



**Village of Weston, Wisconsin**  
**ATTENTION – NOTICE OF PUBLIC MEETING**

Meeting of: **BOARD OF TRUSTEES (BOT) & FINANCE COMMITTEE (FC)**

BOT Members: **Mark Maloney[P], Hooshang Zeyghami[VP] , Steve Cronin, Barbara Ermeling, Jasper Hartinger, Jim Pinsonneault, and Jamie Weiland**

FC Members: **Diesen, Ermeling [C], Jemeland, Maloney [VC], & Xiong**

Date/Time: **Thursday, September 28, 2023 @ 6:00 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](http://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](mailto:jtrautman@westonwi.gov)  
715-359-6114

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**This notice was posted at the Municipal Center and was e-mailed to local media outlets (Print, TV, and Radio) on 9/20/2023 @ 10:00 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 Board of Trustees and Finance 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 BOARD OF TRUSTEES & FINANCE COMMITTEE

The Board & Committee will hold a joint meeting on the date, time and location listed.

TO THE HONORABLE PRESIDENT MALONEY AND SIX (6) OTHER ELECTED MEMBERS OF THE BOARD OF TRUSTEES AND THE FOUR (4) APPOINTED MEMBERS OF THE FINANCE 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 joint meeting of the Board of Trustees and Finance Committee on **Thursday, September 28, 2023, at 6:00 p.m.**, in the Board Room, at the Weston Municipal Center.

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 Board of Trustees and Finance Committee.

### **AGENDA ITEMS.**

1. Finance Committee Call to Order & Welcome by Chairperson Ermeling.
2. Board of Trustees Call to Order & Welcome by President Maloney.
3. Pledge of Allegiance to the Flag.
4. Roll Call by Recording Secretary.
  - Finance: Diesen, Ermeling {c}, Jelmeland, Maloney {vc}, & Xiong
  - Board: Cronin, Ermeling, Hartinger, Maloney {p}, Pinsonneault, Weiland, & Zeyghami {vp}
5. Approval of Minutes from Previous Finance Committee Meeting: [September 18, 2023](#)
6. Public Comments.

### **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

## **ACKNOWLEDGE WORK PRODUCT TRANSMITTALS.**

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

## **EDUCATIONAL PRESENTATIONS & REPORTS.**

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

7. Review and discussion of 2024 budget
  - Stray Cat funding
  - Health Insurance
  - RMMSD Debt service payment increase
  - [Room Tax](#)
  - [All Other Funds](#)

## **POLICY ISSUES – DISCUSSIONS/RECOMMENDATIONS.**

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

8. [WisVote/Election Services Agreement – Marathon County](#)
9. [Change order for Weston Ave for CR-J work](#)
10. Discussion of 2024 Budget and timeline

## **RESOLUTIONS/ORDINANCES.**

(Work products identified in this section require action by the governmental body.)

## **ADJOURNMENT OF FINANCE COMMITTEE**

### **MOTION TO MOVE TO CLOSED SESSION**

Pursuant to Wis. Stat. §19.85(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session to wit:

- Discussion and/or action on Acceptance of Purchase of Property at 5500 Schofield Avenue, Weston, WI

## **RECONVENE INTO OPEN SESSION**

## **FUTURE ITEMS**

11. Next Meeting Date(s):
  - October 5 or 6? @ 6:00 p.m?

12. Topics for Future Meetings
  - 2024 Budget
13. Remarks from Staff
14. Remarks from Committee Members
15. Announcements

**ADJOURNMENT OF VILLAGE BOARD**

**Village of Weston, Wisconsin**  
**OFFICIAL PROCEEDINGS OF THE BOARD OF TRUSTEE & FINANCE COMMITTEE**  
held on Monday, September 18, 2023, at 4:30 p.m.,  
in the Board Room at the Municipal Center, Chairman Ermeling presiding.

**AGENDA ITEMS.**

**1 Finance Committee Call to Order & Welcome by Chairperson Ermeling.**  
Meeting called to order at 4:30 p.m. by Finance Committee Chairperson Ermeling.

**2 Board of Trustees Call to Order & Welcome by President Maloney.**  
Meeting called to order at 4:30 p.m. by President Maloney.

**3 Pledge of Allegiance to the Flag.**

**4 Roll Call by Recording Secretary.**  
Roll call of Finance Committee indicated 5 members present.

<u>Member</u>	<u>Present</u>
Diesen, Dave	YES
Ermeling, Barbara	YES
Jelmeland, Dave	YES
Maloney, Mark	YES
Xiong, Yee Leng	YES -Phone at 5:30pm

Roll call of Finance Committee indicated 6 members present.

<u>Member</u>	<u>Present</u>
Cronin, Steve	YES - at 5:45pm
Ermeling, Barbara	YES
Hartinger, Jasper	YES - Phone
Pinsonneault, Jim	YES
Maloney, Mark	YES
Weiland, Jamie	NO
Zeyghami, Hooshang	YES - at 4:41pm

**5 Approval of minutes from previous meeting: August 21, 2023**  
*Motion by Jelmeland, second by Diesen, to approve previous minutes.*

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

<u>Member</u>	<u>Voting</u>
Diesen, Dave	YES
Ermeling, Barbara	YES
Jelmeland, Dave	YES
Maloney, Mark	YES
Xiong, Yee Leng	--

**6 Public Comments.**  
None.

**ACKNOWLEDGE WORK PRODUCT TRANSMITTALS.**

- 7 **August Budget Status Report**
- 8 **TIF 1 and TIF 2 Detail Reports for August**
- 9 **Legal Detail**

*Motion by Maloney, second by Diesen, to acknowledge the reports 7,8, 9.*

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

<u>Member</u>	<u>Voting</u>
Diesen, Dave	YES
Ermeling, Barbara	YES
Jelmeland, Dave	YES
Maloney, Mark	YES
Xiong, Yee Leng	--

*Motion by Ermeling, second by Pinsonneault, to acknowledge the reports 7,8, 9.*

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

Cronin, Steve	--
Ermeling, Barbara	YES
Hartinger, Jasper	YES
Pinsonneault, Jim	YES
Maloney, Mark	YES
Weiland, Jamie	--
Zeyghami, Hooshang	--

**EDUCATION PRESENTATIONS & REPORTS**

**10 Review and discussion of 2024 budget**

- **General Fund**
- **All Other Funds**

Trautman gave a brief powerpoint draft of what the Finance department has so far for the 2024 budget. There was a good discussion for every fund that was presented.

*Trustee Zeyghami arrived at 4:41pm.*

*Finance Committee Member Xiong joined on phone at 5:30pm*

*Trustee Cronin arrived at 5:45pm.*

**POLICY ISSUES – DISCUSSIONS/RECOMMENDATIONS.**

**11 Review and discussion of 2024 budget**

The Finance department is looking to meet 1-2 more times outside the regular committee meeting. A meeting request will be email out for September 28 at 6pm.

**RESOLUTIONS/ORDINANCES.**

None

**FUTURE ITEMS.**

- 14 Next Finance meeting date(s):**  
- Monday, Sept 28, 2023 @ 6 PM
- 15 Topics for future meetings.**  
- 2024 Budget for Debt Service & Capital Funds
- 16 Remarks from staff.**  
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- 17 Remarks from Committee Members.**  
-
- 18 Announcements.**  
-

**ADJOURNMENT OF FINANCE COMMITTEE**

*Motion by Diesen, second by Jelmeland, to adjourn the Finance Committee meeting.*

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

<u>Member</u>	<u>Voting</u>
Diesen, Dave	YES
Ermeling, Barbara	YES
Jelmeland, Dave	YES
Maloney, Mark	YES
Xiong, Yee Leng	YES

*Motion by Cronin, second by Pinsonneault, to adjourn the Board of Trustees.*

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

Cronin, Steve	YES
Ermeling, Barbara	YES
Hartinger, Jasper	YES
Pinsonneault, Jim	YES
Maloney, Mark	YES
Weiland, Jamie	--
Zeyghami, Hooshang	YES

Ermeling adjourned the Finance Committee meeting at 6:02 pm.

Maloney adjourned the Board of Trustees at 6:02 pm.

Song Lao, Recording Secretary

**VILLAGE OF WESTON**  
**Room Taxes Revenue Calculations**  
**2012 - 2023**

	TOTAL					Distribution of Collections		TOTAL VILLAGE KEEPS	How Funds are distributed:				CUMULATIVE ROOM TAX FUND BALANCE	
	Baymont/ Weston Inn & Suites	Americinn & Suites	Fairfield Inn	Holiday Inn Express	Other	7% Room Tax Collections	30% Convention Bureau		40% Village of Weston	Operating Budget	Promotions/ Tourism	CIP Budget		Unappropriated Portion
<b>2014</b>									<b>0%</b>	<b>50%</b>	<b>50%</b>			
1st Qtr.	\$ 7,953.09	\$ 9,217.47	\$ 22,743.27	\$ 27,402.05		\$ 67,315.88				\$ 82,704.05	2014 Dues/ Other Exps.			
2nd Qtr.	\$ 7,353.89	\$ 8,889.68	\$ 25,623.49	\$ 28,049.96		\$ 69,917.02				\$ 6,961.00	2014 Contributions			
3rd Qtr.	\$ 6,052.58	\$ 12,633.19	\$ 25,485.79	\$ 33,846.94		\$ 78,018.50				\$ -				
4th Qtr.	\$ 5,179.22	\$ 10,449.40	\$ 23,038.03	\$ 29,372.34		\$ 68,038.99				\$ -				
Annual	\$ 26,538.78	\$ 41,189.74	\$ 96,890.58	\$ 118,671.29		\$ 283,290.39	\$ 121,410.18	\$ 161,880.21	\$ 161,880.21	\$ -	\$ 89,665.05	\$ -	\$ 72,215.16	\$ 196,286.77
<b>2015</b>									<b>0%</b>	<b>50%</b>	<b>50%</b>			
1st Qtr.	\$ 7,083.32	\$ 10,054.16	\$ 25,187.38	\$ 32,037.50		\$ 74,362.36				\$ 46,790.34	2015 Dues/ Other Exps.			
2nd Qtr.	\$ 5,574.20	\$ 9,430.03	\$ 26,092.26	\$ 30,715.24		\$ 71,811.73				\$ 5,749.00	2015 Contributions			
3rd Qtr.	\$ 7,314.25	\$ 11,960.67	\$ 29,756.21	\$ 36,523.87		\$ 85,555.00				\$ -		\$ 10,000.00	(3) Land Purchase Options	
4th Qtr.	\$ 6,967.95	\$ 9,358.36	\$ 26,552.34	\$ 31,437.41		\$ 74,316.06				\$ -		\$ -		
Annual	\$ 26,939.72	\$ 40,803.22	\$ 107,588.19	\$ 130,714.02		\$ 306,045.15	\$ 131,301.07	\$ 174,744.08	\$ 174,744.08	\$ -	\$ 52,539.34	\$ 10,000.00	\$ 112,204.74	\$ 308,491.51
<b>2016</b>									<b>0%</b>					
1st Qtr.	\$ 9,534.12	\$ 10,775.19	\$ 34,850.21	\$ 38,299.08		\$ 93,458.60				\$ 8,361.18	2016 Dues/ Other Exps.			
2nd Qtr.	\$ 10,131.75	\$ 14,213.52	\$ 38,031.58	\$ 40,919.35		\$ 103,296.20			Weston 20th Anniv. \$ 9,754.00	\$ 20,000.00	2016 Contributions			
3rd Qtr.	\$ 11,429.60	\$ 13,817.72	\$ 36,939.38	\$ 42,688.48		\$ 104,875.18			Transfer to Pool \$ 17,893.00	\$ (10,000.00)	\$ 502,894.00	Transfer to CIP Budget		
4th Qtr.	\$ 10,651.74	\$ 11,104.67	\$ 32,817.83	\$ 33,537.45		\$ 88,111.69				\$ -	\$ -			
Annual	\$ 41,747.21	\$ 49,911.10	\$ 142,639.00	\$ 155,444.36		\$ 389,741.67	\$ 149,331.00	\$ -	\$ -	\$ 27,647.00	\$ 18,361.18	\$ 502,894.00	\$ (308,491.51)	\$ -
<b>2017</b>									<b>0%</b>					
1st Qtr.	\$ 13,541.13	\$ 13,100.47	\$ 37,608.77	\$ 35,952.84		\$ 100,203.21	\$ 40,081.28			\$ -				
2nd Qtr.	\$ 10,805.46	\$ 15,019.00	\$ 36,149.73	\$ 40,867.82		\$ 102,642.01	\$ 41,056.80			\$ -				
3rd Qtr.	\$ 10,327.56	\$ 15,687.40	\$ 40,908.58	\$ 47,127.38		\$ 114,050.92			Transfer to Pool \$ 40,000.00	\$ -	\$ 82,721.56	Transfer to CIP Budget		
4th Qtr.	\$ 8,027.55	\$ 10,419.07	\$ 32,713.82	\$ 41,015.30		\$ 92,175.74				\$ -	\$ -			
Annual	\$ 42,501.70	\$ 54,225.94	\$ 147,380.90	\$ 164,963.34		\$ 409,071.88	\$ 81,138.09	\$ 327,933.79	\$ 327,933.79	\$ 40,000.00	\$ 26,931.29	\$ 82,721.56	\$ 178,280.94	\$ 178,280.94
<b>2018</b>														
1st Qtr.	\$ 9,430.37	\$ 12,125.79	\$ 34,431.98	\$ 34,892.48		\$ 90,880.62	70% CVB* \$ 40,896.28	VOW \$ 49,984.34		\$ 85,919.00	2018 Dues/ Other Exps.			
2nd Qtr.	\$ 10,355.96	\$ 15,296.41	\$ 35,560.05	\$ 29,199.55		\$ 90,411.97	\$ 40,685.39	\$ 49,726.58		\$ -	2018 Contributions			
3rd Qtr.	\$ 10,256.00	\$ 21,489.00	\$ 41,238.00	\$ 44,050.00		\$ 117,033.00	\$ 81,923.10	\$ 35,109.90	Transfer to Pool \$ 40,000.00	\$ -	\$ 116,789.02	Transfer to CIP Budget		
4th Qtr.	\$ 9,288.00	\$ 14,922.00	\$ 34,599.00	\$ 33,036.00		\$ 91,845.00	\$ 64,291.50	\$ 27,553.50		\$ -	\$ -			
Annual	\$ 39,330.33	\$ 63,833.20	\$ 145,829.03	\$ 141,178.03		\$ 390,170.59	\$ 227,796.27	\$ 162,374.32	\$ 162,374.32	\$ 40,000.00	\$ 85,919.00	\$ 116,789.02	\$ (80,333.70)	\$ 97,947.24
							*Q1 & Q2 2018 - only 45% to CVB							
<b>2019</b>														
1st Qtr.	\$ 13,657.00	\$ 17,067.00	\$ 37,791.00	\$ 45,921.00		\$ 114,436.00	70% CVB* \$ 80,105.20	VOW \$ 34,330.80		\$ 388.00	2019 Commission Pay - pd for by CVB			
2nd Qtr.	\$ 9,862.00	\$ 17,579.00	\$ 41,189.00	\$ 42,047.00		\$ 110,677.00	\$ 77,473.90	\$ 33,203.10		\$ -	2019 Contributions			
3rd Qtr.	\$ 12,440.00	\$ 24,007.00	\$ 44,150.00	\$ 53,600.00		\$ 134,197.00	\$ 93,937.90	\$ 40,259.10	Transfer to Pool \$ 40,000.00	\$ 9,966.00	other economic development			
4th Qtr.	\$ 8,735.00	\$ 18,940.00	\$ 37,754.00	\$ 45,575.00		\$ 111,004.00	\$ 77,702.80	\$ 33,301.20		\$ -	\$ 115,302.08	Transfer to CIP Budget		
Annual	\$ 44,694.00	\$ 77,593.00	\$ 160,884.00	\$ 187,143.00		\$ 470,314.00	\$ 328,831.80	\$ 141,482.20	\$ 141,482.20	\$ 40,000.00	\$ 10,354.00	\$ 115,302.08	\$ (24,173.88)	\$ 73,773.36
							* CVB pays for Commission wages starting 2019							
<b>2020</b>														
1st Qtr.	\$ 9,029.44	\$ 12,080.53	\$ 32,836.00	\$ 12,480.53		\$ 66,426.50	70% CVB* \$ 46,498.55	VOW \$ 19,927.95		\$ 1,900.00	2020 Commission Pay - pd for by CVB			
2nd Qtr.	\$ 7,522.15	\$ 15,716.00	\$ 6,744.00	\$ 39,325.00		\$ 69,307.15	\$ 48,515.01	\$ 20,792.15		\$ -	2020 Contributions			
3rd Qtr.	\$ 11,823.88	\$ 16,315.16	\$ 18,035.71	\$ 29,519.40		\$ 75,694.15	\$ 52,985.91	\$ 22,708.25	Transfer to Pool \$ 46,258.00	\$ -	other economic development			
4th Qtr.	\$ 6,407.13	\$ 12,756.44	\$ 14,804.65	\$ 27,321.49		\$ 61,289.71	\$ 42,902.80	\$ 18,386.91		\$ -	\$ 40,137.00	Transfer to CIP Budget		
Annual	\$ 34,782.60	\$ 56,868.13	\$ 72,420.36	\$ 108,646.42	\$ -	\$ 287,982.51	\$ 199,687.76	\$ 88,294.75	\$ 88,294.75	\$ 46,258.00	\$ 1,900.00	\$ 40,137.00	\$ (0.25)	\$ 73,773.12
							Weston \$ 70,095.63	CVB 129,592.13						

					8%											
					Room Tax		70% CVB*		VOW							
<b>2021</b>																
1st Qtr.	\$ 5,864.00	\$ 12,860.00	\$ 20,874.00	\$ 75,423.00	\$ 115,021.00	\$ 80,514.70	\$ 34,506.30						\$ 4,482.00	2021 Commission Pay - pd for by CVB		
2nd Qtr.	\$ 10,179.00	\$ 15,754.00	\$ 27,338.00	\$ 52,378.00	\$ 105,649.00	\$ 73,954.30	\$ 31,694.70						\$ 70,172.47	2021 Wayfinding Signs		
3rd Qtr.	\$ 13,655.00	\$ 21,023.00	\$ 34,214.00	\$ 46,646.00	\$ 115,538.00	\$ 80,876.60	\$ 34,661.40						\$ -	other economic development		
4th Qtr.	\$ 10,282.94	\$ 17,843.00	\$ 32,442.00	\$ -	\$ 60,567.94	\$ 42,397.56	\$ 18,170.38						\$ -	Transfer to CIP Budget		
			Commission member wages	\$ 24,443.00	\$ 24,443.00	\$ 17,110.10	\$ 7,332.90						\$ -			
						\$ (4,482.00)	\$ 4,482.00						\$ -			
Annual	\$ 39,980.94	\$ 67,480.00	\$ 114,868.00	\$ 174,447.00	\$ 24,443.00	\$ 421,218.94	\$ 290,371.26	\$ 130,847.68	\$ 130,847.68	\$ 40,000.00	\$ 74,654.47	\$ 86,365.33	\$ (70,172.12)			\$ 3,601.00
					Weston	\$ 100,822.74										
					CVB	189,548.52										
					8%											
					Room Tax		70% CVB*		VOW							
<b>2022</b>																
1st Qtr.	\$ 11,978.06	\$ 18,282.84	\$ 33,774.43	\$ 55,184.97	\$ 119,220.30	\$ 83,454.21	\$ 35,766.09						\$ 517.49	2022 Commission Pay - pd for by CVB		
2nd Qtr.	\$ 11,102.44	\$ 23,207.06	\$ 37,130.64	\$ 52,705.04	\$ 124,145.18	\$ 86,901.63	\$ 37,243.55						\$ -	2022 Wayfinding Signs		
3rd Qtr.	\$ 3,617.76	\$ 23,592.76	\$ 42,292.10	\$ 57,282.89	\$ 126,785.51	\$ 88,749.86	\$ 38,035.65						\$ -	other economic development		
4th Qtr.	\$ 3,213.81	\$ 19,508.09	\$ 39,389.17	\$ 52,080.39	\$ 114,191.46	\$ 79,934.02	\$ 34,257.44						\$ -	Transfer to CIP Budget		
			Commission member wages	\$ 38,287.63	\$ 38,287.63	\$ 26,801.34	\$ 11,486.29						\$ -			
						\$ (517.49)	\$ 517.49						\$ -			
Annual	\$ 29,912.07	\$ 84,590.75	\$ 152,586.34	\$ 217,253.29	\$ 38,287.63	\$ 522,630.08	\$ 365,323.57	\$ 157,306.51	\$ 157,306.51	\$ 40,000.00	\$ 517.49	\$ 116,789.02	\$ 0.00			\$ 3,601.00
					Weston	\$ 130,140.03										
					CVB	235,183.54										
					8%											
					Room Tax		70% CVB*		VOW							
<b>2023</b>																
1st Qtr.	\$ 9,794.47	\$ 21,105.08	\$ 41,307.75	\$ 59,711.77	\$ 131,919.07	\$ 92,343.35	\$ 39,575.72						\$ 517.49	2023 Commission Pay - pd for by CVB		
2nd Qtr.	\$ 9,398.76	\$ 18,729.41	\$ 42,912.90	\$ 58,418.60	\$ 129,459.67	\$ 90,621.77	\$ 38,837.90						\$ -	2023 Wayfinding Signs		
3rd Qtr.	\$ 9,794.47	\$ 21,023.00	\$ 34,214.00	\$ 46,646.00	\$ 111,677.47	\$ 78,174.23	\$ 33,503.24						\$ -	other economic development		
4th Qtr.	\$ 9,398.76	\$ 17,843.00	\$ 32,442.00	\$ 46,646.00	\$ 106,329.76	\$ 74,430.83	\$ 31,898.93						\$ -	Transfer to CIP Budget		
			Commission member wages	\$ 38,287.63	\$ 38,287.63	\$ 26,801.34	\$ 11,486.29						\$ -			
						\$ (517.49)	\$ 517.49						\$ -			
Annual	\$ 38,386.46	\$ 78,700.49	\$ 150,876.65	\$ 211,422.37	\$ 38,287.63	\$ 517,673.60	\$ 361,854.03	\$ 155,819.57	\$ 155,819.57	\$ 40,000.00	\$ 517.49	\$ 116,789.02	\$ (1,486.94)			\$ 2,114.06
							\$ 128,900.91									
							232,953.12									

estimate

# REQUEST FOR CONSIDERATION

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**Public Mtg/Date:** Tourism Commission, August 15, 2022

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**Description:** Background on Room Tax Fund & Tourism Commission

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**From:** Finance Department

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**Question:** N/A

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## Background

- Village have collected room tax funds since 2004 when our first motel was built. Back then the CVB received 42.8%, the village kept 57.2%. The funds the village kept could be used for anything. In 2016, the Room Tax rate was increased to 8%, the max allowed by the State Statute. The Statutes changed in 2016-2017 and 70% of the funds collected had to be used for Tourism.
- Originally the idea was that the Village would form a Tourism Commission and that would meet the definition for State Statutes. The Village formed a Commission in 2017, but still belonged to the CVB.
- In 2021 the CVB and Village have a signed agreement. The Village will give 45% of the taxes collected to CVB for their use, 25% is given to CVB for the “Weston only” where The Commission has input over those funds. The other 30% can be used by the Village for anything. Traditionally we have budgeted money for pool operations ~ \$40,000 and whatever is left goes to our capital fund to be used on one-time purchases.

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**Attached Docs:** State Statues, Weston Ordinance, Room Tax summary 2012-2021

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**Commission Action:** None.

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**FISCAL IMPACT:** None.

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**Recommendation:** None

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## Recommended Language for Official Action

n/a

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**Additional action:** None.

