	39.39%
Industrial	62,571	227,000	27.56%	53,533	200,000	26.77%
Public Authority	22,592	74,000	30.53%	18,778	57,000	32.94%
Subtotal Sales	<u>\$ 860,707</u>	<u>\$ 2,943,000</u>	29.25%	<u>\$ 783,123</u>	<u>\$ 2,397,000</u>	32.67%
Hook-up Fees	10,200	35,000	29.14%	11,000	20,000	55.00%
Interest Income	45,695	75,000	60.93%	88,124	50,000	176.25%
Gain on Sale of Equipment	12,000	-	N/A	-	-	N/A
Misc. Other Revenue	5,651	6,400	88.30%	4,193	6,400	65.52%
SUBTOTAL REVENUES	<u>934,253</u>	<u>3,059,400</u>	30.54%	<u>886,440</u>	<u>2,473,400</u>	35.84%
Premium Amortization	-	-	N/A	-	-	N/A
Capital Contributions	9,829	25,000	39.32%	404	1,000	40.41%
TOTAL REVENUES	<u><u>\$ 944,082</u></u>	<u><u>\$ 3,084,400</u></u>	30.61%	<u><u>\$ 886,844</u></u>	<u><u>\$ 2,474,400</u></u>	35.84%
EXPENSES						
Operations & Maintenance	\$ 105,230	\$ 467,406	22.51%	\$ 84,073	\$ 572,196	14.69%
Administration	131,224	484,753	27.07%	124,737	423,653	29.44%
Payment in Lieu of Taxes	5,000	15,000	33.33%	5,000	15,000	33.33%
Rib Mt. Sewer Dist.-Services	239,829	1,150,000	20.85%	312,195	1,150,000	27.15%
Rib Mt. Sewer Dist.-Debt Serv.	165,706	725,000	22.86%	219,844	600,000	36.64%
Depreciation	263,333	845,000	31.16%	250,000	803,000	31.13%
Interest/Fiscal Agent Exps.	35,562	10,916	325.78%	20,612	26,765	77.01%
SUBTOTAL EXPENSES	<u>945,884</u>	<u>3,698,075</u>	25.58%	<u>1,016,461</u>	<u>3,590,614</u>	28.31%
TOTAL EXPENSES	<u><u>\$ 945,884</u></u>	<u><u>\$ 3,698,075</u></u>	25.58%	<u><u>\$ 1,016,461</u></u>	<u><u>\$ 3,590,614</u></u>	28.31%
NET INCOME	<u><u>\$ (1,802)</u></u>	<u><u>\$ (613,675)</u></u>		<u><u>\$ (129,617)</u></u>	<u><u>\$ (1,116,214)</u></u>	
<i>(per GAAP/GASB basis)</i>						
Less: Add'l Capital Contribs.	(9,829)	(25,000)		(404)	(1,000)	
NET INCOME	<u><u>\$ (11,631)</u></u>	<u><u>\$ (638,675)</u></u>		<u><u>\$ (130,021)</u></u>	<u><u>\$ (1,117,214)</u></u>	
<i>(per budget basis)</i>						

FINANCE
5/13/2025

VILLAGE OF WESTON
Enterprise Fund - Stormwater Utility
4/30/2025
(* 33% Year Completed ***)**

	2025		%	2024		%
	YTD ACTUAL	ANNUAL BUDGET		YTD ACTUAL	ANNUAL BUDGET	
REVENUES						
Metered/Unmetered Sales:						
Residential	\$ 106,956	\$ 375,000	28.52%	\$ 107,133	\$ 282,000	37.99%
Commercial	167,436	450,000	37.21%	161,827	400,000	40.46%
Industrial	35,663	115,000	31.01%	35,663	98,000	36.39%
Public Authority	18,986	43,000	44.15%	20,078	43,000	46.69%
Tax-Exempt Properties	(322)	11,000	-2.93%	(618)	7,900	-7.82%
Other	1,296	1,200	108.00%	1,021	1,200	85.08%
Subtotal Sales	\$ 330,015	\$ 995,200	33.16%	\$ 325,104	\$ 832,100	39.07%
Drainage Fees	2,700	2,500	108.00%	1,500	2,500	60.00%
Interest Income	22,391	6,000	373.18%	12,145	6,000	202.42%
SUBTOTAL REVENUES	355,106	1,003,700	35.38%	338,749	840,600	40.30%
Premium Amortization	-	6,740	0.00%	-	1,380	0.00%
TOTAL REVENUES	\$ 355,106	\$ 1,010,440	35.14%	\$ 338,749	\$ 841,980	40.23%
EXPENSES						
Program Management	\$ 20,847	\$ 74,104	28.13%	\$ 20,936	\$ 50,159	41.74%
DPW - Drainage Maintenance	20,733	144,132	14.38%	13,458	155,763	8.64%
DPW - Sweeping	6,752	43,777	15.42%	7,103	34,121	20.82%
Depreciation	133,333	400,000	33.33%	130,000	390,000	33.33%
Interest/Fiscal Agent Exps.	56,028	49,825	112.45%	36,504	64,801	56.33%
TOTAL EXPENSES	\$ 237,693	\$ 711,838	33.39%	\$ 208,001	\$ 694,844	29.93%
NET INCOME (LOSS)	\$ 117,413	\$ 298,602		\$ 130,748	\$ 147,136	
<i>(per GAAP/GASB basis)</i>						
Less: Add'l Capital Contribs.	-	-		-	-	
NET INCOME (LOSS)	\$ 117,413	\$ 298,602		\$ 130,748	\$ 147,136	
<i>(per budget basis)</i>						

FINANCE
5/13/2025

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - TIF 1 CIP FUND
4/30/2025
*****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	100.0%
Business Park	14,500	-	14,500	100.0%
Weston Avenue	5,524,132	272,329	5,251,803	95.1%
Weston Ave/Birch-Alderson	-	3,106	(3,106)	N/A
Christiansen Prop/Bus Park	1,000,000	-	1,000,000	100.0%
TOTAL EXPENDITURES	<u>\$6,543,632</u>	<u>\$275,435</u>	<u>\$6,268,197</u>	<u>95.8%</u>
 REVENUES				
Transfer In - TIF #1 Special Revenue Fund	\$ 6,543,632	\$ -	\$ 6,543,632	100.0%
Other Financing Sources	-	-	-	N/A
TOTAL RESOURCES	<u>\$6,543,632</u>	<u>\$ -</u>	<u>\$6,543,632</u>	<u>100.0%</u>

Revenues Over (Under) Expenditures (\$275,435)

FINANCE
5/13/2025

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - TIF 2 CIP FUND
4/30/2025
*****33% of Year Completed *****

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>
TIF 2 CIP FUND:				
Grants/Awards	\$ 507,735	\$ 337,500	\$ 170,235	N/A
Schofield Avenue	5,902,390	133,836	5,768,554	N/A
Publication Fees	-	94	(94)	N/A
TOTAL EXPENDITURES	\$ 6,410,125	\$471,430	\$5,938,695	92.6%
REVENUES				
State Grant	\$ 2,652,390	\$ -	\$ 2,652,390	N/A
Transfer In - TIF #1 Special Revenue Fund	3,757,735	-	3,757,735	100.0%
TOTAL RESOURCES	\$ 6,410,125	\$ -	\$6,410,125	100.0%
Revenues Over (Under) Expenditures		(\$471,430)		

FINANCE
5/13/2025

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - FACILITIES CIP FUND
4/30/2025
*****33% of Year Completed *****

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>
FACILITIES CIP FUND:				
Kennedy Park	\$ 1,046,550	\$ 30,999	\$ 1,015,551	97.0%
Aquatic Center	450,000	18,032	431,968	96.0%
Machmueller	<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>\$ 49,031.00</u></u>	<u><u>\$2,547,519</u></u>	<u><u>98.1%</u></u>
 REVENUES				
Proceeds from G.O. Bonds	\$ 931,550	\$ -	\$ 931,550	100.0%
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		\$ (49,031.00)		

FINANCE
5/13/2025

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - STREETS CIP FUND
4/30/2025
*****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	923	74,077	98.8%
Ped/Bike Plan	60,000	-	60,000	100.0%
Mesker/Schofield/Ross	-	1,434	(1,434)	N/A
Shorey	300,000	-	300,000	100.0%
Ross Ave	125,000	15,073	109,927	87.9%
Jelinek/Alderson	50,000	1,896	48,104	96.2%
Ross Ave Joint with Town	60,000	10,700	49,300	82.2%
Fuller Ave	2,075,000	26,943	2,048,057	98.7%
East Jelinek	-	2,899	(2,899)	N/A
Bloedel	50,000	-	50,000	100.0%
TOTAL EXPENDITURES	<u>\$3,020,000</u>	<u>\$59,868</u>	<u>\$2,960,132</u>	<u>98.0%</u>

REVENUES

Interest Income	\$ -	\$ 35,366	\$(35,366)	N/A
State Grants-Transportation	75,000	-	75,000	100.0%
State Grants-Bike Trails	30,000	42	29,958	99.9%
Misc Rev/Contribution	-	15,000	(15,000)	N/A
E/C River Launch Grant	-	-	-	N/A
Sale of Equip/Property	-	1,189	(1,189)	N/A
Proceeds from GO Bonds/Notes	2,915,000	-	2,915,000	100.0%
Transfers from Other Funds	-	-	-	N/A
TOTAL RESOURCES	<u>\$3,020,000</u>	<u>\$51,597</u>	<u>\$2,968,403</u>	<u>98.3%</u>

Revenues Over (Under) Expenditures (\$8,271)

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - CAPITAL EQUIPMENT CIP FUND
4/30/2025

***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	\$ -	\$ 80,000	100.0%
Public Safety Capital Outlay	100,000	-	100,000	100.0%
Highway Equipment	400,000	7,274	392,726	98.2%
Parks Equipment	115,000	-	115,000	100.0%
	<u>695,000</u>	<u>7,274</u>	<u>687,726</u>	<u>99.0%</u>
TOTAL EXPENDITURES	<u>\$695,000</u>	<u>\$7,274</u>	<u>\$687,726</u>	<u>99.0%</u>

REVENUES

State Shared Taxes-Expenditure Restraint	\$ 50,000	\$ -	\$ 50,000	100.0%
State Grants	-	-	-	N/A
Equipment Rental Fees	100,000	-	100,000	100.0%
Sale of Village Property	-	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%
	<u>1,141,605</u>	<u>36,891</u>	<u>1,104,714</u>	<u>96.8%</u>
TOTAL RESOURCES	<u>\$1,141,605</u>	<u>\$36,891</u>	<u>\$1,104,714</u>	<u>96.8%</u>

Revenues Over (Under) Expenditures \$29,617

FINANCE

5/13/2025

REQUEST FOR CONSIDERATION

Public Mtg/Date: Finance & Human Resource Committee, May 19, 2025

Description: April 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
- Summarize Payroll Detail
- Print Period Totals
- Include Vendor Number, Invoice Number, Description, and Invoice Date Comments
- Include FUNDS: 21, 26, 27, 28, 40
- Exclude FUNDS: 99
- Print FUND Titles
- Page 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
TIF #1/SPECIAL REVENUE FUND							
			03/31/2025 (03/25) Balance	21-00-41120-000-000			6,709,929.03-
			04/30/2025 (04/25) Period Totals and Balance		.00 *	.00 *	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)
INTEREST-INVESTMENTS							
			03/31/2025 (03/25) Balance	21-00-48110-001-000			126,562.82-
04/30/2025	CR1	9	Intercity Interest - April			2,594.11-	
04/30/2025	JE	13	LGIP Acct Interest - April			35,967.84-	
			04/30/2025 (04/25) Period Totals and Balance		.00 *	38,561.95- *	165,124.77-
YTD Encumbrance	.00	YTD Actual	-165,124.77 Total	-165,124.77	YTD Budget	-20,000.00 Unearned	(145,124.77)
MISCELLANEOUS EXPENSE							
			03/31/2025 (03/25) Balance	21-01-51910-399-000			.00
04/30/2025	AR	46	Write-off		1,461.84		
			04/30/2025 (04/25) Period Totals and Balance		1,461.84 *	.00 *	1,461.84
YTD Encumbrance	.00	YTD Actual	1,461.84 Total	1,461.84	YTD Budget	.00 Unexpended	(1,461.84)
REGULAR EARNINGS							
			03/31/2025 (03/25) Balance	21-06-56721-110-000			24,849.70
04/04/2025	PC	185	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		1,194.72		
04/04/2025	PC	206	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		185.42		
04/04/2025	PC	212	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		278.14		
04/04/2025	PC	316	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		338.71		
04/04/2025	PC	322	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		59.77		
04/04/2025	PC	342	WODALSKI,MICHAEL J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		417.68		
04/04/2025	PC	347	WODALSKI,MICHAEL J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		417.68		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
04/04/2025	PC	504	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		1,570.17		
04/04/2025	PC	509	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		93.59		
04/04/2025	PC	802	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		122.04		
04/04/2025	PC	807	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		18.44		
04/18/2025	PC	992	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		836.30		
04/18/2025	PC	995	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		358.42		
04/18/2025	PC	1015	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		417.20		
04/18/2025	PC	1021	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		46.36		
04/18/2025	PC	1116	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		378.56		
04/18/2025	PC	1122	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		19.92		
04/18/2025	PC	1143	WODALSKI,MICHAEL J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		835.36		
04/18/2025	PC	1287	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		1,590.97		
04/18/2025	PC	1292	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		72.79		
04/18/2025	PC	1602	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		126.43		
04/18/2025	PC	1607	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		14.05		

04/30/2025 (04/25) Period Totals and Balance 9,392.72 * .00 * 34,242.42

YTD Encumbrance .00 YTD Actual 34,242.42 Total 34,242.42 YTD Budget 135,282.00 Unexpended 101,039.58

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
			03/31/2025 (03/25) Balance	21-06-56721-151-000			1,837.46
04/04/2025	PB	963	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		64.74		
04/04/2025	PB	969	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		15.14		
04/04/2025	PB	1041	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		26.73		
04/04/2025	PB	1053	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		6.25		
04/04/2025	PB	1367	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		23.54		
04/04/2025	PB	1379	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		5.51		
04/04/2025	PB	1451	WODALSKI,MICHAEL J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		51.53		
04/04/2025	PB	1463	WODALSKI,MICHAEL J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		12.05		
04/04/2025	PB	2185	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		98.98		
04/04/2025	PB	2197	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		23.15		
04/04/2025	PB	3271	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		8.15		
04/04/2025	PB	3281	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		1.91		
04/18/2025	PB	4079	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		64.74		
04/18/2025	PB	4085	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		15.14		
04/18/2025	PB	4157	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		26.73		
04/18/2025	PB	4169	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		6.25		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
04/18/2025	PB	4489	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		23.54		
04/18/2025	PB	4501	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		5.51		
04/18/2025	PB	4575	WODALSKI,MICHAEL J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		51.53		
04/18/2025	PB	4587	WODALSKI,MICHAEL J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		12.05		
04/18/2025	PB	5267	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		98.85		
04/18/2025	PB	5277	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		23.12		
04/18/2025	PB	6319	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		8.15		
04/18/2025	PB	6329	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		1.91		
04/30/2025 (04/25) Period Totals and Balance					675.20 *	.00 *	2,512.66
YTD Encumbrance	.00	YTD Actual	2,512.66 Total	2,512.66 YTD Budget	10,350.00 Unexpended	7,837.34	

