



Village of Weston, Wisconsin

ATTENTION – NOTICE OF PUBLIC MEETING

- Meeting of: **FINANCE & HUMAN RESOURCE COMMITTEE (F&HR)**
- F&HR Members: **Ermeling [C], Farar, Hackbarth, Lopes-Serrao [VC], Meinel, Olson & Soper**
- Date/Time: **Monday, August 18, 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 8/11/2025 @ 11:50 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, August 18, 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, Lopes-Serrao [VC], Meinel, Olson & Soper

PUBLIC COMMENTS.

MINUTES FROM PREVIOUS MEETING.

4. Approval of Minutes from Previous Finance & HR Meeting: [July 21, 2025](#)

ACKNOWLEDGE WORK PRODUCT TRANSMITTALS.

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

EDUCATIONAL PRESENTATIONS & REPORTS.

8. [Annual Exit Interview Report](#)

OLD BUSINESS.

9. [Discussion and/or action on Cellular Phone Stipend Analysis in relation to Sec. 10.03 Cellular Phone Policy of the Employee Personnel Policies and Procedures Handbook](#)
10. [Discussion and/or action on proposed Fire Fee](#)
 - [Informational Session video, https://www.youtube.com/watch?v=bXyx3A_4g1k](https://www.youtube.com/watch?v=bXyx3A_4g1k)

NEW BUSINESS.

11. [Discussion and/or action on 2026 Budget](#)
 - [Start Pay Plan Adjustment, Wage Increases discussion](#)
 - [Health Benefits update & Direct Primary Care \(DPC\)](#)
12. [Discussion and/or action on Resolution 2025-013 Resolution Designating Officials Authorized to Declare Official Intent Under Reimbursement Bond Regulations](#)
13. [Discussion and/or action on Assessor Contract](#)

REMARKS FROM STAFF.

REMARKS FROM COMMITTEE MEMBERS.

REMARKS FROM CHAIR.

FUTURE ITEMS.

- Next Meeting Date(s):
- September 15, 2025, at 4:30 PM

ADJOURNMENT.

Village of Weston, Wisconsin
OFFICIAL PROCEEDINGS OF THE FINANCE & HUMAN RESOURCE COMMITTEE
held on Monday, July 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 5:07 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>
Vacant	--
Ermeling, Barbara	YES
Farar, Dennis	EXCUSED
Hackbarth, Linda	YES
Maloney, Mark	YES
Meinel, Steve	EXCUSED
Olson, Brent	YES

PUBLIC COMMENTS.

Jim Pinsonneault, 5002 Arrow Street, addressed the committee regarding the large open record request expense, his opposition on the fire fee, the balance in the Meeting Mean Business holding account (Tourism Commission), staffing transition concern, and his satisfaction with the attorney's review on the body camera policy.

MINUTES FROM PREVIOUS MEETING.

- 4 Approval of minutes from previous Finance & Human Resource meeting: June 16, 2025.
Motion by Maloney, second by Hackbarth, to approve previous minutes.

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

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

ACKNOWLEDGE WORK PRODUCT TRANSMITTALS.

- 5 June Budget Status Report.
- 6 TIF 1 and TIF 2 Detail Reports for June.
- 7 Legal Detail For June.

Olson question if open record requests are typically referred to attorney for review.

Gebert, Village Administrator, said open requests are normally handled in-house. This incident was a special case, one the Village had not encountered before, that required an attorney to review and redact personal information. She also commented that the Village charged the requester \$150 for locating the records.

Motion by Maloney, second by Olson, to acknowledge agenda item 5, 6 and 7.

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

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

EDUCATION PRESENTATIONS & REPORTS.

8 Acknowledge recent staff transitions.

- Planning & Development recruitment for Assistant Planner/Associate Planner.

Gebert and Wodalski, Public Works & Utility Director, summarized the staff transitions in the prior six-month. Gebert also spoke on reverting and posting the Assistant Zoning Administrator/Code Enforcement Officer position as the Assistant Planner/Associate Planner as a better fit for the department.

Hackbarth asked if the Village offers a two part interview or to job shadow.

Wodalski explained that the Village does offer two part interview. The first being the actual Q&A portion, and a tour of the shop with the second.

Motion by Maloney, second by Hackbarth, to acknowledge the recent staff transitions.

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

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

OLD BUSINESS.

9 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.

Motion by Olson, second by Maloney, to 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.

The committee discussed removing the word "...and law" from the Operation paragraph, page 1 of 3 of the policy. It would be updated to reflect "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:."

Motion by Olson, second by Hackbarth, to amend the 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 remove "and law." in Operation, the Board of Trustees.

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

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

- 10 Discussion and/or action regarding input on the 1/2 page of custom questions for inclusion in the National Employee Survey with Polco.

The committee provided their feedback to Gebert.

NEW BUSINESS.

- 11 Discussion and/or action on proposed amendments to the Engineering Technician position description formerly the Utility Technician position.

Ermeling question where this position will be budgeted from.

Wodalski summarized that the previous Utility Technician position, was budget from Water and Sewer Utility. The new position will be budget and allocate to Capital Project or Street Fund in additional to Water and Sewer Utility.

Motion by Olson, second by Hackbarth, to approve the job description and creation of the Engineering Technician Position.

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

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

- 12 Discussion and/or action on proposed Fire Fee.

Trautman, Finance Director, presented the Fire Fee draft resolution and municipal ordinance.

The committee discussed and would like the Finance Department to bring back more example.

13 Discussion and/or action on 2026 Budget process.

Motion by Maloney, second by Hackbarth, for the Finance and Human Resources Committee proceed as in 2024 and recommend wage and benefit information only regarding the 2026 Budget to the Board of Trustees.

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

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

REMARKS FROM STAFF.

Wodalski kindly reminded committee members to be conscience of what is being said within the meeting to prevent misconception, referencing rate increase.

REMARKS FROM COMMITTEE MEMBERS.

REMARKS FROM CHAIR.

FUTURE ITEMS.

Next Finance & HR meeting date(s):
- August 18, 2025 @ 4:30 p.m.

ADJOURNMENT.

Motion by Maloney, second by Hackbarth, 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>
Vacant	--
Ermeling, Barbara	YES
Farar, Dennis	--
Hackbarth, Linda	YES
Maloney, Mark	YES
Meinel, Steve	--
Olson, Brent	YES

Ermeling adjourned the Finance & HR Committee meeting at 6:32 p.m.

Song Lao, Recording Secretary

REQUEST FOR CONSIDERATION

Public Mtg/Date: Finance & HR Committee, August 18, 2025

Description: July 2025 Budget Status Report – All Funds

From: Jessica Trautman, Finance Director

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

Background

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

Attached Docs: July 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 July 2025 budget status report for all funds.

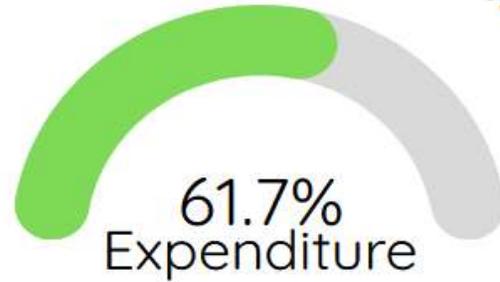
Additional action: None.

JULY 2025 BUDGET STATUS NARRATIVE

***One quick thing to point out: 58.3% of the year completed!



General Fund



Revenue for 2025 is \$7,737,548 or 82.2% of budget

- *Permit revenue: 93% of budget, \$34,995 more than 2024.
- *Mobile Home Fees: Q2 fees were paid out to DC Everest.
- *Pmt In Lieu of Taxes-Rothschild & Munic. Services-Public Safety: both services termed at year end of 2024.
- *Park Rental Fees/Park Maint. Fees: 115% of budget. 2024 had a few cancellations due to playground equipment replacement.
- *Interest Income: 252% of budget, but \$9,845 less than 2024.
- *Sales of Village Property: \$3,137 in scrap metal sale from dumpster.
- *Miscellaneous Revenue: 110% of budget, includes \$4,315 from League of WI Municipalities for 2024 insurance dividend.

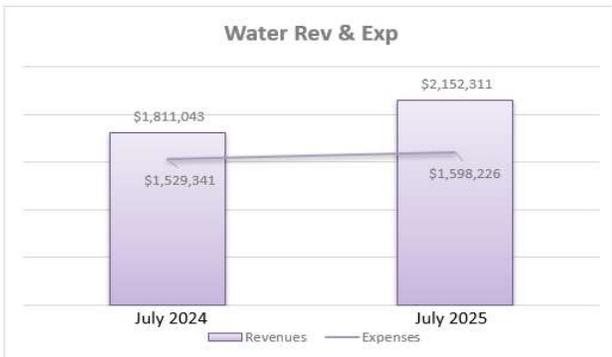
Expenditure for 2025 is \$5,812,145 or 61.7% of budget

- *Village Attorney: At 29% of budget, slightly lower than 2024.
- *Wages/Salaries: Reflected through 7/20/25.
- *Clerks Dept: The Clerks dept is at 52% and Elections is under budget at 49%, no more elections for the year.
- *Risk Management/Insurance: At 100% of budget – expenses are paid at beginning of year.
- *Street Irrigation Maint.: 8% of budget compared to -27% in 2024. In 2024 a credit was given due to incorrectly billed or meter/irrigation was no longer in service.
- *Newsletter: At 40% of budget, compared to 50% in 2024. This includes the summer edition.

Special Revenue

*Aquatic Center Fund: Revenue is 70.51% of budget, lower than 2024 by . Mid-season pass was available for purchased in July, making the season pass exceed the budgeted amount. Expenditure is at 34.0% of budget, compared to 38.49% of budget in 2024. New lounge chairs were purchased in April.

Utility Funds



*Water: At 74.75% of budget compared to 64.16% in 2024; this includes the PFAS 3M settlement claim. Expense is higher than 2024, an increase of 4.5% due to monthly depreciation expense.

*Sewer: Overall revenue is looking good at 56.43% of budget. There was a 20% rate increase effective 1/16/25. Expenditures is similar to 2024 at 49.02% of budget.

*Stormwater: Revenue is at 61.52% of budget and slightly lower than 2024. Interest rate is still high. Expense reflects a \$4,167, or 1.0% increase compared to 2024. More staff wages are being allocated to stormwater.





FINANCIAL STATEMENTS

July 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

JULY 31, 2025

GENERAL FUND

ASSETS

10-00-11110-001-000	XPRESS DEPOSIT ACCOUNT	963.20	
10-00-11312-011-000	INVEST-INTERCITY-MONEY MKT #60	(229,522.58)	
10-00-11312-082-000	INTERCITY-MUNICIPAL COURT FINE	427.70	
10-00-11313-084-000	INVEST-INCREDIBLE-CD	547,201.26	
10-00-11313-095-000	INVEST-TAX ACCT- INCREDIBLE	1,348,305.67	
10-00-11314-091-021	INVEST- TAX ACCT-BMO HARRIS BK	29,523.53	
10-00-11315-092-000	INVEST-TAX ACCT- ASSOCIATED	226,809.52	
10-00-11316-084-000	INVEST-BROKAW CU-CD/REPO/OTHER	282,094.17	
10-00-11316-093-000	INVEST-TAX ACCT- BROKAW CU	54,973.51	
10-00-11322-088-000	INVEST-TAX ACCT- PEOPLES	2,587,516.83	
10-00-11323-084-000	INVEST-CLOVERBELT CU-CD/REPO/O	295,148.86	
10-00-11323-099-000	INVEST-TAX ACCT-CLOVERBELT CU	28,113.97	
10-00-11325-089-000	INVEST-TAX ACCT-COVANTAGE CU	3,487,249.30	
10-00-11326-086-000	INVEST-TAX ACCT- ABBY BANK	252,708.74	
10-00-11327-083-000	NICOLET BANK-MONEY MARKET	1,184.70	
10-00-11327-084-000	INVEST-NICOLET BANK-CD/OTHER	274,700.19	
10-00-11328-083-000	WISC-MONEY MARKET	498,603.55	
10-00-11512-009-000	INTERCITY-SUNSHINE/SODA FUND	5,544.58	
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	1,368.64	
10-00-13300-000-000	INTEREST RECEIVABLE	2,219.68	
10-00-13610-000-000	UNBILLED ACCTS RECEIV-DPW DEVE	7,645.00	
10-00-13611-000-000	UNBILLED ACCTS RECEIV-BILLABLE	3,990.09	
10-00-13800-000-000	OTHER RECEIVABLES-MISCELLANEOU	1,001.57	
10-00-13802-000-000	OTHER RECEIVABLES-FROM EMPLOYE	208.36	
10-00-14201-000-000	DUE FROM STATE OF WI-SDC PROG	1,467.45	
10-00-14400-000-000	DUE FROM OTHER CITIES-BILLED	33.70	
10-00-14430-000-000	DUE FROM VILLAGE OF ROTHSCCHILD	3,604.22	
10-00-14510-000-000	DUE FROM MOUNTAIN BAY	623.40	
10-00-14520-000-000	DUE FROM SAFER DISTRICT	2,903.33	
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		11,606,631.77

LIABILITIES AND EQUITY

VILLAGE OF WESTON

BALANCE SHEET

JULY 31, 2025

GENERAL FUND

LIABILITIES

10-00-21000-000-000	ACCOUNTS PAYABLE-CLEARING ACCO	10.00	
10-00-21111-000-000	VOUCHERS PAYABLE	345.94	
10-00-21120-000-000	OCCUPANCY PERMITS	123,500.00	
10-00-21530-000-000	EMPLOYEE HEALTH INS W/H PAYABL	(57,700.74)	
10-00-21531-000-000	ETF LIFE INS WITHHOLDING PAYAB	.32	
10-00-21532-000-000	EYE CARE DEDUCTION PAYABLE	(326.21)	
10-00-21537-000-000	ACCID/LIFE/ST DISABILITY LIAB	193.62	
10-00-21540-000-000	WORKERS COMP PAYABLE	(1,868.42)	
10-00-21562-000-000	FLEX UNREIMB MED DEDUCT PAYAB	1,817.03	
10-00-21566-000-000	PREPAID LEGAL SERVICES	.07	
10-00-21590-000-000	EAP PAYABLE	(265.70)	
10-00-21901-000-000	PROP TAX REFUNDS PAYABLE-VILL/	46.52	
10-00-23160-000-000	SECURITY DEPOSITS-PARK RENTALS	525.00	
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	112.83	
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	302.00	
10-00-24510-000-000	DUE TO NORTHCENTRAL TECH/CURR	408,527.03	
10-00-24610-000-000	DUE TO DC EVEREST SCHOOLS/CURR	2,549,516.41	
10-00-26601-000-000	DEFERRED REVENUE-DOG LICENSES	10.00	
	TOTAL LIABILITIES		5,209,695.82

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	1,924,361.17	
	BALANCE - CURRENT DATE	1,924,361.17	
	TOTAL FUND EQUITY		6,396,935.95
	TOTAL LIABILITIES AND EQUITY		11,606,631.77

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - General Fund only
July 31, 2025
*****41.7% of Year Remaining *****

<u>APPROPRIATION AREA</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>	<u>July 2024</u>		
					<u>BUDGET</u>	<u>ACTUAL</u>	<u>PERCENT LEFT</u>
GENERAL FUND:							
General Government	\$1,257,553	\$766,369	\$491,184	39.1%	\$1,302,565	\$684,268	47.5%
Public Safety	4,958,234	3,622,443	1,335,791	26.9%	4,745,145	3,621,538	23.7%
Public Works	2,243,619	960,122	1,283,497	57.2%	2,228,655	893,133	59.9%
Human Services	5,000	1,969	3,031	60.6%	40,000	27,890	30.3%
Culture & Recreation	552,044	309,594	242,450	43.9%	528,970	324,733	38.6%
Community Development	286,997	139,987	147,010	51.2%	243,355	129,467	46.8%
Misc. Programs	29,500	11,661	17,839	60.5%	28,000	14,001	50.0%
Transfer to Other Funds	25,000	-	25,000	100.0%	31,150	-	100.0%
Contingency Reserve	58,250	-	58,250	100.0%	40,805	-	100.0%
TOTAL APPROPRIATION	<u>\$9,416,197</u>	<u>\$5,812,145</u>	<u>\$3,604,052</u>	<u>38.3%</u>	<u>\$9,188,645</u>	<u>\$5,695,030</u>	<u>38.0%</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	352,221	200,869	36.3%	652,090	330,482	49.3%
State Shared Revenues	1,474,060	162,464	1,311,596	89.0%	1,441,060	205,597	85.7%
Other Grants & Aids	1,063,783	972,550	91,233	8.6%	907,280	783,710	13.6%
Interest Income	79,958	201,413	(121,455)	-151.9%	72,725	211,258	-190.5%
Munic. Services-Town/All Other	67,550	62,582	4,968	7.4%	99,550	74,611	25.1%
Applied Fund Balance/Reserve	105,000	-	105,000	100.0%	44,000	-	100.0%
All Other Revenue	470,790	384,351	86,439	18.4%	505,640	326,720	35.4%
TOTAL RESOURCES	<u>\$9,416,197</u>	<u>\$7,737,548</u>	<u>\$1,678,649</u>	<u>17.8%</u>	<u>\$9,188,645</u>	<u>\$7,398,678</u>	<u>19.5%</u>
				↑			

VILLAGE OF WESTON
STATEMENT OF REVENUES
July 31, 2025
(58.3% 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	285,833	58%	490,000	204,167	42%
Mobile Home Fees	57,070	104%	55,000	(2,070)	-4%
Other Taxes	9,318	115%	8,090	(1,228)	-15%
Special Assessments	3,210	58%	5,500	2,290	42%
State Shared Revenues	162,464	11%	1,474,060	1,311,596	89%
Transportation Aids	633,190	80%	788,338	155,148	20%
Other State & Federal Aids	339,360	123%	275,445	(63,915)	-23%
License Revenue	104,630	53%	197,340	92,710	47%
Permits Revenue	147,071	93%	158,900	11,829	7%
Fines/Forfeitures/Penalties	68,831	211%	32,600	(36,231)	-111%
Street & Highway Revenue	683	4%	18,300	17,617	96%
Misc. Other Fees	6,683	95%	7,050	367	5%
Econ Dev Pub Fees	530	N/A	-	(530)	N/A
Park Rental Fees/Park Maint. Fees	4,590	115%	4,000	(590)	-15%
Munic. Services-General Gov't	6,548	118%	5,550	(998)	-18%
Munic. Services-Public Safety	-	N/A	-	-	N/A
Munic. Services-Public Works	56,034	93%	60,000	3,966	7%
Munic. Services-Inspections	-	0%	2,000	2,000	100%
Interest Income	201,413	252%	79,958	(121,455)	-152%
Sales of Village Property	2,929	586%	500	(2,429)	-486%
Insurance Recoveries	3,927	98%	4,000	73	2%
Contributions - All Other	20	N/A	-	(20)	N/A
Miscellaneous Revenue	41,247	110%	37,600	(3,647)	-10%
Fund Balance - Applied Budget Surplus	-	0%	105,000	105,000	
Interfund Transfers	-	0%	5,000	5,000	100%
TOTAL	<u>7,737,548</u>	<u>82.2%</u>	<u>\$9,416,197</u>	<u>\$1,678,649</u>	<u>17.8%</u>

VILLAGE OF WESTON
STATEMENT OF EXPENDITURES
July 31, 2025
(58.3% Y-T-D completed)

ACCOUNT DESCRIPTION	Y-T-D	Y-T-D	4	REMAINING	BUDGET
	ACTUAL	% EXP.	ADJUSTED BUDGET	BALANCE	% LEFT
GENERAL FUND					
Village Board Trustees	28,153	46%	61,599	33,446	54%
Village Municipality Dues	3,667	58%	6,300	2,633	42%
Personnel Committee	-	0%	2,156	2,156	100%
Board of Review	168	56%	300	132	44%
Municipal Court	33,866	N/A	-	(33,866)	100%
Village Attorney	12,828	29%	44,500	31,672	71%
Administrator	37,073	51%	72,602	35,529	49%
Clerk	146,612	52%	279,561	132,949	48%
Personnel	6,930	115%	6,035	(895)	-15%
Elections	31,339	49%	63,420	32,081	51%
Data Processing/Central Services	87,054	64%	136,684	49,630	36%
Information Technology	42,945	54%	78,844	35,899	46%
Finance/Audit & Budgeting/Tax Collection	124,172	54%	229,369	105,197	46%
Village Assessor	23,738	50%	47,500	23,762	50%
Finance Committee	-	0%	1,799	1,799	100%
Risk Management/Insurance	108,990	100%	109,100	110	0%
Municipal Building/Misc. Gen'l Gov't.	78,432	68%	115,255	36,823	32%
Illegal Taxes/Tax Refunds/Bad Debt	402	16%	2,529	2,127	84%
Mountain Bay Metro Police Dept.	2,507,050	74%	3,376,067	869,017	26%
Safety Building Maintenance	3,210	36%	9,000	5,790	64%
Other Public Safety	549	21%	2,650	2,101	79%
SAFER	967,307	75%	1,289,743	322,436	25%
Public Safety Committee	-	N/A	2,695	2,695	100%
Building Inspections	144,327	52%	278,079	133,752	48%
Director of Public Works	11,723	65%	18,004	6,281	35%
Public Works Engineer	28,629	171%	16,700	(11,929)	-71%
Deputy Director of Public Works	19,811	63%	31,268	11,457	37%
Street Operations - Village	459,942	33%	1,404,313	944,371	67%
Traffic Control	7,131	18%	40,000	32,869	82%
Winter Street Maintenance - Village	284,561	61%	467,623	183,062	39%
Hard Materials Handling	24,006	110%	21,915	(2,091)	-10%
Street Irrigation Maintenance	1,140	8%	13,840	12,700	92%
Street Operations - Town	1,862	30%	6,173	4,311	70%
Winter Street Maintenance - Town	14,052	93%	15,162	1,110	7%
Street Lighting	107,265	52%	208,000	100,735	48%
Public Works/Utilities Committee	-	0%	621	621	100%
Human Services	1,969	39%	5,000	3,031	61%
Parks-Administration	183,475	59%	309,597	126,122	41%
Parks-Grounds Maintenance	96,469	57%	170,299	73,830	43%
Roadside Maintenance	28,637	45%	63,235	34,598	55%
Parks-Ice Rinks	693	10%	6,609	5,916	90%
Park & Recreation Committee	320	14%	2,304	1,984	86%
Community Development	127,246	50%	256,106	128,860	50%
Planning Commission	1,356	18%	7,575	6,219	82%
Board of Appeals	-	0%	1,883	1,883	100%
Extra Limits/Smart Growth/Land Use	11,385	53%	21,433	10,048	47%
Newsletter	11,661	40%	29,500	17,839	60%
Interfund Transfers - Refuse/Recycling	-	0%	25,000	25,000	100%
Contingency Reserve	-	0%	58,250	58,250	100%
TOTAL - General Fund	\$5,812,145	61.7%	\$9,416,197	\$3,604,052	38.3%

VILLAGE OF WESTON

Debt Service Fund

7/31/2025

	2025 YTD ACTUAL	2025 ANNUAL BUDGET
<u>REVENUES</u>		
Property Tax Levy	\$ 2,158,667	\$ 2,158,667
Special Assessments	8,037	7,000
Interest Income	2,092	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>\$ 2,318,940</u>	<u>\$ 3,871,705</u>
<u>EXPENDITURES</u>		
Principal Payments	\$ 1,394,539	\$ 2,624,539
Interest Payments	868,512	1,276,152
TOTAL EXPENDITURES	<u>\$ 2,263,051</u>	<u>\$ 3,900,691</u>
NET REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 55,889</u>	<u>\$ (28,986)</u>