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**VILLAGE OF WESTON**  
**Room Taxes Revenue Calculations**  
**2012 - 2019**

						Distribution of Collections		How Funds are distributed:					CUMULATIVE ROOM TAX FUND BALANCE	
	Baymont/ Weston Inn & Suites	AmericInn & Suites	Fairfield Inn	Holiday Inn Express	Other	TOTAL 7% Room Tax Collections	30% Convention Bureau	40% Village of Weston	TOTAL VILLAGE KEEPS	Operating Budget	Promotions/ Tourism	CIP Budget		Unappropriated Portion
<b>2012</b>										<b>0%</b>	<b>50%</b>	<b>50%</b>		
1st Qtr.	\$ 7,264.80	\$ 7,537.75	\$ 18,659.99	\$ 24,229.75	\$ 57,692.29	\$ 24,725.27	\$ 32,967.02			\$ 6,943.63	2012 Dues/ WestonFest Exps./ Other Exps.			
2nd Qtr.	\$ 6,137.72	\$ 5,271.79	\$ 19,412.40	\$ 19,800.02	\$ 50,621.93	\$ 21,695.11	\$ 28,926.82			\$ 1,000.00	2012 Contributions			
3rd Qtr.	\$ 5,470.61	\$ 7,516.63	\$ 20,849.16	\$ 23,424.12	\$ 57,260.52	\$ 24,540.22	\$ 32,720.30		interest and penalty	\$ -	\$ 68,725.00	2012 Weston Aquatic Ctr.-Repairs/Cap. Equip.		
4th Qtr.	\$ 4,357.23	\$ 7,155.24	\$ 17,256.29	\$ 20,913.96	\$ 49,682.72	\$ 21,292.59	\$ 28,390.13		\$ 2,641.20	\$ -	\$ 31,000.00	2012 Skateboard Park (partial reimbursement)		
Annual	\$ 23,230.36	\$ 27,481.41	\$ 76,177.84	\$ 88,367.85	\$ 215,257.46	\$ 92,253.19	\$ 123,004.27		\$ 125,645.47	\$ -	\$ 7,943.63	\$ 99,725.00	\$ 17,976.84	
														<b>\$ 77,048.85</b>
<b>2013</b>										<b>0%</b>	<b>50%</b>	<b>50%</b>		
1st Qtr.	\$ 8,880.74	\$ 8,321.10	\$ 21,278.83	\$ 24,012.39	\$ 62,493.06	\$ 26,782.74	\$ 35,710.32			\$ 21,503.90	2013 Dues/ Other Exps.			
2nd Qtr.	\$ 6,942.53	\$ 7,992.12	\$ 21,598.61	\$ 22,979.34	\$ 59,512.60	\$ 25,505.40	\$ 34,007.20			\$ 10,645.34	2013 Contributions			
3rd Qtr.	\$ 3,928.97	\$ 10,243.13	\$ 23,482.11	\$ 26,354.67	\$ 64,008.88	\$ 27,432.38	\$ 36,576.50			\$ -	\$ 28,323.66	2013 Security Cameras/Skatepark/Pool		
4th Qtr.	\$ 3,785.36	\$ 7,088.00	\$ 20,374.29	\$ 24,538.24	\$ 55,785.89	\$ 23,908.24	\$ 31,877.65		\$ 323.99	\$ -	\$ 31,000.00	2013 Skateboard Park (final reimbursement)		
Annual	\$ 23,537.60	\$ 33,644.35	\$ 86,733.84	\$ 97,884.64	\$ 241,800.43	\$ 103,628.76	\$ 138,171.67		\$ 138,495.66	\$ -	\$ 32,149.24	\$ 59,323.66	\$ 47,022.76	
														<b>\$ 124,071.61</b>
<b>2014</b>										<b>0%</b>	<b>50%</b>	<b>50%</b>		
1st Qtr.	\$ 7,953.09	\$ 9,217.47	\$ 22,743.27	\$ 27,402.05	\$ 67,315.88					\$ 82,704.05	2014 Dues/ Other Exps.			
2nd Qtr.	\$ 7,353.89	\$ 8,889.68	\$ 25,623.49	\$ 28,049.96	\$ 69,917.02					\$ 6,961.00	2014 Contributions			
3rd Qtr.	\$ 6,052.58	\$ 12,633.19	\$ 25,485.79	\$ 33,846.94	\$ 78,018.50					\$ -	\$ -			
4th Qtr.	\$ 5,179.22	\$ 10,449.40	\$ 23,038.03	\$ 29,372.34	\$ 68,038.99					\$ -	\$ -			
Annual	\$ 26,538.78	\$ 41,189.74	\$ 96,890.58	\$ 118,671.29	\$ 283,290.39	\$ 121,410.18	\$ 161,880.21		\$ 161,880.21	\$ -	\$ 89,665.05	\$ -	\$ 72,215.16	
														<b>\$ 196,286.77</b>
<b>2015</b>										<b>0%</b>	<b>50%</b>	<b>50%</b>		
1st Qtr.	\$ 7,083.32	\$ 10,054.16	\$ 25,187.38	\$ 32,037.50	\$ 74,362.36					\$ 46,790.34	2015 Dues/ Other Exps.			
2nd Qtr.	\$ 5,574.20	\$ 9,430.03	\$ 26,092.26	\$ 30,715.24	\$ 71,811.73					\$ 5,749.00	2015 Contributions			
3rd Qtr.	\$ 7,314.25	\$ 11,960.67	\$ 29,756.21	\$ 36,523.87	\$ 85,555.00					\$ -	\$ 10,000.00	(3) Land Purchase Options		
4th Qtr.	\$ 6,967.95	\$ 9,358.36	\$ 26,552.34	\$ 31,437.41	\$ 74,316.06					\$ -	\$ -			
Annual	\$ 26,939.72	\$ 40,803.22	\$ 107,588.19	\$ 130,714.02	\$ 306,045.15	\$ 131,301.07	\$ 174,744.08		\$ 174,744.08	\$ -	\$ 52,539.34	\$ 10,000.00	\$ 112,204.74	
														<b>\$ 308,491.51</b>
<b>2016</b>										<b>0%</b>				
1st Qtr.	\$ 9,534.12	\$ 10,775.19	\$ 34,850.21	\$ 38,299.08	\$ 93,458.60					\$ 8,361.18	2016 Dues/ Other Exps.			
2nd Qtr.	\$ 10,131.75	\$ 14,213.52	\$ 38,031.58	\$ 40,919.35	\$ 103,296.20				Weston 20th Anniv.	\$ 9,754.00	\$ 20,000.00	2016 Contributions		
3rd Qtr.	\$ 11,429.60	\$ 13,817.72	\$ 36,939.38	\$ 42,688.48	\$ 104,875.18				Transfer to Pool	\$ 17,893.00	\$ (10,000.00)	\$ 502,894.00	Transfer to CIP Budget	
4th Qtr.	\$ 10,651.74	\$ 11,104.67	\$ 32,817.83	\$ 33,537.45	\$ 88,111.69					\$ -	\$ -			
Annual	\$ 41,747.21	\$ 49,911.10	\$ 142,639.00	\$ 155,444.36	\$ 389,741.67	\$ 149,331.00	\$ -		\$ -	\$ 27,647.00	\$ 18,361.18	\$ 502,894.00	\$ (308,491.51)	
														<b>\$ -</b>
<b>2017</b>										<b>0%</b>				
1st Qtr.	\$ 13,541.13	\$ 13,100.47	\$ 37,608.77	\$ 35,952.84	\$ 100,203.21	\$ 40,081.28				\$ -				
2nd Qtr.	\$ 10,605.46	\$ 15,019.00	\$ 36,149.73	\$ 40,867.82	\$ 102,642.01	\$ 41,056.80			Transfer to Pool	\$ 40,000.00	\$ -			
3rd Qtr.	\$ 10,327.56	\$ 15,687.40	\$ 40,908.58	\$ 47,127.38	\$ 114,050.92					\$ -	\$ 82,721.56	Transfer to CIP Budget		
4th Qtr.	\$ 8,027.55	\$ 10,419.07	\$ 32,713.82	\$ 41,015.30	\$ 92,175.74					\$ -	\$ -			
Annual	\$ 42,501.70	\$ 54,225.94	\$ 147,380.90	\$ 164,963.34	\$ 409,071.88	\$ 81,138.09	\$ 327,933.79		\$ 327,933.79	\$ 40,000.00	\$ 26,931.29	\$ 82,721.56	\$ 178,280.94	
														<b>\$ 178,280.94</b>
<b>2018</b>										<b>0%</b>				
1st Qtr.	\$ 9,430.37	\$ 12,125.79	\$ 34,431.98	\$ 34,892.48	\$ 90,880.62	70% CVB*	VOW			\$ 85,919.00	2018 Dues/ Other Exps.			
2nd Qtr.	\$ 10,355.96	\$ 15,296.41	\$ 35,560.05	\$ 29,199.55	\$ 90,411.97	\$ 40,685.39	\$ 49,726.58			\$ -	2018 Contributions			
3rd Qtr.	\$ 10,256.00	\$ 21,489.00	\$ 41,238.00	\$ 44,050.00	\$ 117,033.00	\$ 81,923.10	\$ 35,109.90		Transfer to Pool	\$ 40,000.00	\$ -	\$ 77,051.18	Transfer to CIP Budget	
4th Qtr.	\$ 9,288.00	\$ 14,922.00	\$ 34,599.00	\$ 33,036.00	\$ 91,845.00	\$ 64,291.50	\$ 27,553.50			\$ -	\$ -			
Annual	\$ 39,330.33	\$ 63,833.20	\$ 145,829.03	\$ 141,178.03	\$ 390,170.59	\$ 227,796.27	\$ 162,374.32		\$ 162,374.32	\$ 40,000.00	\$ 85,919.00	\$ 77,051.18	\$ (40,595.85)	
														<b>\$ 137,685.09</b>

\*Q1 & Q2 2018 - only 45% to CVB

				8%											
				Room Tax	70% CVB*	VOW									
<b>2019</b>															
1st Qtr.	\$ 13,657.00	\$ 17,067.00	\$ 37,791.00	\$ 45,921.00	\$ 114,436.00	\$ 80,105.20	\$ 34,330.80							\$ 388.00	2019 Commission Pay - pd for by CVB
2nd Qtr.	\$ 9,862.00	\$ 17,579.00	\$ 41,189.00	\$ 42,047.00	\$ 110,677.00	\$ 77,473.90	\$ 33,203.10							\$ 20,750.00	2019 Contributions
3rd Qtr.	\$ 12,440.00	\$ 24,007.00	\$ 44,150.00	\$ 53,600.00	\$ 134,197.00	\$ 93,937.90	\$ 40,259.10							\$ 9,966.00	other economic development
4th Qtr.	\$ 8,735.00	\$ 18,940.00	\$ 37,754.00	\$ 45,575.00	\$ 111,004.00	\$ 77,702.80	\$ 33,301.20							\$ -	\$ 101,094.20 Transfer to CIP Budget
				Commission member wages		\$ (388.00)	\$ 388.00								
Annual	\$ 44,694.00	\$ 77,593.00	\$ 160,884.00	\$ 187,143.00	\$ 470,314.00	\$ 328,831.80	\$ 141,482.20	\$ 40,000.00	\$ 40,000.00	\$ 31,104.00	\$ 101,094.20	\$ (30,716.00)			

\* CVB pays for Commission wages starting 2019

				8%											
				Room Tax	70% CVB*	VOW									
<b>2020</b>															
1st Qtr.	\$ 9,029.44	\$ 12,080.53	\$ 32,836.00	\$ 12,480.53	\$ 66,426.50	\$ 46,498.55	\$ 19,927.95							\$ 1,900.00	2020 Commission Pay - pd for by CVB
2nd Qtr.	\$ 7,522.15	\$ 15,716.00	\$ 6,744.00	\$ 39,325.00	\$ 69,307.15	\$ 48,515.01	\$ 20,792.15							\$ -	2020 Contributions
3rd Qtr.	\$ 11,823.88	\$ 16,315.16	\$ 18,035.71	\$ 29,519.40	\$ 75,694.15	\$ 52,985.91	\$ 22,708.25							\$ -	other economic development
4th Qtr.	\$ 6,407.13	\$ 12,756.44	\$ 14,804.65	\$ 27,321.49	\$ 61,289.71	\$ 42,902.80	\$ 18,386.91							\$ -	\$ 40,137.00 Transfer to CIP Budget
				Commission member wages	\$ 15,265.00	\$ 15,265.00	\$ 10,685.50	\$ 4,579.50							
						\$ (1,900.00)	\$ 1,900.00								
Annual	\$ 34,782.60	\$ 56,868.13	\$ 72,420.36	\$ 108,646.42	\$ -	\$ 287,982.51	\$ 199,687.76	\$ 88,294.75	\$ 46,258.00	\$ 1,900.00	\$ 40,137.00	\$ (0.25)			

				8%											
				Room Tax	70% CVB*	VOW									
<b>2021</b>															
1st Qtr.	\$ 5,864.00	\$ 12,860.00	\$ 20,874.00	\$ 75,423.00	\$ 115,021.00	\$ 80,514.70	\$ 34,506.30							\$ 4,482.00	2021 Commission Pay - pd for by CVB
2nd Qtr.	\$ 10,179.00	\$ 15,754.00	\$ 27,338.00	\$ 52,378.00	\$ 105,649.00	\$ 73,954.30	\$ 31,694.70							\$ 70,172.47	2021 Wayfinding Signs
3rd Qtr.	\$ 13,655.00	\$ 21,023.00	\$ 34,214.00	\$ 46,646.00	\$ 115,538.00	\$ 80,876.60	\$ 34,661.40							\$ -	other economic development
4th Qtr.	\$ 10,282.94	\$ 17,843.00	\$ 32,442.00	\$ -	\$ 60,567.94	\$ 42,397.56	\$ 18,170.38							\$ -	\$ 86,365.33 Transfer to CIP Budget
				Commission member wages	\$ 24,443.00	\$ 24,443.00	\$ 17,110.10	\$ 7,332.90							
						\$ (4,482.00)	\$ 4,482.00								
Annual	\$ 39,980.94	\$ 67,480.00	\$ 114,868.00	\$ 174,447.00	\$ 24,443.00	\$ 421,218.94	\$ 290,371.26	\$ 130,847.68	\$ 40,000.00	\$ 74,654.47	\$ 86,365.33	\$ (70,172.12)			

\$ 106,969.09

\$ 106,968.84

\$ 36,796.72

## **Sec 78.103 Tax Moneys**

1. **Collection of tax.** This section shall be administered by the Village Finance Director/Treasurer. The Room Tax is imposed for each calendar quarter, or first partial calendar quarter, and is due within thirty (30) days of the end of that quarter. A return shall be filed with the Village Finance Director/Treasurer, with each quarterly payment. The return shall itemize the gross receipts of the preceding calendar quarter from the retail furnishing of rooms or lodging, the amount of taxes imposed for such period, and such other information as the Village Finance Director/Treasurer deems necessary. Every person required to file such quarterly return shall, with the first return, elect to file on an annual calendar year or fiscal year. An annual return shall be filed with the Village Finance Director/Treasurer summarizing the quarterly returns, reconciling and adjusting for errors in the quarterly returns, and containing such additional information as the Village Finance Director/Treasurer requires. The annual return shall be filed within 90 days of the close of each calendar or fiscal year. The annual returns shall be made on forms as prescribed by the Village Finance Director/Treasurer. All returns shall be signed by the person required to file a return or duly authorized agent. The Village Finance Director/Treasurer may, for good cause, extend the time for filing any return for up to thirty (30) days after its original due date.
2. **Distribution of tax.** Some of the Room Tax shall be retained by the Village for unrestricted use and the remaining amount shall be forwarded to the Weston Tourism Commission for tourism promotion and tourism development. Beginning with the Room Tax collected on January 1, 2017, the Village shall retain, each year, the greater of either 30% of the Room Tax collected for that year or one of the following amounts:
  - a. For the fiscal year 2017, the same dollar amount of the Room Tax retained as the Village retained in its 2014 fiscal year.
  - b. For the fiscal year, 2018, the same dollar amount of the Room Tax retained as the Village retained in its 2013 fiscal year.
  - c. For the fiscal year, 2019, the same dollar amount of the Room Tax retained as the Village retained in its 2012 fiscal year.
  - d. For the fiscal year, 2020, the same dollar amount of the Room Tax retained as the Village retained in its 2011 fiscal year.
  - e. For the fiscal year, 2021 and thereafter, the same dollar amount of the Room Tax retained as the Village retained in its 2010 fiscal year.
3. **Weston Tourism Commission.** The Weston Tourism Commission (the "Commission") shall consist of five members. At least one of the members shall represent the Wisconsin hotel and motel industry. All members, except the Wisconsin hotel and motel industry representative, shall be residents of the Village of Weston. The Wisconsin hotel and motel industry representative must be employed by, or have an ownership interest in, a hotel or motel located in the Village of Weston.
  - a. **Appointments.** Members of the Commission shall be appointed by the Village President and confirmed by a majority vote of the members of the Village Board who are present when the vote is taken. Members shall serve for a one-year term, at the pleasure of the appointing official, and may be re-appointed. The Commission shall, from among its members, elect a chairperson, vice chairperson, and secretary.
  - b. **Meetings.**
    - i. All meetings of the Commission shall be at the call of the Chairperson or upon written request of any two (2) members directing the Secretary to hold such

meetings.

- ii. Three (3) members present at the meeting shall constitute a quorum.
- iii. Notice of the time and place of all Commission meetings shall be posted in accordance with Wisconsin State Statutes.
- iv. The Commission shall keep minutes of its proceedings and shall keep other pertinent records that may come into the Commission's possession. Commission records are subject to the Wisconsin Public Records Law, subject to the confidentiality requirements of the Wisconsin Room Tax Statute. The Chairperson or his/her designee shall be designated to serve as custodian of the Commission's records.
- v. The Commission shall have the power to make such rules and regulations as may be required for the ordinary conduct of its business.

c. Powers and Duties.

- i. The Commission shall have the powers and duties conferred upon it by Wis. Stat § 66.0615. All Room Tax revenue provided to the Commission shall be spent on tourism promotion and tourism development within the Village of Weston including, but not limited to, marketing projects, transient tourist information services and tangible municipal development activities.
- ii. Any contract entered into by the Commission shall not be valid and enforceable until approved by the Village Board.
- iii. The Commission shall provide an annual report to the Village Board itemizing the amounts and purposes for which the Room Tax revenues were allocated.

(Ord. of 1-16-1989 and Ord. of 8-16-04, § 1(10))

HISTORY

Amended by Ord. [15-027](#) on 11/18/2015

Amended by Ord. [17-005](#) on 2/22/2017

Amended by Ord. [18-014](#) on 5/26/2018

Amended by Ord. [18-022](#) on 10/20/2018

## **66.0615 Room tax; forfeitures.**

**(1)** In this section:

- (a)** “Commission” means an entity created by one municipality or by 2 or more municipalities in a zone, to coordinate tourism promotion and tourism development for the zone.
  - (am)** “District” has the meaning given in s. 229.41 (4m).
  - (b)** “Hotel” has the meaning given in s. 77.52 (2) (a) 1.
  - (bt)** “Marketplace provider” has the meaning given in s. 77.51 (7i), to the extent that the marketplace provider facilitates the sale or furnishing of rooms, lodging, or other accommodations to transients under sub. (1m) (a).
  - (bu)** “Marketplace seller” has the meaning given in s. 77.51 (7j).
  - (c)** “Motel” has the meaning given in s. 77.52 (2) (a) 1.
  - (d)** “Municipality” means any city, village or town.
  - (de)** “Occupant” means a person who rents a short-term rental through a marketplace provider.
  - (df)** “Owner” means the person who owns the residential dwelling that has been rented.
  - (di)** “Residential dwelling” means any building, structure, or part of the building or structure, that is used or intended to be used as a home, residence, or sleeping place by one person or by 2 or more persons maintaining a common household, to the exclusion of all others.
  - (dk)** “Short-term rental” means a residential dwelling that is offered for rent for a fee and for fewer than 30 consecutive days.
  - (dm)** “Sponsoring municipality” means a city, village or town that creates a district either separately or in combination with another city, village, town or county.
  - (e)** “Tourism” means travel for recreational, business or educational purposes.
  - (f)** “Tourism entity” means a nonprofit organization that came into existence before January 1, 2015, spends at least 51 percent of its revenues on tourism promotion and tourism development, and provides destination marketing staff and services for the tourism industry in a municipality, except that if no such organization exists, a municipality may contract with one of the following entities:
    1. A nonprofit organization that spends at least 51 percent of its revenues on tourism promotion and tourism development, and provides destination marketing staff and services for the tourism industry in a municipality.
    2. A nonprofit organization that was incorporated before January 1, 2015, spends 100 percent of the room tax revenue it receives from a municipality on tourism promotion and tourism development, and provides destination marketing staff and services for the tourism industry in a municipality.
  - (fm)** “Tourism promotion and tourism development” means any of the following that are significantly used by transient tourists and reasonably likely to generate paid overnight stays at more than one establishment on which a tax under sub. (1m) (a) may be imposed, that are owned by different persons and located within a municipality in which a tax under this section is in effect; or, if the municipality has only one such establishment, reasonably likely to generate paid overnight stays in that establishment:
    1. Marketing projects, including advertising media buys, creation and distribution of printed or electronic promotional tourist materials, or efforts to recruit conventions, sporting events, or motorcoach groups.
    2. Transient tourist informational services.
    3. Tangible municipal development, including a convention center.
  - (g)** “Transient” has the meaning given in s. 77.52 (2) (a) 1.
  - (h)** “Zone” means an area made up of 2 or more municipalities that, those municipalities agree, is a single destination as perceived by the traveling public.
- (1m)**

**(a)** The governing body of a municipality may enact an ordinance, and a district, under par. (e), may adopt a resolution, imposing a tax on the sales price from selling or furnishing, at retail, except sales for resale, rooms or lodging to transients by hotelkeepers, motel operators, marketplace providers, owners of short-term rentals, and other persons or retailers selling or furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. A tax imposed under this paragraph may be collected from the consumer or user, but may not be imposed on sales to the federal government and persons listed under s. 77.54 (9a). A tax imposed under this paragraph by a municipality shall be paid to the municipality and, with regard to any tax revenue that may not be retained by the municipality, shall be forwarded by the municipality to a tourism entity or a commission if one is created under par. (c), as provided in par. (d). Except as provided in par. (am), a tax imposed under this paragraph by a municipality may not exceed 8 percent of the sales price. Except as provided in par. (am), if a tax greater than 8 percent of the sales price under this paragraph is in effect on May 13, 1994, the municipality imposing the tax shall reduce the tax to 8 percent, effective on June 1, 1994.

**(am)** A municipality that imposes a room tax under par. (a) is not subject to the limit on the maximum amount of tax that may be imposed under that paragraph if any of the following apply:

1. The municipality is located in a county with a population of at least 380,000 and a convention center is being constructed or renovated within that county.
2. The municipality intends to use at least 60 percent of the revenue collected from its room tax, of any room tax that is greater than 7 percent, to fund all or part of the construction or renovation of a convention center that is located in a county with a population of at least 380,000.
3. The municipality is located in a county with a population of less than 380,000 and that county is not adjacent to a county with a population of at least 380,000, and the municipality is constructing a convention center or making improvements to an existing convention center.
4. The municipality has any long-term debt outstanding with which it financed any part of the construction or renovation of a convention center.

**(b)**

1. If a single municipality imposes a room tax under par. (a), the municipality may create a commission under par. (c). The commission shall contract with another organization to perform the functions of a tourism entity if no tourism entity exists in that municipality.
2. If 2 or more municipalities in a zone impose a room tax under par. (a), the municipalities shall enter into a contract under s. 66.0301 to create a commission under par. (c). If no tourism entity exists in any of the municipalities in the zone that have formed a commission, the commission shall contract with another organization in the zone to perform the functions of the tourism entity. Each municipality in a single zone that imposes a room tax shall levy the same percentage of tax. If the municipalities are unable to agree on the percentage of tax for the zone, the commission shall set the percentage.
3. A commission shall monitor the collection of room taxes from each municipality in a zone that has a room tax.
4. A commission shall contract with one tourism entity from the municipalities in the zone to obtain staff, support services and assistance in developing and implementing programs to promote the zone to visitors.