RETIREMENT-ER/EE SHARE			03/31/2025 (03/25) Balance	21-06-56721-152-000			1,773.71
04/04/2025	PB	957	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		83.03		
04/04/2025	PB	1029	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		32.22		
04/04/2025	PB	1355	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		27.69		
04/04/2025	PB	1439	WODALSKI,MICHAEL J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		58.06		
04/04/2025	PB	2173	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		115.63		
04/04/2025	PB	3261	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		9.76		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
04/18/2025	PB	4073	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		83.03		
04/18/2025	PB	4145	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		32.22		
04/18/2025	PB	4477	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		27.69		
04/18/2025	PB	4563	WODALSKI,MICHAEL J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		58.06		
04/18/2025	PB	5257	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		115.63		
04/18/2025	PB	6309	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		9.76		
04/30/2025 (04/25) Period Totals and Balance					652.78 *	.00 *	2,426.49
YTD Encumbrance	.00	YTD Actual	2,426.49 Total	2,426.49 YTD Budget	9,402.00 Unexpended	6,975.51	
HEALTH INSURANCE		03/31/2025 (03/25) Balance		21-06-56721-154-000			5,760.91
04/04/2025	PB	933	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		333.57		
04/04/2025	PB	939	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		13.41		
04/04/2025	PB	951	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.34		
04/04/2025	PB	981	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		157.52		
04/04/2025	PB	993	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		6.71		
04/04/2025	PB	1017	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.17		
04/04/2025	PB	1307	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		111.19		
04/04/2025	PB	1319	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		4.47		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
04/04/2025	PB	1343	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.11		
04/04/2025	PB	1405	WODALSKI,MICHAEL J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		8.90		
04/04/2025	PB	1427	WODALSKI,MICHAEL J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.23		
04/04/2025	PB	2127	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		125.75		
04/04/2025	PB	2139	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		5.65		
04/04/2025	PB	2161	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.40		
04/04/2025	PB	3221	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		55.59		
04/04/2025	PB	3231	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		2.24		
04/04/2025	PB	3251	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.06		
04/18/2025	PB	4049	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		333.57		
04/18/2025	PB	4055	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		13.41		
04/18/2025	PB	4067	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.34		
04/18/2025	PB	4097	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		157.52		
04/18/2025	PB	4109	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		6.71		
04/18/2025	PB	4133	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.17		
04/18/2025	PB	4429	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		111.19		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
04/18/2025	PB	4441	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		4.47		
04/18/2025	PB	4465	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.11		
04/18/2025	PB	4529	WODALSKI,MICHAEL J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		8.90		
04/18/2025	PB	4551	WODALSKI,MICHAEL J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.23		
04/18/2025	PB	5217	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		129.72		
04/18/2025	PB	5227	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		5.83		
04/18/2025	PB	5247	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.40		
04/18/2025	PB	6269	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		55.59		
04/18/2025	PB	6279	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		2.24		
04/18/2025	PB	6299	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.06		
04/30/2025 (04/25) Period Totals and Balance					1,656.77 *	.00 *	7,417.68
YTD Encumbrance	.00	YTD Actual	7,417.68 Total	7,417.68 YTD Budget	24,384.00 Unexpended	16,966.32	

LIFE INSURANCE		03/31/2025 (03/25) Balance		21-06-56721-155-000			49.99
04/04/2025	PB	945	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		4.08		
04/04/2025	PB	1005	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.51		
04/04/2025	PB	1331	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.74		
04/04/2025	PB	1417	WODALSKI,MICHAEL J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.89		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance	
04/04/2025	PB	2151	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		1.95			
04/04/2025	PB	3241	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.12			
04/18/2025	PB	4061	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		4.08			
04/18/2025	PB	4121	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.51			
04/18/2025	PB	4453	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.74			
04/18/2025	PB	4541	WODALSKI,MICHAEL J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.89			
04/18/2025	PB	5237	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		2.02			
04/18/2025	PB	6289	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.12			
04/30/2025 (04/25) Period Totals and Balance					16.65 *	.00 *	66.64	
YTD Encumbrance		.00	YTD Actual	66.64 Total	66.64	YTD Budget	249.00 Unexpended	182.36

WORKER'S COMP INSURANCE			03/31/2025 (03/25) Balance	21-06-56721-156-000			145.12
04/04/2025	PB	975	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		1.94		
04/04/2025	PB	1065	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		20.35		
04/04/2025	PB	1391	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.65		
04/04/2025	PB	1475	WODALSKI,MICHAEL J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		1.35		
04/04/2025	PB	2209	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		2.70		
04/04/2025	PB	3291	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.23		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
04/18/2025	PB	4091	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		1.94		
04/18/2025	PB	4181	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		20.35		
04/18/2025	PB	4513	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.65		
04/18/2025	PB	4599	WODALSKI,MICHAEL J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		1.35		
04/18/2025	PB	5287	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		2.70		
04/18/2025	PB	6339	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.23		
04/30/2025 (04/25) Period Totals and Balance					54.44 *	.00 *	199.56
YTD Encumbrance		.00 YTD Actual	199.56 Total	199.56 YTD Budget	673.00 Unexpended	473.44	
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LEGAL SERVICES			03/31/2025 (03/25) Balance	21-06-56721-212-000			1,640.00
			04/30/2025 (04/25) Period Totals and Balance		.00 *	.00 *	1,640.00
YTD Encumbrance		.00 YTD Actual	1,640.00 Total	1,640.00 YTD Budget	5,000.00 Unexpended	3,360.00	
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ACCOUNTING & AUDITING FEES			03/31/2025 (03/25) Balance	21-06-56721-213-000			2,083.07
			04/30/2025 (04/25) 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	
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STATE INSPECTION/REVIEW FEES			03/31/2025 (03/25) Balance	21-06-56721-279-000			150.00
			04/30/2025 (04/25) Period Totals and Balance		.00 *	.00 *	150.00
YTD Encumbrance		.00 YTD Actual	150.00 Total	150.00 YTD Budget	150.00 Unexpended	.00	
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MEMBERSHIP DUES			03/31/2025 (03/25) Balance	21-06-56721-324-000			1,685.00
			04/30/2025 (04/25) 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	
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GRANT			03/31/2025 (03/25) Balance	21-06-56771-791-000			49,213.28
			04/30/2025 (04/25) Period Totals and Balance		.00 *	.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	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
TIF #2/SPECIAL REVENUE FUND							
TAX INCREMENTS			03/31/2025 (03/25) Balance	26-00-41120-000-000			758,470.67-
			04/30/2025 (04/25) Period Totals and Balance		.00 *	.00 *	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			03/31/2025 (03/25) Balance	26-00-48110-001-000			15,554.13-
04/30/2025	CR1	9	Intercity Interest - April			2,870.93-	
			04/30/2025 (04/25) Period Totals and Balance		.00 *	2,870.93- *	18,425.06-
YTD Encumbrance	.00	YTD Actual	-18,425.06 Total	-18,425.06	YTD Budget	-2,000.00 Unearned	(16,425.06)
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MISCELLANEOUS EXPENSE			03/31/2025 (03/25) Balance	26-01-51910-399-000			.00
04/30/2025	AR	47	Write-off		130.31		
			04/30/2025 (04/25) Period Totals and Balance		130.31 *	.00 *	130.31
YTD Encumbrance	.00	YTD Actual	130.31 Total	130.31	YTD Budget	.00 Unexpended	(130.31)
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REGULAR EARNINGS			03/31/2025 (03/25) Balance	26-06-56726-110-000			6,240.65
04/04/2025	PC	184	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		199.12		
04/04/2025	PC	205	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		61.81		
04/04/2025	PC	211	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		92.71		
04/04/2025	PC	314	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		169.35		
04/04/2025	PC	320	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		29.89		
04/04/2025	PC	503	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		426.19		
04/04/2025	PC	508	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		25.40		
04/04/2025	PC	803	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		122.04		
04/04/2025	PC	808	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		18.44		
04/18/2025	PC	991	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		139.38		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
04/18/2025	PC	994	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		59.74		
04/18/2025	PC	1014	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		139.07		
04/18/2025	PC	1020	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		15.45		
04/18/2025	PC	1114	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		189.28		
04/18/2025	PC	1120	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		9.96		
04/18/2025	PC	1286	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		431.83		
04/18/2025	PC	1291	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		19.76		
04/18/2025	PC	1603	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		126.43		
04/18/2025	PC	1608	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		14.05		
04/30/2025 (04/25) Period Totals and Balance					2,289.90 *	.00 *	8,530.55
YTD Encumbrance	.00	YTD Actual	8,530.55 Total	8,530.55 YTD Budget	36,944.00 Unexpended	28,413.45	
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SOCIAL SECURITY			03/31/2025 (03/25) Balance	26-06-56726-151-000			447.79
04/04/2025	PB	965	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		10.79		
04/04/2025	PB	971	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		2.52		
04/04/2025	PB	1043	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		8.91		
04/04/2025	PB	1055	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		2.08		
04/04/2025	PB	1369	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		11.77		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
04/04/2025	PB	1381	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		2.75		
04/04/2025	PB	2187	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		26.87		
04/04/2025	PB	2199	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		6.28		
04/04/2025	PB	3273	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		8.15		
04/04/2025	PB	3283	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		1.91		
04/18/2025	PB	4081	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		10.79		
04/18/2025	PB	4087	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		2.52		
04/18/2025	PB	4159	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		8.91		
04/18/2025	PB	4171	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		2.08		
04/18/2025	PB	4491	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		11.77		
04/18/2025	PB	4503	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		2.75		
04/18/2025	PB	5269	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		26.83		
04/18/2025	PB	5279	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		6.27		
04/18/2025	PB	6321	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		8.15		
04/18/2025	PB	6331	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		1.91		
04/30/2025 (04/25) Period Totals and Balance					164.01 *	.00 *	611.80
YTD Encumbrance	.00	YTD Actual	611.80 Total	611.80 YTD Budget	2,828.00 Unexpended	2,216.20	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
RETIREMENT-ER/EE SHARE			03/31/2025 (03/25) Balance	26-06-56726-152-000			433.75
04/04/2025	PB	959	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		13.84		
04/04/2025	PB	1031	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		10.74		
04/04/2025	PB	1357	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		13.85		
04/04/2025	PB	2175	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		31.39		
04/04/2025	PB	3263	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		9.76		
04/18/2025	PB	4075	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		13.84		
04/18/2025	PB	4147	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		10.74		
04/18/2025	PB	4479	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		13.85		
04/18/2025	PB	5259	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		31.39		
04/18/2025	PB	6311	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		9.76		
04/30/2025 (04/25) Period Totals and Balance					159.16 *	.00 *	592.91
YTD Encumbrance	.00	YTD Actual	592.91 Total	592.91 YTD Budget	2,567.00 Unexpended	1,974.09	

HEALTH INSURANCE			03/31/2025 (03/25) Balance	26-06-56726-154-000			1,842.25
04/04/2025	PB	935	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		55.59		
04/04/2025	PB	941	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		2.24		
04/04/2025	PB	953	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.06		
04/04/2025	PB	983	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		52.51		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
04/04/2025	PB	995	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		2.24		
04/04/2025	PB	1019	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.06		
04/04/2025	PB	1309	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		55.59		
04/04/2025	PB	1321	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		2.24		
04/04/2025	PB	1345	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.06		
04/04/2025	PB	2129	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		34.13		
04/04/2025	PB	2141	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		1.53		
04/04/2025	PB	2163	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.11		
04/04/2025	PB	3223	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		55.59		
04/04/2025	PB	3233	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		2.24		
04/04/2025	PB	3253	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.06		
04/18/2025	PB	4051	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		55.59		
04/18/2025	PB	4057	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		2.24		
04/18/2025	PB	4069	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.06		
04/18/2025	PB	4099	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		52.51		
04/18/2025	PB	4111	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		2.24		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance		
04/18/2025	PB	4135	BLAREK, FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.06				
04/18/2025	PB	4431	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		55.59				
04/18/2025	PB	4443	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		2.24				
04/18/2025	PB	4467	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.06				
04/18/2025	PB	5219	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		35.21				
04/18/2025	PB	5229	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		1.58				
04/18/2025	PB	5249	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.11				
04/18/2025	PB	6271	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		55.59				
04/18/2025	PB	6281	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		2.24				
04/18/2025	PB	6301	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.06				
04/30/2025 (04/25) Period Totals and Balance					529.63 *	.00 *	2,371.88		
YTD Encumbrance	.00	YTD Actual	2,371.88	Total	2,371.88	YTD Budget	8,883.00	Unexpended	6,511.12

LIFE INSURANCE		03/31/2025 (03/25) Balance		26-06-56726-155-000				11.29
04/04/2025	PB	947	HIGGINS, JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.68			
04/04/2025	PB	1007	BLAREK, FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.17			
04/04/2025	PB	1333	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.37			
04/04/2025	PB	2153	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.53			

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
04/04/2025	PB	3243	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.12		
04/18/2025	PB	4063	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.68		
04/18/2025	PB	4123	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.17		
04/18/2025	PB	4455	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.37		
04/18/2025	PB	5239	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.55		
04/18/2025	PB	6291	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.12		
04/30/2025 (04/25) Period Totals and Balance					3.76 *	.00 *	15.05
YTD Encumbrance		.00 YTD Actual	15.05 Total	15.05 YTD Budget	69.00 Unexpended	53.95	

WORKER'S COMP INSURANCE		03/31/2025 (03/25) Balance		26-06-56726-156-000			44.64
04/04/2025	PB	977	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.32		
04/04/2025	PB	1067	BLAREK,FORREST J PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		6.78		
04/04/2025	PB	1393	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.32		
04/04/2025	PB	2211	GEBERT, JAMI PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.73		
04/04/2025	PB	3293	LAO, SONG PAYROLL TRANS FOR 3/30/2025 PAY PERIOD		.23		
04/18/2025	PB	4093	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.32		
04/18/2025	PB	4183	BLAREK,FORREST J PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		6.78		
04/18/2025	PB	4515	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.32		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
04/18/2025	PB	5289	GEBERT, JAMI PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.73		
04/18/2025	PB	6341	LAO, SONG PAYROLL TRANS FOR 4/13/2025 PAY PERIOD		.23		
04/30/2025 (04/25) Period Totals and Balance					16.76 *	.00 *	61.40
YTD Encumbrance	.00	YTD Actual	61.40 Total	61.40 YTD Budget	211.00 Unexpended	149.60	
ACCOUNTING & AUDITING FEES			03/31/2025 (03/25) Balance	26-06-56726-213-000			183.80
04/30/2025 (04/25) 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	
STATE INSPECTION/REVIEW FEES			03/31/2025 (03/25) Balance	26-06-56726-279-000			150.00
04/30/2025 (04/25) Period Totals and Balance					.00 *	.00 *	150.00
YTD Encumbrance	.00	YTD Actual	150.00 Total	150.00 YTD Budget	150.00 Unexpended	.00	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
CDA/TIF #1 FUND							
			03/31/2025 (03/25) Balance	27-00-48110-001-000			14,055.89-
			04/30/2025 (04/25) Period Totals and Balance		.00 *	.00 *	14,055.89-
YTD Encumbrance	.00	YTD Actual	-14,055.89 Total	-14,055.89 YTD Budget	-10,000.00 Unearned	(4,055.89)	
INTEREST-MARKET VALUE ADJUST.							
			03/31/2025 (03/25) Balance	27-00-48110-009-000			5,412.60-
			04/30/2025 (04/25) Period Totals and Balance		.00 *	.00 *	5,412.60-
YTD Encumbrance	.00	YTD Actual	-5,412.60 Total	-5,412.60 YTD Budget	.00 Unearned	(5,412.60)	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
CDA/TIF #2 FUND							
			03/31/2025 (03/25) Balance	28-00-48110-001-000			1,738.28-
			04/30/2025 (04/25) Period Totals and Balance		.00 *	.00 *	1,738.28-
YTD Encumbrance	.00	YTD Actual	-1,738.28 Total	-1,738.28 YTD Budget	-5,000.00 Unearned	3,261.72	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
TIF #1 - CIP FUND							
			ARCHITECTURAL/ENGINEER STUDIES	03/31/2025 (03/25) Balance	40-07-57355-215-000		24,954.78
04/22/2025	AP	307	AECOM TECHNICAL SERVICES INC **VendorNo: 4290 **Inv. No: 2001010376 **Desc: WESTON AVE (X TO J) CONSTRUCTION SERVICES (MARCH 25) **Inv. Date: 04/22/25		19,242.01		
03/27/2025	AP	319	GANNETT WISCONSIN LOCALIQ **VendorNo: 5490 **Inv. No: 11159200 **Desc: WESTON AVE AUTHORIZING RESOLUTION AFFADAVIT **Inv. Date: 03/27/25		122.60		
04/07/2025	AP	603	U.S. BANK CORPORATE PAYMENT SYSTE **VendorNo: 21761 **Inv. No: 4279April2025 **Desc: WESTON AVE (X-J) 2025 STORMWATER PERMIT **Inv. Date: 04/07/25		13.75		
04/07/2025	AP	604	U.S. BANK CORPORATE PAYMENT SYSTE **VendorNo: 21761 **Inv. No: 4279April2025 **Desc: WESTON AVE (X-J) 2025 STORMWATER PERMIT **Inv. Date: 04/07/25		550.00		
			04/30/2025 (04/25) Period Totals and Balance		19,928.36 *	.00 *	44,883.14
YTD Encumbrance	.00	YTD Actual	44,883.14 Total	44,883.14	YTD Budget	5,524,132.00 Unexpended	5,479,248.86