FINANCE
8/11/2025

VILLAGE OF WESTON
Weston Aquatic Center Fund
7/31/2025

	2025 YTD ACTUAL	2025 BUDGET	2024 YTD ACTUAL	2024 BUDGET
<u>REVENUES</u>				
Taxes	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Daily Fees	77,605	100,000	77,061	100,000
Season Passes	31,800	30,000	38,180	29,000
Pool Rentals-Evening	1,867	2,000	1,422	2,000
Birthday Party Packs	1,450	1,200	2,519	2,400
Group Rate Discounts-Daily	1,302	2,500	2,791	2,500
Concessions	-	7,000	3,210	7,000
Locker Rentals	-	70	-	120
Special Events	-	-	-	1,000
Swimming Lessons	3,665	4,000	4,572	3,500
Total Swimming Fees	<u>117,689</u>	<u>146,770</u>	<u>129,755</u>	<u>147,520</u>
Interest Income	1,770	100	1,534	100
Corporate/Other Donations	500	-	-	-
Transfer from other funds	-	40,000	40,000	40,000
TOTAL REVENUES	<u><u>\$ 159,959</u></u> 70.51%	<u><u>\$ 226,870</u></u>	<u><u>\$ 211,289</u></u> 92.83%	<u><u>\$ 227,620</u></u>
<u>EXPENSES</u>				
Utilities	4,199	42,600	9,149	34,100
Contracted Services/Repairs	59,821	182,200	62,225	176,700
Supplies & Materials	20,752	29,075	20,237	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><u>\$ 88,397</u></u> 34.00%	<u><u>\$ 260,010</u></u>	<u><u>\$ 93,223</u></u> 38.06%	<u><u>\$ 244,910</u></u>
NET INCOME (LOSS)	<u><u>\$ 71,562</u></u>	<u><u>\$ (33,140)</u></u>	<u><u>\$ 118,066</u></u>	<u><u>\$ (17,290)</u></u>

VILLAGE OF WESTON

Room Taxes Fund

7/31/2025

	<u>2025 YTD Actual</u>	<u>2025 Annual Budget</u>
Fund Balance, 1/1/25	\$ 36,797	
 <u>Revenues</u>		
Room Taxes Revenue	\$ 267,211	\$ 540,000
	<u>267,211</u>	<u>540,000</u>
 <u>Expenditures</u>		
Payment to Wausau Visitor's Convention Bureau (CVB)	\$ 109,282	\$ 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>109,282</u>	<u>552,182</u>
 Revenues over (under) Expenditures	 <u>157,929</u>	 <u>(12,182)</u>

HOTEL-MOTEL ROOM TAX COLLECTIONS:

	2025	2025	Distribution of Collections	
	Room	8%		
	Receipts	Room Tax	Tourism	Village of
		Collections	Activities	Weston
Comfort Inn & Suite	\$ 568,604	\$ 45,488	\$ 31,842	\$ 13,647
AmericInn & Suites	378,524	30,282	21,197	9,085
Air BNB	26,362	2,109	1,476	633
Priceline	66,216	5,297	3,708	1,589
Homeaway.com	10,836	867	607	260
Booking.com BV	13,431	1,074	752	322
Expedia	229,620	18,370	12,859	5,511
Fairfield Inn	549,899	43,992	30,794	13,198
Holiday Inn Express	1,496,640	119,731	83,812	35,919
 TOTALS	 <u>\$ 3,340,132</u>	 <u>\$ 267,211</u>	 <u>\$ 187,047</u>	 <u>\$ 80,163</u>

FINANCE

8/11/2025

VILLAGE OF WESTON
Refuse/Recycling Program Fund
7/31/2025

	<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	\$ -	\$ 79,551	\$ -	\$ 79,551	\$ 79,000
Garbage Fees/Sticker sales - Village	501,510	-	-	501,510	461,244
Recycling Collection Fees - Village	-	296,949	-	296,949	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	607	427	-	1,034	200
Transfer from General Fund	-	-	-	-	31,150
Total Revenues	<u>\$ 526,813</u>	<u>\$ 394,315</u>	<u>\$ 3,000</u>	<u>\$ 924,128</u>	<u>\$ 948,650</u>
<u>Expenditures</u>					
Garbage	\$ 268,712	\$ -	\$ -	\$ 268,712	\$ 529,829
Landfill	-	-	17,701	17,701	34,150
Recycling - Curbside/Village	-	95,600	-	95,600	324,612
Recycling/Compost/StumpDump	-	8,163	-	8,163	49,273
Recycling - Curbside/Town	-	233	-	233	-
Recycling - Program Administration	-	9,766	-	9,766	32,250
Recycling - Educational Programs	-	9,812	-	9,812	13,300
Total Expenditures	<u>\$ 268,712</u>	<u>\$ 123,574</u>	<u>\$ 17,701</u>	<u>\$ 409,987</u>	<u>\$ 983,414</u>
Revenues over(under) Expenditures	<u>\$ 258,101</u>	<u>\$ 270,741</u>	<u>\$ (14,701)</u>	<u>\$ 514,141</u>	
Fund Balance, 7/31/2025				<u>\$ 696,069</u>	

Finance

8/11/2025

VILLAGE OF WESTON
Special Revenue Funds - TIF #1
7/31/2025

	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	30,190
Personal Property Tax Aid	306,602	306,602
Investment Income	290,689	20,000
	7,337,410	6,556,792
 <u>EXPENDITURES</u>		
Administration Expenses	\$ 105,486	\$ 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	979,437	7,541,132
	1,282,179	9,379,454
<u>NET REVENUES OVER (UNDER)</u>		
<u>EXPENDITURES</u>	6,055,231	(2,822,662)
Fund Balance, 7/31/2025	\$ 14,082,930	

FINANCE
8/11/2025

VILLAGE OF WESTON
Special Revenue Funds - TIF #2
7/31/2025

	2025 Actual	2025 Annual Budget
Fund Balance, 1/1/25	<u>\$ 1,623,783</u>	
<u>REVENUES</u>		
Property Tax Increments	\$ 758,471	\$ 685,000
Computer Exemption State Aids	11,944	11,944
Personal Property Tax Aid	112,532	112,532
Investment Income	25,443	2,000
Transfer from CDA - TIF #1	-	124,139
	<u>908,390</u>	<u>935,615</u>
<u>EXPENDITURES</u>		
Administration Expenses	\$ 23,629	\$ 74,859
Illegal taxes/refunds	130	-
Rents/Leases-TIF Land	-	-
Transfer to CIP	800,000	3,757,735
	<u>823,759</u>	<u>3,832,594</u>
<u>NET REVENUES OVER (UNDER)</u>		
<u>EXPENDITURES</u>	<u>84,631</u>	<u>(2,896,979)</u>
Fund Balance, 7/31/2025	<u><u>\$ 1,708,414</u></u>	

FINANCE
8/11/2025

VILLAGE OF WESTON
Special Revenue Funds - CDA TIF #1
7/31/2025

	2025 Actual	2025 Annual Budget
<u>REVENUES</u>		
Investment Income	\$ 29,846	\$ 10,000
Rents/Leases-TIF Land	146,581	1,548,163
	176,427	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>	29,846	6,753

FINANCE
8/11/2025

VILLAGE OF WESTON
Special Revenue Funds - CDA TIF #2
7/31/2025

	2025 Actual	2025 Annual Budget
<u>REVENUES</u>		
Investment Income	\$ 2,878	\$ 5,000
	2,878	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>	\$ (685)	\$ (277,331)

FINANCE
8/11/2025

VILLAGE OF WESTON
Civic and Social - Special Revenue Funds
7/31/2025

	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	\$ -	\$ 8,090	\$ 8,090	\$ 8,300
Interest on Investments	-	568	568	50
Miscellaneous	-	11,401	11,401	11,000
	-	20,059	20,059	19,350
EXPENDITURES				
Farmers Market	-	9,813	9,813	18,494
	-	9,813	9,813	18,494
NET REVENUES OVER (UNDER)				
EXPENDITURES	\$ -	\$ 10,247	\$ 10,247	\$ 856
Fund Balance, 7/31/2025	\$ 6,032	\$ 41,439	\$ 47,471	

VILLAGE OF WESTON
Park & Recreation - Special Revenue Funds
7/31/2025

	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	\$ 17,150	\$ -	-	\$ -	\$ -	\$ 17,150	\$ 10,000
Donations - Dog Park	-	-	-	-	33	33	150
Interest on Investments	-	1,181	-	-	-	1,181	50
	17,150	1,181	-	-	33	18,364	10,200
EXPENDITURES							
Other Outside Contracted Service	-	-	-	-	-	-	15,000
	-	-	-	-	-	-	15,000
NET REVENUES OVER (UNDER) EXPS.							
	\$ 17,150	\$ 1,181	\$ -	\$ -	\$ 33	\$ 18,364	\$ (4,800)
Fund Balance, 7/31/2025	\$ 62,301	\$ 19,555	\$ 2,011	\$ 1,059	\$ (252)	\$ 84,674	

VILLAGE OF WESTON
Enterprise Fund - Water Utility
7/31/2025
(*58.3% Year Completed ***)**

	<u>2025</u>			<u>2024</u>		
	<u>YTD</u> <u>ACTUAL</u>	<u>ANNUAL</u> <u>BUDGET</u>	<u>%</u> <u>completed</u>	<u>YTD</u> <u>ACTUAL</u>	<u>ANNUAL</u> <u>BUDGET</u>	<u>%</u> <u>completed</u>
REVENUES						
Metered/Unmetered Sales:						
Residential	\$ 645,286	\$ 1,170,000	55.15%	\$ 636,430	\$ 1,170,000	54.40%
Commercial	193,080	340,000	56.79%	200,201	320,000	62.56%
Industrial	244,293	490,000	49.86%	270,748	490,000	55.25%
Public Authority	29,333	57,000	51.46%	20,703	57,000	36.32%
Multi-Family	138,229	200,000	69.11%	142,330	197,600	72.03%
Other	120	-	N/A	-	3,000	0.00%
Private Fire Protection	29,131	46,000	63.33%	28,138	46,000	61.17%
Public Fire Protection	325,107	468,000	69.47%	314,561	468,000	67.21%
Subtotal Sales	<u>1,604,579</u>	<u>\$ 2,771,000</u>	<u>57.91%</u>	<u>1,613,111</u>	<u>\$ 2,751,600</u>	<u>58.62%</u>
Interest Income	150,193	50,000	300.39%	171,423	30,000	571.41%
Interest Market Adj	-	-	N/A	12,446	-	N/A
Misc. Other Revenue	397,539	58,210	682.94%	14,063	41,110	34.21%
SUBTOTAL REVENUES	<u>2,152,311</u>	<u>2,879,210</u>	<u>74.75%</u>	<u>1,811,043</u>	<u>2,822,710</u>	<u>64.16%</u>
Capital Contributions	-	-	N/A	-	-	N/A
TOTAL REVENUES	<u><u>\$ 2,152,311</u></u>	<u><u>\$ 2,879,210</u></u>	<u><u>74.75%</u></u>	<u><u>\$ 1,811,043</u></u>	<u><u>\$ 2,822,710</u></u>	<u><u>64.16%</u></u>
EXPENSES						
Operations & Maintenance	\$ 409,497	\$ 889,233	46.05%	\$ 408,233	\$ 993,622	41.09%
Administration	349,784	758,802	46.10%	329,707	694,287	47.49%
Payment in Lieu of Taxes	277,083	475,000	58.33%	277,083	475,000	58.33%
Depreciation	443,333	760,000	58.33%	414,167	710,000	58.33%
Interest/Fiscal Agent Exps.	118,529	165,111	71.79%	100,151	186,416	53.72%
Amortization Expense	-	1,328	0.00%	-	1,328	0.00%
	<u>1,598,226</u>	<u>3,049,474</u>	<u>52.41%</u>	<u>1,529,341</u>	<u>3,060,653</u>	<u>49.97%</u>
Interfund Transfers Out	-	-	N/A	-	-	N/A
TOTAL EXPENSES	<u><u>\$ 1,598,226</u></u>	<u><u>\$ 3,049,474</u></u>	<u><u>52.41%</u></u>	<u><u>\$ 1,529,341</u></u>	<u><u>\$ 3,060,653</u></u>	<u><u>49.97%</u></u>
NET INCOME	<u><u>\$ 554,085</u></u>	<u><u>\$ (170,264)</u></u>		<u><u>\$ 281,702</u></u>	<u><u>\$ (237,943)</u></u>	
<i>(per GAAP/GASB basis)</i>						
Less: Add'l Capital Contribs.	-	-		-	-	
NET INCOME	<u><u>\$ 554,085</u></u>	<u><u>\$ (170,264)</u></u>		<u><u>\$ 281,702</u></u>	<u><u>\$ (237,943)</u></u>	
<i>(per budget basis)</i>						

FINANCE
8/11/2025

VILLAGE OF WESTON
Enterprise Fund - Sewer Utility
7/31/2025
(* 58.3% 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	\$ 847,032	\$ 1,692,000	50.06%	\$ 741,776	\$ 1,380,000	53.75%
Commercial	553,052	950,000	58.22%	493,766	760,000	64.97%
Industrial	116,896	227,000	51.50%	94,687	200,000	47.34%
Public Authority	43,630	74,000	58.96%	35,226	57,000	61.80%
Subtotal Sales	<u>\$ 1,560,610</u>	<u>\$ 2,943,000</u>	<u>53.03%</u>	<u>\$ 1,365,455</u>	<u>\$ 2,397,000</u>	<u>56.97%</u>
Hook-up Fees	16,500	35,000	47.14%	24,500	20,000	122.50%
Interest Income	110,055	75,000	146.74%	165,914	50,000	331.83%
Gain on Sale of Equipment	12,000	-	N/A	-	-	N/A
Misc. Other Revenue	25,592	6,400	399.88%	8,466	6,400	132.28%
SUBTOTAL REVENUES	<u>1,724,757</u>	<u>3,059,400</u>	<u>56.38%</u>	<u>1,564,335</u>	<u>2,473,400</u>	<u>63.25%</u>
Premium Amortization	-	-	N/A	-	-	N/A
Capital Contributions	15,629	25,000	62.52%	18,529	1,000	1852.91%
TOTAL REVENUES	<u><u>\$ 1,740,386</u></u>	<u><u>\$ 3,084,400</u></u>	<u><u>56.43%</u></u>	<u><u>\$ 1,582,864</u></u>	<u><u>\$ 2,474,400</u></u>	<u><u>63.97%</u></u>
EXPENSES						
Operations & Maintenance	\$ 217,919	\$ 467,406	46.62%	\$ 160,303	\$ 572,196	28.02%
Administration	234,423	484,753	48.36%	242,685	423,653	57.28%
Payment in Lieu of Taxes	8,750	15,000	58.33%	8,750	15,000	58.33%
Rib Mt. Sewer Dist.-Services	502,752	1,150,000	43.72%	557,861	1,150,000	48.51%
Rib Mt. Sewer Dist.-Debt Serv.	352,605	725,000	48.64%	389,919	600,000	64.99%
Depreciation	460,833	845,000	54.54%	437,500	803,000	54.48%
Interest/Fiscal Agent Exps.	35,562	10,916	325.78%	20,612	26,765	77.01%
SUBTOTAL EXPENSES	<u>1,812,844</u>	<u>3,698,075</u>	<u>49.02%</u>	<u>1,817,630</u>	<u>3,590,614</u>	<u>50.62%</u>
TOTAL EXPENSES	<u><u>\$ 1,812,844</u></u>	<u><u>\$ 3,698,075</u></u>	<u><u>49.02%</u></u>	<u><u>\$ 1,817,630</u></u>	<u><u>\$ 3,590,614</u></u>	<u><u>50.62%</u></u>
NET INCOME	<u><u>\$ (72,458)</u></u>	<u><u>\$ (613,675)</u></u>		<u><u>\$ (234,766)</u></u>	<u><u>\$ (1,116,214)</u></u>	
<i>(per GAAP/GASB basis)</i>						
Less: Add'l Capital Contribs.	(15,629)	(25,000)		(18,529)	(1,000)	
NET INCOME	<u><u>\$ (88,087)</u></u>	<u><u>\$ (638,675)</u></u>		<u><u>\$ (253,295)</u></u>	<u><u>\$ (1,117,214)</u></u>	
<i>(per budget basis)</i>						

VILLAGE OF WESTON
Enterprise Fund - Stormwater Utility
7/31/2025
(* 58.3% Year Completed ***)**

	2025		% of year completed	2024		% of year completed
	YTD ACTUAL	ANNUAL BUDGET		YTD ACTUAL	ANNUAL BUDGET	
REVENUES						
Metered/Unmetered Sales:						
Residential	\$ 188,312	\$ 375,000	50.22%	\$ 187,996	\$ 282,000	66.67%
Commercial	288,111	450,000	64.02%	278,810	400,000	69.70%
Industrial	63,565	115,000	55.27%	63,565	98,000	64.86%
Public Authority	33,089	43,000	76.95%	35,214	43,000	81.89%
Tax-Exempt Properties	(364)	11,000	-3.31%	(1,547)	7,900	-19.58%
Other	2,138	1,200	178.17%	1,894	1,200	157.83%
Subtotal Sales	<u>\$ 574,851</u>	<u>\$ 995,200</u>	57.76%	<u>\$ 565,932</u>	<u>\$ 832,100</u>	68.01%
Drainage Fees	4,300	2,500	172.00%	2,200	2,500	88.00%
Interest Income	42,467	6,000	707.78%	18,956	6,000	315.93%
SUBTOTAL REVENUES	<u>621,618</u>	<u>1,003,700</u>	61.93%	<u>587,088</u>	<u>840,600</u>	69.84%
Premium Amortization	-	6,740	0.00%	-	1,380	0.00%
TOTAL REVENUES	<u><u>\$ 621,618</u></u>	<u><u>\$ 1,010,440</u></u>	61.52%	<u><u>\$ 587,088</u></u>	<u><u>\$ 841,980</u></u>	69.73%
EXPENSES						
Program Management	\$ 36,158	\$ 74,104	48.79%	\$ 29,295	\$ 50,159	58.40%
DPW - Drainage Maintenance	79,034	144,132	54.83%	110,958	155,763	71.24%
DPW - Sweeping	12,228	43,777	27.93%	17,232	34,121	50.50%
Depreciation	233,333	400,000	58.33%	227,500	390,000	58.33%
Interest/Fiscal Agent Exps.	64,903	49,825	130.26%	36,504	64,801	56.33%
TOTAL EXPENSES	<u><u>\$ 425,656</u></u>	<u><u>\$ 711,838</u></u>	59.80%	<u><u>\$ 421,489</u></u>	<u><u>\$ 694,844</u></u>	60.66%
NET INCOME (LOSS)	<u><u>\$ 195,962</u></u>	<u><u>\$ 298,602</u></u>		<u><u>\$ 165,599</u></u>	<u><u>\$ 147,136</u></u>	
<i>(per GAAP/GASB basis)</i>						
Less: Add'l Capital Contribs.	-	-		-	-	
NET INCOME (LOSS)	<u><u>\$ 195,962</u></u>	<u><u>\$ 298,602</u></u>		<u><u>\$ 165,599</u></u>	<u><u>\$ 147,136</u></u>	
<i>(per budget basis)</i>						

FINANCE
8/11/2025

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - TIF 1 CIP FUND
7/31/2025
*****58.3% 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%
E Jelinek/Von Kanel	\$ -	\$ 25,781	\$ (25,781)	N/A
Business Park	14,500	3,709	10,791	74.4%
Weston Avenue	5,524,132	1,264,600	4,259,532	77.1%
Weston Ave/Birch-Alderson	-	7,065	(7,065)	N/A
Christiansen Prop/Bus Park	<u>1,000,000</u>	<u>150</u>	<u>999,850</u>	<u>100.0%</u>
TOTAL EXPENDITURES	<u>\$ 6,543,632</u>	<u>\$ 1,301,305</u>	<u>\$ 5,242,327</u>	<u>80.1%</u>
 REVENUES				
Transfer In - TIF #1 Special Revenue Fund	\$ 6,543,632	\$ 979,437	\$ 5,564,195	85.0%
Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
TOTAL RESOURCES	<u>\$ 6,543,632</u>	<u>\$ 979,437</u>	<u>\$ 5,564,195</u>	<u>85.0%</u>
 Revenues Over (Under) Expenditures		\$ (321,868)		

FINANCE
8/11/2025

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - TIF 2 CIP FUND
7/31/2025
*****58.3% 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	\$ 395,235	\$ 112,500	N/A
Schofield Avenue	5,902,390	1,923,064	3,979,326	N/A
Publication Fees	-	94	(94)	N/A
TOTAL EXPENDITURES	<u>\$ 6,410,125</u>	<u>\$ 2,318,393</u>	<u>\$ 4,091,732</u>	<u>63.8%</u>
REVENUES				
State Grant	\$ 2,652,390	\$ -	\$ 2,652,390	N/A
Transfer In - TIF #1 Special Revenue Fund	<u>3,757,735</u>	<u>800,000</u>	<u>2,957,735</u>	<u>78.7%</u>
TOTAL RESOURCES	<u>\$ 6,410,125</u>	<u>\$ 800,000</u>	<u>\$5,610,125</u>	<u>87.5%</u>
Revenues Over (Under) Expenditures		\$ (1,518,393)		

FINANCE
8/11/2025

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - FACILITIES CIP FUND
7/31/2025
*****58.3% 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	\$ 202,573	\$ 843,977	80.6%
Aquatic Center	450,000	34,790	415,210	92.3%
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>\$ 237,363</u></u>	<u><u>\$ 2,359,187</u></u>	<u><u>90.9%</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		\$ (237,363)		

FINANCE
8/11/2025

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - STREETS CIP FUND
7/31/2025
*****58.3% 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	8,038	66,962	89.3%
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	36,530	88,470	70.8%
Shorey	-	141	(141)	N/A
Jelinek/Alderson	50,000	11,754	38,246	76.5%
Concord/Bayberry	-	2,219	(2,219)	N/A
Ross Ave Joint with Town	60,000	14,638	45,362	75.6%
Fuller Ave	2,075,000	187,014	1,887,986	91.0%
East Jelinek	-	11,383	(11,383)	N/A
Bloedel	50,000	-	50,000	100.0%
Yellow Banks Launch	-	2,671	(2,671)	N/A
Transfers out to Capital Projects	-	2,000,000	(2,000,000)	N/A
TOTAL EXPENDITURES	\$ 3,020,000	\$ 2,275,822	\$ 744,178	24.6%

REVENUES

Interest Income	\$ -	\$ 54,652	\$ (54,652)	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	-	20,000	(20,000)	N/A
E/C River Launch Grant	-	-	-	N/A
Sale of Equip/Property	-	-	-	N/A
Proceeds from GO Bonds/Notes	2,915,000	-	2,915,000	100.0%
Transfers from Other Funds	-	-	-	N/A
TOTAL RESOURCES	\$ 3,020,000	\$ 74,694	\$ 2,945,306	97.5%

Revenues Over (Under) Expenditures \$ (2,201,128)