**(c)**

1. If a commission is created by a single municipality, the commission shall consist of 4 to 6 members. One of the commission members shall represent the Wisconsin hotel and motel industry. Members shall be appointed under subd. 3.
2.
  - a. If the commission is created by more than one municipality in a zone, the commission shall consist of 3 members from each municipality in which annual tax collections exceed \$1,000,000, 2 members from each municipality in which annual tax collections exceed \$300,000 but are not more than \$1,000,000 and

one member from each municipality in which annual tax collections are \$300,000 or less. Except as provided in subd. 2. b., members shall be appointed under subd. 3.

- b. Two additional members, who represent the Wisconsin hotel and motel industry, shall be appointed to the commission by the chairperson of the commission, shall serve for a one-year term at the pleasure of the chairperson and may be reappointed.
3. Members of the commission shall be appointed by the principal elected official in the municipality and shall be confirmed by a majority vote of the members of the municipality's governing body who are present when the vote is taken. Commissioners shall serve for a one-year term, at the pleasure of the appointing official, and may be reappointed.
4. The commission shall meet regularly, and, from among its members, it shall elect a chairperson, vice chairperson and secretary.
5. The commission shall report any delinquencies or inaccurate reporting to the municipality that is due the tax.

**(d)**

1. A municipality that first imposes a room tax under par. (a) after May 13, 1994, shall spend at least 70 percent of the amount collected on tourism promotion and tourism development. Any amount of room tax collected that must be spent on tourism promotion and tourism development shall either be forwarded to the commission for its municipality or zone if the municipality has created a commission, or forwarded to a tourism entity.
  2. Subject to par. (dm), if a municipality collects a room tax on May 13, 1994, it may retain not more than the same percentage of the room tax that it retains on May 13, 1994. If a municipality that collects a room tax on May 1, 1994, increases its room tax after May 1, 1994, the municipality may retain not more than the same percentage of the room tax that it retains on May 1, 1994, except that if the municipality is not exempt under par. (am) from the maximum tax that may be imposed under par. (a), the municipality shall spend at least 70 percent of the increased amount of room tax that it begins collecting after May 1, 1994, on tourism promotion and development. Any amount of room tax collected that must be spent on tourism promotion and tourism development shall either be forwarded to the commission for its municipality or zone if the municipality has created a commission, or forwarded to a tourism entity.
  3. A commission shall use the room tax revenue that it receives from a municipality for tourism promotion and tourism development in the zone or in the municipality.
  4. The commission shall report annually to each municipality from which it receives room tax revenue the purposes for which the revenues were spent.
  5. The commission may not use any of the room tax revenue to construct or develop a lodging facility.
  6. If a municipality issued debt or bond anticipation notes before January 1, 2005, to finance the construction of a municipally owned convention center or conference center, nothing in this section may prevent the municipality from meeting all of the terms of its obligation.
  7. Notwithstanding the provisions of subds. 1. and 2., any amount of room tax revenue that a municipality described under s. 77.994 (3) is required to spend on tourism promotion and tourism development shall be forwarded to, and spent by, the municipality's tourism entity, unless the municipality creates a commission and forwards the revenue to the commission.
  8. The governing body of a tourism entity shall include either at least one owner or operator of a lodging facility that collects the room tax described in this section and that is located in the municipality for which the room tax is collected or at least 4 owners or operators of lodging facilities that collect the room tax described in this section and that are located in the zone for which the room tax is collected. Subdivision 4., as it applies to a commission, applies to a tourism entity.
- (dm)** Beginning with the room tax collected on January 1, 2017, by a municipality that collected a room tax on May 13, 1994, as described in par. (d) 2., and retained more than 30 percent of the room tax collected for purposes other than tourism promotion and tourism development, such a municipality may continue to

retain, each year, the greater of either 30 percent of its current year revenues or one of the following amounts:

1. For fiscal year 2017, the same dollar amount of the room tax retained as the municipality retained in its 2014 fiscal year.
2. For fiscal year 2018, the same dollar amount of the room tax retained as the municipality retained in its 2013 fiscal year.
3. For fiscal year 2019, the same dollar amount of the room tax retained as the municipality retained in its 2012 fiscal year.
4. For fiscal year 2020, the same dollar amount of the room tax retained as the municipality retained in its 2011 fiscal year.
5. For fiscal year 2021 and thereafter, the same dollar amount of the room tax retained as the municipality retained in its 2010 fiscal year.

**(e)**

1. Subject to subd. 2., a district may adopt a resolution imposing a room tax under par. (a) in an amount not to exceed 3 percent of total room charges. A majority of the authorized members of the district's board may vote that, if the balance in a special debt service reserve fund of the district is less than the requirement under s. 229.50 (5), the room tax imposed by the district under this subdivision is 3 percent of total room charges beginning on the next January 1, April 1, July 1 or October 1 after the payment and this tax is irrevocable if any bonds issued by the district and secured by the special debt service reserve fund are outstanding. A room tax imposed by a district under this subdivision applies within the district's jurisdiction, as specified in s. 229.43, and the proceeds of the tax may be used only for the district's debt service on its bond obligations. If a district stops imposing and collecting a room tax, the district's sponsoring municipality may impose and collect a room tax under par. (a) on the date on which the district stops imposing and collecting its room tax.
2. In addition to the room tax that a district may impose under subd. 1., if the district's only sponsoring municipality is a 1st class city, the district may adopt a resolution imposing an additional room tax. The additional percentage of room tax under this subdivision shall be equal to the percentage of room tax imposed by the sponsoring municipality on the date on which the sponsoring municipality agrees to stop imposing and collecting its room tax, as described under s. 229.44 (15). A district shall begin collecting the additional room tax imposed under this subdivision on the date on which the sponsoring municipality stops imposing and collecting its room tax. A room tax imposed by a district under this subdivision applies only within the borders of the sponsoring municipality and may be used for any lawful purpose of the district.
3. A district adopting a resolution to impose the taxes under subd. 1. or 2. shall deliver a certified copy of the resolution to the secretary of revenue at least 120 days before its effective date.

**(f)**

1. The department of revenue shall administer the tax that is imposed under par. (a) by a district and may take any action, conduct any proceeding and impose interest and penalties.
2. Sections 77.51 (12m), (13), (14), (14g), (15a), (15b), and (17), 77.52 (3), (3m), (13), (14), (18), and (19), 77.522, 77.523, 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (8), (9), (12) to (15), and (19m), and 77.62, as they apply to the taxes under subch. III of ch. 77, apply to the tax described under subd. 1.
3. From the appropriation under s. 20.835 (4) (gg), the department of revenue shall distribute 97.45 percent of the taxes collected under this paragraph for each district to that district and shall indicate to the district the taxes reported by each taxpayer in that district, no later than the end of the month following the end of the calendar quarter in which the amounts were collected. The taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments and all other adjustments. Interest paid on refunds of the tax under this paragraph shall be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1) (a). Any district that receives a report along with a payment under this subdivision

or subd. 2. is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5).

5. Persons who are subject to the tax under this subsection, if that tax is administered by the department of revenue, shall register with the department. Any person who is required to register, including any person authorized to act on behalf of a person who is required to register, who fails to do so is guilty of a misdemeanor.

(g) Sections 77.51 (10), (12m), (13), (13g), (14), (14g), (15a), (15b), and (17), 77.52 (3), (3m), (13), (14), (18), and (19), 77.522, 77.523, 77.53 (7), 77.54, 77.58 (6m), and 77.585, as they apply to the taxes under subch. III of ch. 77, shall apply to the tax imposed under par. (a) by a municipality.

**(1r)**

(a) A marketplace provider shall collect the tax imposed by a municipality under sub. (1m) for a marketplace seller, unless the marketplace provider has been issued a waiver under s. 77.52 (3m) (b) or (c), and forward it to the municipality, on a quarterly basis, along with a form prepared by the department of revenue as described under par. (b), except that a marketplace provider shall forward the tax to the municipality more frequently if the marketplace provider and the municipality enter into a written agreement providing for more frequent submissions. The marketplace provider shall notify the marketplace seller that the marketplace provider has collected and forwarded the taxes described in this paragraph. A municipality may not impose and collect a room tax from the marketplace seller if the municipality collects the room tax as described in this paragraph.

(b) The form prepared by the department of revenue as described under par. (a) shall contain at least the following information about the room tax imposed under sub. (1m) on the marketplace provider:

1. The total sales for properties located in a municipality with a room tax.
2. The total number of nights properties located in a municipality with a room tax were rented.
3. The rate of the room tax applied to the amount specified in subd. 1.
4. The total tax due for properties located in a municipality with a room tax.

(c) No later than September 29, 2021, and updated annually, the department of revenue shall create a website that contains the following information about room tax collections:

1. The name and mailing address of each municipality that imposes a room tax under sub. (1m).
2. The rate of the room tax imposed by each municipality specified in subd. 1.

(2) As a means of enforcing the collection of any room tax imposed by a municipality or a district under sub. (1m), the municipality or district may do any of the following:

(a) If a municipality or district has probable cause to believe that the correct amount of room tax has not been assessed or that the tax return is not correct, inspect and audit the records of any person subject to sub. (1m) pertaining to the furnishing or selling of accommodations to determine the correct amount of room tax due. A determination under this paragraph shall be provided in writing within 4 years after the due date of the return, unless no return has been filed.

(b) Enact a schedule of forfeitures, not to exceed 5 percent of the tax under sub. (1m) or par. (c), to be imposed on any person subject to sub. (1m) who fails to comply with a request to inspect and audit the person's records under par. (a).

(c) Determine the tax under sub. (1m) according to its best judgment if a person required to make a return fails, neglects or refuses to do so for the amount, in the manner and form and within the time prescribed by the municipality or district.

(d) Require each person who is subject to par. (c) to pay an amount of taxes that the municipality or district determines to be due under par. (c) plus interest at the rate of 1 percent per month on the unpaid balance. No refund or modification of the payment determined may be granted until the person files a correct room tax return and permits the municipality or district to inspect and audit his or her financial records under par. (a).

(e) Enact a schedule of forfeitures, not to exceed 25 percent of the room tax due for the previous year under sub. (1m) or par. (c) or \$5,000, whichever is less, to be imposed for failure to pay the tax under sub. (1m). This paragraph also applies to a marketplace provider that is required to collect and remit taxes imposed by a municipality under sub. (1m), but that fails to file a return as required in sub. (1r) or pay the required tax.

**(2m)**

- (a) To enforce the collection of a room tax imposed by a district under sub. (1m), the district may exchange audit and other information relating to the room tax with the department of revenue.
- (b) To enforce the collection of a room tax imposed by a municipality under sub. (1m), the municipality may jointly inspect and audit the room tax records of a person subject to sub. (1m) with other municipalities only for the purpose of conducting a joint room tax audit. A municipality may provide audit and other information to the department of revenue, and may exchange audit and other room tax related information with any municipality that took part in conducting the joint audit.
- (3) The municipality shall provide by ordinance and the district shall provide by resolution for the confidentiality of information obtained under subs. (1r) and (2) but shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The municipality or district may provide for the publishing of statistics classified so as not to disclose the identity of particular returns. The municipality or district shall provide that persons violating ordinances or resolutions enacted under this subsection may be required to forfeit not less than \$100 nor more than \$500.

**(4)**

- (a) Except as provided in par. (d), annually, on or before May 1, on a form created and provided by the department of revenue, every municipality that imposes a tax under sub. (1m) shall certify and report to the department all of the following:
1. The amount of room tax revenue collected, and the room tax rate imposed, by the municipality in the previous year.
  2. A detailed accounting of the amounts of such revenue that were forwarded in the previous year for tourism promotion and tourism development, specifying the commission or tourism entity that received the revenue. The detailed accounting shall include expenditures of at least \$1,000 made by a commission or a tourism entity.
  3. A list of each member of the commission and each member of the governing body of a tourism entity to which the municipality forwarded room tax revenue in the previous year, and the name of the business entity the member owns, operates, or is employed by, if any.
  4. For a municipality subject to sub. (1m) (dm), the amount of the room tax retained by the municipality in each of the following fiscal years: 2010, 2011, 2012, 2013, and 2014.
- (b) The department of revenue shall collect the reports described in par. (a) and shall make them available to the public.
- (c) The department of revenue may impose a penalty of not more than \$3,000 on a municipality that does not submit to the department the reports described in par. (a). A municipality may not use room tax revenue to pay a penalty imposed under this paragraph. The penalty shall be paid to the department of revenue.
- (d) Notwithstanding the requirement in par. (a) (intro.), the information specified in par. (a) 4. may be certified and reported to the department only once if the municipality submits the information not later than May 1, 2022. The department shall make such information available to the public annually in the report described in par. (a) (intro.).

**History:** 1983 a. 189, 514; 1993 a. 263, 467, 491; 1999 a. 9; 1999 a. 150 ss. 565 to 567; Stats. 1999 s. 66.0615; 2003 a. 203; 2005 a. 135; 2007 a. 20; 2009 a. 2; 2011 a. 18, 32; 2013 a. 20; 2015 a. 55, 60, 301; 2017 a. 59; 2019 a. 10; 2021 a. 55.

A city was authorized to enact a room tax. The gross receipts method was a fair and reasonable way of calculating the tax. *Blue Top Motel, Inc. v. City of Stevens Point*, 107 Wis. 2d 392, 320 N.W.2d 172 (1982).

Under sub. (1m) (am), this section favors expenditures to construct or improve convention facilities. However, sub. (1m) (am), only addresses when a municipality may impose a room tax rate of greater than 8 percent and is irrelevant when the city has not exceeded that maximum. The only restrictions the rest of the statute places on the use of room tax monies are found in sub. (1m) (d), which directs a municipality to spend a certain percentage on “tourism promotion and development, which means the promotion and development of travel for recreational, business, or educational purposes. *English Manor Bed and Breakfast v. City of Sheboygan*, 2006 WI App 91, 292 Wis. 2d 762, 716 N.W.2d 531, 05-1358.

**VILLAGE OF WESTON  
REFUSE & RECYCLING  
2024 OPERATING BUDGET**

	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	CHANGE
<b>Fund Balance, January 1</b>	\$97,822	\$171,068	\$171,068	\$171,068	\$239,497	
<b>Revenues</b>						
Intergov't Revenue	79,284	79,105	79,105	79,000	80,500	
Public Charges for Services	785,552	784,709	785,280	791,713	788,206	
Intergov't Charges for Services	43,915	44,416	44,416	44,082	44,416	
Miscellaneous Revenue	1,644	1,766	1,200	200	200	
Other Financing Sources/Transfers	24,398	0	30,125	31,150	31,150	
Total Revenues	934,793	909,996	940,126	946,145	944,472	(1,673)
<b>Expenses</b>						
<i>Recycling Program:</i>						
Curbside – Village of Weston	283,233	114,243	285,818	288,890	294,373	
Curbside – Town of Weston	425	240	0	0	0	
Yard Waste Handling	38,147	8,800	47,673	51,695	50,464	
Program Administration	28,740	9,898	31,346	30,554	36,895	
Education Program	8,455	8,883	9,143	15,800	13,300	
Total Recycling Program	359,000	142,064	373,980	386,939	395,032	
<i>Other Programs:</i>						
Refuse Collection / Spring Clean-up	475,148	301,563	464,592	501,015	448,956	
Landfill	27,399	15,646	33,125	34,150	34,150	
Total Expenditures	861,547	459,273	871,697	922,104	878,138	(44,566)
Excess Revenues Over (Under) Expenditures	73,246	450,723	68,429	24,041	66,334	
<b>Fund Balance, December 31</b>	<b>\$171,068</b>	<b>\$621,791</b>	<b>\$239,497</b>	<b>\$195,109</b>	<b>\$305,831</b>	

**VILLAGE OF WESTON  
REFUSE & RECYCLING  
2024 OPERATING BUDGET**

ACCOUNT DESCRIPTION	SUB ACCOUNT #	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	CHANGE
<b>REVENUES</b>							
<b><u>INTERGOV'T REVENUE (43545-43791)</u></b>							
Recycling Grant	000	79,284	79,105	79,105	79,000	79,000	
UWSP Intern Reimbursement	000	0	0	0	0	1,500	
<b>INTERGOV'T REVENUE</b>		<b>79,284</b>	<b>79,105</b>	<b>79,105</b>	<b>79,000</b>	<b>80,500</b>	<b>1,500</b>
<b><u>PUBLIC CHARGES FOR SERVICES (46420-46435)</u></b>							
User Fees	000	460,801	460,437	461,000	497,595	457,646	
Garbage Sticker Sales	000	333	92	100	300	300	
<i>REFUSE COLLECTION</i>		<b>461,134</b>	<b>460,529</b>	<b>461,100</b>	<b>497,895</b>	<b>457,946</b>	<b>(39,949)</b>
User Fees	000	324,418	324,180	324,180	293,818	330,260	
<i>RECYCLING COLLECTION</i>		<b>324,418</b>	<b>324,180</b>	<b>324,180</b>	<b>293,818</b>	<b>330,260</b>	<b>36,442</b>
<b>PUBLIC CHARGES FOR SERVICES</b>		<b>785,552</b>	<b>784,709</b>	<b>785,280</b>	<b>791,713</b>	<b>788,206</b>	<b>(3,507)</b>
<b><u>INTERGOV'T CHARGES FOR SERVICES (47342-47345)</u></b>							
Refuse Collection	000	24,010	24,304	24,056	25,830	24,056	
Landfill	000	3,000	3,000	3,000	3,000	3,000	
Recycling Fees	000	16,905	17,112	17,360	15,252	17,360	
<b>INTERGOV'T CHARGES FOR SERVICES</b>		<b>43,915</b>	<b>44,416</b>	<b>44,416</b>	<b>44,082</b>	<b>44,416</b>	<b>334</b>
<b><u>MISCELLANEOUS REVENUE (48110-48919)</u></b>							
Interest	001	1,644	1,766	1,200	200	200	
<b>MISCELLANEOUS REVENUE</b>		<b>1,644</b>	<b>1,766</b>	<b>1,200</b>	<b>200</b>	<b>200</b>	<b>0</b>
<b><u>OTHER FINANCING SOURCES/TRANSFERS (49210)</u></b>							
Transfer from General Fund	000	24,398	0	30,125	31,150	31,150	
<b>OTHER FINANCING SOURCES/TRANSFERS</b>		<b>24,398</b>	<b>0</b>	<b>30,125</b>	<b>31,150</b>	<b>31,150</b>	<b>0</b>
<b>TOTAL REVENUES</b>		<b>934,793</b>	<b>909,996</b>	<b>940,126</b>	<b>946,145</b>	<b>944,472</b>	<b>(1,673)</b>
						Percent Budget Change	-0.18%

**VILLAGE OF WESTON  
REFUSE & RECYCLING  
2024 OPERATING BUDGET**

ACCOUNT DESCRIPTION	SUB ACCOUNT #	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	CHANGE
<b>EXPENDITURES</b>							
<b><u>REFUSE - GARBAGE COLLECTION / SPRING CLEAN-UP (53620)</u></b>							
Legal Services	212	0	0	0	500	500	
Spring Clean-up Services	295	4,268	4,312	6,000	7,000	7,000	
Refuse Collection Services	297	470,880	297,251	458,592	493,515	441,456	
<b>Contractual Services</b>		<b>475,148</b>	<b>301,563</b>	<b>464,592</b>	<b>501,015</b>	<b>448,956</b>	<b>(52,059)</b>
<b>REFUSE - GARBAGE COLLECT.</b>		<b>475,148</b>	<b>301,563</b>	<b>464,592</b>	<b>501,015</b>	<b>448,956</b>	<b>(52,059)</b>
<b><u>LANDFILL (53631)</u></b>							
Architect/Engineering Services	215	23,593	12,907	30,000	30,000	30,000	
Electricity	222	1,167	722	1,250	1,300	1,300	
Telephone	225	807	365	825	850	850	
Purchased Services	290	1,832	1,652	1,050	2,000	2,000	
<b>LANDFILL</b>		<b>27,399</b>	<b>15,646</b>	<b>33,125</b>	<b>34,150</b>	<b>34,150</b>	<b>0</b>
<b><u>RECYCLING - CURBSIDE/TOWN OF WESTON (53634)</u></b>							
Hourly Wages	120	287	161	0	0	0	
Social Security	151	21	12	0	0	0	
Wisconsin Retirement	152	19	11	0	0	0	
Health/Dental Insurance	154	85	49	0	0	0	
Life Insurance	155	1	0	0	0	0	
Worker's Comp. Ins.	156	12	7	0	0	0	
Personnel Services		425	240	0	0	0	0
<b>RECYCLING-CURBSIDE/TOWN</b>		<b>425</b>	<b>240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>RECYCLING - CURBSIDE (53635)</u></b>							
Hourly Wages	120	19,128	7,713	22,799	22,035	23,800	
Social Security	151	1,378	562	1,744	1,686	1,820	
Wisconsin Retirement	152	1,243	525	1,550	1,499	1,642	
Health/Dental Insurance	154	6,432	2,168	6,511	6,894	7,153	
Health Incentive	154-01	0	0	355	0	390	
Life Insurance	155	54	20	87	83	96	
Worker's Comp. Ins.	156	775	339	1,025	969	1,070	
Post Employee Health	167	0	0	0	137	149	
Personnel Services		29,010	11,327	34,071	33,303	36,120	2,817
Legal Services	212	0	0	0	100	100	
Refuse Collection Services	297	147,773	95,722	153,747	170,487	159,153	
<b>Contractual Services</b>		<b>147,773</b>	<b>95,722</b>	<b>153,747</b>	<b>170,587</b>	<b>159,253</b>	<b>(11,334)</b>
Maint. Supplies - Machinery	353	9,810	7,194	8,000	7,000	9,000	
Supplies & Materials		9,810	7,194	8,000	7,000	9,000	2,000
Hourly Equipment Use Fee	530	96,640	0	90,000	78,000	90,000	
Fixed Charges		96,640	0	90,000	78,000	90,000	12,000
<b>RECYCLING-CURBSIDE</b>		<b>283,233</b>	<b>114,243</b>	<b>285,818</b>	<b>288,890</b>	<b>294,373</b>	<b>5,483</b>

**VILLAGE OF WESTON  
REFUSE & RECYCLING  
2024 OPERATING BUDGET**

ACCOUNT DESCRIPTION	SUB ACCOUNT #	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	CHANGE
<b><u>RECYCLING - YARD WASTE HANDLING (53636)</u></b>							
Hourly Wages	120	9,423	4,852	12,974	15,766	13,532	
Social Security	151	699	361	992	1,206	1,033	
Wisconsin Retirement	152	612	330	883	1,072	934	
Health/Dental Insurance	154	2,264	1,087	3,597	5,306	4,086	
Health Incentive	154-01	0	0	190	0	221	
Life Insurance	155	51	27	55	54	66	
Worker's Comp. Ins.	156	382	213	582	694	608	
Post Employee Health Personnel Services	167	0	0	0	97	84	
		13,431	6,870	19,273	24,195	20,564	(3,631)
Purchased Services	290	3,923	1,913	3,400	2,500	4,900	
Refuse Collection Services Contractual Services	297	0	0	0	0	0	
		3,923	1,913	3,400	2,500	4,900	2,400
Other Supplies-All Other Supplies & Materials	390	20	0	0	0	0	
		20	0	0	0	0	0
Hourly Equipment Use Fee Fixed Charges	530	20,773	17	25,000	25,000	25,000	
		20,773	17	25,000	25,000	25,000	0
<b>RECYCLING-YARD WASTE</b>		<b>38,147</b>	<b>8,800</b>	<b>47,673</b>	<b>51,695</b>	<b>50,464</b>	<b>(1,231)</b>
<b><u>RECYCLING - PROGRAM ADMIN. (53637)</u></b>							
Salaries	110	10,191	0	10,671	10,595	11,059	
Hourly Wages	120	8,465	4,843	9,000	8,084	9,361	
Overtime Wages	122	329	283	0	0	0	
Temporary Wages	125	0	0	0	0	2,000	
Social Security	151	1,417	361	1,506	1,429	1,715	
Wisconsin Retirement	152	1,267	349	1,338	1,270	1,408	
Health/Dental Insurance	154	4,632	1,388	4,702	4,788	5,153	
Health Incentive	154-01	0	0	261	0	283	
Life Insurance	155	32	8	44	42	46	
Worker's Comp. Ins.	156	256	8	134	128	142	
Post Employee Health/Income Cont Personnel Services	167	0	0	0	118	128	
		26,589	7,240	27,656	26,454	31,295	4,841
Other Professional Services Contractual Services	219	950	1,428	2,000	2,000	3,300	
		950	1,428	2,000	2,000	3,300	1,300