			CAPITAL IMPROVS-LAND ACQIS	03/31/2025 (03/25) Balance	40-07-57355-821-000		31,200.00
04/10/2025	AP	153	BARNETT, GERALD **VendorNo: 23099 **Inv. No: PMT 1 PAR 22 WESTON AVE **Desc: WESTON AVE ROW PMT - PARCEL 22 **Inv. Date: 04/10/25		1,000.00		
04/10/2025	AP	154	BARNETT, GERALD **VendorNo: 23099 **Inv. No: PMT 1 PAR 23 WESTON AVE **Desc: WESTON AVE ROW PMT - PARCEL 23 **Inv. Date: 04/10/25		7,000.00		
04/17/2025	AP	206	BUCHBERGER, GARY B **VendorNo: 19593 **Inv. No: PMT 1 PAR 33- WESTON AVE CONST **Desc: WESTON AVE ROW PAYMENT - PARCEL 33 **Inv. Date: 04/17/25		1,000.00		
04/17/2025	AP	228	CVEYKUS FAMILY IRREVOCABLE TRUST **VendorNo: 23101 **Inv. No: PMT 1 PAR 13- WESTON AVE CONST **Desc: WESTON AVE ROW PMT - PARCEL 13 **Inv. Date: 04/17/25		7,500.00		
04/17/2025	AP	229	CVEYKUS FAMILY IRREVOCABLE TRUST **VendorNo: 23101 **Inv. No: PMT 1 PAR 14- WESTON AVE CONST **Desc: WESTON AVE ROW PMT - PARCEL 16 **Inv. Date: 04/17/25		16,000.00		
			04/30/2025 (04/25) Period Totals and Balance		32,500.00 *	.00 *	63,700.00
YTD Encumbrance	.00	YTD Actual	63,700.00 Total	63,700.00	YTD Budget	.00 Unexpended	(63,700.00)

			CAPITAL IMPROVS-SANITARY SEWER	03/31/2025 (03/25) Balance	40-07-57355-826-000		55,818.53
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Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
04/30/2025 (04/25) Period Totals and Balance					.00 *	.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							
03/31/2025 (03/25) Balance				40-07-57355-827-000			107,927.68
04/30/2025 (04/25) Period Totals and Balance					.00 *	.00 *	107,927.68
YTD Encumbrance	.00	YTD Actual	107,927.68 Total	107,927.68 YTD Budget	.00 Unexpended	(107,927.68)	
ARCHITECTURAL & ENGINEERING FE							
03/31/2025 (03/25) Balance				40-07-57390-215-000			3,105.80
04/30/2025 (04/25) Period Totals and Balance					.00 *	.00 *	3,105.80
YTD Encumbrance	.00	YTD Actual	3,105.80 Total	3,105.80 YTD Budget	.00 Unexpended	(3,105.80)	

Report Criteria:

- Actual Amounts
- Accounts With Balances Or Activity
- Summarize Payroll Detail
- Print Period Totals
- Include Vendor Number, Invoice Number, Description, and Invoice Date Comments
- Include FUNDS: 21, 26, 27, 28, 40
- Exclude FUNDS: 99
- Print FUND Titles
- Page by FUND
- All Segments Tested for Total Breaks
- Account Code.Account code = "E","R"

REQUEST FOR CONSIDERATION

Public Mtg/Date: Finance & Human Resource Committee, May 19, 2025

Description: Attorney detail 4/14/25 – 5/11/25

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		16,070.00	31,636.00
Purchases	4,180.00	16,070.00	31,636.00
Adjustments	.00	.00	.00
Payments	4,180.00	16,070.00	31,636.00
Discounts	.00	.00	.00
Discounts Lost	.00	.00	.00

	Date	Number	Amount
Last PO:	01/01/0001		.00
Last Invoice:	05/01/2025	224234	920.00
Last Check:	05/08/2025	64401	4,180.00

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
05/01/2025	224232	1	05/25	Invoice	05/05/2025	4/1-4/24 MOUNT OLIVE EXEMPTION REQUEST	2,020.00	05/08/2025	-			64401	10-01-51300-21	Attorneys Fe
05/01/2025	224232	2	05/25	Invoice	05/05/2025	CHAPTER 54 AMENDMENT	380.00	05/08/2025	-			64401	10-01-51300-21	Attorneys Fe
05/01/2025	224232	3	05/25	Invoice	05/05/2025	WELL 7 & 8 CONTRACT REVIEW	120.00	05/08/2025	-			64401	60-03-53780-21	Attorneys Fe
05/01/2025	224233	1	05/25	Invoice	05/05/2025	EVEREST HILLTOP ROAD VACATION 4/1-4/15	740.00	05/08/2025	-			64401	10-01-51300-21	Attorneys Fe
05/01/2025	224234	1	05/25	Invoice	05/06/2025	REU AND UTILITY RELOCATION ORD 3/22-3/25	920.00	05/08/2025	-			64401	61-03-53613-21	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
05/08/2025	64401	1	05/25	Calculated	05/08/2025	2,020.00	.00	.00	224232	1	4/1-4/24 MOUNT OLIVE EXEMPTION REQUEST	1	10-01-51300-	Attorn
05/08/2025	64401	2	05/25	Calculated	05/08/2025	380.00	.00	.00	224232	2	CHAPTER 54 AMENDMENT	1	10-01-51300-	Attorn
05/08/2025	64401	3	05/25	Calculated	05/08/2025	120.00	.00	.00	224232	3	WELL 7 & 8 CONTRACT REVIEW	1	60-03-53780-	Attorn
05/08/2025	64401	4	05/25	Calculated	05/08/2025	740.00	.00	.00	224233	1	EVEREST HILLTOP ROAD VACATION 4/1-4/15	1	10-01-51300-	Attorn
05/08/2025	64401	5	05/25	Calculated	05/08/2025	920.00	.00	.00	224234	1	REU AND UTILITY RELOCATION ORD 3/22-3/25	1	61-03-53613-	Attorn

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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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 Resources Committee AND
Board of Trustees, May 19, 2025

Description: Discussion and/or action on adoption of *Sec. 10.26 Body Camera Usage for Nonlaw Enforcement Personnel* in the Conduct and Behavior Chapter of the Employee Personnel Policies and Procedures Handbook

From: Jami Gebert, Administrator

Question: Would the committee like to recommend adoption of the *Body Camera Usage for Nonlaw Enforcement Personnel* policy in the Employee Personnel Policies and Procedures Handbook to the Board of Trustees?

Background

Below is the discussion and action regarding a formal policy for body camera usage by Village staff from the April 21, 2025, Finance and Human Resources Committee meeting.

Discussion and/or action on formal policy on body camera usage by Village Staff.

It was discussed within the committee that a policy should be put into place.

Olson suggested to reach out to Mountain Bay Metro, the possibility to share the recording data with them. They can potentially backup the data for us to help reduce some cost savings.

Motion by Maloney, second by Meinel, to refer to next month.

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

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

Attached is a draft policy for *Body Camera Usage for Nonlaw Enforcement Personnel*, which if approved would be incorporated into the *Conduct & Behavior* Chapter of the Employee Personnel Policies and Procedures Handbook.

Attached Docs: draft Body Camera Usage for Nonlaw Enforcement Personnel policy.

Committee Action: TBD.

FISCAL IMPACT: None to minimal.

Recommendation: None.

Recommended Language for Official Action

REQUEST FOR CONSIDERATION

Finance and Human Resources:

I recommend adoption of Section 10.26 *Body Camera Usage for Nonlaw Enforcement Personnel* policy to Chapter 10 of the Employee Personnel Policies and Procedures Handbook to the Board of Trustees.

OR

I recommend adoption of Section 10.26 *Body Camera Usage for Nonlaw Enforcement Personnel* policy to Chapter 10 of the Employee Personnel Policies and Procedures Handbook with the following changes _____ to the Board of Trustees.

Board of Trustees:

I motion to approve the Finance and Human Resources Committee recommendation regarding Section 10.26 *Body Camera Usage for Nonlaw Enforcement Personnel* policy to Chapter 10 of the Employee Personnel Policies and Procedures Handbook.

OR

I motion to approve the Finance and Human Resources Committee recommendation regarding Section 10.26 *Body Camera Usage for Nonlaw Enforcement Personnel* policy to Chapter 10 of the Employee Personnel Policies and Procedures Handbook with the following changes _____.

Or something else . . .

Village of Weston POLICY MANUAL		
Issue Date TBD 05/19/2025	Policy Title: <i>Body Camera Usage for Nonlaw Enforcement Personnel Policy</i>	TBD Policy No. 10.26
Revision Date		

Purpose. This policy is intended to provide instruction on when and how to use body-worn cameras so that Village personnel may, when appropriate, reliably record their contacts with the public.

Definitions.

- (1) Body Worn Camera/Transmitter (i.e. Body Camera): A portable audio and/or video recording device owned by the Village, which can be worn on a staff member’s body.

Policy Objectives.

- (1) The primary personnel associated with this policy are the Inspection staff of the Planning & Development Department. Any non-inspection staff member would need to provide a written request and receive prior authorization from the Village Administrator regarding use of a body camera.
- (2) The Village has adopted the use of body worn cameras to accomplish the following objectives:
 - (a) Accurate documentation of events, actions, conditions, and statements made during code enforcement activities, including stop work order(s), etc. to enhance a reporting record.
 - (b) Protect both municipal staff and customers from false allegations of improper conduct.
- (3) The Village recognizes that cameras can’t always capture everything that is seen by the staff member or that happens at an on-site but can act as a tool to help explain an event.
- (4) Sometimes the cameras are unintentionally obstructed, on a fixed mount, or may not have enough frames per second to capture what the human eye saw or perceived.

Operation. Staff shall activate the body camera when such use is appropriate to the proper performance of his or her official duties, where the recordings are consistent with this policy and law, including:

- (1) On-site Code Enforcement activities where it is known that interaction will occur with the property owner or designee.
- (2) Noticing of enforcement actions, i.e. Stop Work Order and/or Raze or Repair Order.
- (3) Detailed Property Inspections, i.e. New Construction (residential and/or commercial) prior to Occupancy Permit.
- (4) Exceptions:
 - (a) Routine property maintenance permits, i.e. fence permits, etc.
 - (b) Code Enforcement actions that do not involve the inspector leaving the vehicle and/or interacting with the property owner/designee.
 - (c) Where confidentiality is a concern, i.e. sensitive, proprietary, or protected information is present.
 - (d) If recording would constitute a violation of the law, Village policy, or the reasonable expectation of privacy.

Operating Guidelines:

- (1) Body camera equipment should be in a ready state during the workday. The ready state is defined as: the unit is charged and affixed as noted in letter B. below, and ready to start recording at the click of the record button.
- (2) The body worn camera should be secured to the center line of the staff member's chest or in a location where frontal optimum viewing and recording will occur.
- (3) The body camera will be activated by Village personnel.
- (4) Once recording, personnel shall ensure there are no obvious obstructions to recording.
- (5) The body camera shall remain activated until the interaction or event is concluded but shall be stopped or discontinued if further recording would constitute a violation of the law, department policy, or expectation of privacy. When this occurs, the recording staff member must verbally note on the recording before it is stopped as to why the recording was stopped. The recording must be started back immediately when/if situation for ending recording has passed.
- (6) If exigent circumstances exist which prevent the camera from being turned on, the camera must be turned on as soon as practicable.
- (7) If a recording failure occurs, staff shall immediately notify their supervisor via email communication and shall include a reference to the recording and what was the failure that occurred.
- (8) Staff must remember to turn off the recording at the conclusion of the incident.

Care and Maintenance.

- (1) The Inspectors of the Planning & Development department shall ensure proper care and maintenance of body worn cameras (charging, cleaning, and reporting any malfunctions). Upon becoming aware, Inspectors must as soon as practical document and notify their supervisor of any technical difficulties, failures, or problems with the body camera.
- (2) It is the Building Inspector & Building Manager's responsibility to properly train and document every Village staff who uses the equipment in the use and maintenance of body camera equipment.
- (3) Upon receiving notice, the appropriate supervisor shall make every reasonable effort to correct, repair, and/or replace the body camera equipment.

Retention.

- (1) Camera footage will be downloaded at a minimum weekly to a designed folder that is backed up by the server.
- (2) No staff member shall intentionally alter or attempt to alter recordings in any way.
- (3) Use of body cameras is for Inspection staff/Village personnel while on-duty performing official Village business only.
- (4) Body cameras and all recorded media are the exclusive property of the Village.
- (5) Recordings are considered records as defined by Wisconsin Statute 19.32(2); recordings will be saved at minimum of 120 days.

Tape review.

- (1) Body camera recordings may be routinely or randomly reviewed by supervisors to monitor staff interactions and performance.
- (2) Recording may also be used for Inspection staff training purposes.
- (3) Inspectors may review their own recordings at any time. Recordings may be beneficial when completing report(s).

- (4) No recording shall be used or shown for the purpose of staff ridicule or embarrassment.
- (5) The Village Administrator should review body camera footage at random to make sure the cameras are being used.

Restrictions on Using Body Cameras.

- (1) Staff shall not use body cameras or other recording equipment to record administrative conversations, i.e. disciplinary actions, supervisor's directives, or talks between employees.
- (2) Staff may not activate body cameras to surreptitiously record:
 - (a) Communications with other Village personnel.
 - (b) Conversations that concern matters over which the person being recorded would have a reasonable expectation of privacy.

DRAFT

REQUEST FOR CONSIDERATION

Public Mtg/Date:	Finance & Human Resources Committee, May 19, 2025
Description:	Discussion and/or action on <i>Sec. 10.03 Cellular Phone Policy</i> in the Conduct and Behavior Chapter of the Employee Personnel Policies and Procedures Handbook
From:	Jami Gebert, Administrator
Question:	Review and possible recommendation of amendments to Section 10.03 Cellular Phone Policy of the Employee Personnel Policies and Procedures Handbook to the Board of Trustees?

Background

At last month's meeting, several amendments were approved to Chapter 10 Employee Conduct and Behavior of the Employee Personnel Policies and Procedures handbook. Section 10.03 Cellular Phone Policy was excluded from these amendments in order to have further discussion at this month's meeting.

Staff mentioned last month that the cellphone policy was reviewed by Attorney Yde in the recent past. I thought it would be beneficial to attach the documents assembled by the former Administrator in cooperation with the Village Attorney from 2022. Modification were completed to the agreement following these discussions. Both the policy and agreement are attached for ease of reference. As recent as 2022, the stipend model was expanded and extended to all exempt and non-exempt employees.

I also attached an updated organizational chart for the Village. Draft amendments presented at April's meeting did include an increase for non-exempt employees from \$25.00/monthly to \$50.00/monthly. The committee discussed in-office personnel having more regular access to a desk phone vs. in-field staff utilization of cellphones. Possible discussion for Monday would be maintaining the \$25.00/monthly stipend for non-exempt staff but review the in-field positions where cellphone usage is relied on for regular communication and discuss a possible increase.

Attached Docs:	<ul style="list-style-type: none">- RFC Modifications to Section 10.03 (6) of the Employee Handbook regarding employee cell phone stipend from former Administrator Keith Donner.- Section 10.03 Cellular Phone Policy.- Employee Stipend Request and Agreement for Individually Owned Mobile Device.- Village Organization Chart.
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Committee Action:	TBD.
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FISCAL IMPACT:	Minimal.
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Recommendation:	None.
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REQUEST FOR CONSIDERATION

Recommended Language for Official Action

I recommend the following changes to Section 10.03 Cellular Phone Policy of the Employee Personnel Policies and Procedures Handbook, _____, with draft amendments returning for review and possible recommendation to the Board of Trustees at next month's meeting.

Or something else . . .

REQUEST FOR CONSIDERATION

Public Mtg/Date:	Board of Trustees – 02/21/2022
Description:	Modification to Section 10.03 (6) of the Employee Handbook regarding employee cell phone stipend.
From:	Keith Donner, Administrator
Question:	Should the Village Board approve modifying Section 10.03(6) of the employee handbook regarding the cell phone stipend as recommended by the Human Resources Committee?

Background

At the January meeting of the Board of Trustees the proposal to modify Section 10.03 (6) of the Employee handbook regarding the provision of a stipend for employees' cellular phones was deferred due to questions about combining business and personal use of a single device vs. issuing employees a separate device for business only.

The Administrator conferred with Attorney Yde on the pros and cons of employees managing a single device used for both personal and business purposes vs. issuing a separate for business to specific employees. Attorney Yde's e-mail summarizing his review is attached. Major points have been highlighted.