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - CAPITAL EQUIPMENT CIP FUND
7/31/2025
*****58.3% 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	-	0.0%
Highway Equipment	400,000	220,905	179,095	44.8%
Parks Equipment	115,000	-	115,000	100.0%
TOTAL EXPENDITURES	<u><u>\$ 695,000</u></u>	<u><u>\$ 320,905</u></u>	<u><u>\$ 374,095</u></u>	<u><u>53.8%</u></u>
 REVENUES				
State Shared Taxes-Expenditure Restraint	\$ 50,000	\$ 50,000	\$ -	0.0%
State Grants	-	-	-	N/A
Equipment Rental Fees	100,000	-	100,000	100.0%
Sale of Village Property	-	51,157	(51,157)	N/A
Proceeds from GO Bonds/Notes	911,605	-	911,605	100.0%
Transfers from Other Funds	80,000	2,000,000	(1,920,000)	-2400.0%
TOTAL RESOURCES	<u><u>\$ 1,141,605</u></u>	<u><u>\$ 2,101,157</u></u>	<u><u>\$ (959,552)</u></u>	<u><u>-84.1%</u></u>
Revenues Over (Under) Expenditures		\$ 1,780,252		

FINANCE
8/11/2025

REQUEST FOR CONSIDERATION

Public Mtg/Date: Finance & Human Resource Committee, August 18, 2025

Description: July 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							
			06/30/2025 (06/25) Balance	21-00-41120-000-000			6,709,929.03-
			07/31/2025 (07/25) 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)
STATE SHARED TAXES-EXEMPT COMP							
			06/30/2025 (06/25) Balance	21-00-43430-000-000			.00
07/25/2025	CR1	7	Exempt Computer Aid - TID 1			30,189.96-	
			07/31/2025 (07/25) Period Totals and Balance		.00 *	30,189.96- *	30,189.96-
YTD Encumbrance	.00	YTD Actual	-30,189.96 Total	-30,189.96	YTD Budget	-30,190.00 Unearned	.04
STATE SHARED TAXES-P/P AID							
			06/30/2025 (06/25) Balance	21-00-43440-000-000			306,601.86-
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	306,601.86-
YTD Encumbrance	.00	YTD Actual	-306,601.86 Total	-306,601.86	YTD Budget	-306,602.00 Unearned	.14
INTEREST-INVESTMENTS							
			06/30/2025 (06/25) Balance	21-00-48110-001-000			251,728.90-
07/31/2025	CR1	10	Intercity Interest - July			1,605.45-	
07/31/2025	JE	5	LGIP Acct Interest - July			37,354.16-	
			07/31/2025 (07/25) Period Totals and Balance		.00 *	38,959.61- *	290,688.51-
YTD Encumbrance	.00	YTD Actual	-290,688.51 Total	-290,688.51	YTD Budget	-20,000.00 Unearned	(270,688.51)
MISCELLANEOUS EXPENSE							
			06/30/2025 (06/25) Balance	21-01-51910-399-000			1,461.84
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.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							
			06/30/2025 (06/25) Balance	21-06-56721-110-000			61,566.59
07/11/2025	PC	161	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		955.78		
07/11/2025	PC	164	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		119.47		
07/11/2025	PC	167	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		119.47		
07/11/2025	PC	188	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		417.20		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
07/11/2025	PC	194	BLAREK, FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		46.36		
07/11/2025	PC	305	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		298.86		
07/11/2025	PC	311	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		59.77		
07/11/2025	PC	317	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		39.85		
07/11/2025	PC	343	WODALSKI, MICHAEL J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		751.82		
07/11/2025	PC	348	WODALSKI, MICHAEL J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		83.54		
07/11/2025	PC	504	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		1,164.63		
07/11/2025	PC	509	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		332.75		
07/11/2025	PC	514	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		166.38		
07/11/2025	PC	680	DOLAN, ISAAC W PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		189.16		
07/11/2025	PC	799	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		98.34		
07/11/2025	PC	804	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		28.10		
07/11/2025	PC	809	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		14.05		
07/25/2025	PC	975	HIGGINS, JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		1,015.51		
07/25/2025	PC	978	HIGGINS, JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		179.21		
07/25/2025	PC	998	BLAREK, FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		388.23		
07/25/2025	PC	1004	BLAREK, FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		75.33		
07/25/2025	PC	1091	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		278.94		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance		
07/25/2025	PC	1097	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		119.54				
07/25/2025	PC	1116	WODALSKI,MICHAEL J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		835.36				
07/25/2025	PC	1250	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		1,455.79				
07/25/2025	PC	1255	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		207.97				
07/25/2025	PC	1393	DOLAN, ISAAC W PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		602.95				
07/25/2025	PC	1485	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		140.48				
07/31/2025 (07/25) Period Totals and Balance					10,184.84 *	.00 *	71,751.43		
YTD Encumbrance	.00	YTD Actual	71,751.43	Total	71,751.43	YTD Budget	135,282.00	Unexpended	63,530.57
SOCIAL SECURITY		06/30/2025 (06/25) Balance		21-06-56721-151-000			4,474.59		
07/11/2025	PB	515	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		64.74				
07/11/2025	PB	521	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		15.14				
07/11/2025	PB	593	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		26.73				
07/11/2025	PB	605	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		6.25				
07/11/2025	PB	875	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		22.92				
07/11/2025	PB	887	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		5.36				
07/11/2025	PB	965	WODALSKI,MICHAEL J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		51.53				
07/11/2025	PB	977	WODALSKI,MICHAEL J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		12.05				
07/11/2025	PB	1445	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		98.98				
07/11/2025	PB	1457	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		23.15				

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
07/11/2025	PB	1879	DOLAN, ISAAC W PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		10.64		
07/11/2025	PB	1895	DOLAN, ISAAC W PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		2.49		
07/11/2025	PB	2275	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		8.15		
07/11/2025	PB	2285	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		1.91		
07/25/2025	PB	2895	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		64.74		
07/25/2025	PB	2901	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		15.14		
07/25/2025	PB	2973	BLAREK,FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		26.73		
07/25/2025	PB	2985	BLAREK,FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		6.25		
07/25/2025	PB	3243	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		22.92		
07/25/2025	PB	3255	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		5.36		
07/25/2025	PB	3327	WODALSKI,MICHAEL J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		51.53		
07/25/2025	PB	3339	WODALSKI,MICHAEL J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		12.05		
07/25/2025	PB	3861	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		98.85		
07/25/2025	PB	3871	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		23.12		
07/25/2025	PB	4327	DOLAN, ISAAC W PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		33.91		
07/25/2025	PB	4345	DOLAN, ISAAC W PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		7.93		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
07/25/2025	PB	4677	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		8.15		
07/25/2025	PB	4687	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		1.91		
07/31/2025 (07/25) Period Totals and Balance					728.63 *	.00 *	5,203.22
YTD Encumbrance		.00 YTD Actual	5,203.22 Total	5,203.22 YTD Budget	10,350.00 Unexpended	5,146.78	
RETIREMENT-ER/EE SHARE		06/30/2025 (06/25) Balance		21-06-56721-152-000			4,325.48
07/11/2025	PB	509	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		83.03		
07/11/2025	PB	581	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		32.22		
07/11/2025	PB	863	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		27.69		
07/11/2025	PB	953	WODALSKI,MICHAEL J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		58.06		
07/11/2025	PB	1433	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		115.63		
07/11/2025	PB	1863	DOLAN, ISAAC W PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		13.15		
07/11/2025	PB	2265	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		9.76		
07/25/2025	PB	2889	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		83.03		
07/25/2025	PB	2961	BLAREK,FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		32.22		
07/25/2025	PB	3231	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		27.69		
07/25/2025	PB	3315	WODALSKI,MICHAEL J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		58.06		
07/25/2025	PB	3851	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		115.63		
07/25/2025	PB	4309	DOLAN, ISAAC W PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		41.90		
07/25/2025	PB	4667	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		9.76		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
07/31/2025 (07/25) Period Totals and Balance					707.83 *	.00 *	5,033.31
YTD Encumbrance		.00 YTD Actual	5,033.31 Total	5,033.31 YTD Budget	9,402.00 Unexpended	4,368.69	
HEALTH INSURANCE			06/30/2025 (06/25) Balance	21-06-56721-154-000			11,895.06
07/11/2025	PB	485	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		333.57		
07/11/2025	PB	491	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		13.41		
07/11/2025	PB	503	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.34		
07/11/2025	PB	533	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		157.52		
07/11/2025	PB	545	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		6.71		
07/11/2025	PB	569	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.17		
07/11/2025	PB	815	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		111.19		
07/11/2025	PB	827	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		4.47		
07/11/2025	PB	851	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.11		
07/11/2025	PB	919	WODALSKI,MICHAEL J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		8.90		
07/11/2025	PB	941	WODALSKI,MICHAEL J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.23		
07/11/2025	PB	1387	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		125.75		
07/11/2025	PB	1399	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		5.65		
07/11/2025	PB	1421	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.40		
07/11/2025	PB	1813	DOLAN, ISAAC W PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		55.59		
07/11/2025	PB	1829	DOLAN, ISAAC W PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		2.24		
07/11/2025	PB	2225	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		55.60		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
07/11/2025	PB	2235	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		2.24		
07/11/2025	PB	2255	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.06		
07/25/2025	PB	2865	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		333.57		
07/25/2025	PB	2871	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		13.41		
07/25/2025	PB	2883	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.34		
07/25/2025	PB	2913	BLAREK,FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		157.52		
07/25/2025	PB	2925	BLAREK,FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		6.71		
07/25/2025	PB	2949	BLAREK,FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.17		
07/25/2025	PB	3183	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		111.19		
07/25/2025	PB	3195	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		4.47		
07/25/2025	PB	3219	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.11		
07/25/2025	PB	3281	WODALSKI,MICHAEL J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		8.90		
07/25/2025	PB	3303	WODALSKI,MICHAEL J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.23		
07/25/2025	PB	3811	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		129.72		
07/25/2025	PB	3821	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		5.83		
07/25/2025	PB	3841	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.40		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
07/25/2025	PB	4253	DOLAN, ISAAC W PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		177.21		
07/25/2025	PB	4271	DOLAN, ISAAC W PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		7.13		
07/25/2025	PB	4627	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		55.59		
07/25/2025	PB	4637	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		2.24		
07/25/2025	PB	4657	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.06		
07/31/2025 (07/25) Period Totals and Balance					1,898.95 *	.00 *	13,794.01
YTD Encumbrance	.00	YTD Actual	13,794.01 Total	13,794.01 YTD Budget	24,384.00 Unexpended	10,589.99	
LIFE INSURANCE			06/30/2025 (06/25) Balance	21-06-56721-155-000			104.09
07/11/2025	PB	497	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		4.08		
07/11/2025	PB	557	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.53		
07/11/2025	PB	839	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.74		
07/11/2025	PB	931	WODALSKI,MICHAEL J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.89		
07/11/2025	PB	1411	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		1.99		
07/11/2025	PB	1845	DOLAN, ISAAC W PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.20		
07/11/2025	PB	2245	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.13		
07/25/2025	PB	2877	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		4.08		
07/25/2025	PB	2937	BLAREK,FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.53		
07/25/2025	PB	3207	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.74		
07/25/2025	PB	3293	WODALSKI,MICHAEL J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.89		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
07/25/2025	PB	3831	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		2.05		
07/25/2025	PB	4289	DOLAN, ISAAC W PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.64		
07/25/2025	PB	4647	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.13		
07/31/2025 (07/25) Period Totals and Balance					17.62 *	.00 *	121.71
YTD Encumbrance		.00 YTD Actual	121.71 Total	121.71 YTD Budget	249.00 Unexpended	127.29	
WORKER'S COMP INSURANCE		06/30/2025 (06/25) Balance		21-06-56721-156-000			504.34
07/11/2025	PB	527	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		1.94		
07/11/2025	PB	617	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		20.35		
07/11/2025	PB	899	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.65		
07/11/2025	PB	989	WODALSKI,MICHAEL J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		1.35		
07/11/2025	PB	1469	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		2.70		
07/11/2025	PB	1911	DOLAN, ISAAC W PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		8.30		
07/11/2025	PB	2295	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.23		
07/25/2025	PB	2907	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		1.94		
07/25/2025	PB	2997	BLAREK,FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		20.35		
07/25/2025	PB	3267	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.65		
07/25/2025	PB	3351	WODALSKI,MICHAEL J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		1.35		
07/25/2025	PB	3881	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		2.70		
07/25/2025	PB	4363	DOLAN, ISAAC W PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		26.47		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
07/25/2025	PB	4697	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.23		
			07/31/2025 (07/25) Period Totals and Balance		89.21 *	.00 *	593.55
YTD Encumbrance		.00 YTD Actual	593.55 Total	593.55 YTD Budget	673.00 Unexpended		79.45
LEGAL SERVICES			06/30/2025 (06/25) Balance	21-06-56721-212-000			1,640.00
			07/31/2025 (07/25) 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
ACCOUNTING & AUDITING FEES			06/30/2025 (06/25) Balance	21-06-56721-213-000			5,514.00
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	5,514.00
YTD Encumbrance		.00 YTD Actual	5,514.00 Total	5,514.00 YTD Budget	7,000.00 Unexpended		1,486.00
STATE INSPECTION/REVIEW FEES			06/30/2025 (06/25) Balance	21-06-56721-279-000			150.00
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	150.00
YTD Encumbrance		.00 YTD Actual	150.00 Total	150.00 YTD Budget	150.00 Unexpended		.00
MEMBERSHIP DUES			06/30/2025 (06/25) Balance	21-06-56721-324-000			1,685.00
			07/31/2025 (07/25) 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
RENTS/LEASES-LAND			06/30/2025 (06/25) Balance	21-06-56721-531-000			146,581.25
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	146,581.25
YTD Encumbrance		.00 YTD Actual	146,581.25 Total	146,581.25 YTD Budget	1,548,163.00 Unexpended		1,401,581.75
GRANT			06/30/2025 (06/25) Balance	21-06-56771-791-000			49,213.28
			07/31/2025 (07/25) 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
TRANSFER OUT TO: CAP PROJ TIF1			06/30/2025 (06/25) Balance	21-09-59240-900-000			979,437.28
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	979,437.28
YTD Encumbrance		.00 YTD Actual	979,437.28 Total	979,437.28 YTD Budget	7,541,132.00 Unexpended		6,561,694.72

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
TIF #2/SPECIAL REVENUE FUND							
TAX INCREMENTS							
			06/30/2025 (06/25) Balance	26-00-41120-000-000			758,470.67-
			07/31/2025 (07/25) 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)	
STATE SHARED TAXES-EXEMPT COMP							
			06/30/2025 (06/25) Balance	26-00-43430-000-000			.00
07/25/2025	CR1	7	Exempt Computer Aid - TID 2			11,943.52-	
			07/31/2025 (07/25) Period Totals and Balance		.00 *	11,943.52- *	11,943.52-
YTD Encumbrance	.00	YTD Actual	-11,943.52 Total	-11,943.52 YTD Budget	-11,944.00 Unearned	.48	
STATE SHARED TAXES-P/P AID							
			06/30/2025 (06/25) Balance	26-00-43440-000-000			112,532.00-
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	112,532.00-
YTD Encumbrance	.00	YTD Actual	-112,532.00 Total	-112,532.00 YTD Budget	-112,532.00 Unearned	.00	
INTEREST-INVESTMENTS							
			06/30/2025 (06/25) Balance	26-00-48110-001-000			23,101.82-
07/31/2025	CR1	10	Intercity Interest - July			2,341.50-	
			07/31/2025 (07/25) Period Totals and Balance		.00 *	2,341.50- *	25,443.32-
YTD Encumbrance	.00	YTD Actual	-25,443.32 Total	-25,443.32 YTD Budget	-2,000.00 Unearned	(23,443.32)	
MISCELLANEOUS EXPENSE							
			06/30/2025 (06/25) Balance	26-01-51910-399-000			130.31
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	130.31
YTD Encumbrance	.00	YTD Actual	130.31 Total	130.31 YTD Budget	.00 Unexpended	(130.31)	
REGULAR EARNINGS							
			06/30/2025 (06/25) Balance	26-06-56726-110-000			14,255.31
07/11/2025	PC	160	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		159.30		
07/11/2025	PC	163	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		19.91		
07/11/2025	PC	166	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		19.91		
07/11/2025	PC	187	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		139.07		
07/11/2025	PC	193	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		15.45		
07/11/2025	PC	303	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		149.43		
07/11/2025	PC	309	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		29.89		
07/11/2025	PC	315	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		19.92		
07/11/2025	PC	503	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		316.11		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
07/11/2025	PC	508	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		90.32		
07/11/2025	PC	513	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		45.16		
07/11/2025	PC	800	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		98.34		
07/11/2025	PC	805	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		28.10		
07/11/2025	PC	810	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		14.05		
07/25/2025	PC	974	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		169.25		
07/25/2025	PC	977	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		29.87		
07/25/2025	PC	997	BLAREK,FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		129.41		
07/25/2025	PC	1003	BLAREK,FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		25.11		
07/25/2025	PC	1089	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		139.47		
07/25/2025	PC	1095	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		59.77		
07/25/2025	PC	1249	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		395.14		
07/25/2025	PC	1254	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		56.45		
07/25/2025	PC	1486	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		140.48		
07/31/2025 (07/25) Period Totals and Balance					2,289.91 *	.00 *	16,545.22
YTD Encumbrance	.00	YTD Actual	16,545.22 Total	16,545.22 YTD Budget	36,944.00 Unexpended	20,398.78	
SOCIAL SECURITY				06/30/2025 (06/25) Balance	26-06-56726-151-000		1,023.50
07/11/2025	PB	517	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		10.79		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
07/11/2025	PB	523	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		2.52		
07/11/2025	PB	595	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		8.91		
07/11/2025	PB	607	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		2.08		
07/11/2025	PB	877	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		11.46		
07/11/2025	PB	889	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		2.68		
07/11/2025	PB	1447	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		26.87		
07/11/2025	PB	1459	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		6.28		
07/11/2025	PB	2277	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		8.15		
07/11/2025	PB	2287	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		1.91		
07/25/2025	PB	2897	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		10.79		
07/25/2025	PB	2903	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		2.52		
07/25/2025	PB	2975	BLAREK,FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		8.91		
07/25/2025	PB	2987	BLAREK,FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		2.08		
07/25/2025	PB	3245	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		11.46		
07/25/2025	PB	3257	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		2.68		
07/25/2025	PB	3863	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		26.83		
07/25/2025	PB	3873	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		6.27		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
07/25/2025	PB	4679	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		8.15		
07/25/2025	PB	4689	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		1.91		
07/31/2025 (07/25) Period Totals and Balance					163.25 *	.00 *	1,186.75
YTD Encumbrance	.00	YTD Actual	1,186.75 Total	1,186.75 YTD Budget	2,828.00 Unexpended	1,641.25	
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RETIREMENT-ER/EE SHARE			06/30/2025 (06/25) Balance	26-06-56726-152-000			990.81
07/11/2025	PB	511	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		13.84		
07/11/2025	PB	583	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		10.74		
07/11/2025	PB	865	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		13.85		
07/11/2025	PB	1435	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		31.39		
07/11/2025	PB	2267	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		9.76		
07/25/2025	PB	2891	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		13.84		
07/25/2025	PB	2963	BLAREK,FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		10.74		
07/25/2025	PB	3233	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		13.85		
07/25/2025	PB	3853	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		31.39		
07/25/2025	PB	4669	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		9.76		
07/31/2025 (07/25) Period Totals and Balance					159.16 *	.00 *	1,149.97
YTD Encumbrance	.00	YTD Actual	1,149.97 Total	1,149.97 YTD Budget	2,567.00 Unexpended	1,417.03	
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HEALTH INSURANCE			06/30/2025 (06/25) Balance	26-06-56726-154-000			3,431.16
07/11/2025	PB	487	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		55.59		
07/11/2025	PB	493	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		2.24		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
07/11/2025	PB	505	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.06		
07/11/2025	PB	535	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		52.51		
07/11/2025	PB	547	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		2.24		
07/11/2025	PB	571	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.06		
07/11/2025	PB	817	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		55.59		
07/11/2025	PB	829	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		2.24		
07/11/2025	PB	853	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.06		
07/11/2025	PB	1389	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		34.13		
07/11/2025	PB	1401	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		1.53		
07/11/2025	PB	1423	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.11		
07/11/2025	PB	2227	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		55.60		
07/11/2025	PB	2237	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		2.24		
07/11/2025	PB	2257	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.06		
07/25/2025	PB	2867	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		55.59		
07/25/2025	PB	2873	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		2.24		
07/25/2025	PB	2885	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.06		
07/25/2025	PB	2915	BLAREK,FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		52.51		
07/25/2025	PB	2927	BLAREK,FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		2.24		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance		
07/25/2025	PB	2951	BLAREK, FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.06				
07/25/2025	PB	3185	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		55.59				
07/25/2025	PB	3197	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		2.24				
07/25/2025	PB	3221	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.06				
07/25/2025	PB	3813	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		35.21				
07/25/2025	PB	3823	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		1.58				
07/25/2025	PB	3843	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.11				
07/25/2025	PB	4629	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		55.59				
07/25/2025	PB	4639	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		2.24				
07/25/2025	PB	4659	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.06				
07/31/2025 (07/25) Period Totals and Balance					529.64 *	.00 *	3,960.80		
YTD Encumbrance	.00	YTD Actual	3,960.80	Total	3,960.80	YTD Budget	8,883.00	Unexpended	4,922.20

		06/30/2025 (06/25) Balance		26-06-56726-155-000				22.63	
07/11/2025	PB	499	HIGGINS, JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.68				
07/11/2025	PB	559	BLAREK, FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.18				
07/11/2025	PB	841	TRAUTMAN, JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.37				
07/11/2025	PB	1413	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.54				
07/11/2025	PB	2247	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.13				

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
07/25/2025	PB	2879	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.68		
07/25/2025	PB	2939	BLAREK,FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.18		
07/25/2025	PB	3209	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.37		
07/25/2025	PB	3833	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.56		
07/25/2025	PB	4649	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.13		
07/31/2025 (07/25) Period Totals and Balance					3.82 *	.00 *	26.45
YTD Encumbrance		.00 YTD Actual	26.45 Total	26.45 YTD Budget	69.00 Unexpended	42.55	
WORKER'S COMP INSURANCE		06/30/2025 (06/25) Balance		26-06-56726-156-000			103.30
07/11/2025	PB	529	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.32		
07/11/2025	PB	619	BLAREK,FORREST J PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		6.78		
07/11/2025	PB	901	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.32		
07/11/2025	PB	1471	GEBERT, JAMI PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.73		
07/11/2025	PB	2297	LAO, SONG PAYROLL TRANS FOR 7/6/2025 PAY PERIOD		.23		
07/25/2025	PB	2909	HIGGINS,JENNIFER LYNN PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.32		
07/25/2025	PB	2999	BLAREK,FORREST J PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		6.78		
07/25/2025	PB	3269	TRAUTMAN,JESSICA M PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.32		
07/25/2025	PB	3883	GEBERT, JAMI PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.73		
07/25/2025	PB	4699	LAO, SONG PAYROLL TRANS FOR 7/20/2025 PAY PERIOD		.23		
07/31/2025 (07/25) Period Totals and Balance					16.76 *	.00 *	120.06