**VILLAGE OF WESTON  
REFUSE & RECYCLING  
2024 OPERATING BUDGET**

ACCOUNT DESCRIPTION	SUB ACCOUNT #	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	CHANGE
Membership Dues	324	438	170	440	600	600	
Conferences/Regis. Fees	325	426	906	910	800	1,000	
Commercial Travel Expenses	334	173	154	175	300	300	
Lodging	336	164	0	165	400	400	
Supplies & Materials		1,201	1,230	1,690	2,100	2,300	200
<b>RECYCLING-PROG. ADMIN.</b>		<b>28,740</b>	<b>9,898</b>	<b>31,346</b>	<b>30,554</b>	<b>36,895</b>	<b>6,341</b>
<b><u>RECYCLING - EDUCATION PROG. (53638)</u></b>							
Outside Contracted Services	290	5,987	6,424	6,500	9,500	7,500	
Contractual Services		5,987	6,424	6,500	9,500	7,500	(2,000)
Postage	311	1,743	1,732	1,743	2,500	2,000	
Advertising	326	600	600	600	600	600	
Public Relation Expenses	327	125	0	150	200	200	
Operating Supplies-All Other	349	0	127	150	3,000	3,000	
Supplies & Materials		2,468	2,459	2,643	6,300	5,800	(1,100)
<b>RECYCLING-EDUC. PROG.</b>		<b>8,455</b>	<b>8,883</b>	<b>9,143</b>	<b>15,800</b>	<b>13,300</b>	<b>(3,100)</b>
<b>REFUSE / RECYCLING PROGRAM</b>		<b>861,547</b>	<b>459,273</b>	<b>871,697</b>	<b>922,104</b>	<b>878,138</b>	<b>(44,566)</b>
						<b>Percent Budget Change</b>	<b>-4.83%</b>

**VILLAGE OF WESTON  
GRANTS  
2024 OPERATING BUDGET**

	<b>2022 ACTUAL</b>	<b>2023 Y-T-D 8/31/2023</b>	<b>2023 ESTIMATE</b>	<b>2023 BUDGET</b>	<b>2024 PROPOSED BUDGET</b>
<b>Fund Balance, January 1</b>	\$378	\$13,200	\$13,200	\$13,200	\$33,200
<b>Revenues</b>					
Intergovernmental Revenue	375,936	0	239,289	0	0
Miscellaneous Revenue	12,821	18,769	20,000	3,000	10,000
Total Revenues	388,757	18,769	259,289	3,000	10,000
<b>Expenses</b>					
General Government	31,392	36,710	50,000	0	0
Public Safety	304,727	0	139,289	0	0
Parks	39,816	28,620	50,000	0	0
Total Expenditures	375,935	65,330	239,289	0	0
Excess Revenues Over (Under) Expenditures	12,822	(46,561)	20,000	3,000	10,000
<b>Fund Balance, December 31</b>	<b>\$13,200</b>	<b>(\$33,361)</b>	<b>\$33,200</b>	<b>\$16,200</b>	<b>\$43,200</b>

**VILLAGE OF WESTON  
GRANTS  
2024 OPERATING BUDGET**

<u>ACCOUNT DESCRIPTION</u>	<u>SUB ACCOUNT #</u>	<u>2022 ACTUAL</u>	<u>2023 Y-T-D 8/31/2023</u>	<u>2023 ESTIMATE</u>	<u>2023 BUDGET</u>	<u>2024 PROPOSED BUDGET</u>
<b>REVENUES</b>						
<b><u>INTERGOVERNMENTAL REVENUES (43XXX)</u></b>						
Federal Grant - ARPA	000	375,936	0	239,289	0	0
<b>INTERGOVERNMENTAL REVENUE</b>		<b>375,936</b>	<b>0</b>	<b>239,289</b>	<b>0</b>	<b>0</b>
<b><u>MISCELLANEOUS REVENUE (48XXX)</u></b>						
Interest	001	12,821	18,769	20,000	3,000	10,000
<b>MISCELLANEOUS REVENUE</b>		<b>12,821</b>	<b>18,769</b>	<b>20,000</b>	<b>3,000</b>	<b>10,000</b>
<b>TOTAL REVENUES</b>		<b>388,757</b>	<b>18,769</b>	<b>259,289</b>	<b>3,000</b>	<b>10,000</b>
					<b>Percent Budget Change</b>	
<b>EXPENDITURES</b>						
<b><u>GENERAL GOVERNMENT (52100/52905)</u></b>						
Contractual Services	290	31,392	36,710	50,000	0	0
<b>GENEAL GOVERNMENT</b>		<b>31,392</b>	<b>36,710</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b><u>PUBLIC SAFETY (52100/52905)</u></b>						
EMPD	581	222,008	0	0	0	0
SAFER	581	82,719	0	139,289	0	0
<b>Contractual Services</b>		<b>304,727</b>	<b>0</b>	<b>139,289</b>	<b>0</b>	<b>0</b>
<b>PUBLIC SAFETY</b>		<b>304,727</b>	<b>0</b>	<b>139,289</b>	<b>0</b>	<b>0</b>
<b><u>PARK</u></b>						
Contractual Services	290	39,816	28,620	50,000	0	0
<b>Contractual Services</b>		<b>39,816</b>	<b>28,620</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>GRANTS</b>		<b>375,935</b>	<b>65,330</b>	<b>239,289</b>	<b>0</b>	<b>0</b>
					<b>Percent Budget Change</b>	

**VILLAGE OF WESTON  
TAX INCREMENT DISTRICT (TIF #1)  
2024 OPERATING BUDGET**

	<b>2022 ACTUAL</b>	<b>2023 Y-T-D 8/31/2023</b>	<b>2023 ESTIMATE</b>	<b>2023 BUDGET</b>	<b>2024 PROPOSED BUDGET</b>	<b>CHANGE</b>
<b>Fund Balance (Deficit), January 1</b>	\$8,744,164	\$11,867,340	\$11,867,340	\$11,867,340	\$5,624,759	
<b>Revenues</b>						
Property Tax Increments	6,336,567	6,534,356	6,534,350	6,450,000	6,600,000	
Intergov't Revenue	144,250	144,250	144,250	144,250	144,250	
Misc Revenue/Interest Income	147,731	308,386	80,000	17,500	20,000	
Other Financing Sources/Transfers	0	0	0	2,409	0	
<b>Total Revenues</b>	<b>6,628,548</b>	<b>6,986,992</b>	<b>6,758,600</b>	<b>6,614,159</b>	<b>6,764,250</b>	<b>150,091</b>
<b>Expenses</b>						
Economic Development /Admin Grant	182,715	114,112	191,018	208,243	211,641	
Lease Expenses to CDA	29,981	69,665	69,700	0	72,000	
Repayments of LOC	1,541,113	170,231	1,540,463	1,540,463	1,542,662	
Other Financing Uses/Transfers	210,001	0	0	0	0	
<b>Total Expenditures</b>	<b>1,541,562</b>	<b>0</b>	<b>11,200,000</b>	<b>11,197,000</b>	<b>12,840,664</b>	<b>1,721,261</b>
Excess Revenues Over (Under) Expenditures	3,123,176	6,632,984	(6,242,581)	(6,331,547)	(7,902,717)	
<b>Fund Balance, December 31</b>	<b>\$11,867,340</b>	<b>\$18,500,324</b>	<b>\$5,624,759</b>	<b>\$5,535,793</b>	<b>(\$2,277,958)</b>	

**VILLAGE OF WESTON  
TAX INCREMENT FINANCING DISTRICT (TIF #1)  
2024 OPERATING BUDGET**

ACCOUNT DESCRIPTION	SUB ACCOUNT #	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	CHANGE
<b>REVENUES</b>							
<b><u>TAXES (41120)</u></b>							
Property Taxes	000	6,336,567	6,534,356	6,534,350	6,450,000	6,600,000	
<b>TAXES</b>		<b>6,336,567</b>	<b>6,534,356</b>	<b>6,534,350</b>	<b>6,450,000</b>	<b>6,600,000</b>	<b>150,000</b>
<b><u>INTERGOV'T REVENUE (43000)</u></b>							
Exempt Computer Aid	000	30,190	30,190	30,190	30,190	30,190	
Personal Property Tax Aid	000	114,060	114,060	114,060	114,060	114,060	
<b>INTERGOV'T REVENUE</b>		<b>144,250</b>	<b>144,250</b>	<b>144,250</b>	<b>144,250</b>	<b>144,250</b>	<b>0</b>
<b><u>INTEREST INCOME/MISC (48110-48700)</u></b>							
Interest	001	147,731	308,386	80,000	17,500	20,000	
<b>INTEREST INCOME</b>		<b>147,731</b>	<b>308,386</b>	<b>80,000</b>	<b>17,500</b>	<b>20,000</b>	<b>2,500</b>
<b><u>OTHER FINANCING SOURCES/TRANSFERS (49000)</u></b>							
Transfer from CDA-TIF #1	000	0	0	0	2,409	0	
<b>OTHER FINANCING SOURCES/TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>2,409</b>	<b>0</b>	<b>(2,409)</b>
<b>TOTAL REVENUES</b>		<b>6,628,548</b>	<b>6,986,992</b>	<b>6,758,600</b>	<b>6,614,159</b>	<b>6,764,250</b>	<b>150,091</b>
					<b>Percent Budget Change</b>		<b>2.27%</b>

**ECONOMIC DEV/TIF ADMIN (56721)**

Regular Earnings	110	124,895	81,363	129,212	132,124	134,386	
Social Security	151	9,144	5,973	9,884	10,108	10,279	
Wisconsin Retirement	152	8,023	5,527	8,788	8,985	9,273	
Health/Dental Insurance	154	19,366	11,366	16,505	21,543	19,952	
Health incentive	154-01	0	0	964	0	1,150	
Life Insurance	155	477	322	497	508	516	
Worker's Comp. Ins.	156	790	565	918	900	954	
Post Employee Health	167	0	0	0	825	781	
Personnel Services		<b>162,695</b>	<b>105,116</b>	<b>166,768</b>	<b>174,993</b>	<b>177,291</b>	<b>2,298</b>
Legal Services	212	3,569	2,294	7,000	7,000	7,000	
Accounting & Auditing	213	6,192	907	6,500	5,400	6,500	
Assessors Contract	218	7,938	0	10,000	12,000	12,000	
State Inspection Fees	279	1,457	150	150	150	150	
Outside Contracted Services	290	538	4,050	0	2,000	2,000	
Contractual Services		<b>19,694</b>	<b>7,401</b>	<b>23,650</b>	<b>26,550</b>	<b>27,650</b>	<b>1,100</b>

**VILLAGE OF WESTON  
TAX INCREMENT FINANCING DISTRICT (TIF #1)  
2024 OPERATING BUDGET**

ACCOUNT DESCRIPTION	SUB ACCOUNT #	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	CHANGE
Office Supplies	310	0	0	0	100	100	
Outside Printing/Stationary	312	298	1,595	600	600	600	
Registration Fees/Tuition	325	0	0	0	500	500	
Marketing	329	0	0	0	2,000	2,000	
Commercial Travel Expenses	334	0	0	0	800	800	
Meeting Expenses	335	28	0	0	100	100	
Lodging	336	0	0	0	2,300	2,300	
Clothing Allowance	346	0	0	0	100	100	
Other Supplies-All Other	390	0	0	0	200	200	
Supplies & Materials		326	1,595	600	6,700	6,700	0
Rents/Leases - Land	531	1,541,113	170,231	1,540,463	1,540,463	1,542,662	
Fixed Charges		1,541,113	170,231	1,540,463	1,540,463	1,542,662	2,199
<b>ECONOMIC DEVELOPMENT/ADMIN</b>		<b>1,723,828</b>	<b>284,343</b>	<b>1,731,481</b>	<b>1,748,706</b>	<b>1,754,303</b>	<b>5,597</b>
<hr/>							
<b>GRANTS</b>							
Grant	791	29,981	69,665	69,700	0	72,000	
<b>GRANTS</b>		<b>29,981</b>	<b>69,665</b>	<b>69,700</b>	<b>0</b>	<b>72,000</b>	<b>72,000</b>
<hr/>							
<b>PRINCIPAL-TIF/LOC REPAYMENTS</b>							
LOC Repayment	610	204,364	0	0	0	0	
LOC Repayment - interest	620	5,637	0	0	0	0	
<b>PRINCIPAL/TIF #1 LOC REPAY</b>		<b>210,001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<hr/>							
<b>TRANSFERS TO OTHER FUNDS</b>							
Transfer to CDA-TIF #1	900	3,432	0	0	0	0	
Transfer to Cap Proj	900	1,538,130	0	11,200,000	11,197,000	12,840,664	
<b>TRANSFERS</b>		<b>1,541,562</b>	<b>0</b>	<b>11,200,000</b>	<b>11,197,000</b>	<b>12,840,664</b>	<b>1,643,664</b>
<b>TIF DISTRICT #1</b>		<b>3,505,372</b>	<b>354,008</b>	<b>13,001,181</b>	<b>12,945,706</b>	<b>14,666,967</b>	<b>1,721,261</b>
						<b>Percent Budget Change</b>	<b>13.30%</b>

**VILLAGE OF WESTON  
WESTON AQUATIC CENTER  
2024 OPERATING BUDGET**

	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	
	<b>ACTUAL</b>	<b>Y-T-D</b>	<b>ESTIMATE</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>CHANGE</b>
<b>Fund Balance, January 1</b>	\$107,449	\$ 91,854	\$ 91,854	\$ 91,854	\$ 97,631	
<b><u>Revenues</u></b>						
Taxes	40,000	40,000	40,000	40,000	40,000	
Pool Revenues	145,873	164,001	153,860	128,120	147,520	
Intergovernmental Charges	926	0	0	0	0	
Miscellaneous Revenue	2,221	1,198	1,200	65	100	
Other Financing Sources/Transfers	40,000	0	40,000	40,000	40,000	
Total Revenues	<u>229,020</u>	<u>205,199</u>	<u>235,060</u>	<u>208,185</u>	<u>227,620</u>	19,435
<b><u>Expenses</u></b>						
Aquatic Center	244,615	150,290	229,283	232,130	244,910	
Total Expenditures	<u>244,615</u>	<u>150,290</u>	<u>229,283</u>	<u>232,130</u>	<u>244,910</u>	12,780
Excess Revenues Over (Under) Expenditures	(15,595)	54,909	5,777	(23,945)	(17,290)	
<b>Fund Balance, December 31</b>	<u>\$ 91,854</u>	<u>\$ 146,763</u>	<u>\$ 97,631</u>	<u>\$ 67,909</u>	<u>\$ 80,341</u>	

**VILLAGE OF WESTON  
WESTON AQUATIC CENTER  
2024 OPERATING BUDGET**

ACCOUNT DESCRIPTION	ACCOUNT #	2022	2023	2023	2023	2024	CHANGE
		ACTUAL	Y-T-D 8/31/2023	ESTIMATE	BUDGET	PROPOSED BUDGET	
<b>REVENUES</b>							
<b><u>PROPERTY TAXES (41100)</u></b>							
Property Tax Levy	001 41110-000	40,000	40,000	40,000	40,000	40,000	
<b>PROPERTY TAXES</b>		<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
<b><u>POOL REVENUES (46000)</u></b>							
Joint Membership	045 46734-045	13,650	19,263	14,400	8,200	13,000	
Daily Fees - Youth	051 46734-051	97,004	105,320	100,000	89,000	100,000	
Locker Rentals	061 46734-061	63	70	70	120	120	
Pool Rentals	062 46734-062	1,958	1,896	1,900	3,100	2,000	
Group Rate Discount - Daily	063 46734-063	2,124	4,218	4,220	2,000	2,500	
Pool Rentals - Birthday Party Pack	064 46734-064	2,496	4,758	4,760	1,250	2,400	
Concession Revenue - from Vendor	066 46734-066	7,816	7,391	7,500	6,050	7,000	
Special Events	067 46734-067	0	0	0	1,000	1,000	
Swimming Lessons	071 46735-071	3,971	4,360	4,360	2,900	3,500	
Season Passes	074 46734-074	16,791	16,725	16,650	13,500	16,000	
ATM Fees	076 46734-076	0	0	0	1,000	0	
<b>POOL REVENUES</b>		<b>145,873</b>	<b>164,001</b>	<b>153,860</b>	<b>128,120</b>	<b>147,520</b>	<b>19,400</b>
<b><u>INTERGOVERNMENTAL CHARGES (47000)</u></b>							
Intergovernmental charges for services	000 47393-000	926	0	0	0	0	
<b>INTERGOVERNMENTAL CHARGES</b>		<b>926</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>MISCELLANEOUS REVENUE (48000)</u></b>							
Interest on Investments	001 48110-001	692	1,198	1,200	65	100	
Ins. Recovery-Other Prop./Equip.	000 48440-000	1,529	0	0	0	0	
<b>MISCELLANEOUS REVENUE</b>		<b>2,221</b>	<b>1,198</b>	<b>1,200</b>	<b>65</b>	<b>100</b>	<b>35</b>
<b><u>OTHER FINANCING SOURCES/TRANSFERS (49000)</u></b>							
Transfer from Room Tax	000 49229-000	40,000	0	40,000	40,000	40,000	
<b>OTHER FINANCING SOURCES/TRANSFERS</b>		<b>40,000</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
<b>TOTAL REVENUES</b>		<b>229,020</b>	<b>205,199</b>	<b>235,060</b>	<b>208,185</b>	<b>227,620</b>	<b>19,435</b>
<b>Percent Budget Change</b>							<b>9.34%</b>

**VILLAGE OF WESTON  
WESTON AQUATIC CENTER  
2024 OPERATING BUDGET**

ACCOUNT DESCRIPTION	ACCOUNT #	2022	2023	2023	2023	2024	
		ACTUAL	Y-T-D 8/31/2023	ESTIMATE	BUDGET	PROPOSED BUDGET	CHANGE
<b>EXPENDITURES</b>							
<b>WESTON AQUATIC CENTER (55420)</b>							
Legal	212 55420-212	0	0	0	500	0	
Water/Sewer/Stormwater	221 55420-221	8,831	3,975	9,000	6,000	9,000	
Electricity	222 55420-222	12,373	7,646	13,000	13,000	13,000	
Natural Gas	224 55420-224	21,111	6,725	11,000	11,000	11,000	
Telephone	225 55420-225	721	7	1,000	1,100	1,100	
Mobile Device	226 55420-226	197	138	131	0	0	
Repairs/Maint.-Buildings	247 55420-247	40,958	25,196	30,000	25,000	25,000	
State Inspection Fee	279 55420-279	1,595	1,553	1,600	1,700	1,700	
Credit Card Maintenance Fees	286 55420-286	271	0	1,000	7,000	7,000	
Outside Contracted Services	290 55420-290	127,467	79,781	135,000	133,000	143,000	
<b>Contractual Services</b>		<b>213,524</b>	<b>125,021</b>	<b>201,731</b>	<b>198,300</b>	<b>210,800</b>	<b>12,500</b>
Office Supplies	310 55420-310	25	0	75	75	75	
Postage	311 55420-311	0	0	0	150	150	
Outside Printing	312 55420-312	68	151	151	800	800	
Small Equipment	314 55420-314	1,726	1,127	1,130	1,750	1,750	
Advertising	326 55420-326	0	0	0	800	800	
Commercial Travel Expenses	334 55420-334	0	0	0	20	0	
Oper. Supplies-Janitorial	344 55420-344	1,844	1,495	1,600	1,800	1,800	
Oper. Supplies-Clothing/Uniforms	346 55420-346	2,075	1,608	1,610	2,100	2,100	
Other Supplies-Chemicals	366 55420-366	18,387	18,451	18,451	19,000	19,000	
Other Supplies-All Other	390 55420-390	855	822	1,100	1,500	1,500	
Other Supplies-Cash (Over) & Short	398 55420-398	(67)	97	0	0	0	
<b>Supplies &amp; Materials</b>		<b>24,913</b>	<b>23,751</b>	<b>24,117</b>	<b>27,995</b>	<b>27,975</b>	<b>(20)</b>
Computer Software	808 55420-808	4,061	1,518	3,435	3,435	3,435	
Capital Equip.-Furniture/Furnishings	812 55420-812	2,117	0	0	2,400	2,700	
<b>Capital Outlay</b>		<b>6,178</b>	<b>1,518</b>	<b>3,435</b>	<b>5,835</b>	<b>6,135</b>	<b>300</b>
<b>TOTAL EXPENDITURES</b>		<b>244,615</b>	<b>150,290</b>	<b>229,283</b>	<b>232,130</b>	<b>244,910</b>	<b>12,780</b>
					<b>Percent Budget Change</b>		<b>5.51%</b>

**VILLAGE OF WESTON  
TAX INCREMENT DISTRICT (TIF #2)  
2024 OPERATING BUDGET**

	<b>2022 ACTUAL</b>	<b>2023 Y-T-D 8/31/2023</b>	<b>2023 ESTIMATE</b>	<b>2023 BUDGET</b>	<b>2024 PROPOSED BUDGET</b>	<b>CHANGE</b>
<b>Fund Balance (Deficit), January 1</b>	\$542,245	\$974,266	\$974,266	\$974,266	\$1,479,334	
<b><u>Revenues</u></b>						
Property Tax Increments	607,142	685,903	685,903	650,000	695,000	
Intergov't Revenue	24,103	24,104	24,104	24,104	24,104	
Interest Income	5,455	12,883	13,000	500	2,000	
<b>Total Revenues</b>	<b>636,700</b>	<b>722,890</b>	<b>723,007</b>	<b>674,604</b>	<b>721,104</b>	<b>46,500</b>
<b><u>Expenses</u></b>						
Economic Development /Admin	47,841	36,182	57,276	66,347	64,865	
Lease Expenses to CDA	156,838	10,331	160,663	160,663	159,013	
Other Financing Uses/Transfers	0	0	0	0	0	
<b>Total Expenditures</b>	<b>204,679</b>	<b>46,513</b>	<b>217,939</b>	<b>227,010</b>	<b>223,878</b>	<b>(3,132)</b>
Excess Revenues Over (Under) Expenditures	432,021	676,377	505,068	447,594	497,226	
<b>Fund Balance (Deficit), December 31</b>	<b>\$974,266</b>	<b>\$1,650,643</b>	<b>\$1,479,334</b>	<b>\$1,421,860</b>	<b>\$1,976,560</b>	