Whether there is a separate device issued for business or only 1 device, any devices used by government employees or officials can be subject to inspection in an open records request. Attorney Yde advises modifying language in Section 10 of our Employee Handbook to be consistent with whichever way we go. An important modification is to

In the 2nd to last paragraph of his e-mail Attorney Yde recommends updating Section 10.03 and Section 10.17 of the handbook recognizing that smart phones are like minicomputers. He further lists what the contract for each employee should include:

- Require employees to use the phone consistent with applicable laws and to comply with all laws while driving.
- Each employee must agree to follow our requirements for preserving all email communications by using the software that allows this.
- Each employee must agree that he or she has no expectation of privacy with respect to the phone.
- Each employee must agree to immediately produce the phone to the Village for inspection upon request.
- Each employee must sign an authorization allowing the Village to request any phone records or data for the subsidized phone from the cellular provider.
- The policy should state that the Village is not responsible for anything that may happen to the phone (if it is broken or something in the course of their employment) or any liabilities that may result from personal use of the phone.
- The policy must require the employee to provide us with the phone before the employee transitions to a new phone so that public records that might not have been properly saved to our software can be retained before the transitions occurs.

The Administrator polled area municipalities on their policies. There is not universal consistency. The summary is attached.

REQUEST FOR CONSIDERATION

In discussing the one device vs. 2 device question with employees, the desire is to manage 1 device. Texting of government related information can be eliminated by requiring internal communication through Microsoft Teams, e-mail, or telephone. Communications outside the organization should only be through e-mail or telephone.

Owing to how the use of cellular telephones including capability for texting and e-mailing are so prevalent in our modern communication, it has been observed that all employees and department directors are reliant on them to communicate in the normal course of business during the day. The Administrator recommends that all exempt and non-exempt staff be eligible for the stipend because there are numerous instances where employees are relied upon to use their cell phones for work related matters during the workday.

Current trends in employee retention efforts are focusing on culture issues and small things. ([See the February issue of "The Municipality"](#)) (As I was once told it is always "little stuff" that employees appreciate or allow to gnaw at them)

Attached Docs: 02/17/22 e-mail from Attorney Matt Yde
Table of local communities' cell phone policies
E-mail to Administrator from Trustee Meinel
RFC and attachments from 01/17/22 BOT meeting

Committee Action: Recommended by Human Resources Committee on 1/03/2022;

Fiscal Impact: The proposed changes would result in an estimated increase of \$2,280 in the general fund. Cell phone stipends are budgeted within each department and a budget adjustment will formally be needed during 2022 for the estimated increase.

Recommendation: Stay with the stipend policy, expand the stipend to all exempt and non-exempt employees as described above and increasing the \$20.00 rate for non-exempt employees to \$25.00. Attorney recommendations for modifying Section 10 of the Handbook should followed.

Recommended Language for Official Action

I move to approve modifying the Employee Handbook and cellular phone contract as recommended by Attorney Yde reflecting a stipend model for phones used for both personal and business purposes and expanding the eligibility for cell phone reimbursement to all exempt and non-exempt employees, increasing the monthly stipend for non-exempt employees from \$20.00 to \$25.00. Staff to bring modified version of Section 10 of the Employee Handbook back to the Board to acknowledge changes.

Or, Something else

Additional Action:

From: [Matt E. Yde](#)
To: [Keith Donner](#)
Cc: [Lani Kukulka](#); [Matt Yde](#); [Alex Yde](#)
Subject: Smart Phone Stipend Policy
Date: Thursday, February 17, 2022 7:18:23 PM
Attachments: [Chap10_BehaviorConduct \(Rev 09-17-2018\).pdf](#)

Hi Keith:

You asked me to review the Village's policy of providing a \$50 cell phone stipend to certain key employees and the possibility of extending that policy to other Village employees versus providing Village employees with a Village owned phone. I will provide you with the legal issues that often arise with the use of cell phones by government employees and officials and the pros and cons of providing a stipend versus a Village owned phone.

The first issue to be addressed is confidentiality. Normally, we are concerned about transparency of government, but there are those occasional communications that involve confidential or privileged information, like communications with counsel covered by the attorney client privilege, or negotiations or sensitive information involving third parties. **Whatever communication device that is being used for government business should have security features that ensure confidentiality during phone calls and with emails for those employees who send or receive confidential communications. If the Village uses the stipend model, then the Village should require that the phone have security features that ensure privacy for those employees who send or receive confidential communications.** It is my understanding that the confidentiality of texts cannot be ensured so your policy should forbid texting confidential or privileged communications.

Next, we need to ensure that all public records are properly preserved. **Any email, document, video, photo, or text involving government business that is generated or received by a Village employee or official on a personal or government issued phone is a public record and must be preserved.** It is my understanding that **the Village has software that will be required for every phone and that will ensure that emails are preserved.** Since this software will not preserve texts, **we should prohibit the use of these phones to text any messages involving government business.**

The seminal case involving whether private emails are public records is **Schill v. Wisconsin Rapids School District, 327 Wis.2d 572 (2010).** In this case, the school released personal emails sent out by teachers requested pursuant to the Public Records Law. The emails were sent on the school district email accounts and the district-owned computers. The teachers argued that their personal emails should not have been released because they were not subject to the Public Records Law. The court said that, in general, personal emails are not always "records" within the meaning of Open Records Law simply because they are sent and received on government email and computer systems. In determining whether a document is a "record" under Public Records Law, focus is on the content of the document; to be a record, the document's content must have a connection to a government function. Additionally, it stated a balancing test, which balances whether permitting inspection would result in harm to the public interest which outweighs the legislative policy recognizing the public interest in allowing inspection. **The court ruled that, in this case, personal emails were not subject to the Public Records Law because these personal emails were not "records."**

Based on Schill, if the Village were to give stipends for employees to put towards cell phones, the only information required to be produced as a public record would be communications involving government business, not purely personal emails. However, in order to determine whether an email is a public record, someone must review the emails on the phone. Employees may not like having to give their phone to a Village representative to review both personal and government related emails to determine which emails are responsive to a public records request.

What are the pros and cons? It would be cheaper for the Village and the employee for the employee to have one personal smart phone that is being subsidized by the Village (\$50) for its partial governmental use rather than having two smart phones—one exclusively for government purposes and the other exclusively for personal use. If the Village purchased the smart phone and permitted employees to use the phone for personal use as well, we would run into the same problems as providing a stipend for partial government use of a personal phone. An advantage of the Village providing the phone is that the Village would own the phone and presumably have more rights to control it and obtain information about the account from the provider. In a perfect world, the user would return it to the Village upon separation. In the real world, the employee may not return it or may take it to someone to wipe any personal information before returning it to the Village. Regardless of which way you go, the key is to have a strong technology policy that is enforced with regular checks to make sure your employees are complying with it.

The Village should beef up 10.03 Cellular Phone Policy and create a smart phone contract that each employee must sign before receiving a phone or a stipend. At a minimum, the Cellular Phone Policy/smart phone contract should require employees to use the phone consistent with applicable laws and to comply with all laws while driving. Each employee must agree to follow our requirements for preserving all email communications by using the software that allows this. Each employee must agree that he or she has no expectation of privacy with respect to the phone. Each employee must agree to immediately produce the phone to the Village for inspection upon request. Each employee must sign an authorization allowing the Village to request any phone records or data for the subsidized phone from the cellular provider. The policy should state that the Village is not responsible for anything that may happen to the phone (if it is broken or something in the course of their employment) or any liabilities that may result from personal use of the phone. The policy must require the employee to provide us with the phone before the employee transitions to a new phone so that public records that might not have been properly saved to our software can be retained before the transitions occurs. Our technology use policies in 10.17 should be incorporated into our smart phone policy since the smart phone is like a mini computer.

Please call or email me if you have any questions. I am happy to meet with you or the Board to discuss this matter further.

Matt

Matthew E. Yde

Yde Law Firm, S.C.

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Wausau, WI 54402-1323

715-845-7800

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From: [Steve Meinel](#)
To: [Mark Maloney](#)
Cc: [Keith Donner](#)
Subject: Item #47 of draft agenda
Date: Friday, January 14, 2022 9:52:04 AM

I'm not in favor of this as it carries too much potential risk or responsibility for the village. I think it would be better to have the village buy the phones under a calling plan with one of the carriers for only the department directors/managers and stay away from providing it to any other employees.

The village has the responsibility to maintain all of the village records but I don't think there is an easy way to do this when emails and texts could be on the individual's personal phone. It also would be impossible if the employee was to leave the Village as the village would have no way of checking a phone if they are no longer employed by the village. If the village was to own the phones and the phone number, the village would have no problems searching the phone after the employee leaves.

I've listed a few seminar presentations for educational purposes as well as a couple of news stories on the former mayor of Marshfield and former employee of Forward Financial. It documents the significance of correctly maintaining records and was life changing for him.

<https://etf.wi.gov/boards/joint/publicrecordslaw/direct>

https://uwm.edu/externalrelations/wp-content/uploads/sites/437/2019/04/Public-Records-101_March-2019.pdf

<https://www.onfocus.news/city-transparency-at-risk/>

<https://www.onfocus.news/former-mayor-mcmanus-announces-intent-to-re-run-for-office/>

If you have any questions, please let me know.

Steven Meinel

REQUEST FOR CONSIDERATION

Public Mtg/Date:	Board of Trustees – 1/17/2022
Description:	Modification to Section 10.03 (6) of the Employee Handbook regarding employee cell phone stipend.
From:	Keith Donner, Administrator
Question:	Should the Village Board approve modifying Section 10.03(6) of the employee handbook regarding the cell phone stipend as recommended by the Human Resources Committee?

Background

Section 10.03 (6) of the Employee handbook provides for a stipend to carry a cell phone which is used for personal and Village business. The rationale for this stipend was to eliminate the need for the Village to purchase cellular phones for employees and, instead, offset the employee's cost for a phone used for both Village and personal business.

Eligible employees are required to keep their phone with them during work hours, to be able to be contacted for Village business. Current language in this section has the amount of the stipend at either \$50.00 per month for Department Directors and other eligible exempt staff. Eligible non-exempt staff receive a \$20.00 per month stipend.

Owing to how the use of cellular telephones including capability for texting and e-mailing are so prevalent in our modern communication, it has been observed that all employees and department directors are reliant on them to communicate in the normal course of business during the day. The Administrator recommends that all exempt and non-exempt staff be eligible for the stipend because there are numerous instances where employees are relied upon to use their cell phones for work related matters during the workday.

Additionally, it is recommended the stipend for non-exempt staff be increased from \$20.00 to \$25.00.

Attached Docs:	Spreadsheet showing estimated cost of the current and modified plan. Section 10.03 of the Employee Handbook
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Committee Action:	- Recommended by Human Resources Committee on 1/03/2022
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Fiscal Impact:	The proposed changes would result in an estimated increase of \$2,280 in the general fund. Cell phone stipends are budgeted within each department and a budget adjustment will formally be needed during 2022 for the estimated increase.
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REQUEST FOR CONSIDERATION

Recommendation: The Human Resources Committee supported the recommendation to expand the stipend to all exempt and non-exempt employees as described above and increasing the \$20.00 rate for non-exempt employees to \$25.00.

Recommended Language for Official Action

I move to approve modifying the Employee Handbook such that Section 10.03 expands the eligibility for cell phone reimbursement to all exempt and non-exempt employees and increases the monthly stipend for non-exempt employees from \$20.00 to \$25.00, as recommended by the Human Resources Committee.

Or, Something else

Additional action:

Sec. 10.03. Cellular Phone Policy.

- (1) Background: The Village recognizes that the performance of certain job responsibilities may be enhanced by or may require the use of a cellular (cell) phone, smartphone, tablet or another mobile computing device, hereafter referred to collectively as mobile devices. In order to comply with IRS rules, as of January 1st, 2015, the Village will no longer provide mobile device service to individual employees, unless otherwise provided for through a written employment agreement. Instead, the Village will begin issuing a Stipend for employees whose job duties require the use of a mobile device. This Stipend is meant to off-set the overall costs of the mobile device ownership, not cover those costs in full. The Stipend is not considered taxable income to the employee but is seen as a reimbursement for the expense of ownership.
- (2) Purpose: The Village recognizes that the performance of certain job responsibilities may be enhanced by, or may require the use of a mobile device. Village employees will be given the opportunity to purchase and use a mobile device of their choosing at work for mutual convenience. The Village reserves the right to revoke this privilege if users do not abide by the policies and procedures outlined below. This policy is intended to protect the security and integrity of The Village's data and technology infrastructure. Limited exceptions to the policy may occur due to variations in devices and platforms. Village employees must agree to the terms and conditions set forth in this policy before connecting their devices to the Village's network.
- (3) Scope: This policy applies to all Village employees, and those whose job responsibilities may be enhanced by, or may require the use of a mobile device. The Village will not own mobile devices for the use of individual employees. Following the adoption of this policy, all Village owned phones will be for general, pooled departmental use, unless otherwise provided for through a written employment agreement.
- (4) Definitions:
 - (a) For the purpose of this policy, any portable electronic resource device that is used, in any measure, to make or receive wireless calls, is defined as a "cell phone".
 - (b) For the purpose of this policy, employees are defined as regular full-time employees, but may also include those people associated with the Village such as regular part-time employees, temporary, seasonal, appointed officials, elected officials, volunteers, and/or contractors if appropriate.
 - (c) Village issued push-to-talk devices, walkie-talkies, and pagers that do not have a cellular phone capability are excluded from the policy. The Administrator should approve issuance of such devices.
- (5) Use of Cellphones/Smart Devices by Village employees while at work:
 - (a) Employees will be permitted to use their personal cellular phones within the workplace, but within reason and given certain conditions and limitations.
 - (b) An employee who owns a cellular and/or mobile smart device may use the device for both business and personal purposes, as needed, and as appropriate throughout the workday. Use of the phone, during a work shift, in any manner contrary to Villages policies and expectations as well as local, state, or federal laws will constitute misuse, and could result in disciplinary action.

- (c) Employees may use their mobile device to connect to the Village's wireless network to access internet and other electronic resources necessary to perform their job duties. Employees may also access internet and other electronic resources for personal reasons, but should only do so while on break.
- (d) Employees will be expected to act maturely and responsibly with this privilege and also abide by the Village's computer and technology use policies while connected to the Village network with their mobile device.
- (e) While non-exempt employees are encouraged to connect their mobile devices to the Village's electronic email server, they may only download and / or access these emails during their scheduled work shift.
- (f) Employees may only use their mobile devices in lawful and safe settings, and must abide by all other Village policies (e.g. policies regarding safe use and operation of equipment and vehicles.) while in use.

(6) Stipend Reimbursement:

- (a) The following employees are eligible to receive a stipend as reimbursement for use of their individually-owned mobile device as a business expense.
 - i. ~~All~~ Department Directors: ~~Aquatic Center Manager, Finance Director, Parks Recreation and Forestry Director, Planning and Development Director, Public Works and Utility Director, Technology Services Director and Clerk/Employee Resources Manager.~~
 - ii. ~~Other All Exempt~~ fulltime equivalent (FTE) Employees: ~~Assistant Planner, Building Inspector/Facilities Manager, Property/Residential Inspector, Economic Development Coordinator, Deputy Finance Director, Deputy Director of Public Works and Utilities, Public Relations/Employee Resources Assistant and Utility Superintendent.~~
 - iii. All Non-exempt fulltime equivalent FTE Employees: ~~Arborist/Forester, Fleet Lead, Municipal Maintenance Workers, Streets Lead, Utility Lead, and Utility Operators/Maintenance Workers.~~
- (b) Eligible employees interested in receiving the Stipend must request so in writing (see Appendix 10-A) to their Department Head who will review the request and pass his/her recommendation on to the Administrator for approval/denial.
- (c) The Stipend amount for eligible, exempt employees shall be \$50/monthly.
- (d) The Stipend amount for eligible, non-exempt employees shall be ~~\$2025~~/monthly.
- (e) The Village will pay only the Stipend amount and nothing more. The Stipend is neither permanent nor guaranteed. The Village reserves the right to remove an employee from Stipend eligibility and/or cancel the Stipend at any time. The Stipend shall end upon separation of employment with the Village. The Village shall not be responsible for any costs or fees associated with the mobile device service or contract, including cancellation charges.

- (f) The Stipend will be added to the eligible employee's regular paycheck after a request has been submitted and approved by the Department Director, Administrator, Technology Services and Finance Department.

(7) Compliance Requirements for Stipend Reimbursement:

- (a) As a condition of receipt of a cellular phone stipend reimbursement from the Village of Weston, all eligible employees are required to have a functioning cellular phone with them during their work shift. Phones must include both a voice and a text plan and have an active voicemail account feature.
- (b) Employees must provide their Department Director and the Employee Resources Manager with their current cell phone number, and immediately notify both parties if the number changes.
- (c) Employees should arrive for their work shift with a properly charged and functioning cellular phone capable of sending and receiving communications throughout the workday.