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
YTD Encumbrance		.00 YTD Actual	120.06 Total	120.06 YTD Budget	211.00 Unexpended		90.94
ACCOUNTING & AUDITING FEES			06/30/2025 (06/25) Balance	26-06-56726-213-000			490.13
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	490.13
YTD Encumbrance		.00 YTD Actual	490.13 Total	490.13 YTD Budget	600.00 Unexpended		109.87
STATE INSPECTION/REVIEW FEES			06/30/2025 (06/25) Balance	26-06-56726-279-000			150.00
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	150.00
YTD Encumbrance		.00 YTD Actual	150.00 Total	150.00 YTD Budget	150.00 Unexpended		.00
TRANSFERS OUT TO: TIF #2-CIP			06/30/2025 (06/25) Balance	26-09-59246-900-000			800,000.00
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	800,000.00
YTD Encumbrance		.00 YTD Actual	800,000.00 Total	800,000.00 YTD Budget	3,757,735.00 Unexpended		2,957,735.00

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
CDA/TIF #1 FUND							
			06/30/2025 (06/25) Balance	27-00-48110-001-000			29,845.60-
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	29,845.60-
YTD Encumbrance	.00	YTD Actual	-29,845.60 Total	-29,845.60 YTD Budget	-10,000.00 Unearned	(19,845.60)	
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			06/30/2025 (06/25) Balance	27-00-48201-000-000			146,581.25-
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	146,581.25-
YTD Encumbrance	.00	YTD Actual	-146,581.25 Total	-146,581.25 YTD Budget	-1,548,163.00 Unearned	1,401,581.75	
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			06/30/2025 (06/25) Balance	27-09-59230-900-000			146,581.25
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	146,581.25
YTD Encumbrance	.00	YTD Actual	146,581.25 Total	146,581.25 YTD Budget	1,548,163.00 Unexpended	1,401,581.75	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
CDA/TIF #2 FUND							
			06/30/2025 (06/25) Balance	28-00-48110-001-000			2,877.86-
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	2,877.86-
YTD Encumbrance	.00	YTD Actual	-2,877.86 Total	-2,877.86 YTD Budget	-5,000.00 Unearned	2,122.14	
TRANSFERS OUT TO: DEBT SERVICE							
			06/30/2025 (06/25) Balance	28-09-59230-900-000			3,562.50
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	3,562.50
YTD Encumbrance	.00	YTD Actual	3,562.50 Total	3,562.50 YTD Budget	157,125.00 Unexpended	153,562.50	

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
TIF #1 - CIP FUND							
			06/30/2025 (06/25) Balance	40-00-49221-000-000			979,437.28-
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	979,437.28-
YTD Encumbrance	.00	YTD Actual	-979,437.28 Total	-979,437.28 YTD Budget	-6,543,632.00 Unearned	5,564,194.72	
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			06/30/2025 (06/25) Balance	40-06-56771-290-000			1,422.50
06/30/2025	AP	80	RIVER VIEW PROFESSIONAL LANDSCAP **VendorNo: 20795 **Inv. No: 69066 **Desc: LAWN MOWING: BUSINESS PARK JUNE 2025 **Inv. Date: 06/30/25		1,850.00		
07/03/2025	AP	81	RIVER VIEW PROFESSIONAL LANDSCAP **VendorNo: 20795 **Inv. No: 69127 **Desc: LAWN MOWING:BUSINESS PARK BERM - 6/25/25 **Inv. Date: 07/03/25		218.50		
07/03/2025	AP	82	RIVER VIEW PROFESSIONAL LANDSCAP **VendorNo: 20795 **Inv. No: 69128 **Desc: LAWN MOWING:BUSINESS PARK BERM - 6/25/25 **Inv. Date: 07/03/25		218.50		
			07/31/2025 (07/25) Period Totals and Balance		2,287.00 *	.00 *	3,709.50
YTD Encumbrance	.00	YTD Actual	3,709.50 Total	3,709.50 YTD Budget	14,500.00 Unexpended	10,790.50	
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			06/30/2025 (06/25) Balance	40-07-57355-215-000			107,484.34
07/18/2025	AP	332	AECOM TECHNICAL SERVICES INC **VendorNo: 4290 **Inv. No: 2001042146 **Desc: WESTON AVE (X TO J) CONSTRUCTION SERVICES (JUNE 25) **Inv. Date: 07/18/25		44,564.49		
			07/31/2025 (07/25) Period Totals and Balance		44,564.49 *	.00 *	152,048.83
YTD Encumbrance	.00	YTD Actual	152,048.83 Total	152,048.83 YTD Budget	5,524,132.00 Unexpended	5,372,083.17	
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			06/30/2025 (06/25) Balance	40-07-57355-821-000			65,700.00
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	65,700.00
YTD Encumbrance	.00	YTD Actual	65,700.00 Total	65,700.00 YTD Budget	.00 Unexpended	(65,700.00)	
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			06/30/2025 (06/25) Balance	40-07-57355-823-000			16,323.43
			07/31/2025 (07/25) Period Totals and Balance		.00 *	.00 *	16,323.43
YTD Encumbrance	.00	YTD Actual	16,323.43 Total	16,323.43 YTD Budget	.00 Unexpended	(16,323.43)	
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			06/30/2025 (06/25) Balance	40-07-57355-825-000			14,025.22
07/10/2025	AP	172	INTEGRITY GRADING & **VendorNo: 7320 **Inv. No: PAY APP 8 WESTON AVE_CTY X **Desc: WESTON AVE WEST PHASE - PAY APP 8 - STORM **Inv. Date: 07/10/25		44,453.17		
			07/31/2025 (07/25) Period Totals and Balance		44,453.17 *	.00 *	58,478.39
YTD Encumbrance	.00	YTD Actual	58,478.39 Total	58,478.39 YTD Budget	.00 Unexpended	(58,478.39)	
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			06/30/2025 (06/25) Balance	40-07-57355-826-000			443,448.03

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
07/10/2025	AP	174	INTEGRITY GRADING & **VendorNo: 7320 **Inv. No: PAY APP 8 WESTON AVE_CTY X **Desc: WESTON AVE WEST PHASE - PAY APP 8 - SANITARY **Inv. Date: 07/10/25		24,537.82		
07/31/2025 (07/25) Period Totals and Balance					24,537.82 *	.00 *	467,985.85
YTD Encumbrance	.00	YTD Actual	467,985.85 Total	467,985.85	YTD Budget	.00 Unexpended	(467,985.85)
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CAPITAL IMPROVS-WATER MAINS/LA			06/30/2025 (06/25) Balance	40-07-57355-827-000			327,778.24
07/10/2025	AP	173	INTEGRITY GRADING & **VendorNo: 7320 **Inv. No: PAY APP 8 WESTON AVE_CTY X **Desc: WESTON AVE WEST PHASE - PAY APP 8 - WATER **Inv. Date: 07/10/25		176,285.65		
07/31/2025 (07/25) Period Totals and Balance					176,285.65 *	.00 *	504,063.89
YTD Encumbrance	.00	YTD Actual	504,063.89 Total	504,063.89	YTD Budget	.00 Unexpended	(504,063.89)
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CAPITAL IMPROVS-STREETS			06/30/2025 (06/25) Balance	40-07-57371-823-000			.00
07/10/2025	AP	114	FRANCIS MELVIN INC **VendorNo: 22963 **Inv. No: PAY APP 5 E JELINEK_VON KANEL **Desc: E JELINEK PAY APP 5 - STREET **Inv. Date: 07/10/25		25,780.56		
07/31/2025 (07/25) Period Totals and Balance					25,780.56 *	.00 *	25,780.56
YTD Encumbrance	.00	YTD Actual	25,780.56 Total	25,780.56	YTD Budget	.00 Unexpended	(25,780.56)
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ARCHITECTURAL & ENGINEERING FE			06/30/2025 (06/25) Balance	40-07-57390-215-000			3,105.80
06/26/2025	AP	43	MSA PROFESSIONAL SERVICES INC **VendorNo: 10910 **Inv. No: 017678 **Desc: WESTON AVE (ALDERSON TO BIRCH) CONST SERVICES (02/16/25 - 06/14/25) **Inv. Date: 06/26/25		3,959.18		
07/31/2025 (07/25) Period Totals and Balance					3,959.18 *	.00 *	7,064.98
YTD Encumbrance	.00	YTD Actual	7,064.98 Total	7,064.98	YTD Budget	.00 Unexpended	(7,064.98)
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PUBLICATION FEES-LEGAL NOTICES			06/30/2025 (06/25) Balance	40-07-57399-321-000			149.72
07/31/2025 (07/25) Period Totals and Balance					.00 *	.00 *	149.72
YTD Encumbrance	.00	YTD Actual	149.72 Total	149.72	YTD Budget	.00 Unexpended	(149.72)

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

- Actual Amounts
 - Accounts With Balances Or Activity
 - 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, August 18, 2025

Description: Attorney detail 7/14/25 – 8/10/25

From: Finance Department

Question: N/A

Background

Attached is the check detail for legal fees

Attached Docs: Vendor history

Committee Action: None.

FISCAL IMPACT: None.

Recommendation: None.

Recommended Language for Official Action

For review, no action needed.

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

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

Totals Category	Report Dates	Year 2025	Year 2024
1099 Amount		2,700.00	21,757.50
Purchases		2,700.00	21,757.50
Adjustments		.00	.00
Payments		2,700.00	21,757.50
Discounts		.00	.00
Discounts Lost		.00	.00

	Date	Number	Amount
Last PO:	01/01/0001		.00
Last Invoice:	07/16/2025	224338	760.00
Last Check:	07/24/2025	64988	2,700.00

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
07/16/2025	224337	1	07/25	Invoice	07/21/2025	7/10 REVIEW OF REFUSE/RECYCLING CONTRACT	450.00	07/24/2025	-			64988	18-03-53635-21	Attorneys Fe
07/16/2025	224337	2	07/25	Invoice	07/21/2025	7/10 REVIEW OF REFUSE/RECYCLING CONTRACT	450.00	07/24/2025	-			64988	18-03-53620-21	Attorneys Fe
07/16/2025	224337	3	07/25	Invoice	07/21/2025	7/14-7/15 REVIEW OF MOUNT OLIVE TAX EXEMPT REQUEST	1,040.00	07/24/2025	-			64988	10-01-51300-21	Attorneys Fe
07/16/2025	224338	1	07/25	Invoice	07/21/2025	7/9 REVIEW BODY CAMERA POLICY	760.00	07/24/2025	-			64988	10-01-51300-21	Attorneys Fe

Check Detail

Check Date	Check Number	Seq	GL Period	Type	Input Date	Amount	Discount Taken	Discount Lost	Invoice Number	Inv Seq	Invoice Description	Bank	GL Account	1099
07/24/2025	64988	1	07/25	Calculated	07/24/2025	450.00	.00	.00	224337	1	7/10 REVIEW OF REFUSE/RECYCLING CONTRACT	1	18-03-53635-	Attorn
07/24/2025	64988	2	07/25	Calculated	07/24/2025	450.00	.00	.00	224337	2	7/10 REVIEW OF REFUSE/RECYCLING CONTRACT	1	18-03-53620-	Attorn
07/24/2025	64988	3	07/25	Calculated	07/24/2025	1,040.00	.00	.00	224337	3	7/14-7/15 REVIEW OF MOUNT OLIVE TAX EXEMPT REQUEST	1	10-01-51300-	Attorn
07/24/2025	64988	4	07/25	Calculated	07/24/2025	760.00	.00	.00	224338	1	7/9 REVIEW BODY CAMERA POLICY	1	10-01-51300-	Attorn

PO Detail

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

Annual Exit Interview Report

Village of Weston

Reporting Period: July 1, 2024 – July 1, 2025

Prepared by: Jami Gebert, Administrator

Date: August 18, 2025

Summary

The below is a brief overview of the total number of exit interviews conducted, key trends, and high-level takeaways. Following the adoption of the Exit Interview Procedure in December 2024, the information below is the committee's inaugural Annual Report. Should the committee wish to suggest any amendments upon review, we welcome the discussion.

- **Total Employees Exited:** 7
 - **Exit Interviews Completed:** 5 (71% completion rate)
 - **Top 3 Reasons for Leaving:**
 1. Seeking a role with a stronger alignment to skills and experience.
 2. Relocation
 3. Career change/advancement
 - **Overall Sentiment:** Positive experiences with department and co-workers, area of concern regarding workload and large variety of tasks of each position.
-

Exit Interview Participation

Department	# of FTEs	# of Exited FTEs	Interviews Completed
Clerks	3	1	1
Finance	3	0	0
I.T.	2	1	1
Parks & Recreation	4	0	0
Planning & Development	5	2	1
Public Works/Utility	20	3	2
Total	37	7	5

Reasons for Leaving

Top reason for each exiting employee.

- Retirement
- Culture Misalignment/Social Incompatibility
- Relocation (2)
- Looking for a different challenge/type of opportunity that better aligned with skills/professional capacity (3)

Annual Exit Interview Report

Demographic	#
Non-supervisory	6
Supervisory	1
Tenure > 3 years	2

Key Insights & Themes

A. Positive Feedback

- More than half of the interviewees expressed appreciation towards their supervisor, shared they felt cared about, and knowledgeable about Village-wide goals/direction.
- All interviewees felt they had the resources and support necessary to accomplish their position. Several expressed appreciation for work-life balance flexibility.
- All interviewees expressed positive relationships with co-workers.

B. Opportunities for Growth

- Stronger written communication of three, six, and nine-month goals with new staff.
 - Some concern expressed with workload and large variety of tasks of each position.
 - Ensuring introduction of new staff and explanation of all departments early in position, to continue inclusiveness between departments and knowledge about Village-wide goals/direction.
-

Recommendations

Pre-hire Assessment with tasks/questions Specific to Position: Continue pre-hiring assessment/examination with interactive questions/skills applicable to position to assist candidates to better understand day-to-day operations/expectations of position/department.

Review of On-boarding with Department Head prior to start date: Review on-boarding plan specific to position with Department Head prior to start date.

Employee Feedback Loop: Strengthen internal feedback processes with written three-, six-, and nine-month goals for new staff and check-ins with supervisor at a frequency determined by Department Director.

REQUEST FOR CONSIDERATION (RFC)

Public Mtg/Date:	Finance and Human Resources Committee, August 18, 2025
Description:	Discussion and/or action on Cellular Phone Stipend Analysis in relation to Sec. 10.03 Cellular Phone Policy of the Employee Personnel Policies and Procedures Handbook
From:	Jami Gebert, Administrator
Question:	Review of Cellular Phone Stipend Analysis in consideration for possible amendments to Section 10.03 Cellular Phone Policy of the Employee Personnel Policies and Procedures Handbook to the Board of Trustees?

Background

Below is an excerpt from the May 19, 2025, committee meeting:

There was a good discussion about the cellphone policy. It was asked if the Village downloads the cellphone's history if a staff terms. If the Village has access to the phone, does the Village keep record of the passcode to the phone. It was also discussed to have the Village do a cost analysis for Village paid cellphone for vital staffs compared to a stipend for all staffs.

Motion by Olson, second by Maloney, to direct staffs for a future meeting, to provide a list of all staffs below Board of Trustee in the organization chart, to include Police and EMS, of who needs a phone with an explanation.

Yes Vote: 6 No Vote: 0 Abstain: 0 Not Voting: 0 Result: PASS

Attached is a Cellular Phone Stipend Analysis including whether the position is in-office or in-field, the technology issued, and explanation. Also, reimbursement amounts and cost for Village issued phone(s) is included. If there is more than one staff member in the same position title, the chart indicates the number of employees holding that title. At the bottom of the chart are details regarding Board of Trustees, Mountain Bay Metro P.D., and SAFER.

Also, as we have some new members to the committee, I attached the RFC along with attachments from the meeting in May to provide the new members the background on the discussion.

Following review of the analysis chart, we can discuss at the meeting if there are additional items the committee would like included.

Attached Docs:	- Cellular Phone Stipend Analysis - 250519 Finance and Human Resources Committee meeting RFC, including attachments, regarding the Cellular Phone Policy
Committee Action:	TBD.
FISCAL IMPACT:	TBD.

REQUEST FOR CONSIDERATION (RFC)

Recommendation: None.

Recommended Language for Official Action

I request the following additional information be added to the Cellular Phone Analysis Chart _____.

I request to bring back _____ additional information to the committee.

Or something else . . .

Position Title	Department	Office	Field	Village Issued Phone	Village Issued iPad	Stipend Explanation	Monthly Reimbursement	Estimated Village Issued Phone Cost
Administrator	Admin	x		x		n/a	\$0	\$65
Clerk	Clerk's	x				Director position, expectation of availability.	\$50	\$65
Deputy Clerk - 2	Clerk's	x				Primary contact method when completing special deputy voting (SDV) and Deputy Clerk's number is on signage for curbside voting contact on Election Day.	\$50	\$130
Director/Treasurer	Finance	x				Director position, expectation of availability.	\$50	\$65
Deputy Director	Finance	x				Used for multifactor authentication.	\$50	\$65
Accounts Payable, Payroll, and HR Spec	Finance	x				Accessing Teams when away from computer/office. Multifactor authentication. Taking pictures of Farmers Market and posting for marketing purposes.	\$25	\$65
Director/Zoning Administrator	Planning & Development	x				Director position, expectation of availability. Communicates with contractors sometimes after hours depending on construction schedule/timeline.	\$50	\$65
Assistant Zoning Administrator/Code Enforcement	Planning & Development	x	x		x	Mixed office/in-field staff, as position often mobile, cell phone necessary for timely communication.	\$50	\$65
Building Inspector/Building Manager	Planning & Development	x	x	x	x	n/a	\$0	\$65
Property Inspector	Planning & Development	x	x	x	x	n/a	\$0	\$65
Planning Technician	Planning & Development	x				Accessing Teams when away from computer/office. Taking pictures of garbage/recycling issues, or other zoning issues when out and about. Calling and/or messaging Building Inspectors, or other Village staff, who may be in the field.	\$25	\$65
Director of Technology	Information Technology	x				Director position, expectation of availability.	\$50	\$65
Engineering Technician	Information Technology	x	x			Mixed office/in-field staff, as position will often mobile, cell phone necessary for timely communication.	\$25	\$65
Director of Parks	Parks	x	x			Director position, expectation of availability + mixed office/in-field staff, as position often mobile, cell phone necessary for timely communication.	\$50	\$65
Arborist/Forester	Parks		x			In-field staff, primary method of communication.	\$25	\$65
Parks Operator - 2	Parks		x			In-field staff, primary method of communication.	\$50	\$130
Director of Public Works	Public Works	x	x			Director position, expectation of availability + mixed office/in-field staff, as position often mobile, cell phone necessary for timely communication. Communicates with contractors sometimes after hours depending on construction schedule/timeline.	\$50	\$65
Staff Engineer	Public Works	x	x			Mixed office/in-field staff, as position often mobile, cell phone necessary for timely communication. Communicates with contractors sometimes after hours depending on construction schedule/timeline.	\$50	\$65
Street Superintendent	Public Works	x	x			Mixed office/in-field staff, as position often mobile, cell phone necessary for timely communication. Communicates with contractors sometimes after hours depending on construction schedule/timeline.	\$50	\$65
Crew Lead - 2	Public Works		x			In-field staff, primary method of communication.	\$50	\$130
Public Works Senior Operator - 1	Public Works		x			In-field staff, primary method of communication.	\$25	\$65
Public Works Operator - 4	Public Works		x			In-field staff, primary method of communication.	\$100	\$260
Public Works Maintainer	Public Works		x			In-field staff, primary method of communication.	\$25	\$65
Fleet Foreman	Public Works	x	x			Mixed office/in-field staff, as position often mobile, cell phone necessary for timely communication.	\$25	\$65
Mechanic	Public Works	x	x			Mixed office/in-field staff, as position often mobile, cell phone necessary for timely communication.	\$25	\$65
Utility Superintendent	Utility	x			x	Seasonal mix of office/in-field position. Accessing Teams when away from computer/office. Communicates with contractors sometimes after hours depending on construction schedule/timeline.	\$25	\$65
Utility Clerk	Utility	x				Calling and/or messaging Utility Staff, or other Village staff, who may be in the field.	\$25	\$65
Utility Foreman	Utility		x		x	In-field staff, primary method of communication.	\$25	\$65
Utility Senior Operator - 2	Utility		x		x	In-field staff, primary method of communication.	\$50	\$130
Utility Maintainer - 2	Utility		x		x	In-field staff, primary method of communication.	\$50	\$130
Monthly Total							\$1,125	\$2,470
Monthly Difference								\$1,345

*Village issued phone cost does not include Village issued iPad cost.

Other:

Village President	Cellular phone is usually the primary communication/connection method with residents. A phone number & email is provided on the Village website. The Outlook app could be downloaded to a cellular device to check Village email. The President's primary staff communication is with the Administrator, any cellular phone calls and/or text messages to the Administrator would be to a Village provided cell phone.
Village Trustees	Cellular phone is usually the primary communication/connection method with residents. A method of contact, phone and/or email, is provided on the Village website. The Outlook app could be downloaded to a cellular device to check Village email. Trustees' primary staff communication should be with the Administrator, any cellular phone calls and/or text messages to the Administrator would be to a Village provided cell phone.
Mountain Bay Metro	Every P.D. squad is provided a cellular phone for use while on duty. Cellular phones are shared with squad assignments. There is not an expectation of use of personal cellular phones nor a reimbursement stipend. Administrative staff receive a work phone that is paid for by the department, no stipend is given. The phone is owned by the department, managed by City County IT, and is to be used for work purposes only.
SAFER	Only the Fire Inspector position has a department provided cellular phone. All other staff use their personal cellular phone and there is not a stipend provided.

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.

305 S. 18th Ave., Suite 210

Wausau, WI 54402-1323

715-845-7800

www.attorneysofwausau.com

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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.