**VILLAGE OF WESTON  
TAX INCREMENT DISTRICT (TIF #2)  
2024 OPERATING BUDGET**

ACCOUNT DESCRIPTION	SUB ACCOUNT #	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	CHANGE
<b>REVENUES</b>							
<b><u>TAXES (41120)</u></b>							
Property Taxes	000	607,142	685,903	685,903	650,000	695,000	
<b>TAXES</b>		<b>607,142</b>	<b>685,903</b>	<b>685,903</b>	<b>650,000</b>	<b>695,000</b>	<b>45,000</b>
<b><u>INTERGOV'T REVENUE (43000)</u></b>							
Exempt Computer Aid	000	11,944	11,944	11,944	11,944	11,944	
Personal Property Tax Aid	000	12,159	12,160	12,160	12,160	12,160	
<b>INTERGOV'T REVENUE</b>		<b>24,103</b>	<b>24,104</b>	<b>24,104</b>	<b>24,104</b>	<b>24,104</b>	<b>0</b>
<b><u>INTEREST INCOME (48110)</u></b>							
Interest	000	5,455	12,883	13,000	500	2,000	
<b>INTEREST INCOME</b>		<b>5,455</b>	<b>12,883</b>	<b>13,000</b>	<b>500</b>	<b>2,000</b>	<b>1,500</b>
<b>TOTAL REVENUES</b>		<b>636,700</b>	<b>722,890</b>	<b>723,007</b>	<b>674,604</b>	<b>721,104</b>	<b>46,500</b>
					<b>Percent Budget Change</b>		<b>6.89%</b>

**ECONOMIC DEV/TIF ADMIN (56726)**

Regular Earnings	110	28,559	18,391	29,393	30,831	30,569	
Social Security	151	2,075	1,348	2,249	2,359	2,338	
Wisconsin Retirement	152	1,799	1,250	1,998	2,096	2,110	
Health/Dental Insurance	154	6,028	3,190	4,637	7,066	5,583	
Health Incentive	154-01	0	0	251	0	304	
Life Insurance	155	96	65	100	104	104	
Worker's Comp. Ins.	156	40	26	48	50	49	
Post Employee Health	167	0	0	0	191	158	
<b>Personnel Services</b>		<b>38,597</b>	<b>24,270</b>	<b>38,676</b>	<b>42,697</b>	<b>41,215</b>	<b>(1,482)</b>
Legal Services	212	0	2,609	0	0	0	
Accounting & Auditing	213	360	53	1,050	1,100	1,100	
Assessors Contract	218	832	0	2,250	2,250	2,250	
State Inspection Fees	279	287	150	150	150	150	
Outside Contracted Services	290	7,631	9,100	15,000	20,000	20,000	
<b>Contractual Services</b>		<b>9,110</b>	<b>11,912</b>	<b>18,450</b>	<b>23,500</b>	<b>23,500</b>	<b>0</b>
Meeting Expenses	335	134	0	150	150	150	
All Other Supplies	390	0	0	0	0	0	
<b>Supplies &amp; Materials</b>		<b>134</b>	<b>0</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>0</b>
Rents/Leases - Land	531	156,838	10,331	160,663	160,663	159,013	
<b>Fixed Charges</b>		<b>156,838</b>	<b>10,331</b>	<b>160,663</b>	<b>160,663</b>	<b>159,013</b>	<b>(1,650)</b>
<b>ECONOMIC DEVELOPMENT/ADMIN</b>		<b>204,679</b>	<b>46,513</b>	<b>217,939</b>	<b>227,010</b>	<b>223,878</b>	<b>(3,132)</b>

<b>TIF DISTRICT #2</b>		<b>204,679</b>	<b>46,513</b>	<b>217,939</b>	<b>227,010</b>	<b>223,878</b>	<b>(3,132)</b>
					<b>Percent Budget Change</b>		<b>-1.38%</b>

**VILLAGE OF WESTON  
COMMUNITY DEVELOPMENT AUTHORITY - TIF #1  
2024 OPERATING BUDGET**

	<b>2022 ACTUAL</b>	<b>2023 Y-T-D 8/31/2023</b>	<b>2023 ESTIMATE</b>	<b>2023 BUDGET</b>	<b>2024 PROPOSED BUDGET</b>	<b>CHANGE</b>
<b>Fund Balance, January 1</b>	\$1,718,297	\$1,685,103	\$1,685,103	\$1,685,103	\$1,696,952	
<b>Revenues</b>						
Miscellaneous Revenue	1,506,482	196,744	1,555,463	1,550,463	1,552,662	
Transfers	3,432	0	0	0	0	
<b>Total Revenues</b>	<b>1,509,914</b>	<b>196,744</b>	<b>1,555,463</b>	<b>1,550,463</b>	<b>1,552,662</b>	<b>2,199</b>
<b>Expenses</b>						
Economic Development/Admin	0	0	539	1,079	1,079	
Bond Fiscal Agent	1,995	612	2,612	2,612	2,615	
Transfer	1,541,113	170,231	1,540,463	1,542,872	1,542,662	
<b>Total Expenditures</b>	<b>1,543,108</b>	<b>170,843</b>	<b>1,543,614</b>	<b>1,546,563</b>	<b>1,546,356</b>	<b>(207)</b>
Excess Revenues Over (Under) Expenditures	(33,194)	25,901	11,849	3,900	6,306	
<b>Fund Balance, December 31</b>	<b>\$1,685,103</b>	<b>\$1,711,004</b>	<b>\$1,696,952</b>	<b>\$1,689,003</b>	<b>\$1,703,258</b>	

**VILLAGE OF WESTON  
COMMUNITY DEVELOPMENT AUTHORITY - TIF #1  
2024 OPERATING BUDGET**

<u>ACCOUNT DESCRIPTION</u>	<u>SUB ACCOUNT #</u>	<u>2022 ACTUAL</u>	<u>2023 Y-T-D 8/31/2023</u>	<u>2023 ESTIMATE</u>	<u>2023 BUDGET</u>	<u>2024 PROPOSED BUDGET</u>	<u>CHANGE</u>
<b>REVENUES</b>							
<b><u>MISCELLANEOUS REVENUE</u></b>							
Interest	001	19,771	11,754	15,000	10,000	10,000	
Market Adj	009	(54,402)	14,759	0	0	0	
Rents Leases	000	1,541,113	170,231	1,540,463	1,540,463	1,542,662	
<b>MISCELLANEOUS REVENUE</b>		<b>1,506,482</b>	<b>196,744</b>	<b>1,555,463</b>	<b>1,550,463</b>	<b>1,552,662</b>	<b>2,199</b>
<b><u>TRANSFERS</u></b>							
Transfer from TIF #1	000	3,432	0	0	0	0	
<b>TRANSFERS</b>		<b>3,432</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>		<b>1,509,914</b>	<b>196,744</b>	<b>1,555,463</b>	<b>1,550,463</b>	<b>1,552,662</b>	<b>2,199</b>
					<b>Percent Budget Change</b>		<b>0.1%</b>
<hr/>							
<b>EXPENDITURES</b>							
<b><u>ECONOMIC DEV/TIF ADMIN (56727)</u></b>							
Committee wages	105	0	0	500	1,000	1,000	
Social Security	151	0	0	38	77	77	
Health/Dental Insurance	154	0	0	0	0	0	
Worker's Comp. Ins.	156	0	0	1	2	2	
<b>Personnel Services</b>		<b>0</b>	<b>0</b>	<b>539</b>	<b>1,079</b>	<b>1,079</b>	<b>0</b>
<b>ECONOMIC DEVELOPMENT/ADMIN</b>		<b>0</b>	<b>0</b>	<b>539</b>	<b>1,079</b>	<b>1,079</b>	<b>0</b>
<b><u>BOND FISCAL AGENT EXPENSE (58401)</u></b>							
Other Professional Services	219	1,383	0	2,000	2,000	2,000	
Trustee Fees	551	612	612	612	612	615	
<b>BOND FISCAL AGENT</b>		<b>1,995</b>	<b>612</b>	<b>2,612</b>	<b>2,612</b>	<b>2,615</b>	<b>3</b>
<b><u>TRANSFER (592XX)</u></b>							
Transfer to TIF #1	900	0	0	0	2,409	0	
Transfer to Debt Service	900	1,541,113	170,231	1,540,463	1,540,463	1,542,662	
<b>TRANSFER TO OTHER FUNDS</b>		<b>1,541,113</b>	<b>170,231</b>	<b>1,540,463</b>	<b>1,542,872</b>	<b>1,542,662</b>	<b>(210)</b>
<b>CDA - TIF DISTRICT #1</b>		<b>1,543,108</b>	<b>170,843</b>	<b>1,543,614</b>	<b>1,546,563</b>	<b>1,546,356</b>	<b>(207)</b>
					<b>Percent Budget Change</b>		<b>0.0%</b>

**VILLAGE OF WESTON  
COMMUNITY DEVELOPMENT AUTHORITY - TIF #2  
2024 OPERATING BUDGET**

	<b>2022 ACTUAL</b>	<b>2023 Y-T-D 8/31/2023</b>	<b>2023 ESTIMATE</b>	<b>2023 BUDGET</b>	<b>2024 PROPOSED BUDGET</b>	<b>CHANGE</b>
<b>Fund Balance, January 1</b>	\$256,041	\$258,326	\$258,326	\$258,326	\$265,824	
<b><u>Revenues</u></b>						
Miscellaneous Revenue	159,693	15,860	166,663	160,713	164,013	
Transfers	0	0	2,649	2,634	2,634	
<b>Total Revenues</b>	<b>159,693</b>	<b>15,860</b>	<b>169,312</b>	<b>163,347</b>	<b>166,647</b>	<b>3,300</b>
<b><u>Expenses</u></b>						
Economic Development/Admin	0	0	539	2,159	1,079	
Bond Fiscal Agent	570	525	612	525	662	
Transfer	156,838	10,331	160,663	160,663	159,013	
<b>Total Expenditures</b>	<b>157,408</b>	<b>10,856</b>	<b>161,814</b>	<b>163,347</b>	<b>160,754</b>	<b>(2,593)</b>
Excess Revenues Over (Under) Expenditures:	2,285	5,004	7,498	0	5,893	
<b>Fund Balance, December 31</b>	<b>\$258,326</b>	<b>\$263,330</b>	<b>\$265,824</b>	<b>\$258,326</b>	<b>\$271,717</b>	

**VILLAGE OF WESTON  
COMMUNITY DEVELOPMENT AUTHORITY - TIF #2  
2024 OPERATING BUDGET**

ACCOUNT DESCRIPTION	SUB ACCOUNT #	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	CHANGE
<b>REVENUES</b>							
<b><u>MISCELLANEOUS REVENUE</u></b>							
Interest	000	2,855	5,529	6,000	50	5,000	
Rents/Leases	000	156,838	10,331	160,663	160,663	159,013	
<b>MISCELLANEOUS REVENUE</b>		<b>159,693</b>	<b>15,860</b>	<b>166,663</b>	<b>160,713</b>	<b>164,013</b>	<b>3,300</b>
<b><u>TRANSFERS</u></b>							
Transfer from TIF #2	000	0	0	2,649	2,634	2,634	
<b>TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>2,649</b>	<b>2,634</b>	<b>2,634</b>	<b>0</b>
<b>TOTAL REVENUES</b>		<b>159,693</b>	<b>15,860</b>	<b>169,312</b>	<b>163,347</b>	<b>166,647</b>	<b>3,300</b>
					Percent Budget Change		2.0%
<hr/>							
<b>EXPENDITURES</b>							
<b><u>ECONOMIC DEV/TIF ADMIN (56728)</u></b>							
Committee wages	105	0	0	500	1,000	1,000	
Social Security	151	0	0	38	77	77	
Worker's Comp. Ins.	156	0	0	1	2	2	
<b>Personnel Services</b>		<b>0</b>	<b>0</b>	<b>539</b>	<b>1,079</b>	<b>1,079</b>	<b>0</b>
Accounting & Auditing	213	0	0	0	975	0	
Assessors Contract	290	0	0	0	105	0	
<b>Contractual Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,080</b>	<b>0</b>	<b>(1,080)</b>
<b>ECONOMIC DEVELOPMENT/ADMIN</b>		<b>0</b>	<b>0</b>	<b>539</b>	<b>2,159</b>	<b>1,079</b>	<b>(1,080)</b>
<b><u>BOND FISCAL AGENT EXPENSE (58401)</u></b>							
Other Professional Services	219	45	0	0	0	50	
Trustee Fees	551	525	525	612	525	612	
<b>BOND FISCAL AGENT</b>		<b>570</b>	<b>525</b>	<b>612</b>	<b>525</b>	<b>662</b>	<b>137</b>
<b><u>TRANSFER TO OTHER FUNDS (592XX)</u></b>							
Transfer to Debt Service	900	156,838	10,331	160,663	160,663	159,013	
<b>TRANSFER TO OTHER FUNDS</b>		<b>156,838</b>	<b>10,331</b>	<b>160,663</b>	<b>160,663</b>	<b>159,013</b>	<b>(1,650)</b>
<b>CDA - TIF DISTRICT #2</b>		<b>157,408</b>	<b>10,856</b>	<b>161,814</b>	<b>163,347</b>	<b>160,754</b>	<b>(2,593)</b>
					Percent Budget Change		-1.6%

**VILLAGE OF WESTON  
ROOM TAX  
2024 OPERATING BUDGET**

	<b>2022 ACTUAL</b>	<b>2023 Y-T-D 8/31/2023</b>	<b>2023 ESTIMATE</b>	<b>2023 BUDGET</b>	<b>2024 PROPOSED BUDGET</b>	<b>CHANGE</b>
<b>Fund Balance (Deficit), January 1</b>	\$36,797	\$36,797	\$36,797	\$36,797	\$33,384	
<b>Revenues</b>						
Room Taxes	522,630	283,424	522,630	400,000	517,674	
Total Revenues	522,630	283,424	522,630	400,000	517,674	117,674
<b>Expenses</b>						
Programs & Events	0	3,413	3,413	0	0	
Tourism Promotion	365,841	198,397	365,841	280,000	362,372	
Other Financing Uses/Transfers	156,789	0	156,789	120,000	155,302	
Total Expenditures	522,630	201,810	526,043	400,000	517,674	117,674
Excess Revenues Over (Under) Expenditures	0	81,614	(3,413)	0	0	
<b>Fund Balance (Deficit), December 31</b>	<b>\$36,797</b>	<b>\$118,411</b>	<b>\$33,384</b>	<b>\$36,797</b>	<b>\$33,384</b>	

**VILLAGE OF WESTON  
ROOM TAX  
2024 OPERATING BUDGET**

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	CHANGE
<b>REVENUES</b>						
<b><u>ROOM TAX REVENUE (41210)</u></b>						
Room Tax Revenue	522,630	283,424	522,630	400,000	517,674	
<b>ROOM TAX REVENUE</b>	<b>522,630</b>	<b>283,424</b>	<b>522,630</b>	<b>400,000</b>	<b>517,674</b>	<b>117,674</b>
<b>TOTAL REVENUES</b>	<b>522,630</b>	<b>283,424</b>	<b>522,630</b>	<b>400,000</b>	<b>517,674</b>	<b>117,674</b>
				<b>Percent Budget Change</b>		<b>29.42%</b>
<b>EXPENDITURES</b>						
<b><u>PROGRAMS &amp; EVENTS (55380)</u></b>						
Outside Contracted Services	0	3,413	3,413	0	0	
Equipment Rental	0	0	0	0	0	
<b>Contractual Services</b>	<b>0</b>	<b>3,413</b>	<b>3,413</b>	<b>0</b>	<b>0</b>	
<b>PROGRAMS AND EVENTS</b>	<b>0</b>	<b>3,413</b>	<b>3,413</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>TOURISM PROMOTION (56729)</u></b>						
Commission salaries	479	0	640	640	640	
Social Security	37	0	49	49	49	
Worker's Comp. Ins.	1	0	1	1	1	
<b>Personnel Services</b>	<b>517</b>	<b>0</b>	<b>690</b>	<b>690</b>	<b>690</b>	<b>0</b>
Room Taxes to CVB-Weston Uses	130,140	198,397	129,967	99,310	128,729	
Room Taxes to CVB-Other Area Uses	235,184	0	235,184	180,000	232,953	
<b>Fixed Costs</b>	<b>365,324</b>	<b>198,397</b>	<b>365,151</b>	<b>279,310</b>	<b>361,682</b>	<b>82,372</b>
<b>TOURISM PROMOTION</b>	<b>365,841</b>	<b>198,397</b>	<b>365,841</b>	<b>280,000</b>	<b>362,372</b>	<b>82,372</b>
<b><u>TRANSFERS TO OTHER FUNDS (59XXX-59XXX)</u></b>						
Transfer to WAC Fund	40,000	0	40,000	40,000	40,000	
Transfer to CIP	116,789	0	116,789	80,000	115,302	
<b>TRANSFERS TO OTHER FUNDS</b>	<b>156,789</b>	<b>0</b>	<b>156,789</b>	<b>120,000</b>	<b>155,302</b>	<b>35,302</b>
<b>TOTAL EXPENDITURES</b>	<b>522,630</b>	<b>201,810</b>	<b>526,043</b>	<b>400,000</b>	<b>517,674</b>	<b>117,674</b>
				<b>Percent Budget Change</b>		<b>29.42%</b>

**VILLAGE OF WESTON  
WATER UTILITY  
2024 OPERATING BUDGET**

	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	CHANGE
<b>Net Assets, January 1</b>	\$ 25,230,008	\$ 26,019,915	\$ 26,019,915	\$ 25,230,008	\$ 25,880,091	
<b>Revenues</b>						
Water Sales	2,070,075	1,462,330	2,118,000	2,082,600	2,237,600	
Private Fire Protection Fees	46,340	28,883	46,000	46,000	46,000	
Public Fire Protection Fees	487,188	333,326	468,000	468,000	468,000	
Other Water Revenue	22,085	15,381	20,010	14,110	16,110	
Interest Income	(1,201)	203,166	45,000	30,000	30,000	
Rental Income	9,994	0	0	0	0	
Property Sales	48	0	0	0	0	
Miscellaneous Revenue	38,563	2,822	27,820	25,000	25,000	
Gain (Loss) on Sale of Capital Assets	0	0	0	0	0	
Other Financing Sources	15,230	0	0	0	0	
Total Revenues	2,688,322	2,045,908	2,724,830	2,665,710	2,822,710	157,000
<b>Expenses</b>						
Source of Supply	66,437	128,050	147,679	126,280	129,898	
Pumping	128,675	94,688	187,720	182,999	206,567	
Water Treatment	235,863	178,670	327,390	332,247	340,350	
Transmission/Distribution	204,134	159,322	246,990	290,781	315,947	
Customer Accounts	91,755	65,035	112,222	107,539	114,197	
Private Well Permit Program	2,020	1,151	1,850	1,100	1,850	
Administrative & General	365,038	300,818	443,987	510,820	574,654	
Depreciation	690,778	450,000	700,000	675,000	710,000	
Property Taxes	471,337	310,000	470,000	465,000	475,000	
Interest Expense & Fiscal Charges	196,496	101,518	181,890	197,163	186,416	
Other Debt Service	1,328	43,598	44,926	-	1,328	
Other Financing Uses/Transfers	-	-	-	-	-	
Total Expenses	2,453,861	1,832,850	2,864,654	2,888,929	3,056,207	167,278
Net Income (Loss) – before Capital Contribution	234,461	213,058	(139,824)	(223,219)	(233,497)	
Plus: Capital Contributions	555,446	0	0	0	0	
Net Income (Loss) – after Capital Contributions	789,907	213,058	(139,824)	(223,219)	(233,497)	
<b>Net Assets, December 31</b>	<b>\$26,019,915</b>	<b>\$26,232,973</b>	<b>\$25,880,091</b>	<b>\$25,006,789</b>	<b>\$25,646,594</b>	

**VILLAGE OF WESTON  
WATER UTILITY  
2024 OPERATING BUDGET**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	2024 BUDGET CHANGE
<b>REVENUES</b>							
<b><u>WATER SALES (46451)</u></b>							
46451	Metered Sales-Residential	1,059,022	734,642	1,100,000	1,100,000	1,170,000	
46451	Metered Sales-Commercial	307,589	212,945	300,000	296,000	320,000	
46451	Metered Sales-Industrial	459,332	341,428	470,000	436,000	490,000	
46451	Metered Sales-Public Authority	54,948	32,566	55,000	50,000	57,000	
46451	Other Sales-Private Fire Protect.	46,340	28,883	46,000	46,000	46,000	
46451	Other Sales-Public Fire Protect.	487,188	333,326	468,000	468,000	468,000	
46451	Other Sales-Misc	0	0	0	0	0	
46451	Other Sales-Multi-Family	186,784	140,749	190,000	197,600	197,600	
46451	Unmetered Sales	2,400	0	3,000	3,000	3,000	
	<b>WATER SALES</b>	<b>2,603,603</b>	<b>1,824,539</b>	<b>2,632,000</b>	<b>2,596,600</b>	<b>2,751,600</b>	<b>155,000</b>
<b><u>OTHER WATER REVENUE (46160-46455)</u></b>							
46160	NSF Check Fees	463	475	500	300	300	
46452	Forfeited Discounts/Penalties	9,257	7,586	7,700	3,000	5,000	
46452	Misc. Rev-Private Well/Add Samp	0	0	0	0	0	
46452	Misc. Billed Services	2,309	0	2,000	1,000	1,000	
46452	Misc. Supplies Sold	0	0	200	200	200	
46452	Reconnection Fees	960	1,720	1,000	1,000	1,000	
46452	Misc. Revenue-All Other	0	0	0	0	0	
46453	Assessment Checking	2,940	1,805	3,200	3,200	3,200	
46454	Water Permits Issued	560	330	410	410	410	
46454	Private Well Permits-Serviced	5,596	3,465	5,000	5,000	5,000	
46454	Private Well Permits-Unserviced	0	0	0	0	0	
	<b>OTHER WATER REVENUE</b>	<b>22,085</b>	<b>15,381</b>	<b>20,010</b>	<b>14,110</b>	<b>16,110</b>	<b>2,000</b>
<b><u>INTEREST INCOME (48110-48130)</u></b>							
48110	Interest on Investments - Earned	133,208	203,305	45,000	30,000	30,000	
48110	Interest on Investments - Assessments	1,183	0	0	0	0	
48110	Interest on Investments - Unearned Losses	(135,592)	(139)	0	0	0	
	<b>INTEREST INCOME</b>	<b>(1,201)</b>	<b>203,166</b>	<b>45,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>
<b><u>RENTAL INCOME (46456)</u></b>							
46456	Rent from cell tower	9,994	0	0	0	0	
	<b>RENTAL INCOME</b>	<b>9,994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>PROPERTY SALES (48307)</u></b>							
48307	Sale of Equip/Prop.- Recycling	0	0	0	0	0	
48309	Sale of Equip/Prop.- All Other	48	0	0	0	0	
	<b>PROPERTY SALES</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>MISCELLANEOUS REVENUE (48440/48740)</u></b>							
46459	Return on Net Invest. in Meters	38,563	0	25,000	25,000	25,000	
48921	Other Miscellaneous Revenue	0	0	0	0	0	
48440	Insurance Recoveries	0	2,822	2,820	0	0	
48300	Gain on Sale of Equipment	0	0	0	0	0	
	<b>MISC. REVENUE</b>	<b>38,563</b>	<b>2,822</b>	<b>27,820</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>
<b><u>OTHER FINANCING SOURCES (49910)</u></b>							
49910	Amort. - Premium on Debt	15,230	0	0	0	0	
	<b>OTHER FINANCING SOURCES</b>	<b>15,230</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES - Subtotal</b>		<b>2,688,322</b>	<b>2,045,908</b>	<b>2,724,830</b>	<b>2,665,710</b>	<b>2,822,710</b>	<b>157,000</b>
<b><u>CAPITAL CONTRIBUTIONS (48550)</u></b>							
48550	Capital Contributions	555,446	0	0	0	0	
<b>TOTAL REVENUES</b>		<b>3,243,768</b>	<b>2,045,908</b>	<b>2,724,830</b>	<b>2,665,710</b>	<b>2,822,710</b>	<b>157,000</b>
							<b>Percent Budget Change</b>
							<b>5.89%</b>