(8) Compliance Requirements for eligible, exempt employees:

- (a) Eligible, exempt employees are required to have a mobile device, which also includes a cellular data plan, in addition to the voice and text plan, and an active voicemail account feature requirement.
- (b) Eligible, exempt employees are required to be readily accessible for frequent contact, and/or critical contact with their colleagues and/or the public, and that accessibility extends to time away from work and/or may also involve on-call responsibilities.
- (c) Eligible, exempt employees will be asked to connect their mobile device (i.e., smart phone) with the Village's electronic mail server. Exempt employees must provide their mobile device to the Technology Services Director (i.e., Chief Technology Officer C.T.O.) to connect their device to the Village's electronic mail server.
- (d) All mobile devices anticipated to connect to the Village's data services, such as the Village's email system, must be approved by the Village's Technology Services Director. Not all devices are supported by the Village's system. The Village has no responsibility to service all data/communication systems. It is the employee's responsibility to ensure that their device can communicate with the Village's system prior to incurring any expenses or obligations with their provider.
- (e) Exempt employees are expected to carry their mobile device on their person both on, and off duty, and respond promptly and professionally when contacted about Village business.

[Amended by Act of the Village Board of Trustees on April 21, 2025]

Sec. 10.02. Attendance and Punctuality.

Our successful operation in large part depends on the regular attendance of each of our employees. Your job is important. We need you to be reliable and punctual in reporting for scheduled work.

Unscheduled absenteeism and tardiness, whatever their causes are disruptive and place a burden on your fellow employees and our customers. It also makes it difficult for us to operate efficiently, which affects our cost-effectiveness. Regular attendance and being ready to work at your scheduled starting time (not just coming in the door or getting ready to start work) are simple ways we help to maintain our commitment to quality and service.

If you will be unavoidably late to work or absent, please call your Department Director at least 30 minutes before but no later than 30 minutes after your scheduled starting time. Check with your Department Director when you arrive and record the time you actually start working on your time sheet. If you will be absent, make sure your Department Director knows about any customer(s) you are currently working with and what other things need to be taken care of during your absence.

Please contact your supervisor each day you will not be able to work. We may require a doctor's excuse for absences of three or more consecutive days.

Poor attendance and excessive tardiness will have a negative impact on your performance evaluation and on consideration for pay increases and promotions and may result in disciplinary action, up-to and including discharge.

Any employee who does not report to work and does not notify us within three (3) working days after the start of his/her scheduled shift will be considered to have voluntarily resigned his or her employment with us.

Sec. 10.03. Cellular Phone Policy.

- (1) Background: The Village recognizes that the performance of certain job responsibilities may be enhanced by or may require the use of a cellular (cell) phone, smartphone, tablet or another mobile computing device, hereafter referred to collectively as mobile devices. In order to comply with IRS rules, as of January 1st, 2015, the Village will no longer provide mobile device service to individual employees, unless otherwise provided for through a written employment agreement. Instead, the Village will begin issuing a Stipend for employees whose job duties require the use of a mobile device. This Stipend is meant to off-set the overall costs of the mobile device ownership, not cover those costs in full. The Stipend is not considered taxable income to the employee but is seen as a reimbursement for the expense of ownership.
- (2) Purpose: The Village recognizes that the performance of certain job responsibilities may be enhanced by, or may require the use of a mobile device. Village employees will be given the opportunity to purchase and use a mobile device of their choosing at work for mutual convenience. The Village reserves the right to revoke this privilege if users do not abide by the policies and procedures outlined below. This policy is intended to protect the security and integrity of The Village's data and technology infrastructure. Limited exceptions to the policy may occur due to variations in devices and platforms. Village employees must agree to the terms and conditions set forth in this policy before connecting their devices to the Village's network.

- (3) Scope: This policy applies to all Village employees, and those whose job responsibilities may be enhanced by, or may require the use of a mobile device. The Village will not own mobile devices for the use of individual employees. Following the adoption of this policy, all Village owned phones will be for general, pooled departmental use, unless otherwise provided for through a written employment agreement.
- (4) Definitions:
- (a) For the purpose of this policy, any portable electronic resource device that is used, in any measure, to make or receive wireless calls, is defined as a “cell phone”.
 - (b) For the purpose of this policy, employees are defined as regular full-time employees, but may also include those people associated with the Village such as regular part-time employees, temporary, seasonal, appointed officials, elected officials, volunteers, and/or contractors if appropriate.
 - (c) Village issued push-to-talk devices, walkie-talkies, and pagers that do not have a cellular phone capability are excluded from the policy. The Administrator should approve issuance of such devices.
- (5) Use of Cellphones/Smart Devices by Village employees while at work:
- (a) Employees will be permitted to use their personal cellular phones within the workplace, but within reason and given certain conditions and limitations.
 - (b) An employee who owns a cellular and/or mobile smart device may use the device for both business and personal purposes, as needed, and as appropriate throughout the workday. Use of the phone, during a work shift, in any manner contrary to Villages policies and expectations as well as local, state, or federal laws will constitute misuse, and could result in disciplinary action.
 - (c) Employees may use their mobile device to connect to the Village’s wireless network to access internet and other electronic resources necessary to perform their job duties. Employees may also access internet and other electronic resources for personal reasons, but should only do so while on break.
 - (d) Employees will be expected to act maturely and responsibly with this privilege and also abide by the Village’s computer and technology use policies while connected to the Village network with their mobile device.
 - (e) While non-exempt employees are encouraged to connect their mobile devices to the Village’s electronic email server, they may only download and / or access these emails during their scheduled work shift.
 - (f) Employees may only use their mobile devices in lawful and safe settings, and must abide by all other Village policies (e.g. policies regarding safe use and operation of equipment and vehicles.) while in use.
- (6) Stipend Reimbursement:

- (a) All full-time equivalents (FTEs) are eligible to request a stipend as reimbursement for use of their individually-owned mobile device as a business expense.
- (b) Eligible employees interested in receiving the Stipend must sign a mobile cell phone request and agreement (see Appendix 10-A). The employee's Department Director will review the request and pass his/her recommendation on to the Employee Resources Manager or Village Administrator for approval/denial. To receive the stipend the employee's agreement with the Village will include the following:
 - i. Agreement that cell phone use must be consistent with applicable laws and to comply with all laws while driving.
 - ii. Agreement to follow the Village's requirements for preserving all email communications by installing and using the e-mail software application as directed by the Village. This software could change from time to time.
 - iii. Agreement that no government business is conducted through text messaging, except any text messaging that may be contained and supported through the Village's main server.
 - iv. Agreement that the employee has no expectation of privacy with respect to the phone.
 - v. Agreement to immediately produce the phone to the Village for inspection upon request.
 - vi. Authorization allowing the Village to request any phone records or data for the subsidized phone from the cellular provider.
 - vii. Agreement to provide the Village with their phone before the employee transitions to a new phone so that public records that might not have been properly saved to the Village's software can be retained before the transitions occurs.
 - viii. Agreement to comply with the guidelines under Sec 10.17 Technology and Use Policy.

The Village is not responsible for anything that may happen to an employee's phone (if it is broken or damaged in the course of their employment) or any liabilities that may result from personal use of the phone.
- (c) The Stipend amount for eligible, exempt employees shall be \$50/monthly.
- (d) The Stipend amount for eligible, non-exempt employees shall be \$25/monthly.
- (e) The Village will pay only the Stipend amount and nothing more. The Stipend is neither permanent nor guaranteed. The Village reserves the right to remove an employee from Stipend eligibility and/or cancel the Stipend at any time. The Stipend shall end upon separation of employment with the Village. The Village shall not be responsible for any costs or fees associated with the mobile device service or contract, including cancellation charges.
- (f) The Stipend will be added to the eligible employee's regular paycheck after a request has been submitted and approved by the Department Director, Administrator, Technology Services and Finance Department.
- (g) Employees who choose not to accept the stipend must still provide the Village with a phone number at which they can be contacted in the event of situations requiring response to the needs of the public.

(7) Compliance Requirements for Stipend Reimbursement:

- (a) As a condition of receipt of a cellular phone stipend reimbursement from the Village of Weston, all eligible employees are required to have a functioning cellular phone with them during their work shift. Phones must have a voice plan with an active voicemail account feature.
- (b) Employees must provide their Department Director and the Employee Resources Manager with their current cell phone number, and immediately notify both parties if the number changes.
- (c) Employees should arrive for their work shift with a properly charged and functioning cellular phone capable of sending and receiving communications throughout the workday.
- (d) Employees are expected to carry their mobile device on their person both on, and off duty, and respond promptly and professionally when contacted about Village business.

(8) Additional Compliance Requirements for eligible, exempt employees:

- (a) Eligible, exempt employees are required to have a mobile device, which also includes a cellular data plan, in addition to the voice plan with an active voicemail account feature requirement.
- (b) Eligible, exempt employees are required to be readily accessible for frequent contact, and/or critical contact with their colleagues and/or the public, and that accessibility extends to time away from work and/or may also involve on-call responsibilities.
- (c) Eligible, exempt employees will be asked to connect their mobile device (i.e., smart phone) with the Village's electronic mail server. Exempt employees must provide their mobile device to the Technology Services Director (i.e., Chief Technology Officer C.T.O.) to connect their device to the Village's electronic mail server.
- (d) All mobile devices anticipated to connect to the Village's data services, such as the Village's email system, must be approved by the Village's Technology Services Director. Not all devices are supported by the Village's system. The Village has no responsibility to service all data/communication systems. It is the employee's responsibility to ensure that their device can communicate with the Village's system prior to incurring any expenses or obligations with their provider.

[Amended by Act of the Village Board of Trustees on December 15, 2014]

Sec. 10.04. Communication and Confidentiality.

Communication is a joint responsibility shared by the Village and all employees. No information concerning the internal operations of the Village, including but not limited to the release of records of the Village, may occur except through, and with the permission of, the Administrator or individual Department Director if designated by the Administrator. If requests for information are received by employees, whether on or off duty, from any person, then the employee is required to politely decline to provide such information and to direct that individual to the Administrator or Department Director for a response to that inquiry.



VILLAGE OF WESTON EMPLOYEE STIPEND REQUEST AND AGREEMENT FOR INDIVIDUALLY-OWNED MOBILE DEVICE

In accordance with **Sec. 10.03. Cellular Phone Policy of Chapter 10 Employee Conduct and Behavior of the Village of Weston Personnel Policies & Procedures Manual** eligible employees interested in receiving the Stipend must sign a mobile cell phone request and agreement. The employee's Department Director will review the request and pass his/her recommendation on to the Employee Resources Manager or Village Administrator for approval/denial.,

Stipend Reimbursement:

1. All full-time equivalents (FTEs) are eligible to request a stipend as reimbursement for use of their individually owned mobile device as a business expense.
2. To receive the stipend the employee's agreement with the Village will include the following:
 - i. Agreement that cell phone use must be consistent with applicable laws and to comply with all laws while driving.
 - ii. Agreement to follow the Village's requirements for preserving all email communications by installing and using the e-mail software application as directed by the Village. This software could change from time to time.
 - iii. Agreement that no government business is conducted through text messaging, except any text messaging that may be contained and supported through the Village's main server.
 - iv. Agreement that the employee has no expectation of privacy with respect to the phone.
 - v. Agreement to immediately produce the phone to the Village for inspection upon request.
 - vi. Authorization allowing the Village to request any phone records or data for the subsidized phone from the cellular provider.
 - vii. Agreement to provide the Village with their phone before the employee transitions to a new phone so that public records that might not have been properly saved to the Village's software can be retained before the transitions occurs.
 - viii. Agreement to comply with the guidelines under Sec 10.17 Technology and Use Policy.
3. The Village is not responsible for anything that may happen to an employee's phone (if it is broken or damaged in the course of their employment) or any liabilities that may result from personal use of the phone.
4. The Stipend amount for eligible, exempt employees shall be \$50/monthly.
5. The Stipend amount for eligible, non-exempt employees shall be \$25/monthly.
6. The Village will pay only the Stipend amount and nothing more. The Stipend is neither permanent nor guaranteed. The Village reserves the right to remove an employee from Stipend eligibility and/or cancel the Stipend at any time. The Stipend shall end upon separation of employment with the Village. The Village shall not be responsible for any costs or fees associated with the mobile device service or contract, including cancellation charges.
7. The Stipend will be added to the eligible employee's regular paycheck after a request has been submitted and approved by the Department Director, Administrator, Technology Services and Finance Department.
8. Employees who choose not to accept the stipend still must provide the Village with a phone number at which they can be contacted in the event of situations requiring response to the needs of the public.

Compliance Requirements for Stipend Reimbursement:

1. All eligible employees are required to have a functioning cellular phone with them during their work shift.
2. Phones must include both a voice and a text plan and have an active voicemail account feature
3. Employees must provide their Department Director and the Employee Resources Manager with their current cell phone number, and immediately notify both parties if the number changes.
4. Employees should arrive for their work shift with a properly charged and functioning cellular phone capable of sending and receiving communications throughout the workday.
5. The Village has no responsibility to service communication systems.

Compliance Requirements for eligible, exempt employees:

1. Eligible, exempt employees are required to have a mobile device, which also includes a cellular data plan, in addition to the voice and text plan, and an active voicemail account feature requirement.
2. Eligible, exempt employees are required to be readily accessible for frequent contact, and/or critical contact with their colleagues and/or the public, and that accessibility extends to time away from work and/or may also involve on-call responsibilities.
3. Eligible, exempt employees will be asked to connect their mobile device (i.e., smart phone) with the Village's electronic mail server. Exempt employees must provide their mobile device to the Technology Services Director (i.e., Chief Technology Officer C.T.O.) to connect their device to the Village's electronic mail server.
4. All mobile devices anticipated to connect to the Village's data services, such as the Village's email system, must be approved by the Village's Technology Services Director. Not all devices are supported by the Village's system. The Village has no responsibility to service all data/communication systems. It is the employee's responsibility to ensure that their device can communicate with the Village's system prior to incurring any expenses or obligations with their provider.
5. Exempt employees are expected to carry their mobile device on their person both on, and off duty, and respond promptly and professionally when contacted about Village business.

Please print

Employee First Name		Last Name		MI	Date (MM/DD/YYYY)
Device Type, i.e Smartphone, Ipad, etc.		Device Make	Device Model		Voice Mail <input type="checkbox"/> Yes <input type="checkbox"/> No
Device Serial Number		Device Network Carrier	Device Phone Number		

Signed

Date (MM/DD/YYYY)

Reviewed by Department Director

Date (MM/DD/YYYY)

Approved Denied

Signed

Reviewed by Employee Resources Manager or Administrator

Date (MM/DD/YYYY)

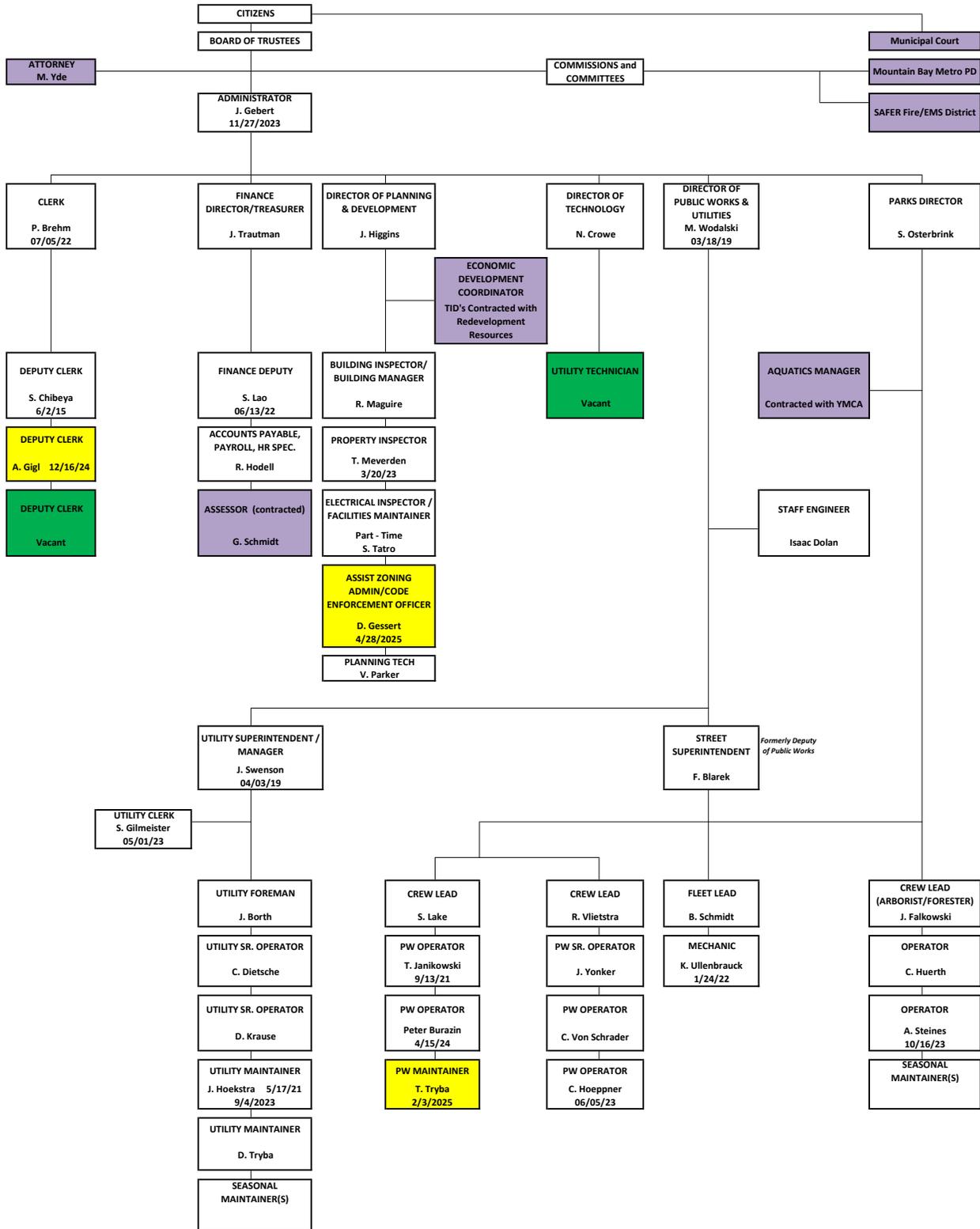
Approved Denied

Signed

Technology Director Initials _____

Finance Director Initials _____

- Eligible exempt employee @ \$50.00/monthly
- Eligible non-exempt employee @ \$25.00/monthly



- New Hire (less than 12 months in current position)
- Current Recruitment
- Proposed New Position
- Contracted Position/Service
- Vacancy
- Planned Retirement

REQUEST FOR CONSIDERATION

Public Mtg/Date: Finance & Human Resource Committee, May 19, 2025

Description: Zero Based Budgeting

From: Finance Department

Question: N/A

Background

In a past 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 third department we will look at is Planning, it also includes the Building Inspector budget.