Current 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)

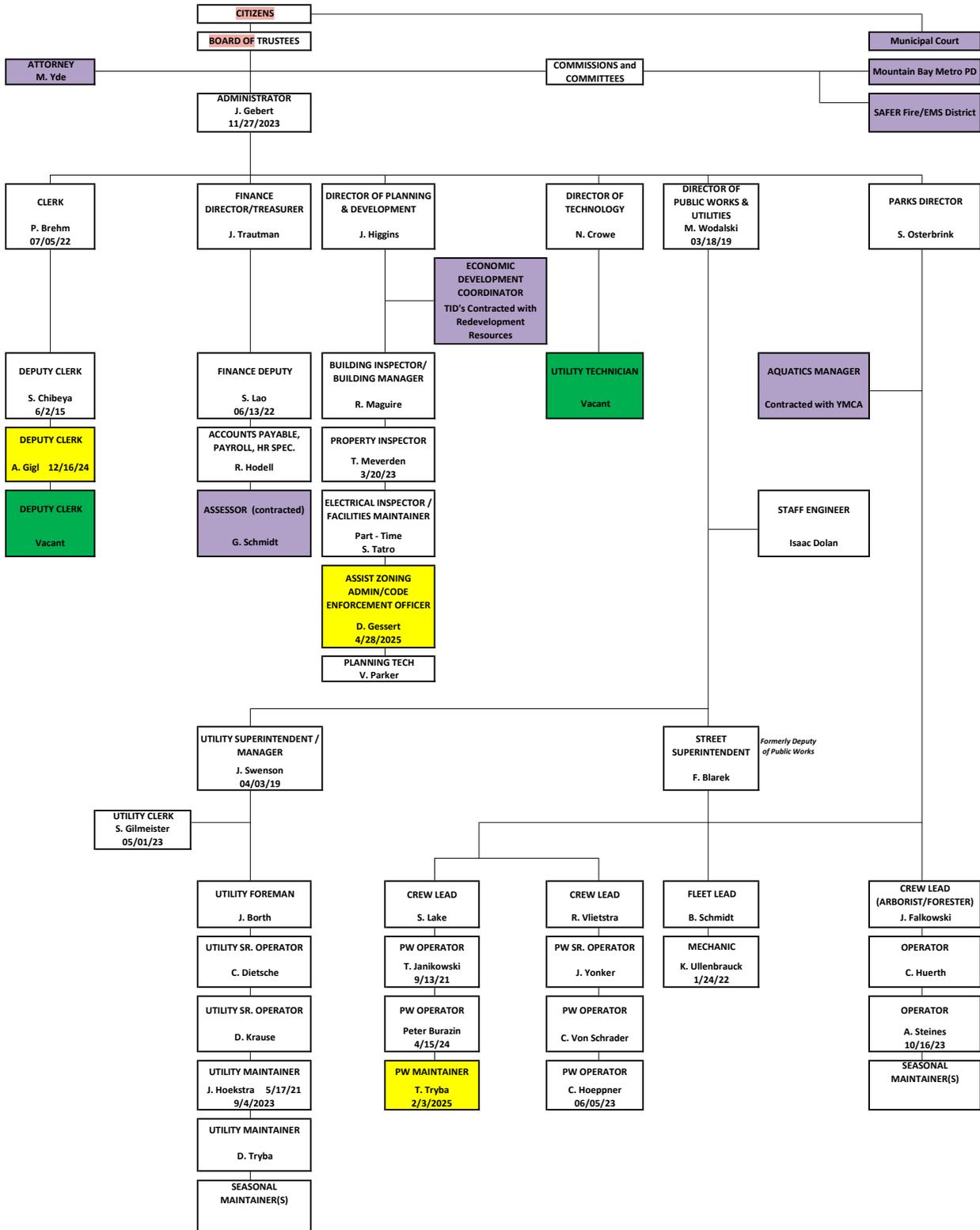
Approved Denied

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 and Human Resources Committee and Board of Trustees Meeting, August 18, 2025
Description:	Discussion and/or action on proposed Fire Fee Informational Session video: https://www.youtube.com/watch?v=bXyx3A_4g1k Discussion and/or action on Potential Implementation of an Annual Fire Fee
From:	Jami Gebert, Village Administrator Jessica Trautman, Finance Director
Question:	Would the Village like to continue consideration of implementing a Fire Fee?

Background

The Village in conjunction with SAFER held an Informational Session to learn more about the potential Fire Fee on August 6, 2025. If you were not able to attend, here a link to the recording https://www.youtube.com/watch?v=bXyx3A_4g1k. We have also attached the PowerPoint slides for reference from the presentation.

As mentioned in July, the BOT did act on further exploring the potential of a Fire Fee in February 2025, an excerpt of the minutes is below:

Discussion and/or action on SAFER Board of Directors Discussion Regarding Potential Fire Fee ([on recording https://youtu.be/J9zP_mEExEY?t=7321](https://youtu.be/J9zP_mEExEY?t=7321))

Motion by Zeyghami, second by Weiland to have staff, along with SAFER, further explore the possible option and implementation of a Fire Fee.

Chief Finke explained that this fee is used for fire protection services only. Fire fees are assessed against all properties including non-profits. The fees are assessed most commonly by square footage but there are other ways to assess fees. There are unknowns at this time, but the SAFER Board has been in discussions about implementing a fire fee. Pinsonneault asked if when this comes back to the Board if some real examples could be brought to see how it would affect the taxpayers on their tax bills to see the impact. Pinsonneault asked if a fire fee would impact the percentage of what Weston pays towards SAFER. Gebert stated that the amount that will be requested will match what the cost is towards the cost of SAFER. Trautman explained that even with SAFER applying for a grant to go towards the costs of running the department, the municipality will have to eventually come up with additional funds at some time to pay for those costs. There have been talks of referendum but the Village is looking at other ways outside of a referendum.

REQUEST FOR CONSIDERATION

Yes Vote: 5 No Votes:0 Abstain:0 Not Voting: 2 Result: Pass

It was mentioned during the February meeting and in the RFC, a fire fee would be an alternative funding option to referendum.

There are not new formula examples for presentation at Monday's meetings, attached is the RFC from July with example formulas and ordinance language for ease of reference. However, if there are ideas/questions on how to structure the formula, we can work through scenarios together at the meeting.

If the Board would decide to continue the path of implementing a Fire Fee, staff would ask for a motion to send the draft ordinance attached to the Municipal Attorney. Adoption of a municipal ordinance creating the Fire Fee would be the next step to implementation. The ordinance does outline how a fee is charged, the current draft states based on square footage of the primary property of every parcel, with a flat fee for outbuildings on a parcel, and flat fee for vacant land parcels. Staff are waiting on final determination from the Department of Revenue on the levy reduction formula and ability to phase in the fee collected if implemented.

Staff also wanted to note, pursuant to Wis. Stat. 66.0602(4)(a) *.....With regard to a referendum relating to any levy in an odd-numbered year, the political subdivision may call a special referendum for the purpose of submitting the resolution to the electors of the political subdivision for approval or rejection on the same election dates as when a school board may call for a referendum under s. 121.91 (3). Otherwise, the referendum shall be held at the spring primary or election or partisan primary or general election.* Therefore, a Special Election could not be held this fall regarding a referendum and/or fire fee, the earliest it could be placed on the ballot is spring 2026.

It was discussed in July that if there was the decision to discontinue implementation of the fee, significant discussion, and consideration on how to handle the budget shortfall would need to occur. As the Village did use just over \$100,000 of unspent proceeds in 2025. In addition, the SAFER Department will need to communicate on the federal SAFER Grant (no affiliation), as the Department would prefer to withdraw application, then be awarded, and declined funds.

The decision is undoubtedly significant and deserves careful consideration; no one underestimates its importance.

Attached Docs: SAFER District Fire Fee discussion presentation

250721 Fire Fee RFC + attachments

Committee Action: None.

Fiscal Impact: TBD.

Recommendation: None.

REQUEST FOR CONSIDERATION

Recommended Language for Official Action

Finance and Human Resources Committee:

I motion the Finance and Human Resources Committee recommend to the Board of Trustees sending the draft Fire Fee ordinance to the Municipal Attorney for review.

I motion the Finance and Human Resources Committee recommend _____ to the Board of Trustee.

No motion.

Or something else _____.

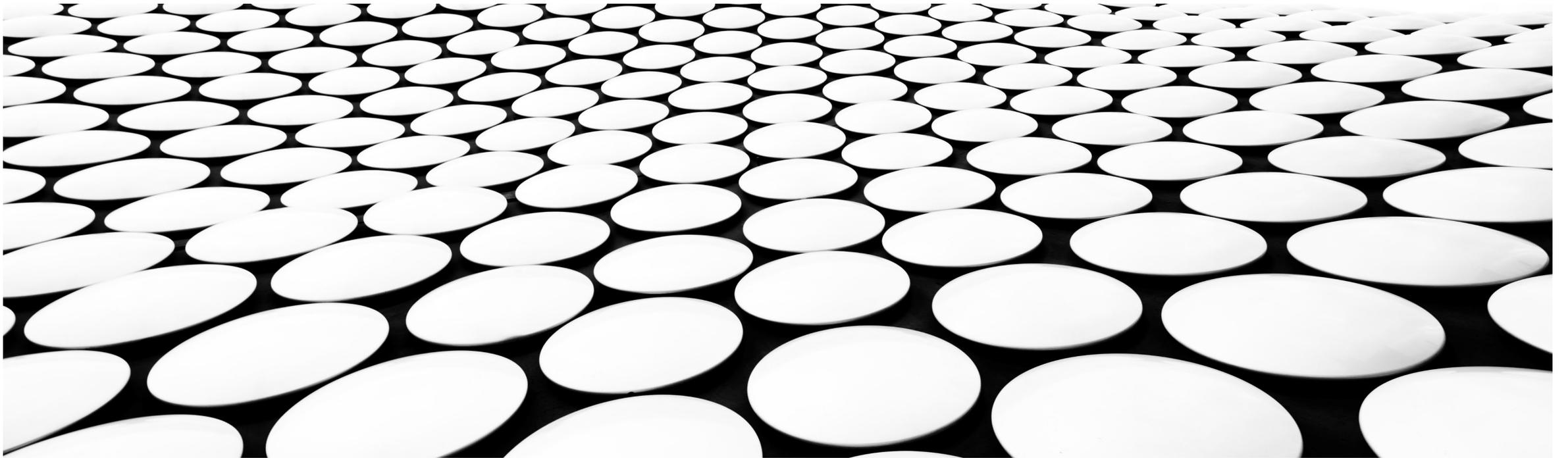
Board of Trustees:

I motion to send the draft Fire Fee ordinance to the Municipal Attorney for review, and input be shared for discussion and/or action at a future Board of Trustees meeting.

I motion to move forward with the option of _____ and bring back information to a future Board of Trustees meeting.

Or something else _____.

SAFER DISTRICT FIRE FEE DISCUSSION





WHAT IS A FIRE FEE

- A fire fee is one of multiple mechanisms that the state allows municipalities to use to fund fire departments
- A fire fee can only be used to fund fire/rescue activities, this funding cannot be used to supplement emergency medical services
- Unlike taxes the fire fee applies to all structures in the Village including tax exempt properties
- Fire fees are typically based upon square footage of a building
- Fire fees can be adjusted on an annual basis



HOW DOES THE DISTRICT CURRENTLY OPERATE

- 2 stations
- Maximum staffing of 7, minimum staffing of 6 an additional part time crew member occasionally works from 9AM-9PM
- 1 ambulance is staffed at each station
- Weston station has one staffed rescue/pumper
- Rib Mountain station only has fire staffing when the ambulance is not on a call
- Ladder truck and tender are currently not staffed; we do our best to staff the tender in multiple creative ways for fires in non hydrant areas



DISTRICT FUNDING FORMULA

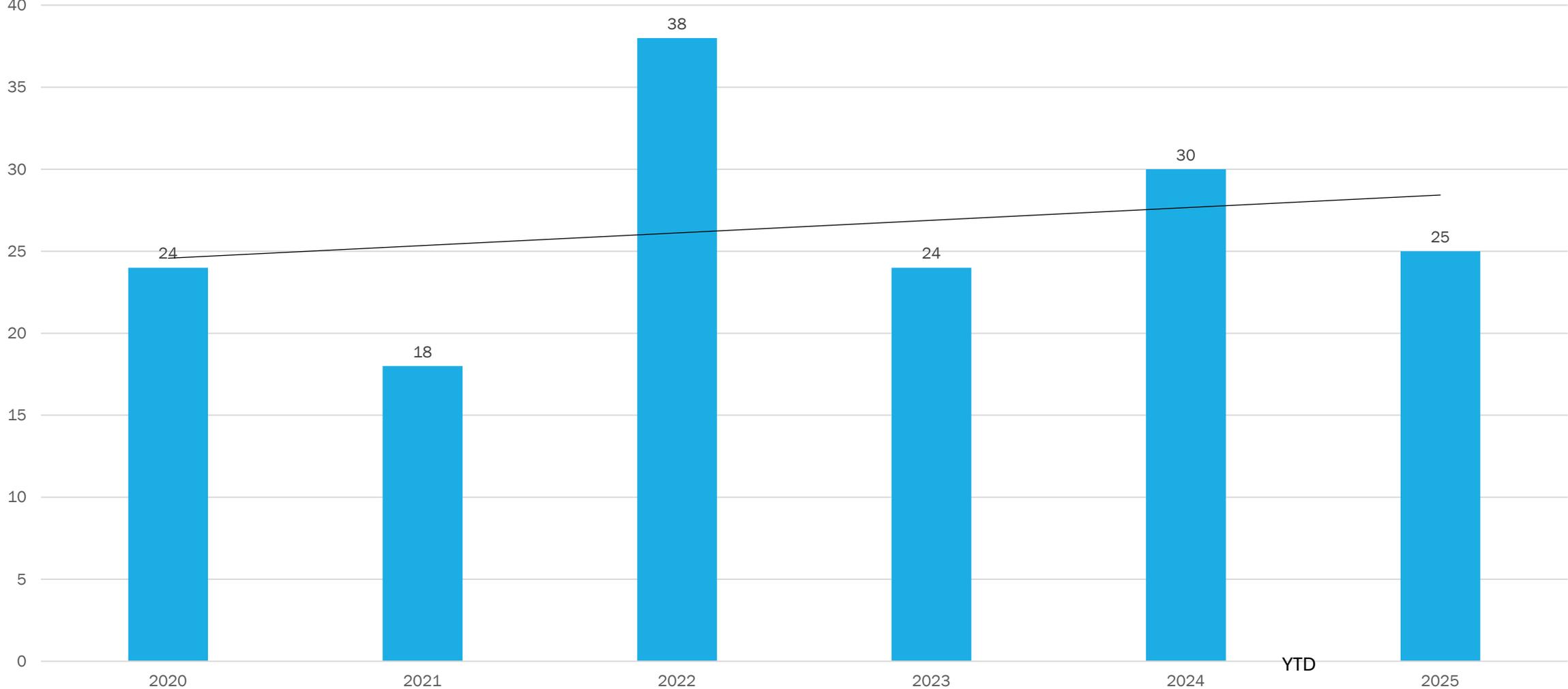
- Based on three factors
 - Equalized value
 - Population
 - Inspectable properties
- Both Weston and Rib Mountain can decide how they want to fund the district
- The formula is updated annually
- Normally does not change by more than 2%-3% annually



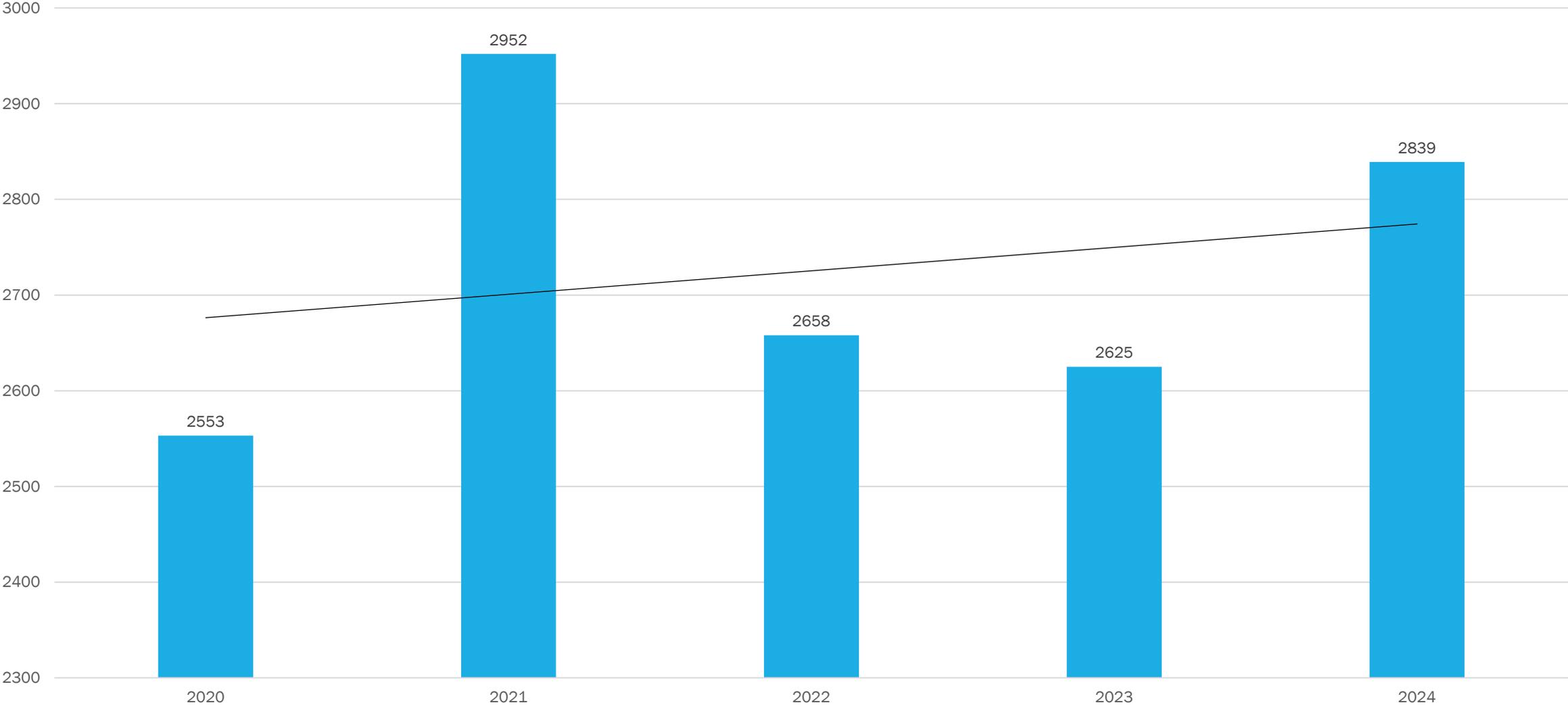
THE AVERAGE FIREFIGHTER WORK DAY

- Firefighters work a 48/96 schedule
 - Arrive for shift at 0800
 - Morning hours are filled with apparatus checks, station cleaning and other duties such as apparatus repair etc
 - 1200-1300 lunch
 - 1300-1600 training
 - After 1600 complete reports, dinner, special projects, fitness
 - Duties for day 2 are similar with the exception of the morning hours other duties are completed such as quality assurance for EMS runs, online training, apparatus cleaning, committee meetings etc
 - Many other duties are done such as public education, building maintenance, equipment maintenance, policy development, and more.

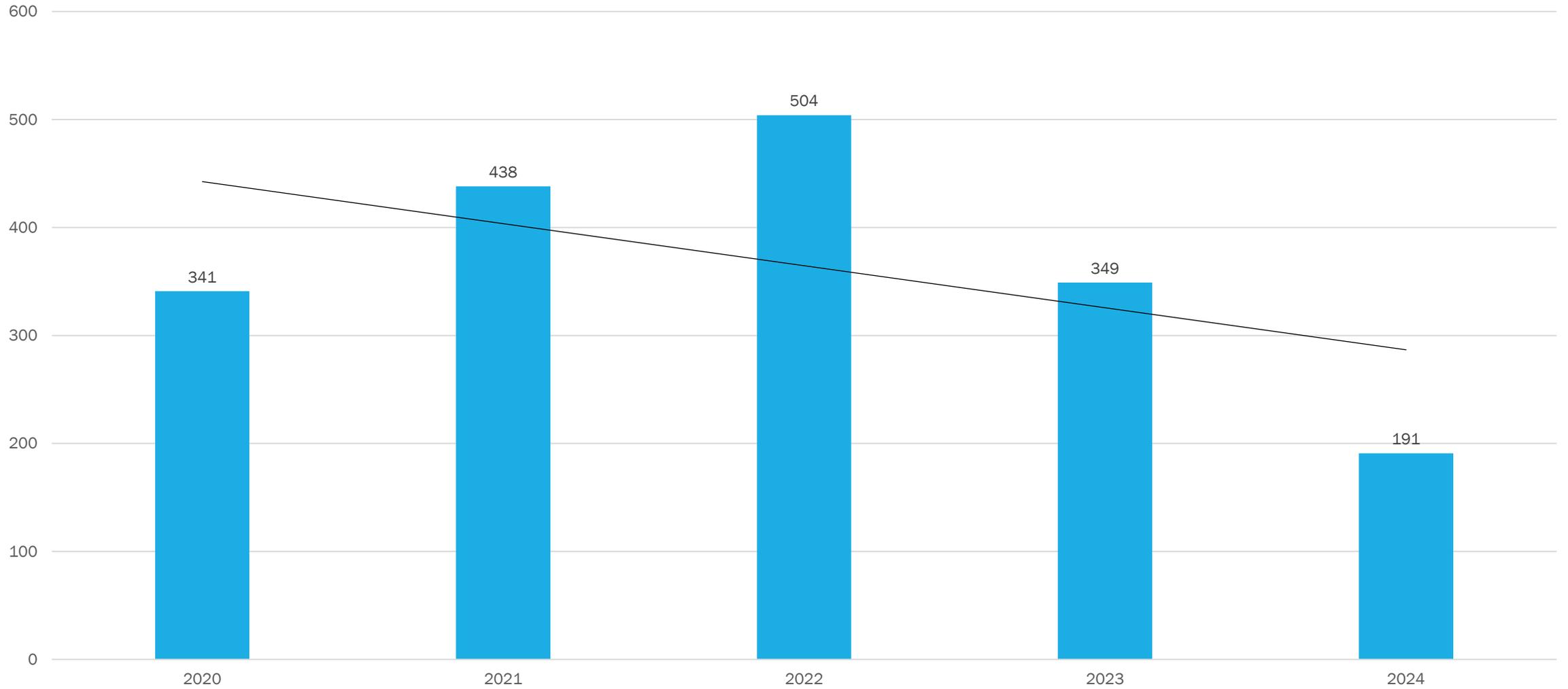
Structure Fires



911 EMS



Patient Transports





WHAT WILL THE FIRE FEE BE USED FOR

- The fire fee is being used for two different purposes
 - To continue funding our current operations
 - To fund the potential hiring of 9 additional firefighters



FIRE DISTRICT BUDGET

- 2025 operating budget \$3,662,671
- 2025 Tax Levy \$1,954,451 (Weston \$1,289,742)
- 2026 Increase of approximately \$100,000 with no additional staffing, if additional staffing is added cost would increase by a total of approximately \$326,867
 - Many unknowns such as health insurance increase, work comp insurance rate, cost increases for services such as software and equipment maintenance



COMPARABLE FIRE DEPARTMENTS

- City of Wausau Population 39,994 Run Volume 6,911 Budget \$11,468,666
- City of Stevens Point Population 25,789 Run Volume 6,642 Budget \$7,307,168
- SAFER District Population 23,036 Run Volume 3,567 Budget \$3,662,671
- City of Marshfield Population 18,736 Run Volume 3,543 Budget \$5,828,098
- City of Merrill Population 9,224 Run Volume 2,353 Budget \$2,913,546
- Riverside Fire District Population 7,638 Run Volume 1,638 Budget \$2,065,506