**VILLAGE OF WESTON  
WATER UTILITY  
2024 OPERATING BUDGET**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	2024 BUDGET CHANGE
<b>EXPENSES</b>							
<b><u>SOURCE OF SUPPLY EXPENSE (53710)</u></b>							
53710	Operation Labor - Hrly	22,985	14,226	17,970	9,327	12,927	
53710	Operation Labor - Call Time	638	613	309	303	321	
53710	Operation Labor - OT	19,168	13,927	0	0	0	
53710	Operation Labor - Standby	7,650	4,950	7,800	7,800	7,800	
53710	Purchased Water	8,291	75,005	80,000	60,000	60,000	
53710	Maint. of Wells & Springs	0	0	0	500	500	
53710	Maint. of Wells & Springs	0	11,280	30,000	35,000	35,000	
53710	Maint. of Structure/Improvement	7,705	4,459	8,000	10,000	10,000	
53710	Outside Contracted Services	0	3,590	3,600	3,000	3,000	
53710	Operation Supplies/Expenses	0	0	0	350	350	
	<b>SOURCE OF SUPPLY EXP.</b>	<b>66,437</b>	<b>128,050</b>	<b>147,679</b>	<b>126,280</b>	<b>129,898</b>	<b>3,618</b>
<b><u>PUMPING EXPENSES (53720)</u></b>							
53720	Operation Labor - Hrly	13,301	9,684	31,052	34,761	43,109	
53720	Operation Labor - Call Time	237	322	196	192	203	
53720	Operation Labor - OT	357	440	12,322	12,146	12,955	
53720	Water/Sewer/Stormwater	3,746	1,877	4,800	4,800	4,800	
53720	Electricity	101,015	62,164	100,000	92,000	105,000	
53720	Natural Gas	6,236	3,746	6,300	5,000	6,400	
53720	Repairs/Maint-Pumping Equip	637	15,964	30,000	30,000	30,000	
53720	Maint. Of Structure/Improvement	2,031	433	2,050	2,100	2,100	
53720	Operation Supplies/Expenses	1,115	58	1,000	2,000	2,000	
	<b>PUMPING EXPENSES</b>	<b>128,675</b>	<b>94,688</b>	<b>187,720</b>	<b>182,999</b>	<b>206,567</b>	<b>23,568</b>
<b><u>WATER TREATMENT EXPENSES</u></b>							
<b><u>Operation (53730)</u></b>							
53730	Operation Labor - Hrly	8,383	4,896	9,670	9,453	14,074	
53730	Operation Labor - Call Time	0	0	134	131	139	
53730	Operation Labor - OT	186	46	6,372	6,316	6,769	
53730	Water/Sewer/Stormwater	666	334	340	350	350	
53730	Electricity	9,334	9,158	20,000	20,000	20,000	
53730	Natural Gas	2,143	1,459	1,750	1,750	1,750	
53730	Maint. Of Treatment Equipment	5,779	22,465	77,800	77,800	77,800	
53730	Other Outside Services	40	6,750	7,000	2,500	2,500	
53730	Water Testing Services	17,522	11,940	18,000	18,000	18,000	
53730	Small Equipment	368	147	500	1,000	1,000	
53730	Operating Supplies-All Other	1,577	765	1,500	1,500	1,500	
53730	Chemicals	173,629	117,320	175,000	180,000	180,000	
	<b>Subtotal Operation Expenses</b>	<b>219,627</b>	<b>175,280</b>	<b>318,066</b>	<b>318,800</b>	<b>323,882</b>	<b>5,082</b>
<b><u>Maintenance (53731)</u></b>							
53731	Maintenance Labor - Hrly	11,185	2,273	7,255	8,379	11,396	
53731	Maintenance Labor - Call Time	58	0	0	0	0	
53731	Maintenance Labor - OT	596	0	69	68	72	
53731	Maint. Of Machinery/Buildings	4,397	1,117	2,000	5,000	5,000	
	<b>Subtotal Maintenance Expenses</b>	<b>16,236</b>	<b>3,390</b>	<b>9,324</b>	<b>13,447</b>	<b>16,468</b>	<b>3,021</b>
	<b>TOTAL WATER TREATMENT EXPS.</b>	<b>235,863</b>	<b>178,670</b>	<b>327,390</b>	<b>332,247</b>	<b>340,350</b>	<b>8,103</b>

**VILLAGE OF WESTON  
WATER UTILITY  
2024 OPERATING BUDGET**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	2024 BUDGET CHANGE
<b>EXPENSES</b>							
<b>TRANSMISSION / DISTRIBUTION EXPENSES</b>							
<b>Operation Expenses</b>							
53739	Labor- Inspections - Hrly	558	273	403	395	570	
53739	Labor- Inspections -OT	44	0	0	0	0	
53740	Labor-Miscellaneous - Hrly	86	282	1,065	1,042	1,608	
53740	Electricity	3,146	1,927	2,600	2,600	2,600	
53740	Telephone	2,216	1,487	3,900	4,000	4,000	
53740	Mobile Device	397	272	420	500	500	
53740	Post office Box	0	0	0	60	60	
53740	Outside Printing/Stationery	0	0	0	0	0	
53740	Small Equipment	691	2,203	5,000	5,000	5,000	
53740	Operating Supplies-All Other	2,302	3,417	6,000	6,000	6,000	
53740	Operating Supplies-Computer Maint	0	0	0	0	0	
53740	Miscellaneous Expense	0	0	100	100	100	
53741	Labor-Flushing Mains/Hydrants - Hrly	4,909	12,281	14,089	16,304	25,000	
53741	Labor-Flushing Mains/Hydrants - Call Time	0	0	123	121	128	
53741	Labor-Flushing Mains/Hydrants - OT	22	173	93	91	96	
53742	Labor-Operating Main Valves - Hrly	3,495	3,044	4,432	4,230	4,608	
53742	Labor-Operating Main Valves - OT	0	68	0	0	0	
53742	Labor-Operating Main Valves - Temp	0	0	0	0	0	
53743	Labor-Water Meter Testing - Hrly	2,057	1,417	1,289	317	586	
53743	Maint. Of Meters	257	0	0	500	250	
53743	Outside Contracted Services	3,482	3,760	5,000	5,000	5,000	
53744	Labor-Existing Meter Change - Hrly	1,514	1,675	4,265	3,969	4,770	
53745	Labor-Freeze Up/Thaw - Hrly	345	0	1,297	1,442	1,531	
53745	Labor-Freeze Up/Thaw - Call Time	0	0	681	664	709	
53745	Labor-Freeze Up/Thaw - OT	0	0	1,106	1,079	1,151	
53745	Labor-Freeze Up/Thaw - Temp	0	0	0	0	0	
53745	Contracted Svcs.-Trans./Distrib.	0	0	0	500	500	
53746	Labor-Customer Complaints - Hrly	713	260	830	809	864	
53746	Labor-Customer Complaints - Call Time	458	305	655	634	682	
53746	Labor-Customer Complaints - OT	163	92	551	535	573	
53746	Labor-Customer Complaints - Temp	0	0	0	0	0	
53747	Labor-Diggers Hotline Locates - Hrly	27,813	19,380	30,083	30,599	39,657	
53747	Labor-Diggers Hotline Locates - Call Time	578	461	622	611	647	
53747	Labor-Diggers Hotline Locates - OT	237	196	91	87	95	
53747	Labor-Diggers Hotline Locates - Temp	0	0	0	0	0	
53748	Labor-Water Service On/Off - Hrly	3,053	1,238	2,889	1,554	1,663	
53748	Labor-Water Service On/Off - Call Time	700	123	306	298	319	
53748	Labor-Water Service On/Off - OT	472	138	45	43	47	
# 53750	Salaries	18,520	12,298	19,454	19,271	20,234	
53750	GIS - Education/Training	0	0	0	500	0	
53750	GIS Expenses	10,260	9,075	9,500	11,300	10,100	
53751	Labor-Distribution Model	0	31	0	0	0	
53751	Labor-Distribution Model	0	0	0	0	0	
53751	Distr. Model Expenses	3,254	0	2,870	2,900	2,900	
<b>EXPENSES</b>							
<b>TRANSMISSION / DISTRIBUTION EXPENSES (cont.)</b>							
<b>Maintenance Expenses</b>							
53760	Maint. Reserv./Stand Pipes, Labor - Hrly	1,211	177	892	872	928	
53760	Maint. Reserv./Stand Pipes, Labor - Call Time	226	123	67	65	70	
53760	Maint. Reserv./Stand Pipes, Labor - OT	31	92	0	0	0	
53760	Maint. Reserv./Stand Pipes, Other	0	0	0	0	0	
53760	Maint. Reserv./Stand Pipes, Other	14,952	3,624	13,140	14,000	14,000	
53760	Maint. Reserv./Stand Pipes, Other	86	0	0	0	0	
53761	Maint. of Mains, Labor - Hrly	14,382	10,692	14,887	14,738	15,316	
53761	Maint. of Mains, Labor - Call Time	58	122	183	177	190	
53761	Maint. of Mains, Labor - OT	545	193	3,858	3,901	4,168	
53761	Maint. of Mains, Other	16,244	15,173	30,000	60,000	60,000	
53761	Maint of Mains, Small Equipment	100	0	200	500	500	
53761	Maint of Mains, Operating Supplies	0	0	0	0	0	
53762	Maint. of Services, Labor - Hrly	2,441	1,572	3,829	3,699	3,983	
53762	Maint. of Services, Labor - Call Time	0	62	61	58	63	
53762	Maint. of Services, Labor - OT	66	107	320	308	332	
53762	Maint. of Services, Other	23,289	14,419	27,200	39,200	39,200	
53763	Maint. of Meters, Labor - Hrly	9,270	7,267	7,399	7,069	8,783	
53763	Maint. of Meters, Labor - Call Time	0	0	62	61	64	
53763	Maint. of Meters, Labor - OT	0	78	0	0	0	
53763	Maint. of Meters, Other	6,135	3,018	3,100	3,500	3,500	

**VILLAGE OF WESTON  
WATER UTILITY  
2024 OPERATING BUDGET**

ACCOUNT #	ACCOUNT DESCRIPTION	2023		2023 ESTIMATE	2023 BUDGET	2024	2024
		ACTUAL	Y-T-D 8/31/2023			PROPOSED BUDGET	BUDGET CHANGE
53764	Maint. of Hydrants, Labor - Hrly	2,058	4,062	3,119	4,348	4,886	
53764	Maint. of Hydrants, Labor - OT	47	0	0	0	0	
53764	Maint. of Hydrants, Other	8,113	5,474	6,000	5,000	6,000	
53765	Maint. of Other Plant, Labor - Hrly	8,807	11,087	5,441	3,475	4,725	
53765	Maint. of Other Plant, Labor - OT	0	92	0	0	0	
53766	Maint. of Vehicles, Labor - Hrly	2,111	1,368	2,573	2,855	3,291	
53766	Maint. of Vehicles, Other	2,220	4,644	4,900	3,900	3,400	
<b>TRANSMISSION / DISTRIB.</b>		<b>204,134</b>	<b>159,322</b>	<b>246,990</b>	<b>290,781</b>	<b>315,947</b>	<b>25,166</b>

**EXPENSES**

**CUSTOMER ACCOUNTS EXPS. (53770-53771)**

53770	Meter Reading, Labor - Hrly	29	0	0	0	0	
53771	Accounting/Collection-Labor - Salaries	24,341	28,647	24,981	24,704	25,980	
53771	Accounting/Collection-Labor - Hrly	27,407	18,357	46,806	37,249	39,806	
53771	Accounting/Collection-Labor - OT	8,738	1,532	485	486	811	
53771	Financial Audit Fees	3,888	693	4,620	7,500	7,500	
53771	Contracted Services	14,729	3,098	20,000	25,000	25,000	
53771	Postage, Misc.	12,623	12,708	15,230	12,500	15,000	
53771	Bad Debt Expense	0	0	100	100	100	
<b>CUSTOMER ACCTS. EXPS.</b>		<b>91,755</b>	<b>65,035</b>	<b>112,222</b>	<b>107,539</b>	<b>114,197</b>	<b>6,658</b>

**PRIVATE WELL PERMIT PROGRAM (53775)**

53775	Outside Services Contracted	1,925	1,012	1,700	1,000	1,700	
53775	Office Supplies	95	139	150	100	150	
<b>PRIVATE WELL PERMIT PROG.</b>		<b>2,020</b>	<b>1,151</b>	<b>1,850</b>	<b>1,100</b>	<b>1,850</b>	<b>750</b>

**ADMINISTRATIVE & GENERAL EXPS. (53780)**

53780	Salaries-Committee Members	403	0	0	0	0	
53780	Salaries - Regular	134,387	88,591	136,220	135,956	141,403	
53780	Hourly Wages, Regular	57,320	29,457	57,134	56,242	68,981	
53780	Hourly Wages, Call Time	0	0	0	0	0	
53780	Hourly Wages, Overtime	168	223	4,595	4,591	576	
53780	Vacation/Sick/Holidays	1,103	0	0	0	0	
53780	Bonus/Incentive Pay	0	113	0	0	0	
53780	Social Security	32,037	22,438	37,514	36,247	41,286	
53780	Wisconsin Retirement	(17,362)	20,812	33,348	32,223	37,231	
53780	Health/Dental Insurance	76,546	55,404	79,858	84,082	110,968	
53780	Health Insurance Incentive	0	0	4,310	0	5,465	
53780	Life Insurance	8,302	607	1,102	1,071	1,236	
53780	Worker's Comp. Ins.	9,941	7,424	11,968	11,499	13,696	
53780	Employee Education/Training	1,865	1,537	2,500	5,000	5,000	
53780	Coveralls/Clothing	1,333	1,779	2,500	2,500	2,700	
53780	Employee Health Tests	250	151	200	500	500	
53780	Income Continuation Insurance	0	0	0	2,709	3,112	
53780	Employee Awards	0	0	0	150	150	
53780	Regulatory Commission	2,831	125	2,700	2,700	2,700	
53780	Legal Services	354	0	1,000	500	500	
53780	Architec/Engineering Fees	0	15,000	10,000	75,000	75,000	
53780	Telephone	1,314	1,918	1,900	1,900	1,900	
53780	Repairs/Maint - Building	0	9,300	0	0	0	
53780	Outside Services Contracted	21,673	21,250	23,844	19,000	22,000	
53780	Office Supplies & Expenses	41	1,808	2,400	4,100	4,100	
53780	Small Equipment	1,929	676	1,524	1,000	1,000	
53780	Legal notices	320	124	320	500	500	
53780	Membership dues	3,440	2,894	3,000	3,500	3,500	
53780	Registration Fees	260	92	700	2,000	2,000	
53780	Meeting /travel/lodging	3,880	1,780	3,000	5,500	5,500	
53780	Uniform Allow	1,215	619	1,900	1,400	1,900	
53780	Transportation Exp. - Gas	7,375	4,720	7,500	7,500	7,500	
53780	Repair/Maint Supplies	0	0	0	0	0	
53780	Misc. General Expenses	2,851	172	150	250	250	
53780	Property Insurance	11,262	11,804	12,800	13,200	14,000	
<b>ADMIN. &amp; GENERAL EXPS.</b>		<b>365,038</b>	<b>300,818</b>	<b>443,987</b>	<b>510,820</b>	<b>574,654</b>	<b>63,834</b>

**VILLAGE OF WESTON  
WATER UTILITY  
2024 OPERATING BUDGET**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	2024 BUDGET CHANGE	
<b>OTHER OPERATING EXPENSES (53790)</b>								
53790	Depreciation	690,778	450,000	700,000	675,000	710,000		
53790	Payment in Lieu of Taxes	471,337	310,000	470,000	465,000	475,000		
	<b>OTHER OPER. EXPENSES</b>	<b>1,162,115</b>	<b>760,000</b>	<b>1,170,000</b>	<b>1,140,000</b>	<b>1,185,000</b>	<b>45,000</b>	
<b>DEBT SERVICE (58300-59910)</b>								
58300	Interest on Long-term Debt	196,496	101,518	181,890	197,163	186,416		
58400	Bond Issue Expenses	0	43,598	43,598	0	0		
59910	Amort. Loss on refunding	1,328	0	1,328	0	1,328		
	<b>DEBT SERVICE</b>	<b>197,824</b>	<b>145,116</b>	<b>226,816</b>	<b>197,163</b>	<b>187,744</b>	<b>(9,419)</b>	
<b>TRANSFERS OUT (59240)</b>								
59230	Transfers Out-Debt Service Fund	0	0	0	0	0		
	<b>OPERATING TRANSFERS OUT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENSES</b>		<b>2,453,861</b>	<b>1,832,850</b>	<b>2,864,654</b>	<b>2,888,929</b>	<b>3,056,207</b>	<b>167,278</b>	
							<b>Percent Budget Change</b>	<b>5.79%</b>
<b>NET INCOME (LOSS) - before Cap. Contributions</b>		<b>234,461</b>	<b>213,058</b>	<b>(139,824)</b>	<b>(223,219)</b>	<b>(233,497)</b>	<b>(10,278)</b>	
<b>NET INCOME (LOSS) - after Cap. Contributions</b>		<b>789,907</b>	<b>213,058</b>	<b>(139,824)</b>	<b>(223,219)</b>	<b>(233,497)</b>	<b>(10,278)</b>	

**VILLAGE OF WESTON  
SEWER UTILITY  
2024 OPERATING BUDGET**

	<b>2022 ACTUAL</b>	<b>2023 Y-T-D 8/31/2023</b>	<b>2023 ESTIMATE</b>	<b>2023 BUDGET</b>	<b>2024 PROPOSED BUDGET</b>	<b>CHANGE</b>
<b>Net Assets, January 1</b>	\$26,768,190	\$27,173,654	\$27,173,654	\$27,173,654	\$26,833,894	
<b>Revenues</b>						
Customer Sales	2,380,899	1,598,308	2,385,500	2,397,000	2,397,000	
Hook-up Charges	42,035	20,640	30,000	20,000	20,000	
Other Sewer Revenue	12,196	7,774	10,100	6,400	6,400	
Interest Income	(28,123)	131,938	100,000	42,000	50,000	
Gain (Loss) on Sale of Capital Assets	(560)	0	0	0	0	
Other Financing Sources	4,951	0	0	0	0	
<b>Total Revenues</b>	<b>2,411,398</b>	<b>1,758,660</b>	<b>2,525,600</b>	<b>2,465,400</b>	<b>2,473,400</b>	<b>\$8,000</b>
<b>Expenses</b>						
Maintenance	164,443	124,178	201,549	305,546	322,564	
Operating	303,457	157,132	298,200	317,300	317,300	
Rib Mt. Metro – O&M	849,360	635,883	1,100,000	1,000,000	1,150,000	
Customer Accounts	60,897	34,501	56,432	70,314	49,591	
Administrative & General	257,014	218,318	337,472	323,382	371,842	
Depreciation	726,311	466,664	730,000	700,000	750,000	
Rib Mt. Metro – Debt Service	103,863	74,637	125,000	120,000	600,000	
Interest Expense & Fiscal Charges	52,222	38,495	36,707	36,707	26,765	
Other Financing Uses/Transfers	0	0	0	0	0	
<b>Total Expenditures</b>	<b>2,517,567</b>	<b>1,749,808</b>	<b>2,885,360</b>	<b>2,873,249</b>	<b>3,588,062</b>	<b>\$714,813</b>
Net Income (Loss) – before Capital Cor	(106,169)	8,852	(359,760)	(407,849)	(1,114,662)	
Plus: Capital Contributions	511,633	19,550	20,000	1,000	1,000	
Net Income (Loss) – after Capital Contr	405,464	28,402	(339,760)	(406,849)	(1,113,662)	
<b>Net Assets, December 31</b>	<b>\$27,173,654</b>	<b>\$27,202,056</b>	<b>\$26,833,894</b>	<b>\$26,766,805</b>	<b>\$25,720,232</b>	

**VILLAGE OF WESTON  
SEWER UTILITY  
2024 OPERATING BUDGET**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	2024 BUDGET CHANGE
<b>REVENUES</b>							
<b><u>CUSTOMER SALES (46411)</u></b>							
46411	Metered Sales-Residential	1,346,113	879,498	1,365,000	1,380,000	1,380,000	
46411	Metered Sales-Commercial	772,518	540,867	760,000	760,000	760,000	
46411	Metered Sales-Industrial	201,511	136,679	200,000	200,000	200,000	
46411	Metered Sales-Public Authority	60,757	41,264	60,500	57,000	57,000	
	<b>CUSTOMER SALES</b>	<b>2,380,899</b>	<b>1,598,308</b>	<b>2,385,500</b>	<b>2,397,000</b>	<b>2,397,000</b>	<b>0</b>
<b><u>OTHER SEWER REVENUE (46160-46416)</u></b>							
46160	NSF Check Fees	461	150	200	100	100	
46412	Forfeited Discounts/Penalties	4,500	4,774	5,000	2,000	2,000	
46412	Misc. Services Billed	2,335	0	0	0	0	
46413	Assessment Checking	2,940	1,775	3,000	3,000	3,000	
46414	Permits	1,960	1,075	1,900	1,300	1,300	
46415	Hook-up Charges	42,035	20,640	30,000	20,000	20,000	
	<b>OTHER SEWER REVENUE</b>	<b>54,231</b>	<b>28,414</b>	<b>40,100</b>	<b>26,400</b>	<b>26,400</b>	<b>0</b>
<b><u>INTEREST INCOME (48110-48130)</u></b>							
48110	Interest on Investments - Earned	108,972	114,327	100,000	42,000	50,000	
48110	Interest on Investments - Unearned Loss	(137,722)	17,611	0	0	0	
48110	Interest from Stormwater Fund	0	0	0	0	0	
48130	Interest on Assessments	627	0	0	0	0	
	<b>INTEREST INCOME</b>	<b>(28,123)</b>	<b>131,938</b>	<b>100,000</b>	<b>42,000</b>	<b>50,000</b>	<b>8,000</b>
<b><u>MISCELLANEOUS REVENUE (48300-48309)</u></b>							
48300	Gain/Loss on Sale of Equip/Prop.	(560)	0	0	0	0	
48309	Gain/Loss on Sale of Equip/Prop.	0	0	0	0	0	
	<b>MISCELLANEOUS REVENUE</b>	<b>(560)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OTHER FINANCING SOURCES (49910)</u></b>							
49910	Amort. - Premium on Debt	4,951	0	0	0	0	
	<b>OTHER FINANCING SOURCES</b>	<b>4,951</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES - Subtotal</b>		<b>2,411,398</b>	<b>1,758,660</b>	<b>2,525,600</b>	<b>2,465,400</b>	<b>2,473,400</b>	<b>8,000</b>
					<b>Percent Budget Change</b>	<b>0.32%</b>	
<b><u>CAPITAL CONTRIBUTIONS (48550)</u></b>							
48550	Capital Contributions	511,633	19,550	20,000	1,000	1,000	0
<b>TOTAL REVENUES</b>		<b>2,923,031</b>	<b>1,778,210</b>	<b>2,545,600</b>	<b>2,466,400</b>	<b>2,474,400</b>	<b>8,000</b>