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 #	ACCOUNT DESCRIPTION	2024		2025		2025		
		2023 ACTUAL	Y-T-D 9/30/2024	2024 ESTIMATE	2024 BUDGET	ADOPTED BUDGET	BUDGET CHANGE	
PLANNING & DEVELOPMENT								
PLANNING & DEVELOP. ADMIN. (56900)								
110	Salaries-Other	93,249	73,646	102,932	96,788	109,097	SHOW	
120	Hourly Wages	47,191	34,470	50,111	51,682	51,410	SHOW	
122	Hourly Wages - Overtime	335	571	417	841	429	SHOW	
139	Bonus Pay/Incentive Pay	4,250	0	0	0	0	SHOW	
151	Social Security	10,335	7,596	11,738	11,421	12,310	SHOW	
152	Wisconsin Retirement	9,858	7,431	10,590	10,303	11,185	SHOW	
154	Health/Dental Insurance	28,278	29,033	42,606	31,569	53,047	SHOW	
154-01	Health Incentive	0	0	2,305	0	2,939	SHOW	
155	Life Insurance	199	210	390	318	510	SHOW	
156	Worker's Comp. Ins.	221	176	247	242	277	SHOW	
157	Education/Training	493	230	500	2,750	1,000	SHOW	
167	Income Continuation Ins.	0	7	0	925	1,002	SHOW	
199	Less: Recycling Wages/Fringes	(2,766)	0	0	0	0	HIDE	
	Personnel Services	191,643	153,370	221,836	206,839	243,206	36,367	OK
225	Telephone	1,250	1,125	1,500	1,500	1,500	SHOW	
286	Computer License Fees	2,750	2,930	3,000	2,750	3,000	SHOW	
	Contractual Services	4,000	4,055	4,500	4,250	4,500	250	OK
310	Office Supplies	319	1,030	1,200	200	200	SHOW	
311	Postage	65	2	75	300	200	SHOW	
312	Outside Printing	196	115	125	100	100	SHOW	
314	Small Equipment	0	0	0	500	250	SHOW	
322	Books & Periodicals	180	180	180	700	700	SHOW	
324	Membership Dues	509	709	1,300	1,300	1,300	SHOW	
325	Conferences/Regis. Fees	40	1,199	1,300	1,750	2,000	SHOW	
332	Mileage Reimbursement Exp.	0	457	475	0	0	SHOW	
334	Commercial Travel Expenses	0	302	310	1,500	1,500	SHOW	
336	Lodging	0	0	300	2,000	2,000	SHOW	
346	Clothing Allowance	150	0	150	150	150	SHOW	
	Supplies & Materials	1,459	3,994	5,415	8,500	8,400	(100)	OK
	PLANNING & DEVELOP. ADMIN.	197,102	161,419	231,751	219,589	256,106	36,517	OK
							16.63%	



**VILLAGE OF WESTON
2025 OPERATING BUDGET**

ACCOUNT #	ACCOUNT DESCRIPTION	2023	2024	2024	2024	2025	2025	
		ACTUAL	Y-T-D 9/30/2024	ESTIMATE	BUDGET	ADOPTED BUDGET	BUDGET CHANGE	
PLANNING & DEVELOPMENT								
OTHER PLANNING & DEVELOPMENT								
<u>PLANNING COMMISSION (56910)</u>								
105	Salaries-Committee Members	2,650	0	4,000	4,000	4,800		SHOW
151	Social Security	203	0	306	306	367		SHOW
156	Worker's Comp. Ins.	4	0	6	6	8		SHOW
	Personnel Services	2,857	0	4,312	4,312	5,175	863	OK
219	Professional Services	1,410	370	900	450	450		SHOW
	Contractual Services	1,410	370	900	450	450	0	OK
311	Postage	49	0	100	400	250		SHOW
312	Outside Printing	0	0	0	100	50		SHOW
321	Publication Fees-Legal Notices	1,518	416	800	1,500	1,500		SHOW
325	Registration Fees	0	120	120	0	0		SHOW
335	Meeting Expenses	0	0	50	250	150		SHOW
	Supplies & Materials	1,567	536	1,070	2,250	1,950	(300)	OK
	PLANNING COMMISSION	5,834	906	6,282	7,012	7,575	563	OK
							8.03%	

BOARD OF APPEALS (56920)

105	Salaries-Committee Members	0	0	1,400	1,120	1,400		SHOW
151	Social Security	0	0	106	85	106		SHOW
156	Worker's Comp. Ins.	0	0	2	2	2		SHOW
	Personnel Services	0	0	1,508	1,207	1,508	301	OK
219	Professional Services	0	0	0	100	100		SHOW
	Contractual Services	0	0	0	100	100	0	OK
310	Office Supplies	0	0	0	75	75		SHOW
321	Publication Fees-Legal Notices	0	0	0	200	200		SHOW
	Supplies & Materials	0	0	0	275	275	0	OK
	BOARD OF APPEALS	0	0	1,508	1,582	1,883	301	OK
							19.03%	

**VILLAGE OF WESTON
2025 OPERATING BUDGET**

ACCOUNT #	ACCOUNT DESCRIPTION	2024		2025		2025
		2023 ACTUAL	Y-T-D 9/30/2024	2024 ESTIMATE	2024 BUDGET	ADOPTED BUDGET

PLANNING & DEVELOPMENT

EXTRATERRITORIAL ZONING COMMITTEE (56925)

105	Salaries-Committee Members	800	0	480	600	750		SHOW
151	Social Security	61	0	37	46	57		SHOW
156	Worker's Comp. Ins.	1	0	1	1	1		SHOW
	Personnel Services	862	0	518	647	808	161	OK
219	Other Professional Services	0	138	140	125	125		SHOW
	Contractual Services	0	138	140	125	125	0	OK
311	Postage	0	1	0	0	0		SHOW
321	Publication Fees-Legal Notices	0	0	200	500	500		SHOW
	Supplies & Materials	0	1	200	500	500	0	OK
	EXTRATERRITORIAL COMMITTEE	862	139	858	1,272	1,433	161	OK
							12.66%	

COMPREHENSIVE PLANNING (56930)

219	Other Professional Services	7,685	1,255	3,500	12,000	20,000		SHOW
	Contractual Services	7,685	1,255	3,500	12,000	20,000	8,000	OK
311	Postage	0	0	0	200	0		SHOW
312	Outside Printing/Stationery	0	0	0	1,500	0		SHOW
321	Publication Fees-Legal Notices	0	0	0	200	0		SHOW
	Supplies & Materials	0	0	0	1,900	0	(1,900)	OK
	COMP. PLAN.	7,685	1,255	3,500	13,900	20,000	6,100	OK

PLANNING & DEVELOPMENT

211,483	163,719	243,899	243,355	286,997	43,642			OK
							17.93%	

			12/31/2023			12/31/2024	Please fill in. Cells in green will be done by Finance.		
			2023	Prior YTD	Cur YTD	4	2025		
Account Number	Account Header (Dept)	Account Description	Pri Year	Actual Thru	Actual Thru	2024	2024	Approved	Comments (left last year's comments in) Please remove old comments after you are c
			Actual	9/30/2023	9/30/2024	Budget	Estimated	Budget	
10-06-56900-106-000	MMUNITY DEVELOPMENT-ADM	SALARIES-PLANNING AND DEVELOPM	0	0	0	0			
10-06-56900-110-000	MMUNITY DEVELOPMENT-ADM	SALARIES-REGULAR	93,249	66,003	73,646	96,788	102,932	109,097	
10-06-56900-120-000	MMUNITY DEVELOPMENT-ADM	HOURLY WAGES-REGULAR	47,191	33,923	34,470	51,682	50,111	51,410	
10-06-56900-122-000	MMUNITY DEVELOPMENT-ADM	HOURLY WAGES-OVERTIME	335	335	571	841	417	429	
10-06-56900-123-000	MMUNITY DEVELOPMENT-ADM	HOURLY WAGES-RETROACTIVE PAY	0	0	0	0	-	-	
10-06-56900-125-000	MMUNITY DEVELOPMENT-ADM	TEMPORARY WAGES-REGULAR	0	0	0	0	-	-	
10-06-56900-133-000	MMUNITY DEVELOPMENT-ADM	LONGEVITY PAY	0	0	0	0	-	-	
10-06-56900-136-000	MMUNITY DEVELOPMENT-ADM	MEETING PAY-CLERICAL STAFF	0	0	0	0	-	-	
10-06-56900-139-000	MMUNITY DEVELOPMENT-ADM	BONUS/INCENTIVE PAY	4,250	1,000	0	0	-	-	
10-06-56900-151-000	MMUNITY DEVELOPMENT-ADM	SOCIAL SECURITY	10,335	7,189	7,596	11,421	11,738	12,310	
10-06-56900-152-000	MMUNITY DEVELOPMENT-ADM	RETIREMENT-EMPLOYER SHARE	9,858	6,880	7,431	10,303	10,590	11,185	
10-06-56900-153-000	MMUNITY DEVELOPMENT-ADM	RETIREMENT-EMPLOYEE SHARE (PAI	0	0	0	0	-	-	
10-06-56900-154-000	MMUNITY DEVELOPMENT-ADM	HEALTH INSURANCE	28,278	21,663	29,033	31,569	42,606	53,047	
10-06-56900-154-000	MMUNITY DEVELOPMENT-ADM	HEALTH INCENTIVE					2,305	2,939	
10-06-56900-155-000	MMUNITY DEVELOPMENT-ADM	LIFE INSURANCE	199	149	210	318	390	510	
10-06-56900-156-000	MMUNITY DEVELOPMENT-ADM	WORKER'S COMP INSURANCE	221	164	176	242	247	277	
10-06-56900-157-000	MMUNITY DEVELOPMENT-ADM	EMPLOYEE EDUCATION & TRAINING	493	493	230	2,750	500	1,000	
10-06-56900-164-000	MMUNITY DEVELOPMENT-ADM	EMPLOYEE HEALTH TESTS	0	0	0	0	-	-	
10-06-56900-167-000	MMUNITY DEVELOPMENT-ADM	POST EMPLOYEE HEALTH	0	0	7	925	-	1,002	
10-06-56900-198-000	MMUNITY DEVELOPMENT-ADM	LESS: TIF WAGES/FRINGES	0	0	0	0	-	-	
10-06-56900-199-000	MMUNITY DEVELOPMENT-ADM	LESS: RECYCLING WAGES	-2,766	0	0	0	-	-	
10-06-56900-219-000	MMUNITY DEVELOPMENT-ADM	OTHER PROFESSIONAL SERVICES	0	0	0	0	-	-	
10-06-56900-225-000	MMUNITY DEVELOPMENT-ADM	TELEPHONE	1,250	875	1,125	1,500	1,500	1,500	Cell Phone reimbursement Higgins & Edmondson (\$50 per mo) Parker (\$25/mo)
10-06-56900-226-000	MMUNITY DEVELOPMENT-ADM	MOBILE DEVICE	0	0	0	0	-	-	
10-06-56900-249-000	MMUNITY DEVELOPMENT-ADM	REPAIRS/MAINT-SUNDRY REPAIRS	0	0	0	0	-	-	
10-06-56900-286-000	MMUNITY DEVELOPMENT-ADM	COMPUTER LICENSE FEES	2,750	2,750	2,930	2,750	3,000	3,000	\$3000 ESRI License maintenance fee (Dept) NEED TO GET FROM NATE - SENT EMAIL 7/11/24
10-06-56900-289-000	MMUNITY DEVELOPMENT-ADM	WEB PAGE SERVICES	0	0	0	0	-	-	
10-06-56900-290-000	MMUNITY DEVELOPMENT-ADM	OTHER OUTSIDE CONTRACTED SERVI	0	0	0	0	-	-	
10-06-56900-299-000	MMUNITY DEVELOPMENT-ADM	EQUIPMENT RENTAL	0	0	0	0	-	-	
10-06-56900-299-002	MMUNITY DEVELOPMENT-ADM	TRANSFER BACK TO CONTINGENCY	0	0	0	0	-	-	
10-06-56900-310-000	MMUNITY DEVELOPMENT-ADM	OFFICE SUPPLIES	319	116	1,030	200	1,200	200	
10-06-56900-311-000	MMUNITY DEVELOPMENT-ADM	POSTAGE & BOX RENTAL	65	57	2	300	75	200	
10-06-56900-312-000	MMUNITY DEVELOPMENT-ADM	OUTSIDE PRINTING/STATIONERY &	196	196	115	100	125	100	
10-06-56900-314-000	MMUNITY DEVELOPMENT-ADM	SMALL EQUIPMENT	0	0	0	500	-	250	
10-06-56900-321-000	MMUNITY DEVELOPMENT-ADM	PUBLICATION FEES-LEGAL NOTICES	0	0	0	0	-	-	
10-06-56900-322-000	MMUNITY DEVELOPMENT-ADM	SUBSCRIPTIONS-NEWSPAPERS/PERIO	180	180	180	700	180	700	
10-06-56900-324-000	MMUNITY DEVELOPMENT-ADM	MEMBERSHIP DUES	509	509	709	1,300	1,300	1,300	APA/WAPA membership \$650 Higgins, \$650 Edmondson
10-06-56900-325-000	MMUNITY DEVELOPMENT-ADM	REGISTRATION FEES/TUITION	40	40	1,199	1,750	1,300	2,000	Conference Registrations (Higgins/Edmondson)
10-06-56900-326-000	MMUNITY DEVELOPMENT-ADM	ADVERTISING	0	0	0	0	-	-	
10-06-56900-332-000	MMUNITY DEVELOPMENT-ADM	EMPLOYEE AUTOMOBILE ALLOWANCE/	0	0	457	0	475	-	
10-06-56900-334-000	MMUNITY DEVELOPMENT-ADM	COMMERCIAL TRAVEL EXPENSES	0	0	302	1,500	310	1,500	Flights for APA annual conference
10-06-56900-335-000	MMUNITY DEVELOPMENT-ADM	MEETING EXPENSES	0	0	0	0	-	-	
10-06-56900-336-000	MMUNITY DEVELOPMENT-ADM	LODGING	0	0	0	2,000	300	2,000	APA and WAPA Conferences
10-06-56900-346-000	MMUNITY DEVELOPMENT-ADM	CLOTHING ALLOWANCE	150	0	0	150	150	150	each employee \$50 clothing allowance for Village logo wear