COST COMPARISON

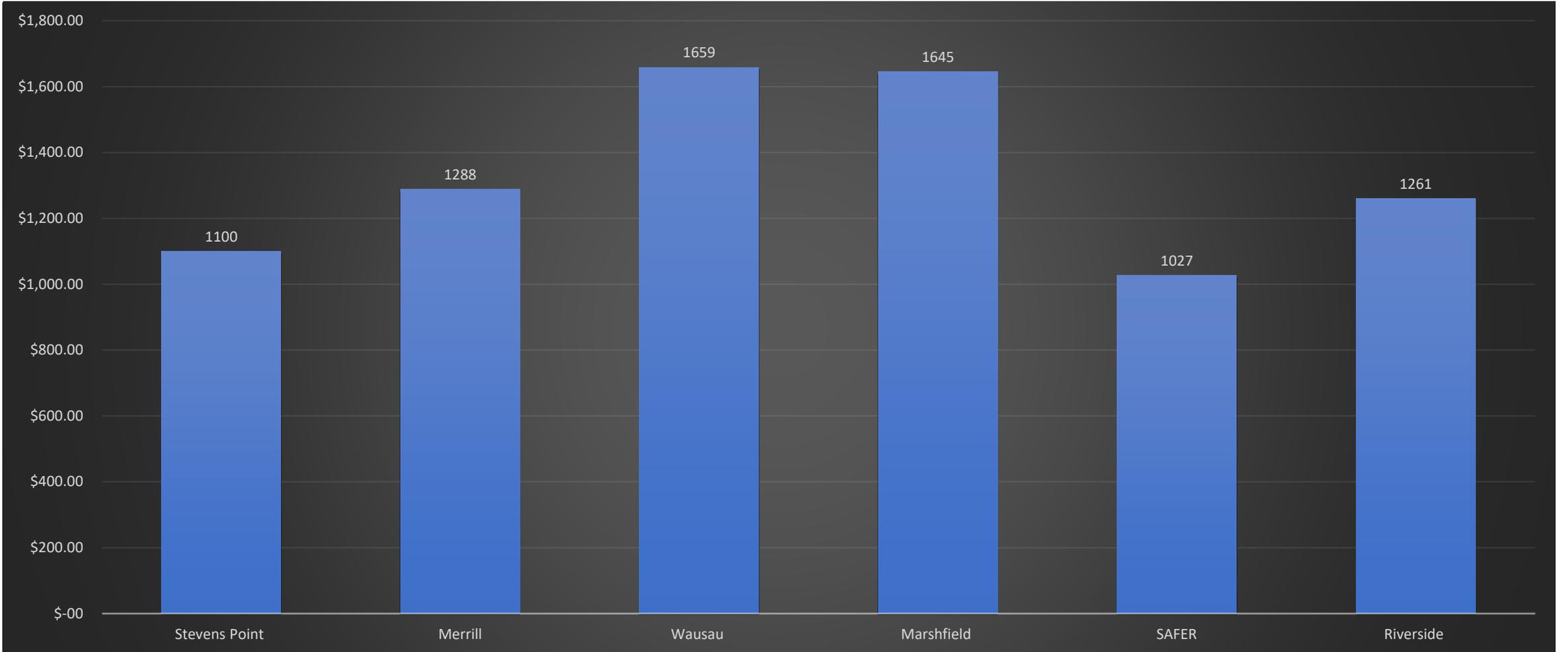
COST PER CALL

- How much does it cost the department to run each call on average
- This is calculated by taking the operating budget for the department divided by the number of calls that each department responds to annually
- Data was taken from 2024

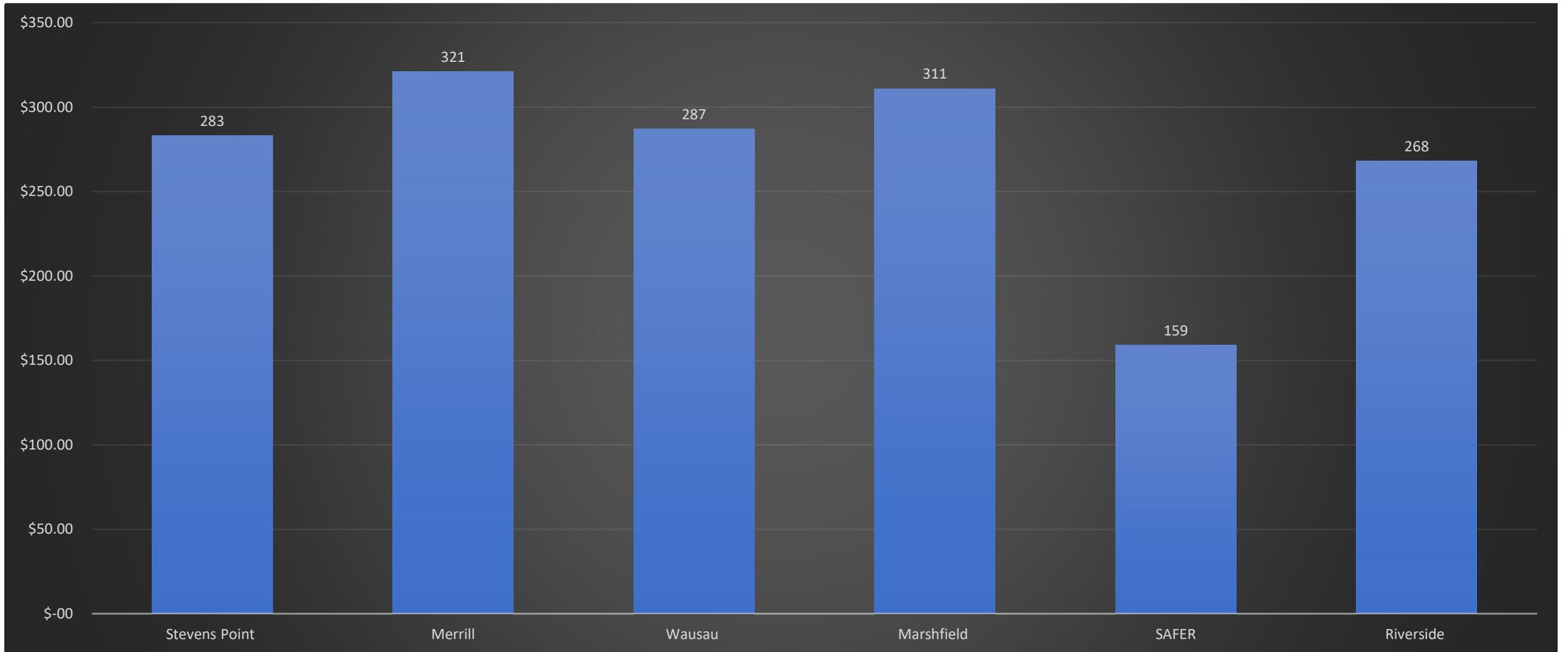
COST PER RESIDENT

- How much does it cost each person living in the community for the fire department
- This is calculated by using the total operating budget divided by the population in the primary fire and EMS response area
- Data was taken from 2024

COST PER CALL



COST PER RESIDENT





FEDERAL GRANT

- SAFER has applied for a federal grant
- 3-year funding 65%/65%/35%
- Hiring of 9 additional firefighter/paramedics
- Funding would start in 2026



WHY DO WE NEED NINE MORE FIREFIGHTERS

- We are significantly understaffed for a department with our run volume
- Response times continue to increase as run volume increases meaning it takes longer for a fire truck or ambulance to arrive at your home
- Firefighter burnout, although our turnover rate is low 100% of our firefighters that have resigned to take a different position over the past five years have cited lack of staffing as a reason for leaving
- Less effective on fire scenes due to lack of staff
- Recent decrease in our ISO rating, this has or will result in higher insurance rates for many property owners
- Significant increase in requests for mutual aid over the past five years, we are on pace to request other services well over 100 times this year
- Firefighter safety
- The complexity of calls continues to increase
 - Larger structures
 - Lithium-ion batteries
 - Significant increase in outdoor events and activities that result in calls for service that require more staffing
 - More large events in the district
 - Risk of active threat type calls



THE FACTS

- The district does not currently charge a 5% fire protection fee. This is a fee on the tax bill that goes to the water utility for hydrant maintenance
- There is no fee for fire services on the Village water bill
- SAFER has staffed fire stations in both Weston and Rib Mountain
- SAFER does not charge for a response to a fire or a fire alarm
- SAFER does charge for EMS calls, most of which is covered by insurance plans. Approximately 50% of all charges for EMS services are written off as bad debt
- The fire fee is called a “fee” and not a “tax” in accordance with Wisconsin State Statute where the fire fee is referred to as a “fee”
- SAFER does provide fire and/or EMS services to multiple surrounding communities through a contract. In 2024 the fire contract cost was increased by 9% to those communities.

WE ARE ALREADY PAYING A PUBLIC FIRE PROTECTION

[PFPfinalreport2016.pdf](#)

PSC website – search public fire protection



4747 Camp Phillips Rd
Weston, WI 54476
(715) 359-2876

Utility Service Invoice



Bill Date: 06/30/2025
Current Period: \$63.12
Account No: 5249-00
Service Address: 5200 E JELINEK AVE
Due Date: 07/20/2025
Amount Due: \$63.12



*****SCH 5-DIGIT 54413
WESTON SEWER UTILITY
4747 CAMP PHILLIPS RD
WESTON WI 54476-1574 1628/5/1

Autopay will post about the 18th

Meter ID	Current Reading	Previous Reading	Usage	Service	Service Reading	Amount
946246	06/15/2025 26333	03/15/2025 23770	2,563	WATER WATER BASE WATER - PFP STORM WATER		7.54 27.09 <u>10.74</u> 8.75

Total Current Charges: \$63.12
Previous Balance: .00
Total Amount Due: \$63.12

2.1 Definition of the PFP Charge

The PFP charge is a charge that covers the costs to augment the utility's water system in order to provide the high flows and pressures needed to fight fires.¹ These costs include a portion of the operation and maintenance expenses, depreciation expenses, taxes, and return on net investment rate base attributable to the relevant water plant. The augmented water plant

¹ See comments by Municipal Environmental Group in [PSC REF#: 286177](#)

attributable to fire protection includes: wells, water treatment equipment, pumps, storage facilities, water mains, and hydrants. The cost of the water used to fight fires is not included as it is relatively insignificant compared to the cost of the related plant.

In many cases, if a water system did not have to provide the higher flows and required minimum system pressure needed to fight fires, its supply, storage and distribution infrastructure would be smaller and less costly to build, operate and maintain. Such a water system might need less supply capacity, less pumping capacity, smaller storage facilities, smaller diameter water mains, and few hydrants (flushing hydrants only). For many water systems, the addition of fire



ARE THERE OTHER WAYS?

- Over the past several years multiple options have been investigated or attempted to reduce costs or bring in more revenue
 - An attempt to open a part time training center in the district to reduce our training costs while simultaneously bringing in revenue. This was discontinued
 - The district performs interfacility transports in an effort to create revenue. Although this continues, due to lack of part time staff our numbers have decreased over the past several years
 - The district performs standby EMS events such as auto races and multiple contracted music festivals in an effort to create more revenue
 - The district ran a large recruitment effort to bring in paid per call firefighters, ultimately this effort created one firefighter and appears to be an unlikely solution to our staffing issue
 - This district cut a 24-hour part-time position to 12 hours for 2025, the previous year the district cut the EMS Division Chief position from full time to part time

WHAT HAPPENED WITH THE REASSESSMENT?

~~888~~ HINNER SPRINGS DR
WESTON WI 54476

Sec. 29, T28N, R8E
HINNER SPRINGS - LOT 20
1.170 ACRES

- “My taxes almost doubled”!!!

~~888~~ HINNER SPRINGS DR
WESTON WI 54476

Sec. 29, T28N, R8E
HINNER SPRINGS - LOT 20
1.170 ACRES

Please inform treasurer of address changes.

ASSESSED VALUE LAND 65,500	ASSESSED VALUE IMPROVEMENTS 348,500	TOTAL ASSESSED VALUE 414,000	AVERAGE ASSMT. RATIO 1.002263001	NET ASSESSED VALUE RATE 0.01601209 <small>(Does NOT reflect credits)</small>	NET PROPERTY TAX 6567.78
ESTIMATED FAIR MARKET VALUE LAND 65,400	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 347,700	TOTAL ESTIMATED FAIR MARKET VALUE 413,100	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 543.94	GARBAGE/REFUSE 167.00
TAXING JURISDICTION	2023 EST. STATE AIDS ALLOCATED TAX DIST.	2024 EST. STATE AIDS ALLOCATED TAX DIST.	2023 NET TAX	2024 NET TAX	% TAX CHANGE
MARATHON COUNTY	897,571	877,105	1,623.50	1,508.90	-7.1%
VILLAGE OF WESTON	2,290,682	2,433,572	2,374.11	2,439.57	2.8%
DC EVEREST SCHOOL	21,046,927	21,574,990	2,481.35	2,235.22	-9.9%
NORTHCENTRAL TECH	1,357,497	1,303,298	455.95	445.32	-2.3%
TOTAL	25,592,677	26,188,965	6,934.91	6,629.01	-4.4%
			FIRST DOLLAR CREDIT -66.73	-61.23	-8.2%
			LOTTERY AND GAMING CREDIT 0.00	0.00	0.0%
			NET PROPERTY TAX 6,868.18	6,567.78	-4.4%

TOTAL DUE: \$6,734.78
FOR FULL PAYMENT
PAY BY:
JANUARY 31, 2025

Warning: If not paid by due dates,
installment option is lost and total tax is
delinquent subject to interest and, if
applicable, penalty.
Failure to pay on time. See reverse.

Please inform treasurer of address changes.

ASSESSED VALUE LAND 65,500	ASSESSED VALUE IMPROVEMENTS 227,200	TOTAL ASSESSED VALUE 292,700	AVERAGE ASSMT. RATIO 0.716333756	NET ASSESSED VALUE RATE 0.02369291 <small>(Does NOT reflect credits)</small>	NET PROPERTY TAX GARBAGE/REFUSE
ESTIMATED FAIR MARKET VALUE LAND 91,400	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 317,200	TOTAL ESTIMATED FAIR MARKET VALUE 408,600	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 549.10	

TAXING JURISDICTION	2022 EST. STATE AIDS ALLOCATED TAX DIST.	2023 EST. STATE AIDS ALLOCATED TAX DIST.	2022 NET TAX	2023 NET TAX	% TAX CHANGE
MARATHON COUNTY	781,649	897,571		1,623.50	
VILLAGE OF WESTON	1,823,413	2,290,682		2,374.11	
DC EVEREST SCHOOL	19,847,930	21,046,927		2,481.35	
NORTHCENTRAL TECH	1,340,113	1,357,497		455.95	
TOTAL	23,793,105	25,592,677	0.00	6,934.91	0.0%
FIRST DOLLAR CREDIT			0.00	-66.73	0.0%
LOTTERY AND GAMING CREDIT			0.00	0.00	0.0%
NET PROPERTY TAX			0.00	6,868.18	0.0%

TOTAL DUE: \$7,035.18
FOR FULL PAYMENT
PAY BY:
JANUARY 31, 2024

Warning: If not paid by due dates,
installment option is lost and total tax is
delinquent subject to interest and, if
applicable, penalty.
Failure to pay on time. See reverse.

FOR INFORMATION PURPOSES ONLY • Voter Approved Temporary Tax Increases

2024 taxes

Decrease of \$300.40
Assessed value increase 41.4%

2023 taxes

WHAT HAPPENED WITH THE REASSESSMENT?

FULLER ST
WESTON WI 54476

Sec. 10, 128N, K8E
KELLYLANDS WEST ADD LOT 10 BLK 1
0.000 ACRES

■ “My taxes almost doubled”!!!

FULLER ST
WESTON WI 54476

Sec. 10, 128N, K8E
KELLYLANDS WEST ADD LOT 10 BLK 1
0.000 ACRES

Please inform treasurer of address changes.

ASSESSED VALUE LAND 30,000	ASSESSED VALUE IMPROVEMENTS 163,700	TOTAL ASSESSED VALUE 193,700	AVERAGE ASSMT. RATIO 1.002263001	NET ASSESSED VALUE RATE 0.01601209 <small>(Does NOT reflect credits)</small>	NET PROPERTY TAX 2843.17
ESTIMATED FAIR MARKET VALUE LAND 29,900	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 163,300	TOTAL ESTIMATED FAIR MARKET VALUE 193,200	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 254.50	GARBAGE/REFUSE 167.00 DELINQUENT 99.33 UTILITY

	2023 EST. STATE AIDS ALLOCATED TAX DIST.	2024 EST. STATE AIDS ALLOCATED TAX DIST.	2023 NET TAX	2024 NET TAX	% TAX CHANGE
	897,571	877,105	621.78	705.97	13.5%
	2,290,682	2,433,572	909.25	1,141.41	25.5%
	21,046,927	21,574,990	950.32	1,045.80	10.0%
	1,357,497	1,303,298	174.62	208.36	19.3%
	25,592,677	26,188,965	2,655.97	3,101.54	16.8%
NET CREDIT			-66.73	-61.23	-8.2%
			-248.37	-197.14	-20.6%
			2,340.87	2,843.17	21.5%

TOTAL DUE: \$3,109.50
FOR FULL PAYMENT
PAY BY:
JANUARY 31, 2025
Warning: If not paid by due dates,
installment option is lost and total tax is
delinquent subject to interest and, if
applicable, penalty.
Failure to pay on time. See reverse.

FOR INFORMATION PURPOSES ONLY - Voter Approved Temporary Tax Increases

2024 taxes

Increase of \$601.63
72.8% increase in assessed value

TOTAL DUE: \$2,507.87
FOR FULL PAYMENT
PAY BY:
JANUARY 31, 2024
Warning: If not paid by due dates,
installment option is lost and total tax is
delinquent subject to interest and, if
applicable, penalty.
Failure to pay on time. See reverse.

Please inform treasurer of address changes.

ASSESSED VALUE LAND 30,000	ASSESSED VALUE IMPROVEMENTS 82,100	TOTAL ASSESSED VALUE 112,100	AVERAGE ASSMT. RATIO 0.716333756	NET ASSESSED VALUE RATE 0.02369291 <small>(Does NOT reflect credits)</small>	NET PROPERTY TAX 2340.87
ESTIMATED FAIR MARKET VALUE LAND 41,900	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 114,600	TOTAL ESTIMATED FAIR MARKET VALUE 156,500	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 210.30	GARBAGE/REFUSE 167.00

TAXING JURISDICTION	2022 EST. STATE AIDS ALLOCATED TAX DIST.	2023 EST. STATE AIDS ALLOCATED TAX DIST.	2022 NET TAX	2023 NET TAX	% TAX CHANGE
MARATHON COUNTY	781,649	897,571	603.62	621.78	3.0%
VILLAGE OF WESTON	1,823,413	2,290,682	876.00	909.25	3.8%
DC EVEREST SCHOOL	19,847,930	21,046,927	1,131.82	950.32	-16.0%
NORTHCENTRAL TECH	1,340,113	1,357,497	169.80	174.62	2.8%
TOTAL	23,793,105	25,592,677	2,781.24	2,655.97	-4.5%

FIRST DOLLAR CREDIT	-76.16	-66.73	-12.4%
LOTTERY AND GAMING CREDIT	-250.00	-248.37	-0.7%
NET PROPERTY TAX	2,455.08	2,340.87	-4.7%

FOR INFORMATION PURPOSES ONLY - Voter Approved Temporary Tax Increases

2023 taxes

COMMERCIAL PROPERTIES AND THE REASSESSMENT

DAYTON HUDSON CORP #364 PRO
 CC-1030
 PO BOX 9456
 MINNEAPOLIS MN 55444-9456

Location of Property/Legal Description
 2707 SCHOFIELD AVE
 Sec. 17, T28N, R8E
 SEC 17-28-08 PT OF NW 1/4 SW 1/4 - LOT 1 CSM VOL 17 PG 293
 (#4825) (DOC #884382) BNG PT OF CSM VOL 17 PG 207 (#4739)
 (DOC #881294) EX VOL 535M-460 (RD) EX VOL 548M-812 (RD)
 7.500 ACRES

DAYTON HUDSON CORP #364 PRO
 CC-1030
 PO BOX 9456
 MINNEAPOLIS MN 55444-9456

Location of Property/Legal Description
 2707 SCHOFIELD AVE
 Sec. 17, T28N, R8E
 SEC 17-28-08 PT OF NW 1/4 SW 1/4 - LOT 1 CSM VOL 17 PG 293
 (#4825) (DOC #884382) BNG PT OF CSM VOL 17 PG 207 (#4739)
 (DOC #881294) EX VOL 535M-460 (RD) EX VOL 548M-812 (RD)
 7.500 ACRES

Please inform treasurer of address changes.

ASSESSED VALUE LAND 2,625,000	ASSESSED VALUE IMPROVEMENTS 2,924,400	TOTAL ASSESSED VALUE 5,549,400	AVERAGE ASSMT. RATIO 1.002263001	NET ASSESSED VALUE RATE 0.01601209 <small>(Does NOT reflect credits)</small>	NET PROPERTY TAX 88796.28
ESTIMATED FAIR MARKET VALUE LAND 2,619,100	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 2,917,800	TOTAL ESTIMATED FAIR MARKET VALUE 5,536,900	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 7,291.20	

Please inform treasurer of address changes.

ASSESSED VALUE LAND 2,091,000	ASSESSED VALUE IMPROVEMENTS 4,368,800	TOTAL ASSESSED VALUE 6,459,800	AVERAGE ASSMT. RATIO 0.716333756	NET ASSESSED VALUE RATE 0.02369291 <small>(Does NOT reflect credits)</small>	NET PROPERTY TAX 152984.71
ESTIMATED FAIR MARKET VALUE LAND 2,919,000	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 6,098,800	TOTAL ESTIMATED FAIR MARKET VALUE 9,017,800	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 12,118.40	

TAXING JURISDICTION	2023 EST. STATE AIDS ALLOCATED TAX DIST.	2024 EST. STATE AIDS ALLOCATED TAX DIST.	2023 NET TAX	2024 NET TAX	% TAX CHANGE
MARATHON COUNTY	897,571	877,105	35,830.23	20,225.80	-43.6%
VILLAGE OF WESTON	2,290,682	2,433,572	52,395.94	32,700.80	-37.6%
DC EVEREST SCHOOL	21,046,927	21,574,990	54,762.67	29,961.63	-45.3%
NORTHCENTRAL TECH	1,357,497	1,303,298	10,062.60	5,969.28	-40.7%
TOTAL	25,592,677	26,188,965	153,051.44	88,857.51	-41.9%
FIRST DOLLAR CREDIT			-66.73	-61.23	-8.2%
LOTTERY AND GAMING CREDIT			0.00	0.00	0.0%
NET PROPERTY TAX			152,984.71	88,796.28	-42.0%

TOTAL DUE: \$88,796.28
FOR FULL PAYMENT
PAY BY:
JANUARY 31, 2025
 Warning: If not paid by due dates,
 installment option is lost and total tax is
 delinquent subject to interest and, if
 applicable, penalty.
 Failure to pay on time. See reverse.

FOR INFORMATION PURPOSES ONLY • Voter Approved Temporary Tax Increases

2024 taxes

Decrease of \$64,188.43 in real estate taxes
 14.1% decrease in assessed value
 2023 personal property tax \$18,956
 2024 personal property tax \$0

TAXING JURISDICTION	2022 EST. STATE AIDS ALLOCATED TAX DIST.	2023 EST. STATE AIDS ALLOCATED TAX DIST.	2022 NET TAX	2023 NET TAX	% TAX CHANGE
MARATHON COUNTY	781,649	897,571	34,783.99	35,830.23	3.0%
VILLAGE OF WESTON	1,823,413	2,290,682	50,479.95	52,395.94	3.8%
DC EVEREST SCHOOL	19,847,930	21,046,927	65,221.08	54,762.67	-16.0%
NORTHCENTRAL TECH	1,340,113	1,357,497	9,784.91	10,062.60	2.8%
TOTAL	23,793,105	25,592,677	160,269.93	153,051.44	-4.5%
FIRST DOLLAR CREDIT			-76.16	-66.73	-12.4%
LOTTERY AND GAMING CREDIT			0.00	0.00	0.0%
NET PROPERTY TAX			160,193.77	152,984.71	-4.5%

TOTAL DUE: \$152,984.71
FOR FULL PAYMENT
PAY BY:
JANUARY 31, 2024
 Warning: If not paid by due dates,
 installment option is lost and total tax is
 delinquent subject to interest and, if
 applicable, penalty.
 Failure to pay on time. See reverse.

2023 taxes

VILLAGE BUDGET - 2025

Village of Weston General Fund Expenditures Comparison

Department	Amended 2024 Budget	2025 Adopted	% Change	Increase (Decrease) over 2024 Amended
Village Board	\$ 63,267	\$ 67,899	7.32%	\$ 4,632
Gen Govt-Committees	2,000	2,456	22.80%	456
Municipal Court	40,538	-	-100.00%	(40,538)
Village Attorney	44,500	44,500	0.00%	-
Administrator	71,231	72,602	1.92%	1,371
Clerk/HR	369,248	378,516	2.51%	9,268
Information Technology	230,351	215,528	-6.43%	(14,823)
Finance	321,660	340,268	5.78%	18,608
Assessor	50,510	47,500	-5.96%	(3,010)
Municipal Building	135,160	115,255	-14.73%	(19,905)
Illegal Taxes/Tax Refunds	2,100	2,529	20.43%	429
MMPD	3,300,786	3,376,067	2.28%	75,281
SAFER	1,184,243	1,289,743	8.91%	105,500
Building Inspections	248,966	278,079	11.69%	29,113
Other Public Safety	11,150	14,345	28.65%	3,195
Public Works-Operations	2,228,146	2,242,999	0.67%	14,853
Public Works-Other	509	621	22.00%	112
Public Health Services	40,000	5,000	-87.50%	(35,000)
Parks & Rec-Operations	527,629	549,740	4.19%	22,111
Parks & Rec-Other	1,341	2,304	71.81%	963
Planning & Development	243,355	286,997	17.93%	43,642
Transfer to Other Funds	31,150	25,000	-19.74%	(6,150)
Contingency	40,805	58,250	42.75%	17,445
	\$ 9,188,645	\$ 9,416,198	2.48%	\$ 227,553

In 2025 the Village and SAFER had to absorb a 24% health insurance increase

	2023 ACTUAL	2024 BUDGET	2025 PROPOSED	BUDGET CHANGE
REVENUES				
Property Taxes	\$5,395,320	\$5,466,300	\$5,601,966	\$135,666
Other Taxes	638,412	652,090	553,090	(\$99,000)
Special Assessments	5,195	5,500	5,500	\$0
Intergovernmental Revenues	1,927,949	2,348,340	2,537,843	\$189,503
Licenses & Permits	383,996	340,290	356,240	\$15,950
Fines, Forfeitures & Penalties	67,341	93,700	32,600	(\$61,100)
Public Charges for Services	13,576	28,050	29,350	\$1,300
Intergovernmental Charges for Services	145,908	99,550	67,550	(\$32,000)
Miscellaneous Revenue	389,862	105,325	121,558	\$16,233
Other Financing Sources	1,494	5,500	5,500	\$0
Applied Fund Balances	0	44,000	105,000	\$61,000
Total Revenues	\$8,969,053	\$9,188,645	\$9,416,197	\$227,552
EXPENDITURES				
General Government	\$1,204,824	\$1,330,565	\$1,287,053	(\$43,512)
Public Safety	4,443,136	4,745,145	4,958,234	\$213,089
Public Works	2,052,437	2,228,655	2,243,620	\$14,965
Health & Human Services	8,980	40,000	5,000	(\$35,000)
Culture & Recreation	494,833	528,970	552,044	\$23,074
Conservation & Development	211,483	243,355	286,997	\$43,642
Other Financing Uses	525,743	31,150	25,000	(\$6,150)
Contingency Reserve	0	40,805	58,250	\$17,445
Total Expenditures	\$8,941,436	\$9,188,645	\$9,416,198	\$227,553

	TOTAL PROPERTY TAX LEVY REQUIRED			VILLAGE OF WESTON TAX RATE	
	2024 BUDGET	2025 PROPOSED	change	Budget Year	Assessed** Rate
Expenditures	9,188,645	9,416,198		2025 Proposed	5.90
Less: Revenues	3,722,345	3,814,231		2024	8.11
Operating Levy (TID Out)	5,466,300	5,601,967		2023	7.81
Other Funds Levy	133,326	40,000		2022	7.54
Total Operating levy (no debt service)	5,599,626	5,641,967	42,341	2021	7.25
Detail of Other funds Levy					
Aquatic Center	40,000	40,000			
CapitalProjects	93,325	-			
	133,325	40,000			
Debt Service Fund Levy	1,866,422	2,158,667	292,245		

LEVY LIMIT INCREASES

Budget Year	Tax Year	Equalized			Assessed			Value of Net New Constrction	Operations Levy#	New new Construction	Allowable Levy Increase
			change	% change		change	% change				
2019	2018	1,193,258,600.00			1,142,273,800.00			10,162,600.00	4,731,499.00	0.900%	45,632.00
2020	2019	1,276,454,100.00	83,195,500.00	6.97%	1,152,114,300.00	9,840,500.00	0.86%	14,926,000.00	4,970,670.00	1.250%	63,789.00
2021	2020	1,344,927,200.00	68,473,100.00	5.36%	1,165,819,300.00	13,705,000.00	1.19%	18,792,000.00	5,110,626.00	1.470%	75,997.00
2022	2021	1,402,109,500.00	57,182,300.00	4.25%	1,169,882,900.00	4,063,600.00	0.35%	11,034,800.00	5,315,123.00	0.820%	42,958.00
2023	2022	1,531,100,600.00	128,991,100.00	9.20%	1,182,509,600.00	12,626,700.00	1.08%	22,527,600.00	5,528,646.00	1.607%	86,273.00
2024	2023	1,682,640,200.00	151,539,600.00	9.90%	1,204,938,000.00	22,428,400.00	1.90%	33,906,700.00	5,599,625.00	2.215%	122,139.00
2025	2024	1,751,733,000.00	69,092,800.00	4.11%	1,755,747,700.00	550,809,700.00	45.71%	28,022,800.00	5,641,966.00	1.665%	93,844.00
2026	2025	1,928,048,300.00	176,315,300.00	10.07% **	1,786,407,637.00	30,659,937.00	1.75%	40,172,300.00	na	2.290%	131,220.00
					Estimated						

HOW MUCH IS \$50/ YEAR



9 visits to your favorite
coffee house
 $9 \times 5.55 = \$50.00$



Friday night fish fry for 2
3 piece fish fry \$27.00
2 old fashions 20.00
Tip 20% 9.40
TOTAL \$56.40



House insured for \$350,000
Replacement.....\$500,000
Cost \$175,000

WHAT WILL THIS COST ME?

- The amount that will end up on the tax bill will be determined by the board. We are estimating between \$45 and \$60 depending upon the square footage of your house and if you have an outbuilding on your property.

REQUEST FOR CONSIDERATION

Public Mtg/Date: Finance & Human Resource Committee, July 21, 2025
Village Board of Trustees, July 21, 2025

Description: Fire fee

From: Finance Department
Village Administrator
SAFER Fire chief

Question: N/A

Background

At the February 17, 2025 meeting the Village Board voted to have staff, along with SAFER explore the possible option and implementation of a Fire Fee. The reason for pursuing a fire fee and not a referendum is that the cost for fire service can be apportioned in a more fair and equitable way by including all properties in the Village. It also allows for more flexibility and allows for adequate funding in the future. Staff has worked with SAFER and our assessor to gather information to provide a couple different scenarios if we were to implement the fee. When researching a rate structure there were several different examples out there, in the end we took into consideration the make up of our community and our taxpayers.

We want to emphasize the fire fee is not a tax, it bears no relation to the taxable value of a property. This fee will be sent to all owners of property in the Village, including the Village. It will come annually on a tax bill, if the property is tax exempt the owner will still get a bill, but the only item on it will be the fire fee. The money from this fee can only support fire services, not EMS. In 2025 the funding for fire service will be split between the fire fee and tax levy.

If the board does approve the use of a fire fee to be implemented, the Village will have to reduce the levy for the amount that was levied in 2013 for fire services. There are a couple different ways to calculate the reduction, we are anticipating anywhere between \$120,000 and \$213,804 for the reduction. It is a one-time deduction so we don't have to worry about that next year. Below is a excerpt from the DOR website explaining the adjustment.

7. How does the adjustment for covered services (sec. 66.0602 (2m)(b), Wis. Stats.) affect our municipality or county?

The state created a law (sec. [66.0602 \(2m\)\(b\)](#), Wis. Stats.), which can be summarized as:

On or after July 2, 2013, if a county or municipality adopts a new fee or a fee increase for covered services (which were partly or wholly funded in 2013 by property tax levy), that county or municipality must reduce its levy limit in the current year by the amount of the new fee or fee increase, less any previous reductions. This also applies to payments in lieu of taxes.

REQUEST FOR CONSIDERATION

Covered services include:

- Garbage collection – except for municipalities or counties that owned and operated a landfill on January 1, 2013
- Fire protection – excluding the production, storage, transmission, sale and delivery, or furnishing of water for public fire protection purposes
- Snow plowing
- Street sweeping
- Storm water management

The total amount of the reduction reported on the Levy Limit Worksheet by a county or municipality, including prior year reductions, should not exceed the amount funded by tax levy in 2013 to provide the covered service. Use your 2014 budget to determine how much was funded by levy in 2013, as your 2013 levy is for your 2014 budget.

We have also attached a draft resolution and municipal ordinance, we do not anticipate action on the items in July but wanted the Village Board to have an opportunity to review and provide feedback. Once feedback is received from the Board, we can forward to our Municipal Attorney to also review, prior to approval. A possible timeline would be approval as early as August to allow plenty of time for educational sessions/opportunities with the community.

Attached Docs: Fire Fee workpapers
Draft Fire Fee Resolution and Ordinance

Committee Action: None.

FISCAL IMPACT: None.

Recommendation: None.

Recommended Language for Official Action

None.

Example 1 with proposed rate structure of

SQ FT	Rate/SQ FT
1 - 5,000	\$ 0.01200
5 - 10,000	\$ 0.15000
10 - 20,000	\$ 0.00090
20 - 100,000	\$ 0.00003
100,000 +	\$ 0.00002
Flat Fee	
OBI	\$ 15.00
Land	\$ 15.00

<u>Parcel category</u>	<u>Total Fees collected</u>
Residential	\$ 173,794.74
Commercial	211,003.31
Manufacturing	27,529.24
Tax exempt	8,152.97
Land and OBI (non tax exempt)	12,105.00
	<u><u>\$ 432,585.26</u></u>

<u>Taxpayer</u>	<u>SQ FT</u>	<u>Fire Fee</u>
	house	square footage with no outbuilding
Residential owner	3,472	\$ 52.08
	house	square footage with outbuilding
Residential owner	2,805	\$ 57.08
	Business	square footage with outbuilding
Abby Bank	58,939	\$ 835.17
	Business	square footage with no outbuilding
Crystal Finishing	175,916	\$ 822.92
	Business	square footage with no outbuilding
Wausau Supply	829,442	\$ 835.99
	Tax-exempt	square footage with outbuilding
DCE jr High	98,418	\$ 425.68
	Tax-exempt	square footage with no outbuilding
Bethany Baptist	12,896	\$ 421.30

Example 2 with proposed rate structure of

SQ FT	Rate/SQ FT
1 - 5,000	\$ 0.014000
5 - 10,000	\$ 0.069000
10 - 20,000	\$ 0.007400
20 - 100,000	\$ 0.006400
100,000 +	\$ 0.000650
Flat Fee	
OBI	\$ 15.00
Land	\$ 15.00

<u>Parcel category</u>	<u>Total Fees collected</u>
Residential	\$ 182,808.16
Commercial	168,109.69
Manufacturing	25,221.47
Tax exempt	7,300.30
Land and OBI (non tax exempt)	12,105.00
	<u>\$ 395,544.63</u>

<u>Taxpayer</u>	<u>SQ FT</u>	<u>Fire Fee</u>
Residential owner	house 3,472 square footage with no outbuilding	\$ 48.61
Residential owner	house 2,805 square footage with outbuilding	\$ 54.27
Abby Bank	Business 58,939 square footage with outbuilding	\$ 738.21
Crystal Finishing	Business 175,916 square footage with no outbuilding	\$ 1,050.35
Wausau Supply	Business 829,442 square footage with no outbuilding	\$ 1,475.14
DCE jr High	Tax-exempt 98,418 square footage with outbuilding	\$ 510.44
Bethany Baptist	Tax-exempt 12,896 square footage with outbuilding	\$ 233.22

**VILLAGE OF WESTON
ORDINANCE NO. 25 –**

AN ORDINANCE CREATING ARTICLE IV OF CHAPTER 34 FIRE PREVENTION AND PROTECTION OF THE MUNICIPAL CODE FOR THE VILLAGE OF WESTON, MARATHON COUNTY, WISCONSIN TO IMPLEMENT A FEE FOR VILLAGE FIRE PROTECTION SERVICES

NOW THEREFORE, be it ordained by the Board of Trustees of the Village of Weston, in the State of Wisconsin, as follows:

SECTION 1: ADOPTING “Article IV, Chapter 34 Fire Prevention and Protection” of the Village of Weston Municipal Code is hereby amended as follows:

ADOPTION

WHEREAS, villages with a population of 5,500 or more shall provide fire services, pursuant to Wisconsin Statutes §61.65(2)(a); and

WHEREAS, the Village of Weston contracts for Fire/EMS services through the South Area Fire & Emergency Response (SAFER) District and the cost to provide quality and timely service continue to substantially increase; and

WHEREAS, Wisconsin Statutes §61.34(1) and 62.11(5) grants city and village governing bodies broad authority to, among other things, manage and control municipal property, finances, ‘and the public service,’ and to act for the government and good order of the [municipality], for its commercial benefit and for the health safety, welfare and convenience of the public; and

WHEREAS, Wisconsin Statutes §66.0627(2), authorizes municipalities to impose special charges against real property for current services provided to it, which the Village believes include fire services; and

WHEREAS, the Wisconsin Department of Revenue has recognized that municipalities may impose fire fees and discussed how such fees would be addressed for levy limit purposes under Wisconsin Statutes §66.0602(2m)(b); and

WHEREAS, the Village Board reviewed funding options for fire-EMS services and finds that it is in the best interest of Village of Weston residents to create a written fee schedule to include residential, commercial, and institutional properties with a fee based upon the square footage of the property, number of outbuildings on a property, and flat rate for vacant parcels; and

WHEREAS, the Village Board concluded basing the fee schedule off square footage apportions the cost appropriately in relation to the property that the fire service protects, ensuing an equitable distribution of fire protection service fees; and

WHEREAS, if a municipality adopts a new fire fee that municipality must reduce its levy limit in the current year by the amount of the new fee; and

WHEREAS, the Village Board of the Village of Weston finds that it is in the best interest of Village to implement a written fee schedule to charge property owners a fee for the cost of fire protection.

The Village Board for the Village of Weston, Marathon County, Wisconsin, **DOES HEREBY ORDAIN AS FOLLOWS:**

Chapter 34 of the Village of Weston Municipal Code entitled "**Fire Prevention and Protection**," Article IV entitled "Village Fire Protection Fees" is hereby created as follows:

Sec. 34.400: Purpose

1. Adequate and sustainable funding is essential for life-safety related services. A fire protection fee apportioned to all properties provides a sustainable source of funds for the provision of fire services to all properties within the Village of Weston.
2. In creating this chapter, the village is acting pursuant to authority granted by Chapters 61 and 66 of the Wisconsin Statutes, including but not limited to Wis. Stats. §§ 66.0301 and 66.0627.

Sec. 34.401: Definitions

The following words, terms and phrases, when used in this Article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

"Department" means the South Area Fire & Emergency Response (SAFER).

"Fee" means the amount charged to each parcel.

"Real Property" means the land and structures, including outbuildings, located on a tax key parcel.

"Services" means the fire protection services provided to the Village by the Department pursuant to the Intergovernmental Agreement.

"Village" means the Village of Weston, located within Marathon County, Wisconsin.

"Village Board" means the governing body of the Village of Weston.

Sec. 34.402: Authority

This Ordinance is enacted pursuant to Wisconsin Statutes Section 60.55, 66.0301, and 66.0627 and other applicable laws for the purpose of providing the funding for the services within the Village.

Sec. 34.403: Geographic Application.

This ordinance applies to all real property located within the Village.

Sec. 34.404: Annual Fee.

There is hereby imposed upon every property described in section 34.403 above an annual fee for the provision of fire service to such real property. Such fees shall be annually established by the Village by means of adoption of a fee schedule by resolution of the Village Board. The fee charged shall be sufficient in the amount to allow the Village to pay in its entirety the amount of the Village's contract for the receipt of fire services. With respect to the annual fees, the following shall apply:

- a. Annual fees shall be based on square footage of the primary property of every parcel, with a flat fee for outbuildings on a parcel, and a flat fee for vacant land parcels.
2. Fire protection fees shall be included on the annual property tax bills as a special charge in accordance with Wis. Stats. § 74.01. Payments shall be paid in full by January 31 and any unpaid fee shall be considered delinquent and subject to interest and penalties. A delinquent special charge becomes a lien on the property against which it is imposed as of the date of delinquency. The delinquent special charge shall be included in the current or next tax roll for collection and settlement. All special charges that become delinquent shall be paid, together with interest and penalties, to the county treasurer in accordance with Wis. Stats. § 74.11(11).
3. The Village may collect delinquent special charges in any other manner provided for by law.

Sec. 34.405: Appeals

1. Any person aggrieved by the determination of the fee applicable to the real property of such person or entity or as to the amount of the special charge associated therewith may file a written appeal to the Village Clerk. The written appeal shall specify the grounds for the challenge to the amount of the fee and shall state the amount of fee that the appellant considers to be appropriate.
2. Such petition shall be made in writing and be filed with the Village Clerk within 30 days of the receipt of the bill.
3. The appeal must specify the basis for the appeal and may include dwelling unit documentation or building square footage documentation for any residential or non-residential fee determination.
4. The Village Administrator shall review the petition and make a determination if there is an error in building square footage documentation, and decision or determination made pertaining to the calculation of the fee. Once a determination has been made on a calculation, no additional request may be filed for the same developed property unless there has been a significant material change from the prior determination. The decision of the Village Administrator shall be provided in writing to the applicant. A property owner may appeal the decision of the Village Administrator to the Community Life and Public Safety committee for a recommendation to the Village Board. The appeal must be filed in writing to the Village Clerk within 60 calendar days from the date the decision of the Village Administrator was mailed to the property owner.
5. The Village Board, upon review and recommendation of the Community Life and Public Safety committee, shall hear and decide appeals made on the basis other than an alleged error in the determination of building square footage fee determination. The board shall determine whether the fee assigned is fair and reasonable in accordance with the terms of this ordinance and, in the event the appeal is granted, whether or not a refund is due to the appellant and the amount of the refund. The board shall conduct a hearing and provide notice to the appellant at least five business days prior to the hearing. The applicant shall be afforded the opportunity to be heard and to present evidence in support of their appeal. The Village Administrator shall provide evidence in support of how the original assessment was made. The Board shall render a written decision based upon the evidence presented.

Sec. 34.406: Severability

If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision and shall not affect the validity of any other provisions, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect.

SECTION 2: REPEALER CLAUSE. All ordinance or resolutions or parts thereof, which are in conflict herewith, are hereby repealed.

SECTION 3: SEVERABILITY CLAUSE. Should any part or provision of this Ordinance be declared by the courts to be unconstitutional or invalid, such decision shall not affect the validity of the Ordinances a whole or any part thereof other than the part so declared to be unconstitutional or invalid.

SECTION 4: EFFECTIVE DATE. This Ordinance shall be in full force and effect from and after its date of passage and publication as required by law.

Dated the ___ day of _____ 2025.

VILLAGE OF WESTON

By: _____
Mark F. Maloney, President

ATTEST:

By: _____
Pamela S. Brehm, Clerk

Adopted: _____

Published: _____

REQUEST FOR CONSIDERATION

Public Mtg/Date:	Finance and Human Resources Committee, 8/18/2025
Description:	Discussion and/or action on 2026 Budget <ul style="list-style-type: none">- Start Pay Plan Adjustment, Wage Increases discussion- Health Benefits update & Direct Primary Care (DPC)
From:	Jami Gebert, Village Administrator Jessica Trautman, Finance Director
Question:	Starting the discussion on pay plan adjustment, wage increases, merit/market, and benefit plan updates for the 2026 budget?

Background

The Finance and Human Resources Committee made the determination at the July meeting to proceed as in 2024 and recommended wage and benefit information only regarding the 2026 Budget to the Board of Trustees. On Monday, we will begin the wage and benefit discussion.

First, regarding the Pay Plan Adjustment/Wage Increases discussion, I have attached the 2025 Pay Plan. The current Pay Plan was adopted in late 2023 after a Wage and Compensation Study was completed by Public Administration Associates, LLC. The Village's Employee Personnel Policies and Procedures Handbook states our philosophy is to review the chart annually to remain competitive in the market for positions. The Bureau of Labor Statistics recently released the Consumer Price Index (CPI) over the previous 12 months through July 2025 at 2.7%. In contacting and conversing with other municipalities and our public safety partners the anticipated increases in 2026 are between 2% to 4%. Once discussed with the committee, staff will include a percentage in the 2026 Budget projections and provide analysis on cost.

At the September meeting, staff would be looking to achieve:

- **Recommendation on percentage update to the Village Pay Grid/Pay Plan for 2026 –** *Increasing the Village Pay Grid/Pay Plan does not increase annual compensation.* Increases to the grid/plan reflect minimum, mid-point, and maximum wages across Village positions, recognizing annual adjustments for competitiveness and cost of living.
- **Recommendation for 2026 staff compensation increases** – if there is a comparable the committee would like to see, please let us know at the meeting and staff will connect to get the information.
- **Recommendation regarding 2026 Merit/Market reserve** – there has been a \$15,000 placeholder in previous budgets.

Second, the Village and SAFER met with Spectrum Benefit Solutions in early August to preview 2026. The Village and SAFER are separate, but we both participate in the health insurance consortium. Based on the discussion, we are estimating and budgeting for a 10% premium increase in 2026. While we hope for the percentage to be less, we are also preparing and will complete a FormFire analysis with staff and exploring costs if we were underwritten separately or possibly combined with SAFER. SAFER staff will also be completing the FormFire analysis.

Whether we remain in the health insurance consortium or move to a fully insured plan, we have explored the Direct Primary Care (DPC) option for 2026 in a per member, per month plan. There are three options available for this DPC in the metro area. SAFER moved to a DPC in 2025 and

REQUEST FOR CONSIDERATION

has been very happy with the service. We will be discussing DPC with staff at the upcoming All-Staff meeting on August 27th. If a DPC option was added in 2026, we would work to adjust plan deductible in order to not increase overall plan cost. As a reminder, we divide employer/employee premium costs 85/15 without wellness benefit and 90/10 with wellness benefit. In the DPC options we have explored the wellness benefit(s) are vastly enhanced.

Jessica & I really enjoy budget – so we look forward to opening discussing and talking more at the meeting.

Attached Docs: 2025 Village Pay Grid/Pay Plan.

Committee Action: TDB.

Fiscal Impact: TDB.

Recommendation: None.

Recommended Language for Official Action

I request the following comparable options be brought to the September meeting _____
_____.

I request the following information be brought to the September meeting _____
_____.

Nothing.

Or something else _____.

VILLAGE OF WESTON, WISCONSIN
RECOMMENDED PAY PLAN 2025 (2024 +3%)
Approved with 2025 Budget on November 18, 2024

Grade	Position	Minimum	Market AVG	
			Mid-Point	Maximum
T	Administrator	\$ 118,130.15	\$ 135,005.89	\$ 162,007.07
		\$ 56.79	\$ 64.91	\$ 77.89
S		\$ 108,557.65	\$ 124,065.89	\$ 148,879.07
		\$ 52.19	\$ 59.65	\$ 71.58
R	Director of Public Works	\$ 98,985.15	\$ 113,125.89	\$ 135,751.07
		\$ 47.59	\$ 54.39	\$ 65.26
Q		\$ 94,312.16	\$ 107,785.32	\$ 129,342.38
		\$ 45.34	\$ 51.82	\$ 62.18
P	Director of Finance	\$ 89,639.16	\$ 102,444.75	\$ 122,933.70
	Director of Planning & Development	\$ 43.10	\$ 49.25	\$ 59.10
O	Director of GIS & Technology	\$ 86,063.39	\$ 98,358.16	\$ 118,029.79
	Director of Parks & Recreation	\$ 41.38	\$ 47.29	\$ 56.75
N	Deputy Director of Public Works	\$ 82,582.32	\$ 94,379.79	\$ 113,255.75
	Utility Superintendent Staff Engineer	\$ 39.70	\$ 45.37	\$ 54.45
M	Street Superintendent	\$ 78,669.58	\$ 89,908.09	\$ 107,889.71
		\$ 37.82	\$ 43.23	\$ 51.87
L	Clerk	\$ 73,099.85	\$ 83,542.69	\$ 100,251.23
	Building Inspector/Building Manager	\$ 35.14	\$ 40.16	\$ 48.20
K	Fleet Foreman	\$ 64,567.23	\$ 73,791.12	\$ 88,549.34
	Street Foreman Property/Residential Inspector Utility Foreman Aquatic Center Manager AP, Payroll and HR Specialist Deputy Director of Finance Associate Planner	\$ 31.04	\$ 35.48	\$ 42.57

added 240219

added 240715

added 240819

J	Utility Technician	\$ 59,141.57	\$ 67,590.36	\$ 81,108.43
	Utility Senior Operator	\$ 28.43	\$ 32.50	\$ 38.99
	Mechanic			
	Public Works Crew Leader			
	Assistant Planner			
	Assistant Zoning Administrator/Code Enforcement Officer			
I	Arborist/Forester	\$ 53,793.15	\$ 61,477.88	\$ 73,773.46
	Utility Operator	\$ 25.86	\$ 29.56	\$ 35.47
	Public Works Senior Operator			
H	Planning/Development Technician	\$ 50,742.42	\$ 57,991.34	\$ 69,589.61
	Public Works Operator	\$ 24.40	\$ 27.88	\$ 33.46
	Administrative Support Specialist/Deputy Clerk 3			
	Utility Clerk			
	Utility Maintainer			
G	Public Works Maintainer	\$ 45,104.37	\$ 51,547.85	\$ 61,857.42
	Administrative Support Specialist/Deputy Clerk 2	\$ 21.68	\$ 24.78	\$ 29.74
	Finance Support Specialist			
F	Administrative Support Specialist/Deputy Clerk 1	\$ 39,466.33	\$ 45,104.38	\$ 54,125.26
		\$ 18.97	\$ 21.68	\$ 26.02
E		\$ 36,299.75	\$ 41,485.43	\$ 49,782.52
		\$ 17.45	\$ 19.94	\$ 23.93
D	Seasonal Maintenance Worker	\$ 33,828.29	\$ 38,660.90	\$ 46,393.08
	Office Assistant	\$ 16.26	\$ 18.59	\$ 22.30

added 250120

REQUEST FOR CONSIDERATION

Public Mtg/Date: Finance & Human Resource Committee, August 18, 2025
Board of Trustees, August 18, 2025

Description: Resolution 2025-013

From: Finance Department

Question: Should the committee recommend approval to the Village Board?

Background

The Village tries to limit borrowing to every 2 years so we can minimize the amount of finance charges incurred. There are times the Village needs to start engineering on a project prior to knowing and borrowing for the full cost. Per Federal rules, for the interest of the debt issued to be tax deductible the projects need to be designated as such before money is spent. By signing this we can use borrowed funds to reimburse the village for project expenditures.

Attached Docs: Resolution

Committee Action: None.

FISCAL IMPACT: None.

Recommendation: Approval

Recommended Language for Official Action

(Committee) I move to recommend that the Board of Trustees approve Resolution 2025-013

(Board) I approve Resolution 2025-013

RESOLUTION NO. 2025-013

RESOLUTION DESIGNATING OFFICIALS
AUTHORIZED TO DECLARE OFFICIAL INTENT UNDER
REIMBURSEMENT BOND REGULATIONS

WHEREAS, the Department of the Treasury has issued final regulations (Treas. Reg. Section 1.150-2) (the "Reimbursement Bond Regulations") that, for the purpose of determining whether interest on certain obligations of a state or local government is excluded from gross income for federal income tax purposes, permit the use of the proceeds of tax-exempt obligations to reimburse capital expenditures made prior to the date such obligations are issued only if the state or local government, within 60 days of the date of expenditure, declares its official intent to reimburse the expenditure with proceeds of a borrowing;

WHEREAS, the Reimbursement Bond Regulations require that if a current expenditure is to be permanently financed by a later issue of tax-exempt obligations a state or local government must declare its intention to reimburse itself for the expenditure from proceeds of a borrowing within 60 days from when the expenditure is made (the "Declaration of Official Intent");

WHEREAS, the Reimbursement Bond Regulations permit a state or local government to designate an official or employee to make Declarations of Official Intent on its behalf;

WHEREAS, the Village Board of Trustees (the "Governing Body") of the Village of Weston (the "Issuer") deems it to be necessary, desirable and in the best interest of the Issuer to authorize an official (or officials) or employee (or employees) of the Issuer to make a Declaration of Official Intent on its behalf when the Issuer reasonably expects to reimburse itself from the proceeds of a borrowing for certain expenditures for a specific property, project or program which it pays from other funds prior to the receipt of the proceeds of the borrowing with respect to such expenditures;

WHEREAS, the Governing Body hereby finds and determines that designating an official (or officials) or employee (or employees) with the authority to make Declarations of Official Intent will facilitate compliance with the Reimbursement Bond Regulations.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Issuer, pursuant to Treas. Reg. Section 1.150-2(e)(1), that:

Section 1. Authorization to Declare Official Intent. The following officials or employees of the Issuer are hereby authorized and designated to make Declarations of Official Intent pursuant to the above-referenced Reimbursement Bond Regulations: Jami Gebert, Village Administrator.

Section 2. Form of Declaration. Any such Declaration of Official Intent shall be made in substantially the form attached hereto.

Section 3. Public Availability. Any Declaration of Official Intent shall be maintained in the files of the Issuer and shall be made available for public inspection in compliance with applicable State law governing the availability of records of official acts of the Governing Body including Subchapter II of Chapter 19, Wisconsin Statutes (the "Public Records Law").

Section 4. Further Authorizations. The officials or employees authorized and designated above are each hereby further authorized to take such other actions as may be necessary or desirable to comply or evidence compliance with the Reimbursement Bond Regulations.

Section 5. Effective Date. This Resolution shall take effect immediately upon its adoption and approval.

Adopted, recorded and approved this 18th day of August 2025.

Mark Maloney,
Village President

ATTEST:

Pamela Brehm,
Village Clerk

(SEAL)

APPROVED: _____

PUBLISHED: _____

NO. 2025-013

DECLARATION OF OFFICIAL INTENT

This is a Declaration of Official Intent of the Village of Weston (the "Issuer") to reimburse an expenditure with proceeds of a borrowing or borrowings authorized by the Issuer. This Declaration is made under and pursuant to Treas. Reg. Section 1.150-2. The undersigned has been designated as an official or employee authorized by the Issuer to make this Declaration of Official Intent pursuant to a Resolution adopted on August 18th, 2025. This Declaration of Official Intent is a public record maintained in the files of the Issuer and is available for public inspection pursuant to Subchapter II of Chapter 19, Wisconsin Statutes.

The undersigned hereby declares that it is the reasonable expectation of the Issuer to use proceeds of a borrowing or borrowings to be incurred by the Issuer to reimburse expenditures for the property, project or program or from the fund(s)/account(s) described below:

1. Project* description: _____

(Provide a general functional description of the property, project or program for which the expenditure to be reimbursed is paid, e.g. "___ building program", "highway capital improvement program", "hospital equipment acquisition", "combined utility improvement program", etc.)

OR

2. Identify fund(s)/account(s): _____

(Provide a general functional description of the purpose of the fund or account from which the expenditure to be reimbursed is paid, e.g. "construction fund program" and "parks and recreation fund" and "highway fund".)

The maximum principal amount of the borrowing or borrowings to be incurred to reimburse expenditures for the above-described purposes is reasonably expected, on the date hereof, to be \$ _____.

The Issuer intends to reimburse itself from borrowed funds within eighteen (18) months, (3 years if the Issuer is a "small issuer") after the later of (a) the date the expenditure is paid or (b) the date the facility is placed in service, but in no event more than 3 years after the expenditure is paid. No money from sources other than the anticipated borrowing or borrowings is, or is reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Issuer with respect to the expenditure, pursuant to the budgetary and financial circumstances of the Issuer as of the date of this Declaration.

* Each of the expenditures described must be one of the following: a capital expenditure (i.e. any cost which is properly chargeable to a capital account or would be so chargeable with a proper election), a cost of issuance for a bond, an expenditure relating to certain extraordinary working capital items, a grant, a qualified student loan, a qualified mortgage loan, or a qualified veterans' mortgage loan.

Dated this ____ day of _____, 20__.

By: _____

Title: _____

REQUEST FOR CONSIDERATION

Public Mtg/Date: Finance & Human Resource Committee, August 18, 2025

Description: Assessor Contract

From: Finance Department

Question: Should the committee direct staff to send out request for proposals for assessor services or negotiate a contract with current assessor?

Background

The Village's current assessor contact with Greg Schmidt, will expire at the end of this year. Staff are looking for direction to send out request for proposals or renegotiate with our current assessor for service years 2026, 2027, and 2028. In 2017 and 2019, when the discussion arose, it was decided to go for RFP and ended up awarding Greg Schmidt.

Attached Docs: Prepared draft RFP

Committee Action: None.

FISCAL IMPACT: None.

Recommendation: NA

Recommended Language for Official Action

I move to direct staff to pursue a contract with our current assessor and bring the contract back at the September meeting.

I move to direct staff send out the RFP as drafted.

I move to direct staff to send out the RFP with the recommended changes...



REQUEST FOR PROPOSAL
2026-2028 ASSESSMENT SERVICES
VILLAGE OF WESTON, WISCONSIN

KEY DATES:

Questions Due:	September 26, 2025
Proposal Due:	4:00 p.m. October 10, 2025
Expected Contract Award Date:	October 20, 2025
Effective Date:	January 1, 2026

Purpose of Document

The Village of Weston is requesting proposals (RFP's) from qualified assessment firms/individuals to provide annual assessment services for the Village of Weston, Wisconsin (hereafter, referred to as "Village") for the years 2026 through 2028. The Village is seeking a firm/individual to serve as its statutory assessor and to provide annual maintenance work in a competent, timely, efficient, and cost effective and customer service-oriented manner.

Background Information

The Village has an approximate population of 15,809, and is located in Marathon County, WI. The 2024 Equalized Value (including manufacturing and TID) for the Village is \$1,751,733,000. The 2024 Assessed Value (including manufacturing and TID) is \$1,755,747,700. The assessment ratio for 2024 is 1.002263001. The Village has two active Tax Incremental Financing Districts.

The Village has the following parcel counts (from 2024 Statement of Assessment):

	<u>Total Land</u>	<u>Improvements</u>	<u>Total Acres</u>
Residential	4,599	4,325	3,324
Commercial	592	457	1,547
Manufacturing	40	39	299
Agricultural	71	71	1,156
Undeveloped	141	141	1,391
Agricultural Forest	37	37	512
Forest Lands	116	116	1,782
Other	10	10	22
TOTAL	<u>5,606</u>	<u>4,831</u>	<u>10,033</u>

In addition, there are three mobile home parks located in the Village, with a total of approximately 455 home sites.

A Village-wide market revaluation was completed in 2024. The Village is not anticipating a revaluation in the next three years.

Due Date of Proposal

Proposals are due to the Finance Department by 4:00 PM, October 10, 2025, both electronic and paper proposals are accepted.

Finance Department
Village of Weston
4747 Camp Phillips Road
Weston, WI 54476
jtrautman@westonwi.gov

Proposals received after the above date and time will not be considered.

Questions/Surveying Premises

Questions regarding desired services or general operations are to be directed to:

Jessica Trautman
Finance Director
Village of Weston
4747 Camp Phillips Road
Weston, WI 54476

Phone: (715) 241-2605
Email: jtrautman@westonwi.gov

Key Dates

The following is a list of key dates up to and including the date proposals are due to be submitted:

Due date for proposals:	October 10, 2025 (4:00 PM)
Expected contract award date:	October 20, 2025
Selected firm notified (anticipated):	October 21, 2025
Coverage beginning date:	January 1, 2026

SPECIFIC SERVICES REQUIRED – ASSESSMENT SERVICES

1. The assessor will perform all of the work required to properly and professionally assess the real property of the Village in accordance with applicable Wisconsin State Statutes and in full compliance with all rules and regulations officially adopted and promulgated by the Wisconsin Department of Revenue.
2. The assessor shall plan on scheduling regular office hours at the Village municipal center after assessment notices are sent out, during the open book review, and prior to the Board of Review. In addition, the assessor may be required to attend Village meetings as requested.
3. The assessor shall oversee and assist in all assessment related clerical duties including:
 - Answering routine telephone calls for assessment data
 - Walk-in requests for assessment data
 - Scheduling assessment-related appointments
 - Providing copies of all assessment-related open records requests
 - Preparing appointment mailers, stuffing envelopes and mailing all notices
 - Filing of all assessment property records cards and any other assessment-related records
 - Updating assessment data based upon building permits
 - Providing the Village Clerk updated, accurate, and timely assessment data for all required filings with the State of Wisconsin
 - All assessment data entry
4. The assessor shall provide a local or toll-free telephone number and email address for Village staff and Village residents to contact the assessor during regular business hours, Monday through Friday, and shall return calls within forty-eight (48) hours.
5. The assessor will review and assess all properties that were under partial construction as of January 1st of the previous year.
6. The assessor will review and assess new construction as of January 1st of the current year.
7. The assessor will review and assess interior inspections on all newly constructed homes, partially constructed homes from the previous year, and any interior remodeling including kitchen, bath, basement remodeling, and additions.
8. The assessor will review and assess all properties with building permits for exterior remodeling and for detached buildings and decks, air conditioning, and other miscellaneous permits.

9. The assessor will review and assess properties that have been sold, for which a building permit has not been issued.
10. The assessor will review and assess buildings moved, destroyed, or demolished.
11. The assessor will review and assess agricultural lands per specifications set forth by the Wisconsin Department of Revenue.
12. The assessor will be responsible for determining whether an organization or individual meets the requirements for exemption in determining a property's tax exempt status.
13. The assessor will post assessments to real estate transfer returns and record sales information to property record cards electronically.
14. The assessor will annually update all property owner information with new legal descriptions electronically.
15. The assessor will maintain plat and section/cadastral maps on file and updating yearly, as provided by the Marathon County Register of Deeds/Property Description office.
16. The assessor will mail Notice of Assessment letters to property owners and others as required by State Statutes.
17. The assessor will conduct open book sessions in accordance with Wisconsin State Statutes. Assessor shall prepare a written statement regarding open book dates, times, and instructions on how to set up an appointment for an open book session, at least fifteen (15) days prior to the first open book session. The assessor shall notify the Village Clerk for publication prior to open book.
18. The assessor will be responsible for preparing for the annual Board of Review hearing proceedings as required by State Statutes prior to May of each year. The Board of Review meeting shall then be held within 30 days after the second Monday in May. The assessor shall work with the Village Clerk to arrange for the hearings. The assessor will attend the Board of Review hearings, serve as Village staff at the hearings, and defend the assessor's valuations and work products. The assessor will promptly and adequately follow up and respond to any appeals made at the Board of Review hearing, incorporating assessment modifications as approved. In the event of an appeal to the courts, it is agreed that the assessor will be available to furnish expert testimony in defense of any of the assessed values.
19. The assessor will be responsible for providing the Wisconsin Department of Revenue (WDOR) with final reports as required by the WDOR.
20. The assessor will review and assess all mobile homes as required by law each year. The assessor shall view each mobile home in the three mobile home parks, re-photo as necessary, verify ownership of each unit with park owner/manager, prepare new billing forms and extend taxes on same calculating with and without lottery credit. The final reports for the mobile home parks shall be delivered to the Village Clerk by January 31st each year.
21. The assessor will create new property records for all parcels including those created from parcel splits and new plats and take digital pictures of all new parcels. The assessor will handle splits of property for the annual assessment roll.

22. The assessor will handle splits of property for the annual property tax bills, when requested by Village taxpayers or the Village Finance Director.
23. The assessor will assist in the coordination with the Marathon County Register of Deeds/Property Description office to facilitate the digital and manual transfer of data and values.
24. The assessor shall assist in the updating of market values on Village-owned land and public buildings annually. Said information obtained shall be used for insurance purposes, depreciation, and to establish lease values.
25. The assessor shall also perform all other duties incidental to the normal duties of the assessor.
26. All assessment files and records created and data collected by the assessor shall remain the property of the Village. Records shall not be removed from Village premises without the written permission of the Village.
27. The assessor will assist the Village Administrator, Village Finance Director, and/or Village Clerk in supplying statistical information, as needed.
28. The assessor will notify the Village's Building Inspector of missing building permits or apparent errors in property record files.
29. The assessor shall communicate openly and in a timely manner with proper Village personnel and the public regarding assessment matters. The assessor is encouraged to interface with the business and residential community and the media to provide greater clarity of the assessor's role in the property taxation and valuation process.
30. The assessor is expected to present a positive, professional image in both dress and conduct while interfacing with Village staff and the public.
31. All assessment personnel shall carry proper photo identification provided by the Village to assure the public of their identity and purpose for gaining access to private property.
32. The assessor is not permitted to assign, subcontract, or transfer the work without the written permission of the Village.
33. All personnel providing services requiring Wisconsin Department of Revenue Certificates shall be currently certified in compliance with Wisconsin Statute 70 and Administrative Rules of the Wisconsin Department of Revenue.
34. The assessor will provide and update the Village with a listing of all personnel assigned. All personnel shall be approved by the Village. Copies of each employee's certificate shall be supplied to the Village.
35. The assessor shall inform the Village as to the whereabouts of the assessor's employee(s) in the Village at any given time as part of the Village's public information program.
36. The assessor shall review any complaint relative to the conduct of his/her employee(s). If the Village deems the performance of any of the assessor's employees to be unsatisfactory, the assessor shall remove, for good cause, such employee(s) from working for the Village upon written request from the Village, such request stating reasons for removal.

37. The assessor shall maintain insurance coverage to protect against claims, demands, actions, and causes of action arising from any act, error, or omission of the assessor, their agents and employees in the execution of work.
38. The assessor agrees to carry proper and sufficient insurance to cover loss of the Village's records, as well as assessor's records in process under this agreement, which are in possession of the assessor. The assessor shall not be responsible for loss of records accidentally destroyed by fire, theft, or Act of God while kept in office space supplied by the Village.
39. The assessor shall be responsible for the proper completion of the assessment roll in accordance with Wisconsin state law. Final assessment figures for each property shall be provided by the assessor to the Marathon County Register of Deeds/Property Description office. All necessary measures and cooperation shall be exercised to balance said roll between the county and assessor. The assessor shall prepare and submit the Municipal Assessment Report (MAR) and the TID Assessment Reports (TAR) to the Department of Revenue in a timely manner.
40. It is the responsibility of the Assessor to produce and present the Annual Assessment Report (AAR) as required by the Wisconsin Department of Revenue. The assessor should follow Uniform Standards of Professional Appraisal Practice (USPAP) standards in documenting the assessment work in the AAR.
41. All residential, commercial, agricultural, and mobile home park, data shall be maintained in electronic format at the Weston Municipal Center as required by the Wisconsin Department of Revenue

ASSESSMENT SOFTWARE

The Village of Weston uses Market Drive assessment software. All of the initial setup work has been completed (names, addresses, current and prior assessment values and class, and sales data). The Village would prefer the assessor to use and maintain assessment data in the current software system but can be flexible.

VILLAGE OBLIGATIONS

1. The Village will perform limited clerical services to assist the assessor, including the following:
 - Answering the telephone
 - Greeting and assisting the public in researching property information and requests for assessment data
 - Answering general correspondence concerning assessment related inquiries that Village staff can answer
 - Providing information to the taxpayers as to how to contact the assessor by mail, fax, email, or telephone
2. The Village shall furnish adequate space at the Village Municipal Center at no cost to the assessor. Office space may include desks, tables, chairs, file cabinets, computer, printer, copier, fax machine, heating, lighting, telephone, and janitorial services.
3. The Village shall allow access by the assessor to Village records including, but not limited to, prior assessment rolls, sewer and water layouts, building permits, tax records, building plans, records of special assessments, plats or any other maps and property files at no cost.

4. The Village shall furnish a current Village map including lot sizes, parcel numbers and addresses.
5. The Village shall aid the assessor with a reasonable promotion of public information concerning the work under this agreement.
6. The Village shall publish public notices at appropriate times during the assessment and revaluation process.
7. The Village Board and its members shall refrain from interfering with or influencing any valuation calculated by the assessor.

GENERAL PROPOSAL REQUIREMENTS

All proposals must identify the individual/firm name, address, and specific assessment services experience in Wisconsin.

The proposal shall identify at least three (3) references from Wisconsin municipal clients for which the assessor has provided assessment services,

The proposal shall include the total annual compensation rate to provide the assessment services described in the above in accordance with the laws of the State of Wisconsin for assessment years 2026, 2027, and 2028 beginning January 1, 2026. It shall clearly list the fee for each year of the proposed contract years, a not-to-exceed sum, to include all the assessor's costs including, but not limited to: labor, materials, supplies, equipment, transportation costs, meals, lodging, computer software, and Board of Review expenses. The Village will pay the annual compensation pro-rata on a quarterly basis..

The proposals will be reviewed and awarded to the assessor whose quote is the most responsive to the RFP and is the most advantageous to the Village of Weston.

EVALUATION CRITERIA

The following evaluation criteria will be used to review the Assessment Services Proposals that are received and which meet the RFP specifications requirements:

- Demonstration of successful experience in providing general assessment services and assessment software to Wisconsin municipalities of similar size as the Village of Weston.
- Past experience with providing assessment and revaluation services.
- Cost of Assessment Services.
- Evidence of positive customer interaction.

FINAL SELECTION

The Village Board will select an assessment firm based upon the recommendation of the finance/human resource committee. It is anticipated that a firm will be selected on October 20, 2025.

RIGHT TO REJECT PROPOSALS

By responding to this RFP, an individual respondent accepts the process outlined in this RFP and fully acknowledges that the final determination of the Village is binding and without appeal.

The Village reserves the right to reject any or all proposals, without prejudice and/or waive any irregularities, if deemed in the best interests of the Village. In addition, the Village reserves the right to reissue all or part of this Request for Proposal and/or not award any contract at its discretion and without penalty.

The Village reserves the right to accept the proposal considered most advantageous to the Village, which, in its opinion, meets the specifications of the RFP regardless of whether or not the terms are the lowest cost.

All respondents accept the preceding terms and procedures in submitting a proposal.