**VILLAGE OF WESTON  
SEWER UTILITY  
2024 OPERATING BUDGET**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	2024 BUDGET CHANGE
<b>EXPENSES</b>							
<b><u>MAINTENANCE EXPENSES (53600-53611)</u></b>							
53600	Contracted Svcs.-General Maint.	2,393	1,483	2,500	10,000	10,000	
53600	Misc. Exps.-General Maint.	0	0	0	0	0	
53601	Labor-Lift Station Maint. - Hrly	30,690	20,242	29,798	28,971	33,750	
53601	Labor-Lift Station Maint. - Call Time	1,258	746	932	909	968	
53601	Labor-Lift Station Maint. - OT	1,664	1,373	1,129	1,095	1,173	
53601	Labor-Lift Station Maint. - Standby	8,100	4,950	7,800	7,800	7,800	
53601	Lift Station Maint. - Other Mach.	29,027	31,096	35,000	20,000	25,000	
53601	Lift Station Maint. - Grounds	2,000	2,490	3,500	2,600	3,500	
53601	Lift Station Maint. - Building	1,225	1,216	1,500	7,500	7,500	
53601	Lift Station Maint. - Outside Services	0	0	0	0	0	
53601	Lift Station Maint. - Landfill	884	1,069	1,200	1,250	1,500	
53601	Operating Supplies-All Other	624	2,138	2,200	1,500	1,500	
53602	Labor-Sewer Jetting - Hrly	14,006	7,009	10,098	9,889	12,510	
53602	Labor-Sewer Jetting - Call Time	58	0	0	0	0	
53602	Labor-Sewer Jetting - OT	194	0	0	0	0	
53602	Labor-Sewer Jetting - Temp	0	0	6,500	6,500	6,500	
53603	Labor-Manhole/Main Repair - Hrly	4,862	10,115	13,112	13,163	14,054	
53603	Labor-Manhole/Main Repair -Call Time	58	0	0	0	0	
53603	Labor-Manhole/Main Repair - OT	120	91	0	0	0	
53603	Contracted Services-Mains	28,685	11,188	42,000	60,000	62,000	
53603	Operating Supplies-All Other	2,668	875	3,500	7,500	7,500	
		0	0	0	0	0	
53604	Labor-Customer Complaints - Hrly	146	62	210	205	218	
53604	Labor-Customer Complaints - Call Time	117	151	216	213	225	
53604	Labor-Customer Complaints - OT	22	22	151	148	156	
53605	Labor-Televising - Hrly	1,554	550	3,105	3,040	3,228	
53605	Televising-Outside Contracted svc	32	0	0	90,000	90,000	
53606	Labor-Maintenance Vehicles - Hrly	4,046	2,726	3,844	3,742	3,998	
53606	Contracted Svcs.-Maint. Vehicles	6,935	10,068	10,100	4,500	6,000	
53606	Gasoline	250	0	250	250	250	
53606	Repair/Maint - Vehicles	3,168	2,220	2,500	2,000	2,000	
53607	Labor-Mapping & AS Builts - Salary	18,520	12,298	19,454	19,271	20,234	
53607	Employee Education/Training	0	0	450	500	500	
53607	Computer License	449	0	500	3,000	500	
53607	Contracted Services	172	0	0	0	0	
53607	Misc. Exps.-GIS	516	0	0	0	0	
	<b>MAINTENANCE EXPENSES</b>	<b>164,443</b>	<b>124,178</b>	<b>201,549</b>	<b>305,546</b>	<b>322,564</b>	<b>17,018</b>
<b><u>OPERATING EXPENSES (53610)</u></b>							
53610	Employee Education & Training	0	0	0	0	0	
53610	Water/Sewer/Stormwater	390	200	400	400	400	
53610	Electricity	40,947	26,012	35,700	37,000	37,000	
53610	Sewerage Treatment Costs (Schofield)	134,119	104,429	130,000	150,000	150,000	
53610	Natural Gas	1,805	1,252	1,300	1,300	1,300	
53610	Telephone	9,953	4,451	9,600	9,600	9,600	
53610	Mobile Device	397	272	1,500	1,500	1,500	
53610	Rib Mt. Metro - Monthly O&M	849,360	635,883	1,100,000	1,000,000	1,150,000	
53610	Small Equipment	115	5,116	5,200	2,500	2,500	
53610	Operating supplies	1,683	2,339	2,000	2,500	2,500	
53610	Gasoline	6,821	3,061	6,200	6,200	6,200	
53610	Repairs/Maint-Machinery	1,413	0	100	100	100	
53610	Repairs/Maint-Sewer	0	0	100	100	100	
53610	Miscellaneous	238	0	100	100	100	
53610	Rents/Lease/Easements	0	0	3,000	3,000	3,000	
53610	Depreciation Exp-Water Meters	52,629	0	53,000	53,000	53,000	
53610	Property Taxes/Easement	14,384	10,000	15,000	15,000	15,000	
53610	Meter Cost Share Exp.	38,563	0	35,000	35,000	35,000	
	<b>OPERATING EXPENSES</b>	<b>1,152,817</b>	<b>793,015</b>	<b>1,398,200</b>	<b>1,317,300</b>	<b>1,467,300</b>	<b>150,000</b>

**VILLAGE OF WESTON  
SEWER UTILITY  
2024 OPERATING BUDGET**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	2024 BUDGET CHANGE
<b><u>CUSTOMER ACCOUNTS EXPS. (53612)</u></b>							
53612	Customer Accounts -Salary	0	0	0	0	0	
53612	Customer Accounts -Hourly	21,720	16,685	25,091	37,814	20,330	
53612	Customer Accounts -OT	8,452	1,532	4,041	4,050	811	
53612	Financial Audit	2,808	507	5,500	5,500	5,500	
53612	Postage Meter	0	0	0	0	0	
53612	Computer license	22,372	11,935	15,000	15,000	15,000	
53612	Computer Maint	0	0	0	0	0	
53612	Office Supplies	189	235	0	500	500	
53612	Postage, Publishing/Printing	3,586	2,907	5,000	5,000	5,000	
53612	Outside Printing/Stationery	1,770	700	1,800	1,800	1,800	
53612	Small Equipment	0	0	0	500	500	
53612	Bad Debt Expense	0	0	0	150	150	
	<b>CUSTOMER ACCTS. EXPS.</b>	<b>60,897</b>	<b>34,501</b>	<b>56,432</b>	<b>70,314</b>	<b>49,591</b>	<b>(20,723)</b>
<b><u>ADMINISTRATIVE &amp; GENERAL EXPS. (53613)</u></b>							
53613	Salaries-Regular	159,130	117,238	161,201	160,660	167,383	
53613	Wages-Hourly	5,164	3,673	27,052	3,585	28,134	
53613	Wages-Overtime	59	132	182	174	189	
53613	Vacation/Sick/Holidays	1,103	0	0	0	0	
53613	Bonus/Incentive Pay	0	113	0	0	0	
53613	Social Security	20,258	14,559	24,015	23,041	24,600	
53613	Wisconsin Retirement	18,036	13,566	20,905	20,041	21,745	
53613	Pension expense	(30,347)	0	0	0	0	
53613	Health/Dental Insurance	46,923	35,470	48,936	51,239	60,755	
53613	Health Incentive	0	0	2,518	0	2,774	
53613	Life Insurance	5,735	400	620	702	671	
53613	Worker's Comp. Ins.	5,582	4,237	6,668	6,441	7,062	
53613	Education/Training	1,870	1,186	3,000	5,000	5,000	
53613	Uniforms	851	371	900	900	1,400	
53613	Employee Health Tests	68	82	400	500	500	
53613	Income Continuation Insurance	0	0	0	1,749	1,879	
53613	Legal services	446	0	1,000	1,000	1,000	
53613	Architectural/Engineering	0	250	6,000	15,000	15,000	
53613	Telephone	719	1,201	1,500	650	650	
53613	Computer License Fee	0	4,145	4,800	4,800	4,800	
53613	Outside Services Contracted	11,163	13,121	15,000	15,000	15,000	
53613	Office Supplies	30	1,655	1,655	100	100	
53613	Postage	0	0	0	0	0	
53613	Outside Printing	102	59	150	100	100	
53613	Small Equipment	1,524	85	1,600	1,500	1,500	
53613	Membership Dues	990	1,047	1,050	1,000	1,100	
53613	Registration Fees	0	0	1,700	2,500	2,500	
53613	Employee automobile	0	0	0	0	0	
53613	Commercial Travel Exp	1,795	0	750	1,200	1,200	
53613	Misc. Exps.	0	70	70	0	0	
53613	Property Insurance	5,813	5,658	5,800	6,500	6,800	
	<b>ADMIN. &amp; GENERAL EXPS.</b>	<b>257,014</b>	<b>218,318</b>	<b>337,472</b>	<b>323,382</b>	<b>371,842</b>	<b>48,460</b>
<b><u>DEPRECIATION (53610)</u></b>							
53614	Depreciation Expense	726,311	466,664	730,000	700,000	750,000	
	<b>DEPRECIATION</b>	<b>726,311</b>	<b>466,664</b>	<b>730,000</b>	<b>700,000</b>	<b>750,000</b>	<b>50,000</b>

**VILLAGE OF WESTON  
SEWER UTILITY  
2024 OPERATING BUDGET**

ACCOUNT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	2024 BUDGET CHANGE	
<b><u>DEBT SERVICE (53614/58308-59910)</u></b>								
53614	Rib Mt. Metro - Debt Service	103,863	74,637	125,000	120,000	600,000		
58300	Interest-Bonds Payable	52,222	31,007	36,707	36,707	26,765		
58400	Bond Issue Expenses	0	7,488	0	0	0		
59910	Amortiz. Exp.-Bond Discounts	0	0	0	0	0		
59910	Amort. Loss on refunding	0	0	0	0	0		
	<b>DEBT SERVICE</b>	<b>156,085</b>	<b>113,132</b>	<b>161,707</b>	<b>156,707</b>	<b>626,765</b>	<b>470,058</b>	
<b>EXPENSES</b>		<b>2,517,567</b>	<b>1,749,808</b>	<b>2,885,360</b>	<b>2,873,249</b>	<b>3,588,062</b>	<b>714,813</b>	
							<b>Percent Budget Change</b>	<b>24.88%</b>
<b>NET INCOME (LOSS) - before Cap. Contributions</b>		<b>(106,169)</b>	<b>8,852</b>	<b>(359,760)</b>	<b>(407,849)</b>	<b>(1,114,662)</b>	<b>(706,813)</b>	
							<b>Percent Budget Change</b>	<b>173.30%</b>
<b>NET INCOME (LOSS) - after Cap. Contributions</b>		<b>405,464</b>	<b>28,402</b>	<b>(339,760)</b>	<b>(406,849)</b>	<b>(1,113,662)</b>	<b>(706,813)</b>	

**VILLAGE OF WESTON  
STORMWATER UTILITY  
2024 OPERATING BUDGET**

	<b>2022 ACTUAL</b>	<b>2023 Y-T-D 8/31/2023</b>	<b>2023 ESTIMATE</b>	<b>2023 BUDGET</b>	<b>2024 PROPOSED BUDGET</b>	<b>CHANGE</b>
<b>Net Assets, January 1</b>	\$9,836,508	\$10,495,617	\$10,495,617	\$10,495,617	\$10,488,589	
<b>Revenues</b>						
Intergovernmental Revenue	72,280	0	0	0	0	
Stormwater User Fees	668,054	425,506	668,960	673,400	673,400	
Stormwater Permits	4,900	2,850	2,850	2,100	2,500	
Stormwater Services	0	0	0	0	0	
Other Operating Revenue	1,450	1,310	1,310	1,000	1,200	
Interest Income	6,143	13,712	14,000	2,000	6,000	
Gain (Loss) on Sale of Capital Assets	0	0	0	0	0	
Other Financing Sources	1,382	0	1,380	0	1,380	
Total Revenues	754,209	443,378	688,500	678,500	684,480	5,980
<b>Expenses</b>						
Program Management	10,400	9,223	27,709	38,269	49,964	
Street Sweeping	26,924	13,313	27,923	31,517	33,961	
Storm Sewer Maintenance	120,466	99,329	154,268	151,272	155,370	
Depreciation	382,003	249,328	385,000	374,000	390,000	
Interest Expense & Fiscal Charges	52,984	78,262	100,628	45,678	64,801	
Other Financing Uses/Transfers	0	0	0	0	0	
Total Expenditures	592,777	449,455	695,528	640,736	694,096	53,360
Net Income (Loss)	161,432	(6,077)	(7,028)	37,764	(9,616)	
<b>Net Assets, December 31</b>	<b>\$10,495,617</b>	<b>\$10,489,540</b>	<b>\$10,488,589</b>	<b>\$10,533,381</b>	<b>\$10,478,973</b>	

**VILLAGE OF WESTON  
STORMWATER UTILITY  
2024 OPERATING BUDGET**

<u>ACCOUNT DESCRIPTION</u>	<b>2022 ACTUAL</b>	<b>2023 Y-T-D 8/31/2023</b>	<b>2023 ESTIMATE</b>	<b>2023 BUDGET</b>	<b>2024 PROPOSED BUDGET</b>	<b>CHANGE</b>
<b>REVENUES</b>						
<b><u>INTERGOVERNMENTAL REVENUE (43540)</u></b>						
Stormwater Management Grant	72,280	0	0	0	0	
<b>INTERGOVERNMENTAL REVENUE</b>	<b>72,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>STORMWATER USER FEES (46324)</u></b>						
ERU Charges-Residential	229,083	145,786	230,000	232,000	232,000	
ERU Charges-Commercial	312,671	201,715	315,000	317,000	317,000	
ERU Charges-Industrial	79,720	45,404	77,500	78,000	78,000	
ERU Charges-Public Authorities	38,610	27,072	38,560	38,500	38,500	
ERU Charges-Tax Exempt Prop.	7,970	5,529	7,900	7,900	7,900	
<b>STORMWATER USER FEES</b>	<b>668,054</b>	<b>425,506</b>	<b>668,960</b>	<b>673,400</b>	<b>673,400</b>	<b>0</b>
<b><u>STORMWATER PERMITS (46325)</u></b>						
Drainage Review Permits	4,900	2,850	2,850	2,100	2,500	
<b>STORMWATER PERMITS</b>	<b>4,900</b>	<b>2,850</b>	<b>2,850</b>	<b>2,100</b>	<b>2,500</b>	<b>400</b>
<b><u>OTHER OPERATING REVENUE (46326/48700)</u></b>						
Forfeited Discounts Penalty	1,450	1,310	1,310	1,000	1,200	
Misc Other Revenue - Unbudgeted	0	0	0	0	0	
<b>OTHER OPERATING REVENUE</b>	<b>1,450</b>	<b>1,310</b>	<b>1,310</b>	<b>1,000</b>	<b>1,200</b>	<b>200</b>
<b><u>INTEREST INCOME (48110)</u></b>						
Interest on Investments - Earned	6,143	13,712	14,000	2,000	6,000	
<b>INTEREST INCOME</b>	<b>6,143</b>	<b>13,712</b>	<b>14,000</b>	<b>2,000</b>	<b>6,000</b>	<b>4,000</b>
<b><u>OTHER FINANCING SOURCES (49910)</u></b>						
Amort. - Premium on Debt	1,382	0	1,380	0	1,380	
<b>OTHER FINANCING SOURCES</b>	<b>1,382</b>	<b>0</b>	<b>1,380</b>	<b>0</b>	<b>1,380</b>	<b>1,380</b>
<b>REVENUES - Subtotal</b>	<b>754,209</b>	<b>443,378</b>	<b>688,500</b>	<b>678,500</b>	<b>684,480</b>	<b>5,980</b>
						<b>0.88%</b>
<b><u>CAPITAL CONTRIBUTIONS (48550)</u></b>						
Capital Contributions	497,677	0	0	0	0	
<b>CAPITAL CONTRIBUTIONS</b>	<b>497,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>1,251,886</b>	<b>443,378</b>	<b>688,500</b>	<b>678,500</b>	<b>684,480</b>	<b>5,980</b>
				<b>Percent Budget Change</b>		<b>0.88%</b>

**VILLAGE OF WESTON  
STORMWATER UTILITY  
2024 OPERATING BUDGET**

<b>ACCOUNT DESCRIPTION</b>	<b>2022 ACTUAL</b>	<b>2023 Y-T-D 8/31/2023</b>	<b>2023 ESTIMATE</b>	<b>2023 BUDGET</b>	<b>2024 PROPOSED BUDGET</b>	<b>CHANGE</b>
<b>EXPENSES</b>						
<b><u>SWEEPING (53318)</u></b>						
Hourly Wages-Regular	11,448	6,346	12,022	14,111	14,848	
Social Security	811	455	920	1,080	1,134	
Retirement-Employer Share	744	432	818	959	1,025	
Health/Dental Insurance	4,293	2,212	4,366	5,637	5,851	
Health Insurance Incentive	0	0	238	0	322	
Life Insurance	13	10	19	21	22	
Worker's Comp Insurance	464	279	540	620	666	
Post Employee Health	0	0	0	89	93	
Repair/Maint Supplies	9,151	3,579	9,000	9,000	10,000	
<b>SWEEPING</b>	<b>26,924</b>	<b>13,313</b>	<b>27,923</b>	<b>31,517</b>	<b>33,961</b>	<b>2,444</b>
<b><u>PROGRAM MANAGEMENT (53652)</u></b>						
Salaries-Committee Members	216	0	200	200	200	
Salaries-Stormwater	0	0	8,189	8,110	8,517	
Hourly Wages	1,322	26	2,172	2,255	2,258	
Social Security	112	2	792	793	825	
Wisconsin Retirement	(3,755)	2	705	704	744	
Health/Dental Insurance	150	11	1,014	1,060	1,661	
Health Insurance Incentive	0	0	53	0	91	
Life Insurance	223	0	62	72	64	
Worker's Comp. Ins.	2	0	372	360	387	
Income Continuation Insurance	0	0	0	65	67	
Accounting & Auditing Fees	1,296	240	1,550	1,700	1,700	
Architectural Engineering Fees	0	0	0	10,000	20,000	
State Inspection/Permit Fees	2,000	2,000	2,000	2,000	2,000	
Computer License Fees	2,177	1,862	2,500	2,500	2,500	
Postage	3,387	2,332	4,800	4,800	4,800	
Outside Printing	1,770	848	1,400	1,400	1,400	
Publication Fees-Legal Notices	0	0	0	50	50	
Public Relation Exps/Public Outreach	1,500	1,900	1,900	2,000	2,500	
Other Supplies-Field Supplies	0	0	0	100	100	
Losses-Bad Debt Expense	0	0	0	100	100	
<b>PROGRAM MANAGEMENT</b>	<b>10,400</b>	<b>9,223</b>	<b>27,709</b>	<b>38,269</b>	<b>49,964</b>	<b>11,695</b>
<b><u>STORM SEWER MAINT. - DPW STREETS (53655/53662)</u></b>						
Hourly Wages	40,732	21,820	47,782	48,921	49,288	
Hourly Wages-Call Time	0	115	60	58	62	
Overtime Wages	388	1,059	816	651	704	
Social Security	2,964	1,662	3,722	3,798	3,828	
Retirement-Employer Share	2,673	1,564	3,309	3,375	3,454	
Health/Dental Insurance	13,447	6,978	13,126	15,820	14,506	
Health Insurance Incentive	0	0	714	0	792	
Life Insurance	59	41	153	148	163	
Worker's Comp Insurance	1,654	1,009	2,186	2,180	2,249	
Income Continuation Insurance	0	0	0	306	309	
Electricity	363	206	400	400	400	
Outside Services	20,437	35,168	40,000	30,000	30,000	
Equipment Rental	0	0	0	4,000	3,000	
Repair/Maint Supplies	30,505	28,382	33,000	30,000	35,000	
Other Supplies - Field Supplies	1,184	1,325	1,500	1,500	1,500	
Other Supplies	6,060	0	7,500	10,000	10,000	
Other Outside Contracted Services	0	0	0	115	115	
<b>STORM SEWER MAINT.</b>	<b>120,466</b>	<b>99,329</b>	<b>154,268</b>	<b>151,272</b>	<b>155,370</b>	<b>4,098</b>

**VILLAGE OF WESTON  
STORMWATER UTILITY  
2024 OPERATING BUDGET**

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	CHANGE
<b><u>PUBLIC EDUCATION/OUTREACH (53660)</u></b>						
<b><u>OTHER EXPENSES (53690)</u></b>						
Depreciation	382,003	249,328	385,000	374,000	390,000	
<b>OTHER EXPENSES</b>	<b>382,003</b>	<b>249,328</b>	<b>385,000</b>	<b>374,000</b>	<b>390,000</b>	<b>16,000</b>
<b><u>DEBT SERVICE (58300/58400 - 59910)</u></b>						
Interest on Long-term Debt	50,836	23,064	45,428	45,428	64,551	
Bond Issue Expenses	184	55,198	55,200	250	250	
Interest on Interfund Loan	0	0	0	0	0	
Amort. Loss on refunding	1,964	0	0	0	0	
<b>DEBT SERVICE</b>	<b>52,984</b>	<b>78,262</b>	<b>100,628</b>	<b>45,678</b>	<b>64,801</b>	<b>19,123</b>
<b>EXPENSES</b>	<b>592,777</b>	<b>449,455</b>	<b>695,528</b>	<b>640,736</b>	<b>694,096</b>	<b>53,360</b>
				Percent Budget Change		8.33%
<b>NET INCOME (LOSS) - before Cap. Contributi</b>	<b>161,432</b>	<b>(6,077)</b>	<b>(7,028)</b>	<b>37,764</b>	<b>(9,616)</b>	<b>(47,380)</b>
<b>NET INCOME (LOSS) - after Cap. Contributor</b>	<b>659,109</b>	<b>(6,077)</b>	<b>(7,028)</b>	<b>37,764</b>	<b>(9,616)</b>	<b>(47,380)</b>
				Percent Budget Change		-125.46%

**VILLAGE OF WESTON  
CIVIC AND SOCIAL  
2024 OPERATING BUDGET**

	<b>2022 ACTUAL</b>	<b>2023 Y-T-D 8/31/2023</b>	<b>2023 ESTIMATE</b>	<b>2023 BUDGET</b>	<b>2024 PROPOSED BUDGET</b>	<b>CHANGE</b>
<b>Fund Balance (Deficit), January 1</b>	\$22,862	\$27,730	\$27,730	\$27,730	\$30,284	
<b><u>Revenues</u></b>						
Licenses	6,695	7,195	7,325	6,000	8,600	
Miscellaneous Revenue	17,987	8,462	10,350	12,040	12,050	
<b>Total Revenues</b>	<b>24,682</b>	<b>15,657</b>	<b>17,675</b>	<b>18,040</b>	<b>20,650</b>	<b>2,610</b>
<b><u>Expenses</u></b>						
Farmers Market	19,814	9,195	15,121	17,768	21,794	
<b>Total Expenditures</b>	<b>19,814</b>	<b>9,195</b>	<b>15,121</b>	<b>17,768</b>	<b>21,794</b>	<b>4,026</b>
Excess Revenues Over (Under) Expenditures	4,868	6,462	2,554	272	(1,144)	
Fund Balance:						
Weston Centennial Scholarships	5,862	6,126	6,212	5,902	6,262	
Farmers Market	21,868	28,066	24,072	22,100	22,878	
<b>Fund Balance (Deficit), December 31</b>	<b>27,730</b>	<b>34,192</b>	<b>30,284</b>	<b>\$28,002</b>	<b>\$29,140</b>	

**VILLAGE OF WESTON  
CIVIC AND SOCIAL  
2024 OPERATING BUDGET**

<b>ACCOUNT DESCRIPTION</b>	<b>2022 ACTUAL</b>	<b>2023 Y-T-D 8/31/2023</b>	<b>2023 ESTIMATE</b>	<b>2023 BUDGET</b>	<b>2024 PROPOSED BUDGET</b>	<b>CHANGE</b>
<b>REVENUES</b>						
<b><u>LICENSES (441XX)</u></b>						
Farmer's Market/Vendor Licenses	6,695	7,195	7,200	5,900	8,500	
Weights/Measures	0	0	125	100	100	
<b>LICENSES (441XX)</b>	<b>6,695</b>	<b>7,195</b>	<b>7,325</b>	<b>6,000</b>	<b>8,600</b>	<b>2,600</b>
<b><u>MISCELLANEOUS REVENUE (48XXX)</u></b>						
Interest on Investments	160	264	350	40	50	
Misc Rev - EBT Reimbursements	17,827	8,198	10,000	12,000	12,000	
<b>MISCELLANEOUS REVENUE</b>	<b>17,987</b>	<b>8,462</b>	<b>10,350</b>	<b>12,040</b>	<b>12,050</b>	<b>10</b>
<b>TOTAL REVENUES</b>	<b>24,682</b>	<b>15,657</b>	<b>17,675</b>	<b>18,040</b>	<b>20,650</b>	<b>2,610</b>
					<b>Percent Budget Change</b>	<b>14.47%</b>
<b>EXPENDITURES</b>						
<b><u>FARMERS MARKET (56940)</u></b>						
Temporary Wages	0	0	0	0	3,500	
Social Security	0	0	0	0	268	
Personnel Services	0	0	0	0	3,768	
Other Outside Contracted Services	767	386	700	400	700	
Equipment Rental	1,088	825	1,200	942	1,200	
Contractual Services	1,855	1,211	1,900	1,342	1,900	558
Postage	108	50	50	125	125	
Advertising	0	0	170	300	300	
Public Relations Expenses	575	125	1,000	1,000	700	
Operating Supplies - All Other	17,275	7,773	10,000	12,000	12,000	
Other Supplies-Landscaping/Trees	0	0	2,000	2,000	2,000	
Other Supplies-All Other Supplies	0	35	0	1,000	1,000	
Rents/Leases/Easements	1	1	1	1	1	
Supplies & Materials	17,959	7,984	13,221	16,426	16,126	(300)
<b>FARMERS MARKET</b>	<b>19,814</b>	<b>9,195</b>	<b>15,121</b>	<b>17,768</b>	<b>21,794</b>	<b>258</b>
					<b>Percent Budget Change</b>	<b>1.45%</b>