10-06-56900-349-000	COMMUNITY DEVELOPMENT-ADM OPERATING SUPPLIES-ALL OTHER	0	0	0	0	-	-	
10-06-56900-351-000	COMMUNITY DEVELOPMENT-ADM REPAIR/MAINT SUPPLIES-GASOLINE	0	0	0	0	-	-	
10-06-56900-355-000	COMMUNITY DEVELOPMENT-ADM REPAIR/MAINT SUPPLIES-PLUMBING	0	0	0	0	-	-	
10-06-56900-386-000	COMMUNITY DEVELOPMENT-ADM OTHER SUPPLIES-COMPUTER SOFTWARE	0	0	0	0	-	-	
10-06-56900-390-000	COMMUNITY DEVELOPMENT-ADM OTHER SUPPLIES-ALL OTHER SUPPL	0	0	0	0	-	-	
10-06-56900-397-000	COMMUNITY DEVELOPMENT-ADM LESS: 5% ADMIN ADJUSTMENT	0	0	0	0	-	-	
10-06-56900-809-000	COMMUNITY DEVELOPMENT-ADM CAP EQUIP-COMP EQUIP-HARDWARE	0	0	0	0	-	-	
10-06-56900-812-000	COMMUNITY DEVELOPMENT-ADM CAPITAL EQUIP-FURNITURE & FURN	0	0	0	0	-	-	
10-06-56901-310-000	PLANNING INTERNSHIP PROGRAM OFFICE SUPPLIES	0	0	0	0	-	-	
10-06-56901-311-000	PLANNING INTERNSHIP PROGRAM POSTAGE & BOX RENTAL	0	0	0	0	-	-	
10-06-56901-312-000	PLANNING INTERNSHIP PROGRAM OUTSIDE PRINTING/STATIONERY &	0	0	0	0	-	-	
10-06-56901-332-000	PLANNING INTERNSHIP PROGRAM EMPLOYEE AUTOMOBILE ALLOWANCE/	0	0	0	0	-	-	
10-06-56910-105-000	FUND - PLANNING COMMISSION SALARIES-COMMITTEE MEMBERS	2,650	0	0	4,000	4,000	4,800	16 meetings (12 Regular PC meetings, 2 special PC meetings and 2 comprehensive plan meetings per year) - \$50 per meeting since 2017
10-06-56910-120-000	FUND - PLANNING COMMISSION HOURLY WAGES-REGULAR	0	0	0	0	-	-	
10-06-56910-122-000	FUND - PLANNING COMMISSION HOURLY WAGES-OVERTIME	0	0	0	0	-	-	
10-06-56910-136-000	FUND - PLANNING COMMISSION MEETING PAY-CLERICAL STAFF	0	0	0	0	-	-	
10-06-56910-151-000	FUND - PLANNING COMMISSION SOCIAL SECURITY	203	0	0	306	306	367	
10-06-56910-152-000	FUND - PLANNING COMMISSION RETIREMENT-EMPLOYER SHARE	0	0	0	0	-	-	
10-06-56910-153-000	FUND - PLANNING COMMISSION RETIREMENT-EMPLOYEE SHARE (PAI	0	0	0	0	-	-	
10-06-56910-154-000	FUND - PLANNING COMMISSION HEALTH INSURANCE	0	0	0	0	-	-	
10-06-56910-155-000	FUND - PLANNING COMMISSION LIFE INSURANCE	0	0	0	0	-	-	
10-06-56910-156-000	FUND - PLANNING COMMISSION WORKER'S COMP INSURANCE	4	0	0	6	6	8	
10-06-56910-164-000	FUND - PLANNING COMMISSION EMPLOYEE HEALTH TESTS	0	0	0	0	-	-	
10-06-56910-167-000	FUND - PLANNING COMMISSION POST EMPLOYEE HEALTH	0	0	0	0	-	-	
10-06-56910-172-000	FUND - PLANNING COMMISSION EMPLOYEE AWARDS	0	0	0	0	-	-	
10-06-56910-219-000	FUND - PLANNING COMMISSION OTHER PROFESSIONAL SERVICES	1,410	840	370	450	900	450	15 Conditional Use Permit Recording Fees at MCROD - @ \$30 each
10-06-56910-290-000	FUND - PLANNING COMMISSION OTHER OUTSIDE CONTRACTED SERVI	0	0	0	0	-	-	
10-06-56910-310-000	FUND - PLANNING COMMISSION OFFICE SUPPLIES	0	0	0	0	-	-	
10-06-56910-311-000	FUND - PLANNING COMMISSION POSTAGE & BOX RENTAL	49	49	0	400	100	250	
10-06-56910-312-000	FUND - PLANNING COMMISSION OUTSIDE PRINTING/STATIONERY &	0	0	0	100	-	50	
10-06-56910-321-000	FUND - PLANNING COMMISSION PUBLICATION FEES-LEGAL NOTICES	1,518	686	416	1,500	800	1,500	Plan Commission Hearing Notices
10-06-56910-325-000	FUND - PLANNING COMMISSION REGISTRATION FEES	0	0	120	0	120	-	
10-06-56910-332-000	FUND - PLANNING COMMISSION EMPLOYEE AUTOMOBILE ALLOWANCE/	0	0	0	0	-	-	
10-06-56910-335-000	FUND - PLANNING COMMISSION MEETING EXPENSES	0	0	0	250	50	150	
10-06-56910-390-000	FUND - PLANNING COMMISSION OTHER SUPPLIES-ALL OTHER SUPPL	0	0	0	0	-	-	
10-06-56910-397-000	FUND - PLANNING COMMISSION LESS: 5% ADMIN ADJUSTMENT	0	0	0	0	-	-	
10-06-56920-105-000	CAL FUND - BOARD OF APPEALS SALARIES-COMMITTEE MEMBERS	0	0	0	1,120	1,400	1,400	5 meetings per year for 7 members - \$40 per meeting
10-06-56920-120-000	CAL FUND - BOARD OF APPEALS HOURLY WAGES-REGULAR	0	0	0	0	-	-	
10-06-56920-122-000	CAL FUND - BOARD OF APPEALS HOURLY WAGES-OVERTIME	0	0	0	0	-	-	
10-06-56920-136-000	CAL FUND - BOARD OF APPEALS MEETING PAY-CLERICAL STAFF	0	0	0	0	-	-	
10-06-56920-151-000	CAL FUND - BOARD OF APPEALS SOCIAL SECURITY	0	0	0	85	106	106	
10-06-56920-152-000	CAL FUND - BOARD OF APPEALS RETIREMENT-EMPLOYER SHARE	0	0	0	0	-	-	
10-06-56920-153-000	CAL FUND - BOARD OF APPEALS RETIREMENT-EMPLOYEE SHARE (PAI	0	0	0	0	-	-	
10-06-56920-154-000	CAL FUND - BOARD OF APPEALS HEALTH INSURANCE	0	0	0	0	-	-	
10-06-56920-155-000	CAL FUND - BOARD OF APPEALS LIFE INSURANCE	0	0	0	0	-	-	
10-06-56920-156-000	CAL FUND - BOARD OF APPEALS WORKER'S COMP INSURANCE	0	0	0	2	2	2	
10-06-56920-167-000	CAL FUND - BOARD OF APPEALS POST EMPLOYEE HEALTH	0	0	0	0	-	-	
10-06-56920-172-000	CAL FUND - BOARD OF APPEALS EMPLOYEE AWARDS	0	0	0	0	-	-	

10-06-56920-219-00(CAL FUND - BOARD OF APPEALS OTHER PROFESSIONAL SERVICES	0	0	0	100	-	100	Variance recording fees at MCROD - budget to record 5 documents per year at \$30 per recording
10-06-56920-290-00(CAL FUND - BOARD OF APPEALS OTHER OUTSIDE CONTRACTED SERVI	0	0	0	0	-	-	
10-06-56920-310-00(CAL FUND - BOARD OF APPEALS OFFICE SUPPLIES	0	0	0	75	-	75	
10-06-56920-311-00(CAL FUND - BOARD OF APPEALS POSTAGE & BOX RENTAL	0	0	0	0	-	-	
10-06-56920-312-00(CAL FUND - BOARD OF APPEALS OUTSIDE PRINTING	0	0	0	0	-	-	
10-06-56920-321-00(CAL FUND - BOARD OF APPEALS PUBLICATION FEES-LEGAL NOTICES	0	0	0	200	-	200	ZBA Hearing Notices
10-06-56920-325-00(CAL FUND - BOARD OF APPEALS REGISTRATION FEES/TUITION	0	0	0	0	-	-	
10-06-56920-335-00(CAL FUND - BOARD OF APPEALS MEETING EXPENSES	0	0	0	0	-	-	
10-06-56920-397-00(CAL FUND - BOARD OF APPEALS LESS: 5% ADMIN ADJUSTMENT	0	0	0	0	-	-	
10-06-56925-105-00(- EXTRATERRITORIAL LIMITS C SALARIES-COMMITTEE MEMBERS	800	0	0	600	480	750	3-non PC members at \$90 per meeting for 8 meetings
10-06-56925-120-00(- EXTRATERRITORIAL LIMITS C HOURLY WAGES-REGULAR	0	0	0	0	-	-	
10-06-56925-136-00(- EXTRATERRITORIAL LIMITS C MEETING PAY-CLERICAL STAFF	0	0	0	0	-	-	
10-06-56925-151-00(- EXTRATERRITORIAL LIMITS C SOCIAL SECURITY	61	0	0	46	37	57	
10-06-56925-152-00(- EXTRATERRITORIAL LIMITS C RETIREMENT-ER/EE SHARE	0	0	0	0	-	-	
10-06-56925-154-00(- EXTRATERRITORIAL LIMITS C HEALTH INSURANCE	0	0	0	0	-	-	
10-06-56925-155-00(- EXTRATERRITORIAL LIMITS C LIFE INSURANCE	0	0	0	0	-	-	
10-06-56925-156-00(- EXTRATERRITORIAL LIMITS C WORKER'S COMP INSURANCE	1	0	0	1	1	1	
10-06-56925-167-00(- EXTRATERRITORIAL LIMITS C POST EMPLOYEE HEALTH	0	0	0	0	-	-	
10-06-56925-215-00(- EXTRATERRITORIAL LIMITS C ARCHITECTURAL & ENGINEERING FE	0	0	0	0	-	-	
10-06-56925-219-00(- EXTRATERRITORIAL LIMITS C OTHER PROFESSIONAL SERVICES	0	0	138	125	140	125	Recording fees at MCROD - 5 documents at \$30 each
10-06-56925-310-00(- EXTRATERRITORIAL LIMITS C OFFICE SUPPLIES	0	0	0	0	-	-	
10-06-56925-311-00(- EXTRATERRITORIAL LIMITS C POSTAGE & BOX RENTAL	0	0	1	0	-	-	
10-06-56925-321-00(- EXTRATERRITORIAL LIMITS C PUBLICATION FEES-LEGAL NOTICES	0	0	0	500	200	500	ETZ Hearing Notices - ETZ pays for 1/2 of all zoning code hearing notices updates if needed; \$10,000 for Comp Plan C&I Volume update in 2025 and Comp Plan V&D Volume update in 2026
10-06-56930-219-00(FUND - COMPREHENSIVE PLAN OTHER PROFESSIONAL SERVICES	7,685	4,625	1,255	12,000	3,500	20,000	
10-06-56930-290-00(FUND - COMPREHENSIVE PLAN OTHER OUTSIDE CONTRACTED SERVI	0	0	0	0	-	-	
10-06-56930-311-00(FUND - COMPREHENSIVE PLAN POSTAGE & BOX RENTAL	0	0	0	200	-	-	
10-06-56930-312-00(FUND - COMPREHENSIVE PLAN OUTSIDE PRINTING/STATIONERY &	0	0	0	1,500	-	-	
10-06-56930-321-00(FUND - COMPREHENSIVE PLAN PUBLICATION FEES-LEGAL NOTICES	0	0	0	200	-	-	
Total	211,483	148,722	163,719	243,355	243,899	286,997	

Departn	%	Last Name2	First Nam	Salary	Hourly	OT	FICA	WRS	WC	Health	Dental	Wellness	income cont.	health incent	Life	
10	56900	62.000%	Edmondson	Carrie	43,769.00		3,347.00	3,043.00	75.00	16,488.00	887.00	17.00	273.00	970.00	139.00	
21	56721	18.000%	Edmondson	Carrie	12,707.00		972.00	883.00	22.00	4,787.00	258.00	5.00	79.00	282.00	40.00	
26	56726	10.000%	Edmondson	Carrie	7,060.00		540.00	491.00	12.00	2,659.00	143.00	3.00	44.00	156.00	22.00	
60	53780	5.000%	Edmondson	Carrie	3,530.00		270.00	245.00	6.00	1,330.00	72.00	1.00	22.00	78.00	11.00	
61	53613	5.000%	Edmondson	Carrie	3,530.00		270.00	245.00	6.00	1,330.00	72.00	1.00	22.00	78.00	11.00	
10	56900	62.850%	Higgins	Jennifer	65,326.00		4,997.00	4,539.00	112.00	16,714.00	899.00	16.00	408.00	983.00	207.00	
21	56721	30.000%	Higgins	Jennifer	31,182.00		2,385.00	2,167.00	53.00	7,978.00	429.00	8.00	195.00	469.00	99.00	
26	56726	5.000%	Higgins	Jennifer	5,197.00		398.00	361.00	9.00	1,330.00	72.00	1.00	33.00	78.00	16.00	
	53637	2.150%	Higgins	Jennifer	2,235.00		171.00	155.00	4.00	572.00	31.00	1.00	14.00	34.00	7.00	
10	56900	86.000%	Parker	Valerie		51,410.00	429.00	3,966.00	3,603.00	90.00	16,772.00	1,231.00	23.00	321.00	986.00	164.00
18	53637	14.000%	Parker	Valerie		8,369.00	215.00	657.00	597.00	15.00	2,730.00	200.00	4.00	52.00	161.00	27.00

Account #	Account Header	Account Description	12/31/2023	Prior YTD	Cur YTD	12/31/2024	2024	2025	Comments (left last year's comments in) Please remove old comments after you are done reviewing them.
			2023 Pri Year Actual	Actual Thru 9/30/2023	Actual Thru 9/30/2024	2024 Budget	Estimated Actual	Approved Budget	
10-02-52400-110-000	- BUILDING INSPECTIONS SALARIES-REGULAR		122,892	86,132	99,387	133,306	141,103	144,762	
10-02-52400-120-000	- BUILDING INSPECTIONS HOURLY WAGES-REGULAR		5,425	2,450	9,555	19,120	15,000	25,000	
10-02-52400-122-000	- BUILDING INSPECTIONS HOURLY WAGES-OVERTIME		0	0	0	0	0	0	
10-02-52400-123-000	- BUILDING INSPECTIONS HOURLY WAGES-RETROACTIVE PAY		0	0	0	0	0	0	
10-02-52400-125-000	- BUILDING INSPECTIONS TEMPORARY WAGES-REGULAR		0	0	0	0	0	0	
10-02-52400-126-000	- BUILDING INSPECTIONS TEMPORARY WAGES-OVERTIME		0	0	0	0	0	0	
10-02-52400-133-000	- BUILDING INSPECTIONS LONGEVITY PAY		0	0	0	0	0	0	
10-02-52400-139-000	- BUILDING INSPECTIONS BONUS/INCENTIVE PAY		0	0	0	0	0	0	
10-02-52400-146-000	- BUILDING INSPECTIONS CLOTHING ALLOWANCE		0	0	0	0	0	0	
10-02-52400-151-000	- BUILDING INSPECTIONS SOCIAL SECURITY		9,070	6,240	7,683	12,426	11,942	12,989	
10-02-52400-152-000	- BUILDING INSPECTIONS RETIREMENT-EMPLOYER SHARE		8,028	5,531	6,858	9,199	9,736	10,062	
10-02-52400-153-000	- BUILDING INSPECTIONS RETIREMENT-EMPLOYEE SHARE (PA		0	0	0	0	0	0	
10-02-52400-154-000	- BUILDING INSPECTIONS HEALTH INSURANCE		26,731	20,215	28,254	45,958	37,709	56,104	
10-02-52400-154-000	- BUILDING INSPECTIONS HEALTH INCENTIVE		0	0	0	0	0	0	
10-02-52400-155-000	- BUILDING INSPECTIONS LIFE INSURANCE		122	87	121	154	162	251	
10-02-52400-156-000	- BUILDING INSPECTIONS WORKER'S COMP INSURANCE		5,315	3,884	4,782	5,990	6,341	5,531	
10-02-52400-157-000	- BUILDING INSPECTIONS EMPLOYEE EDUCATION & TRAINING		0	0	448	500	0	500	Webinars
10-02-52400-161-000	- BUILDING INSPECTIONS SAFETY GLASSES		0	0	0	100	0	100	Personnel protective equipment (hard hats, safety glasses, vests)
10-02-52400-162-000	- BUILDING INSPECTIONS COVERALLS/UNIFORMS		661	408	534	930	700	930	Maguire/Tatro/Meverden uniform rental; average of \$77/month
10-02-52400-164-000	- BUILDING INSPECTIONS EMPLOYEE HEALTH TESTS		34	34	0	0	0	0	
10-02-52400-167-000	- BUILDING INSPECTIONS POST EMPLOYEE HEALTH		0	0	0	833	0	905	
10-02-52400-171-000	- BUILDING INSPECTIONS MOVING ALLOWANCE		0	0	0	0	0	0	
10-02-52400-173-000	- BUILDING INSPECTIONS LICENSE RENEWAL		132	132	122	560	340	560	Master and Commercial Electrical Inspector License renewal Tatro. (\$240) UDC construction, HVAC & Plumbing at \$40 renewal each for Tatro & Maguire per year (\$120). \$1200 (Roman & Travis cell phone reimbursement) & \$315 (2-Mifi devices - \$26 a month), remaining budget is for potential data overage fees
10-02-52400-225-000	- BUILDING INSPECTIONS TELEPHONE		1,300	922	1,272	2,000	2,000	2,000	
10-02-52400-226-000	- BUILDING INSPECTIONS MOBILE DEVICE		0	0	30	0	0	0	
10-02-52400-241-000	- BUILDING INSPECTIONS REPAIRS/MAINT-MOTOR VEHICLES		732	0	0	1,000	0	700	Tatro/Maguire work vans Coverage for inspections when Tatro gone - this may have to be increased depending on if we have to hire out for
10-02-52400-290-000	- BUILDING INSPECTIONS OTHER OUTSIDE CONTRACTED SER		1,710	1,710	0	2,000	0	2,000	Electrical inspections after Tatro retires.
10-02-52400-310-000	- BUILDING INSPECTIONS OFFICE SUPPLIES		19	19	0	400	0	400	
10-02-52400-311-000	- BUILDING INSPECTIONS POSTAGE & BOX RENTAL		1	1	6	50	0	25	
10-02-52400-312-000	- BUILDING INSPECTIONS OUTSIDE PRINTING/STATIONERY &		2,036	1,039	1,658	1,400	1,700	1,400	UDC permit seals and business cards
10-02-52400-314-000	- BUILDING INSPECTIONS SMALL EQUIPMENT		523	19	15	1,000	500	1,000	Tools to outfit trucks
10-02-52400-322-000	- BUILDING INSPECTIONS SUBSCRIPTIONS-NEWSPAPERS/PER		0	0	156	500	200	500	Code books and reference books
10-02-52400-323-000	- BUILDING INSPECTIONS SUBSCRIPTIONS-TAX/LAW/OTHER SE		0	0	0	0	0	0	
10-02-52400-324-000	- BUILDING INSPECTIONS MEMBERSHIP DUES		105	105	540	600	550	600	NEWBIA, IAIEI, SE Electrical, ICC
10-02-52400-325-000	- BUILDING INSPECTIONS REGISTRATION FEES/TUITION		320	240	875	1,200	900	1,200	
10-02-52400-332-000	- BUILDING INSPECTIONS EMPLOYEE AUTOMOBILE ALLOWANC		0	0	0	0	0	0	
10-02-52400-334-000	- BUILDING INSPECTIONS COMMERCIAL TRAVEL EXPENSES		0	0	0	500	0	0	
10-02-52400-336-000	- BUILDING INSPECTIONS LODGING		372	372	455	850	850	850	
10-02-52400-346-001	- BUILDING INSPECTIONS UNIFORM ALLOW-MEVERDEN		245	0	0	245	245	245	\$195 clothing allowance plus \$50 to be spent towards VOW logo items from Cintas Store
10-02-52400-346-002	- BUILDING INSPECTIONS UNIFORM ALLOW-MAGUIRE		245	0	0	245	245	245	\$195 clothing allowance plus \$50 to be spent towards VOW logo items from Cintas Store
10-02-52400-351-000	- BUILDING INSPECTIONS REPAIR/MAINT SUPPLIES-GASOLINE		1,331	877	1,163	2,500	2,000	2,000	
10-02-52400-352-000	- BUILDING INSPECTIONS REPAIR/MAINT SUPPLIES-MOTOR VE		560	0	0	500	0	500	
10-02-52400-390-000	- BUILDING INSPECTIONS OTHER SUPPLIES-ALL OTHER SUPPL		579	534	0	500	200	500	Inspection supplies
10-02-52400-397-000	- BUILDING INSPECTIONS LESS: 5% ADMIN ADJUSTMENT		0	0	0	0	0	0	
10-02-52400-811-000	- BUILDING INSPECTIONS CAPITAL EQUIP-AUTOMOTIVE EQUIP		30,445	0	0	0	0	0	
10-02-52460-219-000	- WEIGHTS & MEASURES OTHER PROFESSIONAL SERVICES		3,200	3,200	6,000	4,400	6,000	6,200	Weights and Measures;
Total			222,133	134,151	169,914	248,966	238,423	278,079	

REQUEST FOR CONSIDERATION

Public Mtg/Date: Finance & Human Resource Committee, May 19, 2025

Description: TIF 1 Budget amendments

From: Finance Department

Question: Should the Finance Committee recommend to the Village Board to amend the TIF 1 special revenue and capital project funds budgets

Background

The Village originally budgeted \$1,000,000 for miscellaneous paving in TIF 1. As the year progressed we were able to get more solid numbers for the current projects and saw there were additional funds available to include more roads for repaving. The two proposed projects for paving roads in the TIF are "Hospital Area" and Business Park". The total cost of these projects would be \$2.27M, \$1.27M more than originally budgeted. Staff is looking to amend the TIF budget and add an additional \$1.27M to include both projects.

Attached Docs: Original Budget, Proposed budget amendment, affect of the budget amendment on the TIF closure plan (there is none).

Committee Action: None.

FISCAL IMPACT: None.

Recommendation: Finance Director recommends.

Recommended Language for Official Action

I recommend the Village Board approved the proposed TIF budget amendments as presented OR

I recommend the Village Board NOT approved the proposed TIF budget amendments as presented OR

I recommend the Village Board approve the TIF budget amendments with these changes....

Additional action: None.

**VILLAGE OF WESTON
CAPITAL IMPROVEMENTS TIF #1
2025 OPERATING BUDGET**

	2023 ACTUAL	2024 Y-T-D 9/30/2024	2024 ESTIMATE	2024 BUDGET	2025 ADOPTED BUDGET	2025 BUDGET CHANGE
Fund Balance, January 1	0	0	0	0	0	
REVENUES						
	0	0	366,732	0	0	
	8,146,175	1,953,597	6,001,453	12,857,664	6,543,632	
Total Revenues	<u>8,146,175</u>	<u>1,953,597</u>	<u>6,368,185</u>	<u>12,857,664</u>	<u>6,543,632</u>	
EXPENDITURES						
Administration	47,124	440	1,000	5,000	5,000	
Business Park - General	17,475	9,824	13,500	12,000	14,500	
Business Park South	5,938	0	0	0	0	
Weston Ave	7,132,581	920,352	2,981,032	10,605,164	5,524,132	
East Jelinek/VonKanel	0	0	945,000	945,000	0	
Weston Ave Birch-Alderson	39,825	982,340	1,427,653	1,290,500	0	
StoneRidge	903,232	0	0	0	0	
Business Park Streets	0	916,867	1,000,000	0	1,000,000	
Total Expenditures	<u>8,146,175</u>	<u>2,829,823</u>	<u>6,368,185</u>	<u>12,857,664</u>	<u>6,543,632</u>	
	0	(876,226)	0	0	-	
Fund Balance, December 31	0	876,226	0	0	0	

**VILLAGE OF WESTON
TAX INCREMENT DISTRICT (TIF #1)
2025 OPERATING BUDGET**

	2023 ACTUAL	2024 Y-T-D 9/30/2024	2024 ESTIMATE	2024 BUDGET	2025 ADOPTED BUDGET	CHANGE
Fund Balance (Deficit), January 1	\$11,867,343	\$9,032,455	\$9,032,455	\$9,032,455	\$978,742	
<u>Revenues</u>						
Property Tax Increments	6,534,356	6,536,901	6,536,901	6,450,000	6,200,000	
Intergov't Revenue	144,250	144,250	144,250	144,250	336,792	
Misc Revenue/Interest Income	430,959	267,389	236,816	20,000	20,000	
Total Revenues	7,109,565	6,948,540	6,917,967	6,614,250	6,556,792	(57,458)
<u>Expenses</u>						
Economic Development /Admin	187,538	137,377	208,174	212,637	218,159	
Grant	69,665	66,421	66,421	72,000	72,000	
Lease Expenses to CDA	1,540,463	1,542,663	1,542,662	1,542,662	1,548,163	
Other Financing Uses/Transfers	8,146,787	1,953,597	6,000,000	12,840,664	7,541,132	
Total Expenditures	9,944,453	3,700,058	7,817,257	14,667,963	9,379,454	(5,288,509)
Excess Revenues Over (Under) Expenditures	(2,834,888)	3,248,482	(899,290)	(8,053,713)	(2,822,662)	
Fund Balance, December 31	\$9,032,455	\$12,280,937	\$8,133,165	\$978,742	(\$1,843,920)	

**VILLAGE OF WESTON
TAX INCREMENT FINANCING DISTRICT (TIF #1)
2025 OPERATING BUDGET**

ACCOUNT DESCRIPTION	2023 ACTUAL	2024 Y-T-D 9/30/2024	2024 ESTIMATE	2024 BUDGET	2025 ADOPTED BUDGET	CHANGE
REVENUES						
<u>TAXES (41120)</u>						
Property Taxes	6,534,356	6,536,901	6,536,901	6,450,000	6,200,000	
TAXES	6,534,356	6,536,901	6,536,901	6,450,000	6,200,000	(250,000)
<u>INTERGOV'T REVENUE (43000)</u>						
Exempt Computer Aid	30,190	30,190	30,190	30,190	30,190	
Personal Property Tax Aid	114,060	114,060	114,060	114,060	306,602	
INTERGOV'T REVENUE	144,250	144,250	144,250	144,250	336,792	192,542
<u>INTEREST INCOME/MISC (48110-48700)</u>						
Interest	430,959	267,389	236,816	20,000	20,000	
INTEREST INCOME	430,959	267,389	236,816	20,000	20,000	0
TOTAL REVENUES	7,109,565	6,948,540	6,917,967	6,614,250	6,556,792	(57,458)
				Percent Budget Change		-0.87%

ECONOMIC DEV/TIF ADMIN (56721)

Regular Earnings	125,887	99,207	140,632	134,902	135,282	
Bonus/Incentive Pay	3,000	0	0	0	0	
Social Security	9,487	7,231	10,759	10,320	10,350	
Wisconsin Retirement	8,510	6,608	9,704	9,308	9,402	
Health/Dental Insurance	15,626	13,336	18,526	21,496	23,048	
Health incentive	0	0	1,070	0	1,336	
Life Insurance	393	187	352	518	249	
Worker's Comp. Ins.	843	770	986	959	673	
Post Employee Health	0	0	0	784	769	
Personnel Services	163,746	127,339	182,029	178,287	181,109	2,822
Legal Services	2,294	780	2,000	7,000	5,000	
Accounting & Auditing	5,032	6,913	6,800	6,500	7,000	
Assessors Contract	8,021	0	15,000	12,000	15,000	
State Inspection Fees	1,513	150	150	150	150	
Outside Contracted Services	5,264	525	525	2,000	2,000	
Contractual Services	22,124	8,368	24,475	27,650	29,150	1,500

**VILLAGE OF WESTON
TAX INCREMENT FINANCING DISTRICT (TIF #1)
2025 OPERATING BUDGET**

ACCOUNT DESCRIPTION	2023 ACTUAL	2024 Y-T-D 9/30/2024	2024 ESTIMATE	2024 BUDGET	2025 ADOPTED BUDGET	CHANGE
Office Supplies	0	0	0	100	100	
Outside Printing/Stationary	1,668	1,670	1,670	600	1,800	
Registration Fees/Tuition	0	0	0	500	500	
Marketing	0	0	0	2,000	2,000	
Commercial Travel Expenses	0	0	0	800	800	
Meeting Expenses	0	0	0	100	100	
Lodging	0	0	0	2,300	2,300	
Clothing Allowance	0	0	0	100	100	
Other Supplies-All Other	0	0	0	200	200	
Supplies & Materials	<u>1,668</u>	<u>1,670</u>	<u>1,670</u>	<u>6,700</u>	<u>7,900</u>	<u>1,200</u>
Rents/Leases - Land	<u>1,540,463</u>	<u>1,542,663</u>	<u>1,542,662</u>	<u>1,542,662</u>	<u>1,548,163</u>	
Fixed Charges	<u>1,540,463</u>	<u>1,542,663</u>	<u>1,542,662</u>	<u>1,542,662</u>	<u>1,548,163</u>	<u>5,501</u>
ECONOMIC DEVELOPMENT/ADMIN	<u>1,728,001</u>	<u>1,680,040</u>	<u>1,750,836</u>	<u>1,755,299</u>	<u>1,766,322</u>	<u>11,023</u>
<hr style="border: 2px solid black;"/>						
<u>GRANTS</u>						
Grant	69,665	66,421	66,421	72,000	72,000	
GRANTS	<u>69,665</u>	<u>66,421</u>	<u>66,421</u>	<u>72,000</u>	<u>72,000</u>	<u>0</u>
<hr style="border: 2px solid black;"/>						
<u>TRANSFERS TO OTHER FUNDS</u>						
Transfer to CDA-TIF #1	612	0	0	0	0	
Transfer to Cap Proj	8,146,175	1,953,597	6,000,000	12,840,664	7,541,132	
TRANSFERS	<u>8,146,787</u>	<u>1,953,597</u>	<u>6,000,000</u>	<u>12,840,664</u>	<u>7,541,132</u>	<u>(5,299,532)</u>
TIF DISTRICT #1	<u>9,944,453</u>	<u>3,700,058</u>	<u>7,817,257</u>	<u>14,667,963</u>	<u>9,379,454</u>	<u>(5,288,509)</u>
						-36.05%

Capital Projects 2024 Proposed Budget Amendments

Account Number	Account Title	4/30/2025 YTD	12/31/2025 Budget	Proposed Amendment	Proposed Amended Budget	Reason for the overage	
40-07-57399-823-000	Business Park	CAPITAL IMPROVS-STREETS/CURB &	-	1,000,000.00	(332,510)	667,490	CIP plan
40-07-57351-823-000	Hospital Area	CAPITAL IMPROVS-STREETS/CURB &	-	-	1,602,065	1,602,065	CIP plan
40-00-49221-000-000	Transfer From TIF 1 SR	TRANSFER FROM SPEC REV-TIF#1	-	(6,543,632.00)	(1,269,555)	(7,813,187)	CIP plan
21-00-41120-000-000	Tax increment	TAX INCREMENTS	(6,709,929.03)	(6,200,000.00)	(509,923)	(6,709,923)	Adj to actual
21-09-59240-900-000	Transfer To TIF 1 CP	TRANSFER OUT TO: CAP PROJ TIF1	-	7,541,132.00	272,055	7,813,187	CIP plan

TIF 1

1/1/2025 - Balance	9,873,567.00	
increment - 2025	6,709,929.00	
increment - 2026	6,000,000.00	
interest	225,000.00	est
state aid - 2025	336,792.00	PPTX Aid, Exempt Computer Aid
state aid - 2026	336,792.00	PPTX Aid, Exempt Computer Aid
Weston Ave - birch-ald Grant	366,731.52	DOT Grant Fund Reimbursement
pptx write off	(1,461.84)	through 5/6
esitimated admin exp	(218,159.00)	through 2025
esitimated admin exp	(218,159.00)	Estimate
Grant awards	(49,213.00)	through 5/6
Grant awards	(415,788.00)	Estimate
Weston Ave x to j	(291,814.00)	through 5/6
Weston Ave X to J Remaining	(5,461,123.00)	Estimate
Weston ave - birch-ald	(3,106.00)	through 5/6
Weston Ave - Birch-Ald Est Remain	(110,000.00)	Estimate
Business park maint	(667,490.15)	Budget amount was \$1,000,000
Additional Hospital Maint	(1,592,064.80)	This would be an additional ask for 2025 work
Debt		
prinicipal pd in 2026	(11,080,000.00)	
2025 interest	(296,162.50)	
2026 interest	(266,180.00)	
Estimated 12/31/26 - Balance	3,178,090.23	