**VILLAGE OF WESTON  
PARK TRUST  
2024 OPERATING BUDGET**

	<b>2022 ACTUAL</b>	<b>2023 Y-T-D 8/31/2023</b>	<b>2023 ESTIMATE</b>	<b>2023 BUDGET</b>	<b>2024 PROPOSED BUDGET</b>	<b>CHANGE</b>
<b>Fund Balance (Deficit), January 1</b>	\$42,304	\$55,365	\$55,365	\$55,365	\$64,585	
<b>Revenues</b>						
Public Charges for Services	12,744	9,000	9,000	0	0	
Miscellaneous Revenue	585	637	720	200	200	
Total Revenues	<u>13,329</u>	<u>9,637</u>	<u>9,720</u>	<u>200</u>	<u>200</u>	<u>0</u>
<b>Expenses</b>						
Rec Facilities-All Other Parks	0	0	0	0	0	
Rec Facilities-Dog Park	268	0	500	500	500	
Total Expenditures	<u>268</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>
Excess Revenues Over (Under) Expenditures	13,061	9,637	9,220	(300)	(300)	
Designated Fund Balance:						
Parkland Dedication	36,714	45,714	45,714	36,714	45,714	
Park/Rec Donations	15,898	16,535	16,468	15,948	16,518	
Trail Donations	1,059	1,059	1,059	1,059	1,059	
Kennedy Park Memorial Donations	2,011	2,011	2,011	2,011	2,011	
Dog Park Donations	(317)	(317)	(667)	(667)	(1,017)	
<b>Fund Balance (Deficit), December 31</b>	<u>\$55,365</u>	<u>\$65,002</u>	<u>\$64,585</u>	<u>\$55,065</u>	<u>\$64,285</u>	

**VILLAGE OF WESTON  
PARK TRUST  
2024 OPERATING BUDGET**

4

<u>ACCOUNT DESCRIPTION</u>	12/31/2022	2023 Y-T-D 8/31/2023	2023 ESTIMATE	2023 BUDGET	2024 PROPOSED BUDGET	2024 BUDGET CHANGE
<b>REVENUES</b>						
<b><u>PUBLIC CHARGES FOR SERVICES (46724)</u></b>						
Parkland Dedication Fees	12,744	9,000	9,000	0	0	
<b>PUBLIC CHARGES FOR SERVICES</b>	<b>12,744</b>	<b>9,000</b>	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>MISCELLANEOUS REVENUE (48XXX)</u></b>						
Interest	346	637	570	50	50	
Donations-Weston Dog Park	239	0	150	150	150	
<b>MISCELLANEOUS REVENUE</b>	<b>585</b>	<b>637</b>	<b>720</b>	<b>200</b>	<b>200</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>13,329</b>	<b>9,637</b>	<b>9,720</b>	<b>200</b>	<b>200</b>	<b>0</b>
						0.00%
<b>REC FACILITIES-DOG PARK (55430)</b>						
Other Supplies-Landscaping/Trees	0	0	0	0	0	
All Other Supplies	268	0	500	500	500	
<b>REC FACILITIES-DOG PARK</b>	<b>268</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>
<b>PARK TRUST</b>	<b>268</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>
						0.00%

# REQUEST FOR CONSIDERATION

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<b>Public Mtg/Date:</b>	Finance/Board of Trustees Meeting, September 28, 2023
<b>Description:</b>	WisVote/Election Services Agreement – Marathon County
<b>From:</b>	Pamela Brehm, Clerk
<b>Question:</b>	Should the Board of Trustees approve the WisVote/Election Services Agreement with Marathon County?

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## Background

The attached Agreement has been provided to the Village by Marathon County. The Agreement sets forth terms agreed upon between the Village and Marathon County setting forth the responsibilities of the municipality regarding maintenance of the Wis Vote system by the municipal clerk, finances of the elections, and ballot information as well as the responsibilities of the County Clerk regarding election supplies and ballots, preparation of ballots and distribution, receipt of election returns and canvassing.

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<b>Attached Docs:</b>	WisVote/Election Services Agreement – Marathon County
<b>Committee Action:</b>	None.
<b>FISCAL IMPACT:</b>	Varies by election year.
<b>Recommendation:</b>	Clerk recommends approval

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## Recommended Language for Official Action

**I move to approve the WisVote/Election Services Agreement – Marathon County.**

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**Additional action:** Send the Agreement to Marathon County

## **WisVote / Election Services Agreement – Marathon County**

This agreement is made and entered into by and between Marathon County (hereinafter “County”), a political subdivision of the State of Wisconsin, and the Village of Weston (hereinafter “Municipality”), a municipality of the State of Wisconsin, for the purposes of defining certain election services to be provided to Municipality by County for any elections that occur in 2024 and thereafter.

### **I. AUTHORITY**

This agreement is made pursuant to Wis. Stat. § 5.68, which designates financial responsibility to certain portions of elections to municipalities, and which requires the clerk of each municipality to make payment to the County treasurer for payment of election costs for which the municipality is responsible.

### **II. ELECTION DUTIES – IN GENERAL**

Wisconsin law delegates to County Clerks certain duties related to the administration of certain elections. These duties include the provision of election supplies and ballots, the preparation of ballots, the distribution of ballots to municipal clerks, receipt of election returns from municipalities, and completion of the county canvass.

Wisconsin law also outlines certain duties of municipal clerks as they relate to the administration of elections. These duties include supervision of voter registration and elections, performance of all duties relative to municipal elections, recording of electors, recording of ballots received, provision of substitute ballots, and reporting of returns.

### **III. BALLOT INFORMATION and APPROVAL**

Each municipal clerk bears the sole responsibility to communicate their municipal election information to the County Clerk. Once the election is programmed, the municipal clerk is responsible to proof their ballot and alert and County Clerk to any changes or corrections. The municipality bears responsibility to pay any costs associated with the necessity to re-print ballots due to ballot errors after the proof has been approved by the municipal clerk, as well as any costs required to re-program the election.

### **IV. WISVOTE SERVICES**

Prior to 2006, voter records were maintained in Wisconsin by municipal clerks. Since 2006, Wisconsin has operated a statewide voter registration system. That system is currently called WisVote, and acts as Wisconsin’s statewide election management and voter registration system. WisVote contains complete voting participation history for all participating voters since 2006, and also acts as a full elections administration package.

## V. WISVOTE SERVICES – ALL MUNICIPALITIES

The WisVote duties each municipal clerk is responsible for are as follows:

<b>WisVote Duties</b>
Review and verify Election Plan / Reporting Units. Update if necessary.
Review Polling Place set-up and contacts. Update if necessary.
Review contests. Update if necessary.
Set up Municipal candidates and referenda if necessary.
Update Municipal candidate ballot positions and deny after Primary if necessary.
Review / Re-name ballot styles if necessary.
Create / Print Ineligible Voter lists including Adjudicated Incompetent Voter and Felon Lists.
Set up "My Vote" absentee voting options.
Enter / Track absentee applications and ballots.
Review / Complete registration list alerts including duplicates, deaths, and DMV.
Review / Correct mapping issues.
Enter all voter registrations including late and election day registrations.
Print poll books and supplemental poll books.
Record / Track provisional ballots.
Follow WEC WisVote checklists.
Create, review, and complete necessary reports as needed.
Enter completed Inspectors' Statements.
Record rejected absentee ballots.
Record voter participation after election.
Reconcile / Close election.
Update Municipal winners to Elected Officials when necessary.
Track / Submit miscellaneous election reports including EDR & ERIC postcards when required.
Create necessary elector letters, including 30-day notice letters when required.
Correct / Update records as necessary.
Continue WisVote training, including webinars when available.
Follow WEC election and WisVote deadlines.
Provide changes, information, and documentation to the County and WEC as necessary by the due dates.

## VI. MUNICIPAL WISVOTE RESPONSIBILITY

Municipality understands their WisVote responsibilities as outlined in Section V above. Municipality acknowledges that it bears the responsibility for, and liability related to, all services that it provides and undertakes pursuant to this agreement. In all cases, Municipality agrees to provide all information to County by required due dates using designated forms.

## VII. NEWLY APPOINTED or ELECTED MUNICIPAL CLERKS

Municipality acknowledges that Relier services are no longer available. **All clerks as of May 2023, whether appointed or elected, will be required to take the appropriate WisVote training to become a Self-Provider before December 1, 2023.**

**VIII. FEES FOR SERVICES**

Municipality agrees to pay for the following amounts and services per election: \$25 per ballot style for programming per election – will vary by election

- \$100.00 per DS-200 (this is half of the annual maintenance fee for the machine, billable per year, on the last bill of the year)
- \$97.50 per ExpressVote (this is the annual maintenance for the machine, billable per year, on the first bill of the year)
- Publication costs per election – will vary by election
- Actual miscellaneous costs associated with absentee envelopes if you choose to have the County order the absentee ballots on your behalf.

**Municipality agrees to pay all election invoices in full within 30 days of receipt.**

**IX. MUNICIPALITY UNABLE TO FULFILL DUTIES**

- Should an unforeseen situation arise where Municipality cannot meet their obligation to fulfill WisVote duties, County shall perform those duties on a case by case basis, and Municipality agrees to pay County a fee of \$1000 for Full Relier services. Full Relier services will not be available for any municipality with a population over 2,000.
- The County recognizes that many of the WisVote processes are new for many of the Clerks. While it is the responsibility of the Clerk to become familiar with them, the County Clerk and the Assistant County Clerk are available to help answer questions. However, if County Clerk’s office is required to complete any WisVote task for the municipal clerk, the municipality will be billed at a rate of \$30.00 / hour for completion of the WisVote tasks.

**X. SIGNATURES**

This agreement is hereby entered into by and between Marathon County and the Village of Weston. (Please keep one signed copy for your records and return the other to the County Clerk no later than **October 15, 2023. NO ELECTION SERVICES WILL BE PROVIDED UNTIL THIS CONTRACT IS RETURNED.**)

\_\_\_\_\_  
Municipal Clerk

\_\_\_\_\_  
Date

\_\_\_\_\_  
Village President

\_\_\_\_\_  
Date

*Kim Tuelblood*  
\_\_\_\_\_  
County Clerk

*9/13/23*  
\_\_\_\_\_  
Date

# REQUEST FOR CONSIDERATION

<b>Public Mtg/Date:</b>	<b>Village Board – 9/28/2023</b>
<b>Description:</b>	<b>Weston Ave – (Ryan St to CR-J) Change Order #2 (CR-J and Weston Ave Intersection Construction)</b>
<b>From:</b>	<b>Michael Wodalski, Director of Public Works</b>
<b>Question:</b>	<b>Should the Village Board approve Change Order #2 to include the reconstruction of CR-J as part of the Weston Ave project for an estimated cost increase of \$240,690.17?</b>

## Background

The Marathon County Highway Department is planning to repave CR-J from STH 29 to the south next year. In discussions with the Deputy Highway Commissioner we thought it would make more sense to include the portion from just north of Weston Ave then south through the Weston Ave intersection into this year's project so there isn't a disturbance to the intersection two years in a row.

The design to add CR-J to our project this year was previously approved. We have now received the pricing from the contractor which utilizes existing unit price costs for the majority of the work, but then has some increased costs for traffic control and paving operations due to working one lane at a time and losing some of the economies of scale. The majority of this cost will be passed on to Marathon County as it will be for CR-J.

There is also a time extension of 12 working days which moves the substantial completion date from 10/15/23 to 10/31/23. The contractor has American Asphalt currently scheduled for the week of 10/9/23 so I don't foresee any issues with extending the completion date as the paving schedule is not anticipated to change.

**Attached Docs:** - Change Order Document

**Committee Action:** - The Board had previously approved the design change order

**Fiscal Impact:** - The majority of the cost would be reimbursed by Marathon County Highway Department as the work is primarily taking place on CR-J.

**Recommendation:** Staff recommends approving the Change Order.

## Recommended Language for Official Action

**I Move to Approve Change Order #2 for the reconstruction of the CR-J and Weston Ave intersection for an estimated cost of \$240,690.17 with the Marathon County Highway Department then reimbursing the Village for their associated costs.**

**Or, Something else**

Date of Issuance: September 26, 2023	Effective Date: September 26, 2023
Owner: Village of Weston	Owner's Contract No.:
Contractor: Integrity Grading & Excavating	Contractor's Project No.:
Engineer: AECOM	Engineer's Project No.: 60707530
Project: Weston Ave Reconstruction (East)	Contract Name:

The Contract is modified as follows upon execution of this Change Order:

Description: The Village of Weston and Marathon County is incorporating the reconstruction of the CTH J and Weston Avenue intersection into the Contract through this Change Order. The Change Order will increase the cost of the Contract amount through additional bid items and quantity increases. The total of additional bid items is \$227,549.86 and the total of the increased quantity at current contract bid pricing is \$13,140.31. The total increase to the Contract is \$240,690.17. An item breakdown is attached.

Attachments: CTH J Intersection Plan Sheets & IGE Cost Breakdown

CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES <i>[note changes in Milestones if applicable]</i>
Original Contract Price: \$ <u>6,713,699.57</u>	Original Contract Times: Substantial Completion: <u>October 15, 2023</u> Ready for Final Payment: <u>November 1, 2023</u>
Increase/ <b>Decrease</b> from previously approved Change Orders No. <u>0</u> to No. <u>1</u> : \$ <u>15,967.40</u>	Increase from previously approved Change Orders No. <u>0</u> to No. <u>1</u> : Substantial Completion: <u>0 days</u> Ready for Final Payment: <u>0 days</u>
Contract Price prior to this Change Order: \$ <u>6,697,732.17</u>	Contract Times prior to this Change Order: Substantial Completion: <u>October 15, 2023</u> Ready for Final Payment: <u>November 1, 2023</u>
<b>Increase</b> /Decrease of this Change Order: \$ <u>240,690.17</u>	Increase of this Change Order: Substantial Completion: <u>12 Working Days</u> Ready for Final Payment: <u>12 Working Days</u>
Contract Price incorporating this Change Order: \$ <u>6,938,422.34</u>	Contract Times with all approved Change Orders: Substantial Completion: <u>October 31, 2023</u> Ready for Final Payment: <u>November 17, 2023</u>

RECOMMENDED:	ACCEPTED:	ACCEPTED:
By: <u>Dillon Schmeck</u> Engineer (if required)	By: _____ Owner (Authorized Signature)	By: _____ Contractor (Authorized Signature)
Title: <u>Project Leader</u>	Title: _____	Title: _____
Date: <u>September 26, 2023</u>	Date: _____	Date: _____

Approved by Funding Agency (if applicable)

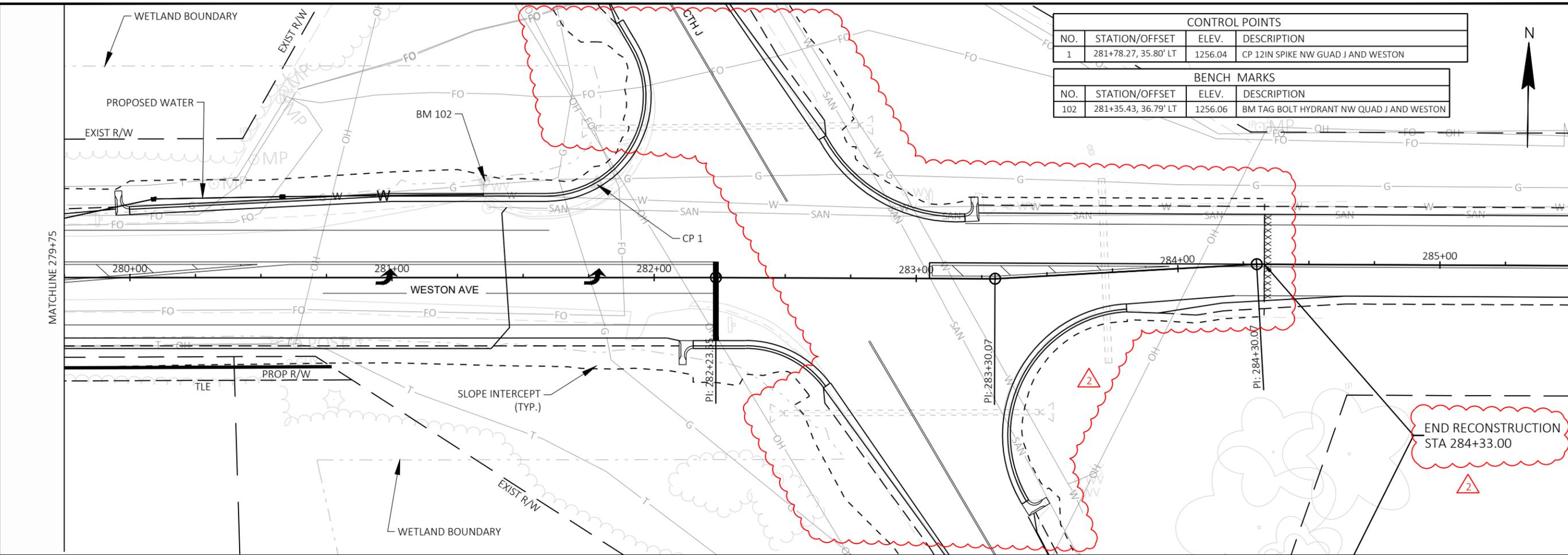
By: \_\_\_\_\_ Date: \_\_\_\_\_  
Title: \_\_\_\_\_

CTH J Intersection Reconstruct - Adjusted Contract Items				Total	
Item #	Item	Unit Cost	Units	Quantity	Total
204.0150	Removing Curb & Gutter	\$ 3.00	LF	154	\$ 462.00
305.0110	Base Aggregate Dense 3/4-Inch	\$ 20.00	TON	142	\$ 2,836.80
325.0100	Pulverize and Relay	\$ 4.50	SY	-780	\$ (3,510.00)
450.4000	HMA Cold Weather Paving	\$ 0.50	TON	351	\$ 175.50
455.0605	Tack Coat	\$ 3.90	GAL	180	\$ 702.00
465.0315	Asphaltic Flumes	\$ 41.00	SY	4	\$ 164.00
601.0557	Concrete Curb & Gutter 6-Inch Sloped 36-Inch Type D	\$ 21.00	LF	164	\$ 3,444.00
624.0100	Water	\$ 30.00	MGAL	27.6	\$ 828.00
628.1504	Silt Fence	\$ 1.25	LF	906	\$ 1,132.50
628.1520	Silt Fence Maintenance	\$ 0.01	LF	906	\$ 9.06
628.1905	Mobilizations Erosion Control	\$ 250.00	EACH	1	\$ 250.00
628.1910	Mobilizations Emergency Erosion Control	\$ 250.00	EACH	1	\$ 250.00
627.0200	Mulching	\$ 0.75	SY	886	\$ 664.83
628.7555	Culvert Pipe Checks	\$ 30.00	EACH	18	\$ 540.00
629.0210	Fertilizer Type B	\$ 92.00	CWT	0.7	\$ 64.40
630.0130	Seeding Mixture No. 30	\$ 8.00	LB	17	\$ 136.00
630.0200	Seeding Temporary	\$ 5.00	LB	17	\$ 85.00
630.0500	Seed Water	\$ 1.00	MGAL	19.9	\$ 19.90
634.0616	Posts Wood 4x6-Inch X 16-FT	\$ 100.00	EACH	1	\$ 100.00
638.2102	Moving Signs Type II	\$ 115.00	EACH	3	\$ 345.00
638.4000	Moving Small Sign Supports	\$ 75.00	EACH	3	\$ 225.00
645.0220	Geogrid Type SR	\$ 0.85	SY	2966	\$ 2,521.48
646.1005	Marking Line Paint 4-Inch	\$ 0.20	LF	1727	\$ 345.40
650.4500	Construction Staking Subgrade	\$ 0.01	LF	888	\$ 8.88
650.5000	Construction Staking Base	\$ 0.57	LF	888	\$ 506.16
650.5500	Construction Staking Curb Gutter and Curb & Gutter	\$ 0.57	LF	164	\$ 93.48
650.9920	Construction Staking Slope Stakes	\$ 0.68	LF	888	\$ 603.84
690.0150	Sawing Asphalt	\$ 1.49	LF	92	\$ 137.08
					\$ 13,140.31

CTH J Intersection Reconstruct - New Items				Total	
Item #	Item	Unit Cost	Units	Quantity	Total
205.0100.S	Excavation Common	\$ 18.00	CY	2330	\$ 41,940.00
305.0120.S	Base Aggregate Dense 1 1/4-Inch	\$ 18.00	TON	2610	\$ 46,980.00
311.0110.S	Breaker Run	\$ 22.50	TON	1790	\$ 40,275.00
460.6222.S	HMA Pavement 2 MT 58-28 S	\$ 92.48	TON	597	\$ 55,210.56
460.6224.S	HMA Pavement 4 MT 58-28 S	\$ 107.26	TON	180	\$ 19,306.80
625.0500.S	Salvaged Topsoil	\$ 2.25	SY	886	\$ 1,994.50
SPV.0060.03.S	Traffic Control *	\$ 967.00	EACH	1	\$ 967.00
SPV.0045.01	Flagging	\$ 2,418.00	DAY	7	\$ 16,926.00
SPV.0045.02	Temp Rumble Strips	\$ 350.00	DAY	7	\$ 2,450.00
SPV.0105.01	Adjusting MH and Valves	\$ 1,500.00	LS	1	\$ 1,500.00
					\$ 227,549.86

CTH J Intersection Reconstruct - Totals				Total	
Adjusted Contract Items				\$	13,140.31
New Items				\$	227,549.86
				\$	240,690.17

Plotted By: mark.degner  
 Plot File Date Created: Sep/15/2023 10:19 AM  
 Layout-Sheet Name: 050136-PP  
 Filename: C:\TEMP\ACPUBLISH\_5064\EAST-0502-PP.DWG



CONTROL POINTS			
NO.	STATION/OFFSET	ELEV.	DESCRIPTION
1	281+78.27, 35.80' LT	1256.04	CP 12IN SPIKE NW GUAD J AND WESTON

BENCH MARKS			
NO.	STATION/OFFSET	ELEV.	DESCRIPTION
102	281+35.43, 36.79' LT	1256.06	BM TAG BOLT HYDRANT NW QUAD J AND WESTON

DRN BY:	DES BY:	CHK BY:	APP BY:	REV	DESCRIPTION

ADDENDUM 1 (END PROJECT LABEL) (REMOVED)	DATE (M/D/Y)

**AECOM**  
 200 Indiana Avenue  
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 T: 715.341.8110 F: 715.341.7390  
 WWW.AECOM.COM

**VILLAGE OF WESTON  
 WESTON AVENUE RECONSTRUCTION  
 RYAN STREET TO COUNTY ROAD J**

**PLAN AND PROFILE  
 WESTON AVE**

PROJECT: MARCH 2023  
 PROJECT NO.: 60656239  
 FILENAME: east-0502-pp.dwg  
 SHEET NO.:  
 DRAWING NO.:

