CITY OF REEDSBURG
134 South Locust Street, PO Box 490
Reedsburg, WI 53959
PH. 608-524-6404 FAX. 608-524-8458
www.reedsburgwi.gov

COMMON COUNCIL AGENDA

August 12, 2024

REEDSBURG CITY HALL COUNCIL CHAMBERS

5:30 PM

DUE TO THE RESTRICTIONS CAUSED BY THE COVID-19 PANDEMIC, SOME VOTING MEMBERS MAY BE PRESENT VIA TELECONFERENCE OR VIDEO CONFERENCE, AS PROVIDED BY THE RECOMMENDATIONS OF THE WISCONSIN DEPARTMENT OF JUSTICE. HTTPS://WWW.DOJ.STATE.WI.US/NEWS-RELEASES/OFFICE-OPEN-GOVERNMENT-ADVISORY-CORONAVIRUS-DISEASE-2019-COVID-19-AND-OPEN-MEETINGS

CALL TO ORDER:

ROLL CALL:

PLEDGE OF ALLEGIANCE:

THE COUNCIL WILL RECEIVE INFORMATION ON NON-AGENDA TOPICS BROUGHT BEFORE THE COUNCIL BY MEMBERS OF THE PUBLIC. THE COUNCIL WILL NOT DISCUSS THESE TOPICS, AND WILL NOT TAKE ACTION ON ANY OF THEM AT THIS MEETING.

I. CONSENT AGENDA (ONE MOTION APPROVES ALL ITEMS):

1. Approve minutes for the meeting held on July 22, 2024.
2. Receive: July 2024 Financial Report.
3. Receive: July 2024 Building Permit Report.
4. Receive: July 2024 Monthly Ambulance Activity Report.
5. Receive: 2023-2024 Weights & Measures Inspection Report.

II. MAYOR PROCLAMATIONS & PRESENTATIONS:

1. Fiscal Year 2023 Audit Presentation: Amanda Blomberg - Managing Director, Baker Tilly.

III. GENERAL BUSINESS:

1. Approve/Deny: Claim for damages resulting from a vehicle collision with a City snow plow. Nicole Treinen/Allstate Property & Casualty Insurance Company claim no. 0696370618.1. Amount: $7,191.20.
2. Webb Fund Request: Jenny Tourdot, Reedsburg Community Tree Lighting. Amount: Unknown.
3. Approve/Deny: Amendment No. 1 to the Memorandum of Understanding Between KMD Development, LLC and the City of Reedsburg, Wisconsin. Re: Eight (8) rowhouse units on parcel 276-1313-20000 and a duplex residential building on parcel 276-1313-30000 as illustrated in Exhibit A.

IV. RECOMMENDATIONS FROM BOARDS, COMMITTEES AND COMMISSIONS:

1. Plan Commission: Approve/Deny: First Reading and setting a Public Hearing on September 9, 2024, for Ordinance 1973-24 amending Chapter 690 as it relates to the expansion of the scope of

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conditional commercial uses in the B-2 Business Zone.

2. Parks Committee: Approve/Deny: Ordinance 1974-24 to amend Chapter 210-11 to allow for dogs to be permitted in City parks given specific attached rules. First and only reading.

V. COMMISSION, COMMITTEE, BOARD AND STAFF REPORTS:

1. 1st Meeting Committees: Historic Preservation, Reedsburg Area Development, Airport Commission, Personnel Committee, Plan Commission, Library Board (any other committees or commissions with reports).

VI. CITY ADMINISTRATOR REPORTS:

1. Fieldhouse Tour: The Common Council will tour the Fieldhouse immediately following the Council meeting on August 26, 2024. This tour **will not** be accessible to the public.
2. Election Day Reminders: The Partisan Primary Election is tomorrow, August 13. The polls will be open at 7:00 a.m. and close at 8:00 p.m. All voting for the City of Reedsburg is done in the Recreation Center of City Hall. All voters must provide proper, valid photo identification to cast a ballot.
3. The State's Demographic Services Center released the preliminary estimate of the January 1, 2024 population for the City of Reedsburg: 10,516. This represents a change of 461 persons (4.58%) since the 2020 Census. Wisconsin's total population is estimated at 5,989,250, which is a change of 95,532 persons and 1.62%.
4. Capital Improvement and Capital Equipment Budgets are nearing completion. We will bring this to the Common Council on August 26 for review and approval.
5. City-wide revaluation: Given the increase in new construction, we plan to have 2 open books. First on Monday, September 23, 2024 - in person at City Hall - and the second on September 25, 2024, by phone. We estimate each will be from 12:00 p.m. to 6:00 p.m. These hours may change as we get closer and can get an idea of how many property owners want to discuss their new assessment. The Board of Review will be the week of Oct. 28. These dates are not fully set as there is a lot of work to be done given the amount of new construction in the City, and the assessor still needs to visit these properties to ensure they are assessed properly.

VII. OFFICE OF THE MAYOR:

VIII. CLOSED SESSION:

1. Per section 19.85(1)(e) of the Wisconsin statutes, the Common Council will consider entering closed session for the purpose of 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.

IX. ADJOURN:

City of Reedsburg Meeting of the Common Council
July 22, 2024

Present:	Mayor Dave Estes, Alderpersons Sonny Hyde, Jason Schulte, Mike Gargano, Missy Frenz, Phil Peterson, Dave Knudsen, Jake Kummer, and Adam Kaney.
Absent:	Dave Moon
Others Present:	City Attorney Max Buckner, Police Chief Pat Cummings, Ambulance Director Josh Kowalke, Public Works Director Steve Zibell, Parks and Recreation Director Matt Scott, Building Inspector/Zoning Administrator Brian Duvalle, Finance Director/Clerk-Treasurer Jacob Crosetto (ZOOM), Library Director Sue Ann Kucher, Utility Superintendent Brent Schuppner, and Tim Becker.

Mayor Dave Estes called the regular session of the Common Council to order at 5:30 p.m. in the Common Council Chambers.

Approve Consent Agenda: consisting of the minutes from the Common Council meeting held on July 8, 2024; Approve/Deny Application for Temporary Class B/Class B Retailer's License for Distinctly Downtown Reedsburg for the 2024 DDR Wine Walk, August 9, 2024, locations various.

Motion: Kaney, Second: Gargano to approve the consent agenda. Motion carried 8-0.

GENERAL BUSINESS:

A. Approve/Deny: A Resolution Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed $29,400,000 Taxable Sanitary Sewerage System Revenue Bond Anticipation Notes, Series 2024A.
   a. **Motion: Gargano, Second: Schulte to approve resolution as presented. Motion carried 8-0.**

B. Approve/Deny: Resolution 4551-24 Approving the Certified Survey Map (CSM) for Parcel #276-2244-58100.
   a. **Motion: Peterson, Second: Knudsen to approve Resolution 4551-24 as presented. Motion carried 8-0.**

C. Approve/Deny: Resolution 4552-24 Approving the Certified Survey Map (CSM) for Parcel #276-2245-11000.
   a. **Motion: Gargano, Second: Hyde to approve Resolution 4552-24 as presented. Motion carried 8-0.**

D. Approve/Deny: Resolution 4556-24 Amending the City of Reedsburg Urban Area Boundary (UAB).
   a. **Motion: Gargano, Second: Schulte to approve Resolution 4556-24 as presented. Motion carried 8-0.**

E. Approve/Deny: Second Reading for Ordinance 1972-24 – Rezoning Parcels within the new business park from B-2 Business to I-4 Business Center. Parcels: 276-2244-58200, 276-2244-58001, 276-2244-58100, 276-2244-58010 & 276-2244-58020. Applicant: City of Reedsburg.
   a. **Motion: Kaney, Second: Hyde to approve Ordinance 1972-24. Motion carried 8-0.**

F. Approve/Deny: Resolution 4554-24 Repealing City of Reedsburg Code Section 615-9(B)(32).
   a. **Motion: Hyde, Second: Knudsen to approve Resolution 4554-24. Motion carried 8-0.**

G. Approve/Deny: Amendment No. 1 to the Memorandum of Understanding Between KMD Development, LLC and the City of Reedsburg, Wisconsin. Re: Eight (8) row house housing units on parcel 276-1313-20000 and a duplex residential building on parcel 276-1313-30000 as illustrated in Exhibit A.
   a. **Motion: Gargano, Second: Hyde to approve Amendment No. 1 as presented. Motion failed 3-5 (Voting Nay: Schulte, Kaney, Frenz, Kummer and Knudsen).**

RECOMMENDATIONS FROM BOARDS, COMMITTEES AND COMMISSIONS:

A. Approve/Deny: Quit Claim Deed 1100 Industrial Street.
   a. **Motion: Gargano, Second: Peterson to approve Quit Claim Deed 1100 Industrial Street. Motion carried 8-0.**
B. Approve/Deny: Quit Claim Deed 2331 Sarah Rose Lane.
   a. **Motion: Gargano, Second: Kaney to approve Quit Claim Deed 2331 Sarah Rose Lane. Motion carried 8-0.**

Motion: Frenz, Second: Knudsen to adjourn.
Motion carried 8-0. Meeting adjourned at 6:29 p.m.

Respectfully submitted,

Julie Strutz
Deputy Clerk-Treasurer

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-131630	**A/R UTILITY (VISION PREMIUMS)**						
262196	AMERITAS LIFE INSURANCE C	010-40272-000	VISION PREMIUMS	07/02/2024	333.04	333.04	07/11/2024
	Total 10-131630 A/R UTILITY (VISION PREMIUMS):				333.04	333.04	
10-131650	**A/R UTILITY (DENTAL PREMIUMS)**						
262196	AMERITAS LIFE INSURANCE C	010-40272-000	AMERITAS PREMIUMS	07/02/2024	3,470.32	3,470.32	07/11/2024
	Total 10-131650 A/R UTILITY (DENTAL PREMIUMS):				3,470.32	3,470.32	
10-131660	**A/R UTILITY (METLIFE PREMIUMS)**						
130652	METLIFE SBC	KM05735175-0	RUC EMPLOYEE METLIFE PREMIUMS	07/16/2024	66.70	66.70	07/25/2024
	Total 10-131660 A/R UTILITY (METLIFE PREMIUMS):				66.70	66.70	
10-213610	**UNION DUES DEDUCTIONS**						
231168	WPPA	WPPA-0724	POLICE OFFICERS UNION DUES	07/02/2024	623.00	623.00	07/11/2024
	Total 10-213610 UNION DUES DEDUCTIONS:				623.00	623.00	
10-213810	**DEFERRED COMPENSATION**						
263283	NORTH SHORE BANK FSB	DeferredComp	ANITA YOUNG TA MOD, JON PETERS	07/03/2024	150.00	150.00	07/25/2024
263283	NORTH SHORE BANK FSB	DeferredComp	ANITA YOUNG TA MOD, JON PETERS	07/17/2024	150.00	150.00	07/25/2024
	Total 10-213810 DEFERRED COMPENSATION:				300.00	300.00	
10-213915	**VISION PREMIUMS**						
262196	AMERITAS LIFE INSURANCE C	010-40272-000	VISION PREMIUMS	07/02/2024	480.04	480.04	07/11/2024
	Total 10-213915 VISION PREMIUMS:				480.04	480.04	
10-213925	**DENTAL PREMIUMS**						
262196	AMERITAS LIFE INSURANCE C	010-40272-000	AMERITAS PREMIUMS	07/02/2024	4,698.48	4,698.48	07/11/2024
	Total 10-213925 DENTAL PREMIUMS:				4,698.48	4,698.48	
10-213935	**METLIFE PREMIUMS**						
130652	METLIFE SBC	KM05735175-0	CITY EMPLOYEE METLIFE PREMIUMS	07/16/2024	247.17	247.17	07/25/2024
	Total 10-213935 METLIFE PREMIUMS:				247.17	247.17	
10-213955	**SECURIAN ACC. PREMIUMS**						
130675	SECURIAN FINANCIAL GROUP I	002832L-0824	GROUP LIFE PLAN	07/09/2024	2,461.20	2,461.20	07/11/2024
130675	SECURIAN FINANCIAL GROUP I	76038-0724	APRIL PREMIUMS	07/01/2024	144.04	144.04	07/11/2024
	Total 10-213955 SECURIAN ACC. PREMIUMS:				2,605.24	2,605.24	
10-217620	**MOBILE HOME TAXES-SCHOOL**						
190962	SCHOOL DIST OF REEDSBURG	MH0624	MOBILE HOME TAX - JUNE 2024	07/19/2024	3,605.44	3,605.44	07/25/2024
	Total 10-217620 MOBILE HOME TAXES-SCHOOL:				3,605.44	3,605.44	
10-272910	**NISHAN PARK DEPOSITS**						
264440	MARISA BALLEYA SANCHEZ	MBS070824	RACA DEPOSIT REFUND	07/08/2024	500.00	500.00	07/11/2024
264452	MARK OTHMER	MO072424	RACA DEPOSIT REFUND	07/24/2024	100.00	100.00	07/25/2024

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
	Total 10-272910 NISHAN PARK DEPOSITS:				600.00	600.00	
10-446250 OTHER SUMMER							
264443	FAITH STEINMETZ	FS070824	PROGRAM REFUND	07/08/2024	35.00	35.00	07/11/2024
	Total 10-446250 OTHER SUMMER:				35.00	35.00	
10-446410 PARK FEE REVENUES							
264450	LIZ RIOS	LR072224	SHELTER REFUND	07/22/2024	50.00	50.00	07/25/2024
	Total 10-446410 PARK FEE REVENUES:				50.00	50.00	
10-514110-03 LEGISLATIVE SUPPORT-OPERATING							
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	ELECTIONS	06/28/2024	2.80	2.80	07/29/2024
140729	FINGER PUBLISHING INC	142108	ADS/LEGALS/NOTICES	06/28/2024	233.73	233.73	07/11/2024
	Total 10-514110-03 LEGISLATIVE SUPPORT-OPERATING:				236.53	236.53	
10-514135-03 COMMERCIAL INSPECTIONS & SEALS							
261657	JAMES O. SANDBERG SR	JS062524	INSPECTION	06/25/2024	35.00	35.00	07/11/2024
261657	JAMES O. SANDBERG SR	JS062824	INSPECTION	06/28/2024	35.00	35.00	07/11/2024
261657	JAMES O. SANDBERG SR	JS070324	INSPECTION	07/03/2024	70.00	70.00	07/11/2024
261657	JAMES O. SANDBERG SR	JS070824	INSPECTION	07/08/2024	35.00	35.00	07/11/2024
261657	JAMES O. SANDBERG SR	JS070924	INSPECTION	07/09/2024	35.00	35.00	07/11/2024
261657	JAMES O. SANDBERG SR	JS071124	INSPECTION	07/11/2024	35.00	35.00	07/25/2024
261657	JAMES O. SANDBERG SR	JS071224	INSPECTION	07/12/2024	35.00	35.00	07/25/2024
261657	JAMES O. SANDBERG SR	JS071624	INSPECTION	07/16/2024	35.00	35.00	07/25/2024
261657	JAMES O. SANDBERG SR	JS071724	INSPECTION	07/17/2024	70.00	70.00	07/25/2024
261657	JAMES O. SANDBERG SR	JS071824	INSPECTION	07/18/2024	70.00	70.00	07/25/2024
261657	JAMES O. SANDBERG SR	JS072224	INSPECTION	07/22/2024	35.00	35.00	07/25/2024
	Total 10-514135-03 COMMERCIAL INSPECTIONS & SEALS:				490.00	490.00	
10-514240-03 TRAINING							
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	WMCA TRAINING	06/28/2024	600.00	600.00	07/29/2024
261353	IIMC	Crosetto2024	ANNUAL MEMBERSHIP - CROSETTO	07/22/2024	185.00	185.00	07/25/2024
	Total 10-514240-03 TRAINING:				785.00	785.00	
10-514250-03 TECHNOLOGY							
261322	CIVIC SYSTEMS LLC	CVC25197	ANNUAL LICENSE FEE	06/27/2024	8,120.00	8,120.00	07/11/2024
264312	JOHNSON BLOCK & COMPANY	518828	IT CITYHALL/POLICE	06/21/2024	1,000.00	1,000.00	07/11/2024
264312	JOHNSON BLOCK & COMPANY	519191	IT CITYHALL/POLICE	07/09/2024	7,555.00	7,555.00	07/25/2024
264312	JOHNSON BLOCK & COMPANY	519244	IT CITYHALL/POLICE	07/11/2024	3,600.00	3,600.00	07/25/2024
262628	RHYME BUSINESS PRODUCTS	36953562	COPIER MACHINES	04/08/2024	870.69	870.69	07/11/2024
262628	RHYME BUSINESS PRODUCTS	37049086	COPIER HP DESIGNJET	07/22/2024	172.00	172.00	07/25/2024
180929	RUEKERT & MIELKE INC	152420	2024 GIS WEB MAINTENANCE	07/15/2024	500.00	500.00	07/25/2024
211058	US CELLULAR	0658901369	CELL PHONES-SHOP	06/08/2024	499.07	499.07	07/11/2024
211058	US CELLULAR	0665392869	CELL PHONE	07/08/2024	190.72	190.72	07/25/2024
	Total 10-514250-03 TECHNOLOGY:				22,507.48	22,507.48	
10-514260-03 POSTAGE							
160760	PITNEY BOWES GLOBAL FINAN	3319375998	CITY HALL POSTAGE	07/03/2024	398.82	398.82	07/11/2024
	Total 10-514260-03 POSTAGE:				398.82	398.82	

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-515110-03 GENERAL MANAGEMENT - OPERATING							
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	OFFICE EQUIPMENT	06/28/2024	474.46	474.46	07/29/2024
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	OFFICE SUPPLIES	06/28/2024	289.78	289.78	07/29/2024
221075	VIKING VILLAGE INC	152300-0624	SUPPLIES FOR FLOWER POTS	06/30/2024	42.74	42.74	07/11/2024
221075	VIKING VILLAGE INC	152300-0624	RETIREMENT PARTY	06/30/2024	108.41	108.41	07/11/2024
	Total 10-515110-03 GENERAL MANAGEMENT - OPERATING:				915.39	915.39	
10-515200-03 ASSESSMENT OF PROPERTY							
10046	ASSOCIATED APPRAISAL INC.	175170	ASSESSOR SERVICES	07/01/2024	5,706.60	5,706.60	07/11/2024
	Total 10-515200-03 ASSESSMENT OF PROPERTY:				5,706.60	5,706.60	
10-515700-03 INDEPENDENT AUDITING							
20072	BAKER TILLY US, LLP	BT2845599	SERVICES IN CONNECTION WITH THE DECEMBER 31, 2023 FINANCIAL STATEMENT AUDIT FOR CITY FUNDS.	06/27/2024	2,380.00	2,380.00	07/11/2024
	Total 10-515700-03 INDEPENDENT AUDITING:				2,380.00	2,380.00	
10-517100-03 MAINT OF BUILDINGS - OPERATING							
10024	ALLIANT ENERGY/WP&L	5586440478-0	GAS - SOUTH SCHOOL GYM	06/26/2024	64.26	64.26	07/11/2024
20165	AUTO-WARES GROUP	06350280222	BELT	05/13/2024	54.59	54.59	07/11/2024
20096	BEAVER GLASS INC	BG062424	SOUTH SCHOOL GLASS	06/24/2024	1,050.00	1,050.00	07/11/2024
130648	MENARDS BARABOO	46265	SOUTH SCHOOL REPAIRS	06/05/2024	39.98	39.98	07/25/2024
262419	MUCHOW & SOUTH CENTRAL	i4468	SOUTH SCHOOL HVAC	07/19/2024	827.00	827.00	07/25/2024
180890	REEDSBURG TRUE VALUE	800027-0624	SUPPLIES	06/25/2024	191.95	191.95	07/11/2024
263236	SAN-A-CARE INC	622449	FLOOR SCRUBBER MAINT	05/13/2024	278.75	278.75	07/25/2024
190957	SCHILLING PAPER COMPANY	969388-00	PAPER TOWELS	07/11/2024	743.50	743.50	07/25/2024
261310	TOP TIER LLC	12039	PLUMBING LABOR FOOD PANTRY	06/27/2024	517.00	517.00	07/11/2024
	Total 10-517100-03 MAINT OF BUILDINGS - OPERATING:				3,767.03	3,767.03	
10-517110-03 HALL-UTILITIES							
180905	REEDSBURG UTILITY	23095-0724	UTILITIES HALL	07/20/2024	805.60	805.60	07/25/2024
180905	REEDSBURG UTILITY	586583-0724	UTILITIES SOUTH SCHOOL	07/20/2024	79.07	79.07	07/25/2024
180905	REEDSBURG UTILITY	78-0724	UTILITIES HALL FIRE	07/20/2024	247.62	247.62	07/25/2024
180905	REEDSBURG UTILITY	RUC 0624	UTILITIES HALL	06/24/2024	4,490.93	4,490.93	07/11/2024
	Total 10-517110-03 HALL-UTILITIES:				5,623.22	5,623.22	
10-519400-03 PROPERTY & LIABILITY INSURANCE							
262646	MUNICIPAL PROPERTY INSURA	48-101250724	LIABILITY PREMIUMS	07/08/2024	279.00	279.00	07/11/2024
	Total 10-519400-03 PROPERTY & LIABILITY INSURANCE:				279.00	279.00	
10-521100-03 PD ADMINISTRATION - OPERATING							
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	TRAINING, BUTTERFEST SUPPLIES AND OFFICE NAMEPLATE	06/28/2024	850.59	850.59	07/29/2024
30172	CARQUEST OF REEDSBURG	5150-0624	BATTERIES FOR SPEED SIGN-PD	06/30/2024	346.60	346.60	07/11/2024
264128	KWIK TRIP INC	501352-0624	GAS - PD	06/30/2024	2,411.69	2,411.69	07/11/2024
261374	LK DESIGN STUDIO LLC	5498-9854	FORMAL PIC- OFFICERS- PD	06/14/2024	50.00	50.00	07/11/2024
261374	LK DESIGN STUDIO LLC	5565-9900	FORMAL PIC- OFFICER, PFC-PD	06/27/2024	50.00	50.00	07/11/2024
40305	REEDSBURG CAR CARE	13807	OLF & TIRE ROTATION- PD 33	07/22/2024	59.99	59.99	07/25/2024
180890	REEDSBURG TRUE VALUE	800233-0624	RANGE SUPPLIES- PD	06/25/2024	88.99	88.99	07/11/2024
261249	REGISTRATION FEE TRUST	1FTFW1P85R	NEW VEHICLE REGISTRATION				

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
			SQUAD - PD	07/15/2024	169.50	169.50	07/25/2024
264144	RHIZA COUNSELING LLC	1248	WELLNESS CHECK PROGRAM - PD	07/16/2024	2,475.00	2,475.00	07/25/2024
191006	STANDARD INSURANCE CO	630950 0001-0	DIABILITY INS- PD 2024	07/17/2024	1,125.91	1,125.91	07/25/2024
191007	STEVES AUTO SERVICE INC	122652	TOW SQUAD 35 TO BELCO- LIGHTNING STRIKE	06/11/2024	461.40	461.40	07/11/2024
221075	VIKING VILLAGE INC	153105-0624	PD- BUTTERFEST PARADE SUPPLIES FOR STAFF	06/30/2024	59.58	59.58	07/11/2024
	Total 10-521100-03 PD ADMINISTRATION - OPERATING:				8,149.25	8,149.25	
10-521900-03 POLICE UNIFORM ALLOWANCE							
264445	ANDREW REITHMEYER	AR070224	UNIFORM ALLOWANCE- PR REITHMEYER BOOTS	07/02/2024	184.50	184.50	07/11/2024
264444	ANDREW TEPLY	AT070824	PD- OFFICER BUSINESS CARDS	07/08/2024	55.88	55.88	07/11/2024
262553	THE POLICE AND SHERIFFS PR	195581	UNIFORM ALLOWANCE- ID CARDS- PD	07/18/2024	32.60	32.60	07/25/2024
263004	TOP PACK DEFENSE LLC	13619	PD UNIFORM- ANDERSON SHIRT, KEY HOLDER	07/08/2024	78.08	78.08	07/25/2024
263004	TOP PACK DEFENSE LLC	13651	PD UNIFORM ALLOWANCE- EBERLE POLO, HOLSTER, POUCH	07/11/2024	139.45	139.45	07/25/2024
263004	TOP PACK DEFENSE LLC	13720	UNIFORM ALLOWANCE- PUGH PANTS	07/17/2024	107.00	107.00	07/25/2024
	Total 10-521900-03 POLICE UNIFORM ALLOWANCE:				597.51	597.51	
10-523100-03 FIRE ADMINISTRATION-OPERATING							
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	FIRE- TRAINING	06/28/2024	853.88	853.88	07/29/2024
30172	CARQUEST OF REEDSBURG	5151-0624	AUTO PARTS	06/30/2024	49.99	49.99	07/11/2024
20120	CLOTHES CLINIC INC	814586	CLEAN MATS & TOWELS - FIRE	06/20/2024	32.80	32.80	07/11/2024
20120	CLOTHES CLINIC INC	817894	CLEAN MATS & TOWELS - FIRE	07/04/2024	32.80	32.80	07/11/2024
264092	GENCOMM	333245	PAGER REPAIR & SHIPPING - FIRE	06/14/2024	560.00	560.00	07/11/2024
264092	GENCOMM	333589	PAGER REPAIR & SHIPPING - FIRE	06/19/2024	160.00	160.00	07/11/2024
264128	KWIK TRIP INC	501352-0624	GAS - FIRE	06/30/2024	399.15	399.15	07/11/2024
261507	NORTH STAR EMERGENCY VE	3949	PUMP TEST MAINTENANCE PROGRAM ENGINE 1, 3 AND LADDER 8 - FIRE	06/27/2024	1,162.50	1,162.50	07/11/2024
180890	REEDSBURG TRUE VALUE	800195-0624	OFFICE SUPPLIES	06/25/2024	64.08	64.08	07/25/2024
263776	STEVEN DEMPSEY	SD07222024	FIRE CONFERENCE MILEAGE REIMBURSEMENT	07/22/2024	280.06	280.06	07/25/2024
263776	STEVEN DEMPSEY	SD-0724	HOT SPOT ON STEVE'S PHONE	07/01/2024	20.00	20.00	07/11/2024
263552	THE UNIFORM SHOPPE	346443	BELL CROWN CAP, STRAPE - FIRE	06/19/2024	442.70	442.70	07/25/2024
263552	THE UNIFORM SHOPPE	346445	BELL CROWN CAP, STRAPE - FIRE	06/19/2024	438.70	438.70	07/25/2024
263552	THE UNIFORM SHOPPE	346446	BELL CROWN CAP, STRAPE - FIRE	06/19/2024	425.75	425.75	07/25/2024
263552	THE UNIFORM SHOPPE	346447	BELL CROWN CAP, STRAPE - FIRE	06/19/2024	226.95	226.95	07/25/2024
263552	THE UNIFORM SHOPPE	346448	BELL CROWN CAP, STRAPE - FIRE	06/19/2024	438.70	438.70	07/25/2024
263552	THE UNIFORM SHOPPE	346449	BELL CROWN CAP, STRAPE - FIRE	06/19/2024	438.70	438.70	07/25/2024
263552	THE UNIFORM SHOPPE	346451	BELL CROWN CAPS NAVY - FIRE	06/20/2024	79.90	79.90	07/25/2024
263552	THE UNIFORM SHOPPE	346452	BELL CROWN CAP, STRAPE - FIRE	06/20/2024	438.70	438.70	07/25/2024
263552	THE UNIFORM SHOPPE	346453	BELL CROWN CAP, STRAPE - FIRE	06/20/2024	438.70	438.70	07/25/2024
263552	THE UNIFORM SHOPPE	346455	BELL CROWN CAPS NAVY - FIRE	06/20/2024	64.95	64.95	07/25/2024
263552	THE UNIFORM SHOPPE	346463	BELL CROWN CAP, STRAPE - FIRE	06/20/2024	358.80	358.80	07/25/2024

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 10-523100-03 FIRE ADMINISTRATION-OPERATING:					7,407.81	7,407.81	
10-523200-03 PUBLIC FIRE PROTECTION							
180905	REEDSBURG UTILITY	468929-0624	PUBLIC FIRE PROTECTION	06/24/2024	27,119.17	27,119.17	07/11/2024
Total 10-523200-03 PUBLIC FIRE PROTECTION:					27,119.17	27,119.17	
10-524100-03 BUILDING INSPECTION-OPERATING							
264128	KWIK TRIP INC	501352-0624	GAS - BUILDING INSPECTOR	06/30/2024	113.38	113.38	07/11/2024
211058	US CELLULAR	0658901369	CELL PHONES- PLANNING	06/08/2024	38.54	38.54	07/11/2024
Total 10-524100-03 BUILDING INSPECTION-OPERATING:					151.92	151.92	
10-525100-03 EMERGENCY GOVERNMENT							
262562	EMERGENCY COMMUNICATIO	4288	ANNUAL SIREN MAINTENANCE	07/19/2024	2,532.00	2,532.00	07/25/2024
180905	REEDSBURG UTILITY	RUC 0624	UTILITIES EMERGENCY	06/24/2024	70.36	70.36	07/11/2024
Total 10-525100-03 EMERGENCY GOVERNMENT:					2,602.36	2,602.36	
10-525600-03 COMMUNICATIONS - OPERATING							
263787	AT&T MOBILITY	287304672169	CELL PHONES & SQUAD AIRCARDS - PD	06/23/2024	835.75	835.75	07/11/2024
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	ADOBE ANNUAL PLAN	06/28/2024	607.43	607.43	07/29/2024
110551	KRUEGER OFFICE SUPPLIES	29041	ENVELOPES- PD	06/17/2024	195.58	195.58	07/11/2024
262164	LANGUAGE LINE SERVICE	11336094	LANGUAGE LINE TRANSLATION - PD	06/30/2024	180.40	180.40	07/25/2024
261252	PITNEY BOWES RESERVE ACC	PDPostage072	ADDITIONAL POSTAGE - PD	07/22/2024	1,000.00	1,000.00	07/25/2024
180905	REEDSBURG UTILITY	20369-0724	PHONE, INTERNET, TV- PD	07/20/2024	1,561.13	1,561.13	07/25/2024
Total 10-525600-03 COMMUNICATIONS - OPERATING:					4,380.29	4,380.29	
10-531300-03 REGULATION & INSP - OPERATING							
263037	WM INSPECTIONS LLC	070924	2024-2025 WEIGHTS AND MEASURES INSPECTIONS	07/01/2024	3,900.00	3,900.00	07/11/2024
Total 10-531300-03 REGULATION & INSP - OPERATING:					3,900.00	3,900.00	
10-541100-03 FLEET, SHED, & MACH - OPS							
10011	AIRGAS	5508731967	CYL OXYGEN -SHOP	06/30/2024	57.90	57.90	07/25/2024
20066	BADGER WELDING SUPPLIES	3834712	OCYGEN / ACETYLENE	06/30/2024	12.00	12.00	07/11/2024
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	SAFETY FLAG	06/28/2024	61.76	61.76	07/29/2024
30172	CARQUEST OF REEDSBURG	1600-0624	PARTS & SUPPLIES	06/30/2024	315.97	315.97	07/11/2024
60270	FASTENAL COMPANY	WIBAR246640	PARTS - SHOP	07/02/2024	76.05	76.05	07/11/2024
60270	FASTENAL COMPANY	WIBAR246789	PARTS - SHOP	07/11/2024	10.47	10.47	07/25/2024
261316	KIMBALL MIDWEST	102395235	PAINT, PRIMER - SHOP	07/10/2024	134.28	134.28	07/25/2024
264128	KWIK TRIP INC	501352-0624	GAS - PUBLIC WORKS	06/30/2024	2,510.81	2,510.81	07/11/2024
130648	MENARDS BARABOO	49354	SHOP FRIDGE REPLACEMENT	07/10/2024	998.00	998.00	07/25/2024
130655	MEYER OIL COMPANY	113099A	LP CYLINDER FILL - SHOP	06/28/2024	24.00	24.00	07/11/2024
130655	MEYER OIL COMPANY	704863	DIESEL FUEL	06/28/2024	1,626.90	1,626.90	07/11/2024
263372	O'REILLY AUTO PARTS	2341-238294	SHOP PARTS	06/27/2024	167.81	167.81	07/11/2024
180890	REEDSBURG TRUE VALUE	800027-0624	SUPPLIES	06/25/2024	74.73	74.73	07/11/2024
180890	REEDSBURG TRUE VALUE	800299-0624	SHOP PARTS	06/25/2024	342.39	342.39	07/11/2024
180905	REEDSBURG UTILITY	20228-0724	UTILITIES SHOP	07/20/2024	193.60	193.60	07/25/2024
180905	REEDSBURG UTILITY	RUC 0624	GARAGE	06/24/2024	1,437.15	1,437.15	07/11/2024
261266	SAFE-FAST INC	INV292532	SAFETY VEST	06/28/2024	804.75	804.75	07/11/2024
261266	SAFE-FAST INC	INV293264	SAFETY VEST	07/12/2024	65.25	65.25	07/25/2024
262528	SKINNER SHOP	WI001614	DUMP TRUCK REPAIR	06/26/2024	1,114.63	1,114.63	07/11/2024
221074	VIKING EXPRESS MART	61052-0624	DIESEL - SHOP	06/30/2024	433.83	433.83	07/11/2024

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	Total 10-541100-03 FLEET, SHED, & MACH - OPS:				10,462.28	10,462.28	
10-542700-03 CITY ENGINEER/PW ADMIN-OPS							
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	TRAINING	06/28/2024	284.00	284.00	07/29/2024
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	ICLOUD STORAGE	06/28/2024	.99	.99	07/29/2024
	Total 10-542700-03 CITY ENGINEER/PW ADMIN-OPS:				284.99	284.99	
10-543100-03 STS/TRFC/TREE/BRUSH/SW - OPS							
261489	DIAMOND VOGEL PAINT CTR	255211531	WHITE, YELLOW PAINT - SHOP	06/25/2024	6,647.50	6,647.50	07/11/2024
60300	JOHN DEER FINANCIAL	7022268	WEED KILLER	06/26/2024	349.78	349.78	07/25/2024
60300	JOHN DEER FINANCIAL	7022522	WEED KILLER	06/09/2024	234.88	234.88	07/25/2024
180890	REEDSBURG TRUE VALUE	800027-0624	SUPPLIES	06/25/2024	72.97	72.97	07/11/2024
180905	REEDSBURG UTILITY	RUC 0624	TRAFFIC CONTRIL	06/24/2024	298.31	298.31	07/11/2024
201025	TAPCO	I782466	SIGNS	07/09/2024	593.66	593.66	07/25/2024
	Total 10-543100-03 STS/TRFC/TREE/BRUSH/SW - OPS:				8,197.10	8,197.10	
10-544200-03 STREET LIGHTING							
180905	REEDSBURG UTILITY	RUC 0624	UTILITIES STREET LIGHTS	06/24/2024	13,448.16	13,448.16	07/11/2024
	Total 10-544200-03 STREET LIGHTING:				13,448.16	13,448.16	
10-545200-03 PARKING LOTS							
180905	REEDSBURG UTILITY	RUC 0624	UTILITIES PARKING LOTS	06/24/2024	153.08	153.08	07/11/2024
	Total 10-545200-03 PARKING LOTS:				153.08	153.08	
10-552300-03 SWIMMING POOL - OPERATING							
263998	1ST AYD CORPORATION	PSI709205	TOILET PAPER-POOL	06/24/2024	95.33	95.33	07/11/2024
263998	1ST AYD CORPORATION	PSI711691	TOILET PAPER-POOL	07/03/2024	146.38	146.38	07/25/2024
20062	BADGER SWIMPOOLS	894	STARK INFLUENT GAUGE - POOL	06/27/2024	410.65	410.65	07/11/2024
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	LIFEGUARD TRAINING	06/28/2024	506.00	506.00	07/29/2024
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	POOL TEST KITS	06/28/2024	966.92	966.92	07/29/2024
80480	HOLIDAY WHOLESALE INC	1776446	PAPER TOWELS	07/12/2024	104.30	104.30	07/25/2024
80495	IN DEPTH SERVICES HUB CHE	1577	CHLORINE - POOL	06/06/2024	530.00	530.00	07/25/2024
264036	MATT'S DRAIN CLEANING + LLC	1726	MIXING VALVE	06/28/2024	2,825.50	2,825.50	07/11/2024
264036	MATT'S DRAIN CLEANING + LLC	1755	POOL SHOWERS	07/14/2024	1,220.00	1,220.00	07/25/2024
130648	MENARDS BARABOO	49993	SUPPLIES - POOL	07/17/2024	47.28	47.28	07/25/2024
180890	REEDSBURG TRUE VALUE	800027-0624	POOL CLEANING SUPPLIES	06/25/2024	280.41	280.41	07/11/2024
180905	REEDSBURG UTILITY	23677-0724	UTILITIES POOL	07/20/2024	187.10	187.10	07/25/2024
180905	REEDSBURG UTILITY	RUC 0624	UTILITIES POOL	06/24/2024	5,215.62	5,215.62	07/11/2024
	Total 10-552300-03 SWIMMING POOL - OPERATING:				12,535.49	12,535.49	
10-552500-03 OTHER SUMMER REC - OPERATING							
20060	BADGER SPORTING GOODS	AAL006383-AA	TENNISBALL HOPPER	07/22/2024	75.13	75.13	07/25/2024
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	SOCCER EQUIPMENT	06/28/2024	725.37	725.37	07/29/2024
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	BACKBOARD	06/28/2024	1,077.00	1,077.00	07/29/2024
180890	REEDSBURG TRUE VALUE	800027-0624	SUPPLIES	06/25/2024	7.29	7.29	07/11/2024
221075	VIKING VILLAGE INC	152300-0624	CUPS, FOOD, FRUIT PUNCH, PRETZELS, MARSHMALLOWS - TOT LOT	06/30/2024	38.61	38.61	07/11/2024
	Total 10-552500-03 OTHER SUMMER REC - OPERATING:				1,923.40	1,923.40	

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10-552900-03 YOUTH SOCCER PROGRAM							
264437	DAWSON SCHMELZER	DS062624	SOCCER CLINIC STAFF	06/26/2024	200.00	200.00	07/11/2024
264217	DREW ROERS	DR062624	SOCCER CLINIC STAFF	06/26/2024	160.00	160.00	07/11/2024
264436	FRANCO OKELLO	FO062624	SOCCER CLINIC STAFF	06/26/2024	360.00	360.00	07/11/2024
264435	GABRIEL LAWRENCE FUHRMA	GF062624	SOCCER CLINIC STAFF	06/26/2024	160.00	160.00	07/11/2024
264434	TRAVYN J MILER	TM062624	SOCCER CLINIC STAFF	06/26/2024	160.00	160.00	07/11/2024
	Total 10-552900-03 YOUTH SOCCER PROGRAM:				1,040.00	1,040.00	
10-553400-03 CELEBRATIONS & ENTERTAINMENT							
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	BECKER RETIREMENT	06/28/2024	390.00	390.00	07/29/2024
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	BECKER RETIREMENT	06/28/2024	154.50	154.50	07/29/2024
120593	ORIGINAL LAND COMPANY	4299	INSTALL FLAGS	05/28/2024	1,772.78	1,772.78	07/11/2024
180905	REEDSBURG UTILITY	RUC 0624	UTILITIES CELEBRATIONS	06/24/2024	18.55	18.55	07/11/2024
	Total 10-553400-03 CELEBRATIONS & ENTERTAINMENT:				2,335.83	2,335.83	
10-554100-03 PARKS - OPERATING							
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	GAZEBO MATERIALS	06/28/2024	269.03	269.03	07/29/2024
30172	CARQUEST OF REEDSBURG	1600-0624	PARTS & SUPPLIES	06/30/2024	6.23	6.23	07/11/2024
263488	HARTJE FARM & POWER EQUI	1263	V BELT	06/24/2024	90.88	90.88	07/11/2024
60300	JOHN DEER FINANCIAL	334924	SUPPLIES	06/20/2024	21.59	21.59	07/25/2024
60300	JOHN DEER FINANCIAL	336166	PARTS	06/18/2024	28.70	28.70	07/25/2024
60300	JOHN DEER FINANCIAL	7022340	SOIL TESTING	06/27/2024	38.00	38.00	07/25/2024
60300	JOHN DEER FINANCIAL	7022558	CHEMICALS	07/11/2024	53.70	53.70	07/25/2024
60300	JOHN DEER FINANCIAL	995554	CHEMICALS	07/08/2024	179.48	179.48	07/25/2024
60300	JOHN DEER FINANCIAL	995562	CHEMICALS	07/09/2024	179.48	179.48	07/25/2024
60300	JOHN DEER FINANCIAL	995568	CHEMICALS	07/10/2024	179.48	179.48	07/25/2024
264128	KWIK TRIP INC	501352-0624	GAS - PARKS	06/30/2024	1,144.15	1,144.15	07/11/2024
130643	MCFARLANE MFG CO INC	IV05207	SPRAYER PARTS	07/18/2024	157.68	157.68	07/25/2024
180890	REEDSBURG TRUE VALUE	800027-0624	SUPPLIES	06/25/2024	462.67	462.67	07/11/2024
180905	REEDSBURG UTILITY	RUC 0624	UTILITIES PARKS	06/24/2024	2,536.58	2,536.58	07/11/2024
211058	US CELLULAR	0658901369	CELL PHONES-PARKS	06/08/2024	69.28	69.28	07/11/2024
211058	US CELLULAR	0665392869	CELL PHONES-PARKS	07/08/2024	67.08	67.08	07/25/2024
	Total 10-554100-03 PARKS - OPERATING:				5,484.01	5,484.01	
10-554500-03 REEDS AREA COMM ARENA (RACA)							
10024	ALLIANT ENERGY/WP&L	6077650000-0	GAS - RACA	07/01/2024	58.19	58.19	07/11/2024
160650	PETERSON SANITATION INC	481410636465	RACA	07/01/2024	190.00	190.00	07/25/2024
180905	REEDSBURG UTILITY	20275-0724	UTILITIES RACA	07/20/2024	33.60	33.60	07/25/2024
180905	REEDSBURG UTILITY	RUC 0624	UTILITIES RACA	06/24/2024	2,911.45	2,911.45	07/11/2024
	Total 10-554500-03 REEDS AREA COMM ARENA (RACA):				3,193.24	3,193.24	
10-563300-03 LONG RANGE PLANNING-OPERATING							
211058	US CELLULAR	0665392869	LONG RANGE PLANNING BD CELL PHONE	07/08/2024	38.54	38.54	07/25/2024
	Total 10-563300-03 LONG RANGE PLANNING-OPERATING:				38.54	38.54	
10-564400-03 INDUSTRIAL DEVELOPMENT							
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	LUNCH	06/28/2024	42.89	42.89	07/29/2024
180905	REEDSBURG UTILITY	RUC 0624	UTILITIES INDUSTRIAL	06/24/2024	11.97	11.97	07/11/2024
221070	VIERBICHER ASSOCIATES INC	230082-00006	HOUSING STUDY	07/12/2024	660.00	660.00	07/25/2024
221070	VIERBICHER ASSOCIATES INC	240120-00004	RIDC-2024 GENERAL	07/12/2024	2,091.00	2,091.00	07/25/2024
	Total 10-564400-03 INDUSTRIAL DEVELOPMENT:				2,805.86	2,805.86	

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10-564900-03 COMMUNITY DEVELOPMENT AUTHORIT							
264208	AT THE OFFICE	MF-070124	INCUBATOR MONTHLY PAYMENT	07/01/2024	300.00	300.00	07/25/2024
261512	B & D PROPERTIES LLC	B&G-080124	INCUBATOR - B&G TAX	07/15/2024	700.00	700.00	07/25/2024
264412	BENDERS TAP INN, LLC	BT-080124	BENDER'S TAP INN MONTHLY INCUBATOR PAYMENT	07/15/2024	1,000.00	1,000.00	07/25/2024
264404	BRANDY NILES	BN-080124	INCUBATOR	07/15/2024	200.00	200.00	07/25/2024
264303	LAWRENCE D GORDON	LG-080124	STATZ INCUBATOR	07/15/2024	1,000.00	1,000.00	07/25/2024
180905	REEDSBURG UTILITY	23786-0724	CDA	07/20/2024	33.60	33.60	07/25/2024
180905	REEDSBURG UTILITY	RUC 0624	CDA	06/24/2024	53.18	53.18	07/11/2024
Total 10-564900-03 COMMUNITY DEVELOPMENT AUTHORIT:					3,286.78	3,286.78	
11-517110-03 300 VINE ST. UTILITIES							
180905	REEDSBURG UTILITY	RUC 0624	TIF 6 HARDWARE STORE	06/24/2024	791.90	791.90	07/11/2024
Total 11-517110-03 300 VINE ST. UTILITIES:					791.90	791.90	
15-514240-03 TRAINING							
261328	SANDRA CARDO-GORSUCH	SCG071524	TRAINING - JUDGE SANDRA CARDO GORSUCH	07/15/2024	254.47	254.47	07/25/2024
261568	WISCONSIN SUPREME COURT	Roberts 2024	2024 MUNICIPAL COURT CLERK SEMINIAR - ROBERTS	06/27/2024	40.00	40.00	07/11/2024
Total 15-514240-03 TRAINING:					294.47	294.47	
15-515120-03 MUNICIPAL COURT - OPERATING							
261328	SANDRA CARDO-GORSUCH	SCG0715milea	CONFERENCE REIMBURSEMENT MILEAGE & MOTEL - JUDGE 2019	07/15/2024	147.40	147.40	07/25/2024
190934	SAUK COUNTY CLERK OF COU	RE071924	SAUK CO CASE 2024TR3447	07/19/2024	200.50	200.50	07/25/2024
211058	US CELLULAR	0658901369	CELL PHONE COURT	06/08/2024	15.20	15.20	07/11/2024
211058	US CELLULAR	0665392869	TEEN COURT PHONR	07/08/2024	15.20	15.20	07/25/2024
Total 15-515120-03 MUNICIPAL COURT - OPERATING:					378.30	378.30	
15-515121-03 STATE FEES - COURT							
231139	STATE OF WISCONSIN	56-15663-0624	COURT FEES - JULY	07/02/2024	3,998.37	3,998.37	07/11/2024
Total 15-515121-03 STATE FEES - COURT:					3,998.37	3,998.37	
15-515122-03 COUNTY FEES - COURT							
190940	SAUK COUNTY TREASURER	CTFEES0624	COURT FEES - COUNTY	07/02/2024	845.00	845.00	07/11/2024
Total 15-515122-03 COUNTY FEES - COURT:					845.00	845.00	
15-515123-03 RESTITUTION FEES - COURT							
264439	JAMES LEDMAN	LEDMAN06302	REFUND - OVERPAYMENT	06/30/2024	575.50	575.50	07/11/2024
262751	JEANNE OLSON	RESTITUTION	RESTITUTION	07/02/2024	49.30	49.30	07/11/2024
264289	REEDSBURG AREA HIGH SCHO	RAHS063024	RESTITUTION	06/30/2024	25.00	25.00	07/11/2024
180890	REEDSBURG TRUE VALUE	NSF#063024	RESTITUTION	07/02/2024	66.91	66.91	07/11/2024
221074	VIKING EXPRESS MART	RESTITUTION	RESTITUTION	07/02/2024	20.00	20.00	07/11/2024
263318	VIKING LIQUOR	RESTITUTION	RESTITUTION	07/02/2024	24.99	24.99	07/11/2024
221076	VIKING VILLAGE	RESTITUTION	RESTITUTION	07/02/2024	183.06	183.06	07/11/2024
221076	VIKING VILLAGE	RESTITUTUTI	RESTITUTION	07/02/2024	65.83	65.83	07/11/2024
Total 15-515123-03 RESTITUTION FEES - COURT:					1,010.59	1,010.59	
15-515125-03 TOWN OF LAVALLE FEES - COURT							
201100	TOWN OF LAVALLE	CTFEES0624	COURT FEES - LA VALLE	07/02/2024	941.88	941.88	07/11/2024

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
	Total 15-515125-03 TOWN OF LAVALLE FEES - COURT:				941.88	941.88	
20-511000-03 LABORATORY							
140718	NCL OF WISCONSIN INC	506221	WWTP LAB SUPPLIES	07/11/2024	1,097.32	1,097.32	07/25/2024
261946	TOTAL WATER OF BARABOO LL	0376301	DEMENERALIZED WATER - WWTP	06/20/2024	413.40	413.40	07/11/2024
261946	TOTAL WATER OF BARABOO LL	063024	DEMERALIZED H20 - WWTP	06/30/2024	14.50	14.50	07/11/2024
	Total 20-511000-03 LABORATORY:				1,525.22	1,525.22	
20-512000-03 OUTSIDE TESTING							
30160	CT LABORATORIES	187431	MERCURY - WWTP	07/01/2024	470.00	470.00	07/11/2024
30160	CT LABORATORIES	187432	SLUDGE TESTING	07/03/2024	465.00	465.00	07/11/2024
30160	CT LABORATORIES	188181	NITROGEN, MERCURY- WWTP	07/22/2024	530.00	530.00	07/25/2024
	Total 20-512000-03 OUTSIDE TESTING:				1,465.00	1,465.00	
20-521000-03 GEN TREATMENT/SOLIDS - OPS							
20157	BROOKS TRACTOR INC.	S49246	JOHN DEERE LOADER	07/17/2024	411.04	411.04	07/25/2024
262352	CRANE ENGINEERING SALES I	470150-00	REPAIR PUMP -WWTP	07/09/2024	408.00	408.00	07/25/2024
130655	MEYER OIL COMPANY	113409A	DIESEL FUEL - WWTP	06/25/2024	45.50	45.50	07/11/2024
180890	REEDSBURG TRUE VALUE	800027-0624	SUPPLIES	06/25/2024	106.99	106.99	07/11/2024
10020	SJE	CD99531725	ELECTRICAL SERVICE LABOR & MILEAGE - WWTP	06/27/2024	441.80	441.80	07/11/2024
263493	UNITED STATES GEOLOGICAL	91173518	BARABOO RIVER GUAGE	07/02/2024	14,200.00	14,200.00	07/11/2024
211040	USA BLUE BOOK	INV00408625	10 FLOAT SWITCH 40' - WWTP	06/28/2024	1,055.08	1,055.08	07/11/2024
	Total 20-521000-03 GEN TREATMENT/SOLIDS - OPS:				16,668.41	16,668.41	
20-522000-03 LIME							
150255	OMNI MATERIALS INC	356031	50/50 FINES - WWTP	05/26/2024	5,858.58	5,858.58	07/25/2024
	Total 20-522000-03 LIME:				5,858.58	5,858.58	
20-523000-03 Chemicals							
80496	HAWKINS INC	6810035	FERRIC CHLORIDE SOLUTION - WWTP	07/15/2024	21,317.65	21,317.65	07/25/2024
	Total 20-523000-03 Chemicals:				21,317.65	21,317.65	
20-526000-03 UTILITIES - BIO-SOLIDS							
180905	REEDSBURG UTILITY	616113-0624	UTILITES WWTP 70	06/28/2024	8,647.85	8,647.85	07/11/2024
180905	REEDSBURG UTILITY	RUC 0624	UTILITES WWTP	06/24/2024	6,676.48	6,676.48	07/11/2024
	Total 20-526000-03 UTILITIES - BIO-SOLIDS:				15,324.33	15,324.33	
20-527100-03 NEW WWTP PROJECT							
201064	TOWN & COUNTRY	26914	NEW WWTP ENGINEERING	06/20/2024	1,125.00	1,125.00	07/25/2024
201064	TOWN & COUNTRY	26915	NEW WWTP ENGINEERING	06/20/2024	4,500.00	4,500.00	07/25/2024
201064	TOWN & COUNTRY	26916	NEW WWTP ENGINEERING	06/20/2024	13,000.00	13,000.00	07/25/2024
201064	TOWN & COUNTRY	26918	NEW WWTP ENGINEERING	07/10/2024	2,280.00	2,280.00	07/25/2024
201064	TOWN & COUNTRY	26919	NEW WWTP ENGINEERING	06/20/2024	17,000.00	17,000.00	07/25/2024
201064	TOWN & COUNTRY	26920	NEW WWTP ENGINEERING	06/20/2024	2,904.25	2,904.25	07/25/2024
201064	TOWN & COUNTRY	26921	NEW WWTP ENGINEERING	06/20/2024	8,500.00	8,500.00	07/25/2024
	Total 20-527100-03 NEW WWTP PROJECT:				49,309.25	49,309.25	

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
20-531000-03 COLLECTION SYSTEM							
40276	DIGGERS HOTLINE INC	240 6 99501	DIGGERS - JUNE 2024	06/30/2024	230.84	230.84	07/11/2024
261190	RAY ZOBEL & SONS INC	57582	HILLCREST SEWER REPAIR	07/02/2024	4,165.00	4,165.00	07/11/2024
Total 20-531000-03 COLLECTION SYSTEM:					4,395.84	4,395.84	
20-531000-04 REPLACEMENT FUND (INTERNAL)							
221070	VIERBICHER ASSOCIATES INC	230341-00011	PLUM STREET SANITARY	07/12/2024	6,460.00	6,460.00	07/25/2024
Total 20-531000-04 REPLACEMENT FUND (INTERNAL):					6,460.00	6,460.00	
20-533000-03 UTILITIES - COLLECTION SYSTEM							
180905	REEDSBURG UTILITY	RUC 0624	UTILITEIS LIFT STATION	06/24/2024	894.55	894.55	07/11/2024
Total 20-533000-03 UTILITIES - COLLECTION SYSTEM:					894.55	894.55	
20-541000-03 GENERAL ADMIN/TRAINING - OPS							
211058	US CELLULAR	0658901369	CELL PHONES-WWTP	06/08/2024	92.62	92.62	07/11/2024
211058	US CELLULAR	0665392869	CELL PHONE	07/08/2024	92.62	92.62	07/25/2024
Total 20-541000-03 GENERAL ADMIN/TRAINING - OPS:					185.24	185.24	
20-541300-03 TRANSPORTATION EXPENSE							
264128	KWIK TRIP INC	501352-0624	GAS USAGE - WWTP	06/30/2024	187.61	187.61	07/11/2024
Total 20-541300-03 TRANSPORTATION EXPENSE:					187.61	187.61	
20-551000-03 BLDGS/GROUNDS MAINTENANCE							
30172	CARQUEST OF REEDSBURG	1600-0624	PARTS & SUPPLIES	06/30/2024	369.49	369.49	07/11/2024
262278	CINTAS CORP	4197057984	CLOTHES CLEANED-WWTP	06/26/2024	144.66	144.66	07/11/2024
262278	CINTAS CORP	4197657460	CLOTHES CLEANED-WWTP	07/02/2024	144.66	144.66	07/11/2024
262278	CINTAS CORP	4198463265	CLOTHES CLEANED-WWTP	07/10/2024	144.66	144.66	07/25/2024
262278	CINTAS CORP	4199120808	CLOTHES CLEANED-WWTP	07/17/2024	144.66	144.66	07/25/2024
262278	CINTAS CORP	5219102251	EMERGENCY KIT CLEANED AND SUPPLIES - WWTP	07/03/2024	49.19	49.19	07/11/2024
262278	CINTAS CORP	5220118377	EMERGENCY KIT CLEANED AND SUPPLIES - WWTP	07/11/2024	108.38	108.38	07/25/2024
180890	REEDSBURG TRUE VALUE	800027-0624	SUPPLIES	06/25/2024	154.80	154.80	07/11/2024
Total 20-551000-03 BLDGS/GROUNDS MAINTENANCE:					1,260.50	1,260.50	
20-562000-03 UTILITIES - BLDGS/GROUNDS MAIN							
180905	REEDSBURG UTILITY	20524-0724	UTILITES WWTP	07/20/2024	1,053.35	1,053.35	07/25/2024
180905	REEDSBURG UTILITY	616113-0624	UTILITES WWTP	06/28/2024	5,765.23	5,765.23	07/11/2024
180905	REEDSBURG UTILITY	RUC 0624	UTILITES WWTP	06/24/2024	4,983.26	4,983.26	07/11/2024
Total 20-562000-03 UTILITIES - BLDGS/GROUNDS MAIN:					11,801.84	11,801.84	
20-593200-03 REPLACEMENT FUND EXPENSE							
262352	CRANE ENGINEERING SALES I	469678-00	REPLACEMENT PUMP	06/27/2024	4,115.00	4,115.00	07/25/2024
Total 20-593200-03 REPLACEMENT FUND EXPENSE:					4,115.00	4,115.00	
21-546100-03 CONTRACT SERVICES							
160650	PETERSON SANITATION INC	481410590723	CONTRACT SERVICES	07/01/2024	35,154.00	35,154.00	07/25/2024
Total 21-546100-03 CONTRACT SERVICES:					35,154.00	35,154.00	

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21-546200-03 PUBLIC INFORMATION							
263931	STERICYCLE INC	8007549920	SHRED IT - CITY HALL	06/25/2024	122.04	122.04	07/11/2024
263931	STERICYCLE INC	8007550131	SHRED IT - PD	06/25/2024	108.96	108.96	07/11/2024
261583	THE VERNON COMPANY	2689270 RI	CHIP CLIPS	06/28/2024	660.13	660.13	07/11/2024
	Total 21-546200-03 PUBLIC INFORMATION:				891.13	891.13	
21-546300-03 OPERATING EXPENSES							
160650	PETERSON SANITATION INC	481410590723	CITY PORTION	07/01/2024	829.50	829.50	07/25/2024
160650	PETERSON SANITATION INC	481410590723	RECYCLE TONAGE	07/01/2024	3,215.17	3,215.17	07/25/2024
	Total 21-546300-03 OPERATING EXPENSES:				4,044.67	4,044.67	
21-547100-03 GARBAGE & REFUSE (STICKERS)							
160650	PETERSON SANITATION INC	481410590723	GARBAGE & REFUSE - STICKERS	07/01/2024	875.00	875.00	07/25/2024
	Total 21-547100-03 GARBAGE & REFUSE (STICKERS):				875.00	875.00	
23-541100-03 EQUIPMENT REPLACEMENT							
263489	MACQUEEN EQUIPMENT	P34476	66" HEAVY TUBE & BROOM - SHOP	06/28/2024	1,793.36	1,793.36	07/11/2024
	Total 23-541100-03 EQUIPMENT REPLACEMENT:				1,793.36	1,793.36	
23-544500-03 STORM SEWER REPAIRS							
30262	CROELL INC.	861766	CONCRETE STORM REPAIR	06/27/2024	660.00	660.00	07/11/2024
30262	CROELL INC.	862181	CONCRETE STORM REPAIR	06/28/2024	230.00	230.00	07/11/2024
264128	KWIK TRIP INC	501352-0624	GAS - PW 25%	06/30/2024	836.93	836.93	07/11/2024
130655	MEYER OIL COMPANY	704863	DIESEL FUEL	06/28/2024	542.30	542.30	07/11/2024
	Total 23-544500-03 STORM SEWER REPAIRS:				2,269.23	2,269.23	
28-521100-03 AMBULANCE ADMIN - OPERATING							
261208	BAYCOM INC	50705	PAGER REPAIR	07/05/2024	114.50	114.50	07/11/2024
264438	BLYSTONE TOWING & RADIATO	266791	515 TOWING FROM DANE CO	07/08/2024	426.70	426.70	07/11/2024
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	AMBULANCE SUPPLIES	06/28/2024	14,432.05	14,432.05	07/29/2024
30172	CARQUEST OF REEDSBURG	503737	AMBULNCE GAS CAP	06/30/2024	30.49	30.49	07/11/2024
264128	KWIK TRIP INC	501352-0624	GAS - AMBULANCE	06/30/2024	2,307.65	2,307.65	07/11/2024
261374	LK DESIGN STUDIO LLC	5574-9816	PROFESSIONAL HEADSHOTS - AMBULANCE	06/28/2024	105.00	105.00	07/11/2024
264345	MADISON EMERGENCY PHYSI	INV 1602	AMBULANCE PHYSICIANS SERVICE	06/28/2024	1,400.00	1,400.00	07/11/2024
160650	PETERSON SANITATION INC	48410580062-	GARBAGE - AMBULANCE	07/01/2024	54.61	54.61	07/25/2024
180855	REEDSBURG AREA MEDICAL	Birth Center 6/2	NRP FOR FOUR PARAMEDICS	06/28/2024	200.00	200.00	07/11/2024
264362	REEDSBURG AREA MEDICAL C	3148	AMBULANCE MEDICATIONS	07/08/2024	595.18	595.18	07/25/2024
261337	REEDSBURG AUTO BODY INC	4352	2020 AMBULANCE REPAIR	07/11/2024	2,822.75	2,822.75	07/25/2024
40305	REEDSBURG CAR CARE	13391	512 NEW COIL	06/27/2024	205.68	205.68	07/11/2024
40305	REEDSBURG CAR CARE	13532	515 COIL ON PLUG	07/09/2024	236.07	236.07	07/25/2024
180890	REEDSBURG TRUE VALUE	800103-0624	AMBULANCE SUPPLIES	06/25/2024	350.20	350.20	07/25/2024
180905	REEDSBURG UTILITY	23525-0624	UTILITIES AMBULANCE	06/20/2024	320.51	320.51	07/11/2024
180905	REEDSBURG UTILITY	23525-0724	UTILITIES AMBULANCE	07/20/2024	322.51	322.51	07/25/2024
180905	REEDSBURG UTILITY	77-0624	UTILITIES AMBULANCE	06/20/2024	26.87	26.87	07/11/2024
180905	REEDSBURG UTILITY	77-0724	UTILITIES AMBULANCE	07/20/2024	28.87	28.87	07/25/2024
180905	REEDSBURG UTILITY	RUC 0624	UTILITIES AMBULANCE	06/24/2024	723.39	723.39	07/11/2024
262628	RHYME BUSINESS PRODUCTS	37009054	COPY MACHINE - AMBULANCE	07/15/2024	221.57	221.57	07/25/2024
263931	STERICYCLE INC	8007454152	SHREDDING - AMBULANCE	06/18/2024	20.66	20.66	07/11/2024
263931	STERICYCLE INC	8007644342	SHREDDING - AMBULANCE	07/05/2024	30.00	30.00	07/11/2024
264361	TELEFLEX LLC	9508664397	EZ IO AMBULANCE SUPPLY	07/09/2024	677.50	677.50	07/11/2024
264451	UW HEALTH	7/23/24	HERSHBERGER PARAMEDIC	07/23/2024	5,000.00	5,000.00	07/25/2024

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
261749	ZOLL MEDICAL CORPORATION	4002989	MONITOR CABLES	07/01/2024	447.72	447.72	07/11/2024
261749	ZOLL MEDICAL CORPORATION	4008448	THERMAL PAPER	07/11/2024	83.84	83.84	07/25/2024
	Total 28-521100-03 AMBULANCE ADMIN - OPERATING:				31,184.32	31,184.32	
28-525100-03	**PASS-THROUGH SUPPLIES**						
261749	ZOLL MEDICAL CORPORATION	3902590	RSD AED PADS	01/29/2024	99.22	99.22	07/25/2024
	Total 28-525100-03 PASS-THROUGH SUPPLIES:				99.22	99.22	
41-542600-03	**TAXI CAB EXPENSES**						
263508	RUNNING INC	29831	PUNCH CARDS TAXI	07/01/2024	995.00	995.00	07/11/2024
263508	RUNNING INC	29847	CAB MONTLY EXPENSES - JUNE 2024	07/03/2024	21,790.43	21,790.43	07/11/2024
	Total 41-542600-03 TAXI CAB EXPENSES:				22,785.43	22,785.43	
41-542600-04	**TAXI CAB EXPENSES**						
261249	REGISTRATION FEE TRUST	REPLACEMEN	REGISTRATION FOR CAB	07/09/2024	20.00	20.00	07/11/2024
	Total 41-542600-04 TAXI CAB EXPENSES:				20.00	20.00	
42-545300-03	**AIRPORT OPERATING (FBO)**						
262918	REEDSBURG AVIATION LLC	RA-0724	AIRPORT MANAGEMENT	07/01/2024	4,399.00	4,399.00	07/11/2024
180890	REEDSBURG TRUE VALUE	800027-0624	SUPPLIES	06/25/2024	202.94	202.94	07/11/2024
180905	REEDSBURG UTILITY	28015-0724	UTILITES AIRPORT	07/20/2024	34.20	34.20	07/25/2024
180905	REEDSBURG UTILITY	52183-0724	UTILITES AIRPORT	07/20/2024	100.17	100.17	07/25/2024
180905	REEDSBURG UTILITY	9678-0724	UTILITES AIRPORT	07/20/2024	91.82	91.82	07/25/2024
180905	REEDSBURG UTILITY	RUC 0624	UTILITES AIRPORT	06/24/2024	991.66	991.66	07/11/2024
221074	VIKING EXPRESS MART	61051-0624	FUEL AIRPORT	06/30/2024	10.30	10.30	07/11/2024
	Total 42-545300-03 AIRPORT OPERATING (FBO):				5,830.09	5,830.09	
42-545350-03	**AIRPORT FUEL**						
262976	ARROW ENERGY	146183	AIRPORT FUEL	07/17/2024	18,024.15	18,024.15	07/25/2024
	Total 42-545350-03 AIRPORT FUEL:				18,024.15	18,024.15	
45-521400-03	**K-9 EXPENSES**						
20096	BEAVER GLASS INC	BGI070124	SQUAD K9 WINDOW REPAIR-PD	07/01/2024	90.00	90.00	07/11/2024
264067	EDEN K9 CONSULTING & TRAIN	3866	K9 PROGRAM SOFTWARE	07/01/2024	150.00	150.00	07/11/2024
	Total 45-521400-03 K-9 EXPENSES:				240.00	240.00	
52-553400-03	**FIREWORKS EXPENSE**						
40295	DOROWS SEPTIC SERVICE	296413	PORTABLE TOILET RENTAL FREEDOM FEST	07/19/2024	500.00	500.00	07/25/2024
264449	HOLIDAY INN EXPRESS & SUIT	HIE070724	HOTEL FOR FIREWORKS VENDORS - FREEDOM FEST 2024	07/07/2024	714.00	714.00	07/25/2024
	Total 52-553400-03 FIREWORKS EXPENSE:				1,214.00	1,214.00	
54-535110-03	**CEMETERY OPERATING**						
264448	EUGENE PFEIL	EP071724	CEMETERY PLOTS	07/17/2024	600.00	600.00	07/25/2024
264442	FISHNICK MASONRY LLC	16	CHAPEL TUCK POINTING	01/05/2024	24,500.00	24,500.00	07/11/2024
264030	JERRY MILLER	JM070124	REIMBURSEMENT FOR CEMETERY EXPENSES	07/01/2024	32.51	32.51	07/11/2024
264007	KENT W WESTPHAL	KW071524	FUEL SURCHARGE	07/15/2024	50.00	50.00	07/25/2024
264441	KEVIN KELLOG	1	MEMORIAL DAY CEMETERY	05/27/2024	200.00	200.00	07/11/2024

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130648	MENARDS BARABOO	49434	CEMETERY TRIMMERS	07/11/2024	395.91	395.91	07/25/2024
130655	MEYER OIL COMPANY	704924G	GAS - CEMETERY	06/28/2024	624.39	624.39	07/11/2024
160650	PETERSON SANITATION INC	481410613816	GARBAGE - GREENWOOD CEMETERY	07/01/2024	29.21	29.21	07/25/2024
180905	REEDSBURG UTILITY	RUC 0624	UTILITIES CEMETERY	06/24/2024	132.28	132.28	07/11/2024
	Total 54-535110-03 CEMETERY OPERATING:				26,564.30	26,564.30	
56-517110-03 UTILITIES, CELL PHONES							
180905	REEDSBURG UTILITY	RUC 0624	LIBRARY UTILITIES	06/24/2024	1,346.16	1,346.16	07/11/2024
211058	US CELLULAR	854693860	HOTSPOT - LIBRARY	07/10/2024	28.00	28.00	07/25/2024
	Total 56-517110-03 UTILITIES, CELL PHONES:				1,374.16	1,374.16	
56-551300-03 LIBRARY OPERATING							
264005	AMAZON CAPITAL SERVICES	177M-Y7ZQ-L	DVDS, SUMMER PRIZES, AV EQUIPMENT, SUPPLIES	07/08/2024	412.65	412.65	07/11/2024
264005	AMAZON CAPITAL SERVICES	17W4-4QHD-1	DVDS	07/22/2023	47.34	47.34	07/25/2024
20070	BAKER & TAYLOR	2038387003	BOOKS	06/25/2024	221.31	221.31	07/11/2024
20070	BAKER & TAYLOR	2038395959	BOOKS	06/28/2024	424.44	424.44	07/11/2024
20070	BAKER & TAYLOR	2038397772	BOOKS	06/28/2024	274.96	274.96	07/11/2024
20070	BAKER & TAYLOR	2038713906	BOOKS	07/10/2024	175.38	175.38	07/25/2024
263742	BLACKSTONE PUBLISHING	2161177	AUDIO BOOKS ON CD	07/02/2024	49.99	49.99	07/11/2024
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	LIBRARY SUPPLIES, POSTAGE, PROGRAMMING	06/28/2024	378.69	378.69	07/29/2024
30174	CENTER POINT LARGE PRINT	2103810	LARGE PRINT BOOKS	07/01/2024	294.84	294.84	07/25/2024
70300	GALE	84553271	LARGE PRINT BOOKS	06/18/2024	41.98	41.98	07/11/2024
70300	GALE	84653459	LARGE PRINT BOOKS	07/08/2024	26.99	26.99	07/25/2024
70300	GALE	84653758	LARGE PRINT BOOKS	07/08/2024	51.73	51.73	07/25/2024
264446	HEATHER JOHNSON	RPL-20240626	REIMBURSE - VIKING VILLAGE FOODS - TEEN TIME	06/26/2024	110.73	110.73	07/11/2024
90510	INGRAM	82549106	BOOKS & LARGE PRINT BOOKS	06/28/2024	490.07	490.07	07/11/2024
90510	INGRAM	82590743	BOOKS & LARGE PRINT BOOKS	07/02/2024	140.96	140.96	07/11/2024
90510	INGRAM	82610541	BOOKS & LARGE PRINT BOOKS	07/03/2024	43.15	43.15	07/11/2024
90510	INGRAM	82625600	BOOKS & LARGE PRINT BOOKS	07/05/2024	40.91	40.91	07/11/2024
90510	INGRAM	82663419	BOOKS & LARGE PRINT BOOKS	07/09/2024	80.12	80.12	07/25/2024
90510	INGRAM	82740125	BOOKS & LARGE PRINT BOOKS	07/15/2024	57.06	57.06	07/25/2024
264447	JANE LEUSSLER	RPL20240711	HONORARIUM - FOLK DANCING PROGRAMS	06/18/2024	50.00	50.00	07/11/2024
262568	JANET GASSER	202407JG	ROUND-TRIP MILEAGE TO SCLS 1650 PANKRATZ ST JULY 10 AND JULY 15 227MI@.67	07/19/2024	152.09	152.09	07/25/2024
262568	JANET GASSER	202407prog	ADULT CRAFT PROGRAMMING SUPPLIES	07/23/2024	121.63	121.63	07/25/2024
110551	KRUEGER OFFICE SUPPLIES	95527	COPY PAPER - 4CS	07/18/2024	204.60	204.60	07/25/2024
262620	MIDWEST TAPE LLC	505702531	HOOPLA USAGE - 681 USES	06/30/2024	1,569.89	1,569.89	07/11/2024
264047	NATIONAL MISSISSIPPI RIVER	RPL20240813	MISSISSIPPI RIVER LIFE PROGRAM - TUES 8/14/2024 6:00PM - LIONS BUILDING	05/29/2024	341.40	341.40	07/11/2024
180905	REEDSBURG UTILITY	20304-202407	PHONE, INTERNET, TV	07/20/2024	627.56	627.56	07/25/2024
262628	RHYME BUSINESS PRODUCTS	37039466	LIBRARY COPIERS	07/19/2024	245.68	245.68	07/25/2024
263806	SAUK COUNTY HISTORICAL SO	202407-SCHS	HONORARIUM - BARABOO RIVER: A CULTURAL HISTORY 8/1/2024 6PM	07/23/2024	100.00	100.00	07/25/2024
263931	STERICYCLE INC	8007550129	SHRED IT - LIBRARY	06/25/2024	103.35	103.35	07/11/2024
263033	TURNER WATERCARE	8120-2024070	WATER SERVICE - LIBRARY	07/01/2024	50.50	50.50	07/11/2024
263105	WENDY COLLINS	202407WC	MILEAGE - LIBRARY TOURS 151MI @ .67	07/22/2024	101.17	101.17	07/25/2024
	Total 56-551300-03 LIBRARY OPERATING:				7,031.17	7,031.17	
60-515700-03 INDEPENDENT AUDITING							
20072	BAKER TILLY US, LLP	BT2845599	SERVICES IN CONNECTION WITH THE DECEMBER 31, 2023				

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
			FINANCIAL STATEMENT COMPILATIONS FOR TAXINCREMENTAL DISTRICTS NO. 4, 6, 8, 9, 10, AND 11.	06/27/2024	393.00	393.00	07/11/2024
	Total 60-515700-03 INDEPENDENT AUDITING:				393.00	393.00	
60-564500-03 DEVELOPMENT INCENTIVES							
262320	DCI REEDSBURG LLC	SOUTHSCHO	SOUTH SCHOOL DEV INCENTIVE	07/09/2024	3,034.31	3,034.31	07/11/2024
	Total 60-564500-03 DEVELOPMENT INCENTIVES:				3,034.31	3,034.31	
61-515700-03 INDEPENDENT AUDITING							
20072	BAKER TILLY US, LLP	BT2845599	SERVICES IN CONNECTION WITH THE DECEMBER 31, 2023 FINANCIAL STATEMENT COMPILATIONS FOR TAXINCREMENTAL DISTRICTS NO. 4, 6, 8, 9, 10, AND 11.	06/27/2024	392.00	392.00	07/11/2024
	Total 61-515700-03 INDEPENDENT AUDITING:				392.00	392.00	
61-565200-03 SITE DEVELOPMENT							
263260	A-1 EXCAVATING INC	MyHomeEstate	MY HOME ESTATES INFRASTRUCTURE	07/23/2024	481,686.53	481,686.53	07/25/2024
263268	KNUTH CONCRETE & CONSTR	1749	MY HOME SIDEWALK	06/27/2024	16,584.60	16,584.60	07/11/2024
221070	VIERBICHER ASSOCIATES INC	230214-00012	MY HOME ESTATES TID 11 PROFESSIONAL SERVICES	07/12/2024	12,502.00	12,502.00	07/25/2024
	Total 61-565200-03 SITE DEVELOPMENT:				510,773.13	510,773.13	
64-515700-03 INDEPENDENT AUDITING							
20072	BAKER TILLY US, LLP	BT2845599	SERVICES IN CONNECTION WITH THE DECEMBER 31, 2023 FINANCIAL STATEMENT COMPILATIONS FOR TAXINCREMENTAL DISTRICTS NO. 4, 6, 8, 9, 10, AND 11.	06/27/2024	392.00	392.00	07/11/2024
	Total 64-515700-03 INDEPENDENT AUDITING:				392.00	392.00	
66-515700-03 INDEPENDENT AUDITING							
20072	BAKER TILLY US, LLP	BT2845599	SERVICES IN CONNECTION WITH THE DECEMBER 31, 2023 FINANCIAL STATEMENT COMPILATIONS FOR TAXINCREMENTAL DISTRICTS NO. 4, 6, 8, 9, 10, AND 11.	06/27/2024	392.00	392.00	07/11/2024
	Total 66-515700-03 INDEPENDENT AUDITING:				392.00	392.00	
66-564500-03 DEVELOPMENT INCENTIVES							
263633	WALNUT STREET FLATS LLC	WF071924	TID 6 PAYMENT PER DEVELOPMENT AGREEMENT	07/19/2024	24,534.49	24,534.49	07/25/2024
	Total 66-564500-03 DEVELOPMENT INCENTIVES:				24,534.49	24,534.49	
68-515700-03 INDEPENDENT AUDITING							
20072	BAKER TILLY US, LLP	BT2845599	SERVICES IN CONNECTION WITH THE DECEMBER 31, 2023 FINANCIAL STATEMENT COMPILATIONS FOR TAXINCREMENTAL DISTRICTS NO. 4, 6, 8, 9, 10, AND 11.	06/27/2024	392.00	392.00	07/11/2024

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 68-515700-03 INDEPENDENT AUDITING:					392.00	392.00	
69-515700-03 INDEPENDENT AUDITING							
20072	BAKER TILLY US, LLP	BT2845599	SERVICES IN CONNECTION WITH THE DECEMBER 31, 2023 FINANCIAL STATEMENT COMPILATIONS FOR TAXINCREMENTAL DISTRICTS NO. 4, 6, 8, 9, 10, AND 11.	06/27/2024	392.00	392.00	07/11/2024
Total 69-515700-03 INDEPENDENT AUDITING:					392.00	392.00	
69-564500-03 DEVELOPMENT INCENTIVES							
263462	HUNTINGTON PARK, LLC	HPBLD107092	HUNTINGTON PARK PER DEVELOPER'S AGREEMENT	07/09/2024	25,453.83	25,453.83	07/11/2024
263462	HUNTINGTON PARK, LLC	HPBLD207091	HUNTINGTON PARK PER DEVELOPER'S AGREEMENT	07/09/2024	50,415.21	50,415.21	07/11/2024
263462	HUNTINGTON PARK, LLC	HuntingtonPark	TID 9 PER DEVELOPMENT AGREEMENTHUNTINGTON PARK BUILDING 369-564500-03	07/18/2024	500,000.00	500,000.00	07/25/2024
264041	NOR-AM COLD STORAGE INC	NORAM0724	DEVELOPMENT INCENTIVE PER DEVELOPMENT AGREEMENT	07/09/2024	145,000.00	145,000.00	07/11/2024
Total 69-564500-03 DEVELOPMENT INCENTIVES:					720,869.04	720,869.04	
69-565200-03 SITE DEVELOPMENT							
264163	H. JAMES & SONS INC	210134-PMT#6	PAYMENT 6 REEDSBURG PARK EXPANSION	07/01/2024	302,076.47	302,076.47	07/11/2024
221070	VIERBICHER ASSOCIATES INC	00006	2021 BUSINESS PARK EXPANSION - TID 9	07/15/2024	2,700.00	2,700.00	07/25/2024
221070	VIERBICHER ASSOCIATES INC	210134-00038	2021 BUSINESS PARK EXPANSION - TID 9	07/12/2024	16,652.50	16,652.50	07/25/2024
221070	VIERBICHER ASSOCIATES INC	240016-00003	2021 BUSINESS PARK EXPANSION - TID 9	07/15/2024	3,931.00	3,931.00	07/25/2024
Total 69-565200-03 SITE DEVELOPMENT:					325,359.97	325,359.97	
70-521100-03 POLICE EQUIPMENT							
261253	EWALDS HARTFORD LLC	HFH27768	2024 FORD F150 VIN- *5800	07/15/2024	45,525.00	45,525.00	07/25/2024
70345	GALLS INC	28288348	TASER 7 HOLSTERS- PD	06/20/2024	786.60	786.60	07/11/2024
Total 70-521100-03 POLICE EQUIPMENT:					46,311.60	46,311.60	
75-517100-03 MUNICIPAL CAMPUS							
264315	J L BUSINESS INTERIORS INC	37715	OFFICER CHAIRS- PD	07/17/2024	1,197.96	1,197.96	07/25/2024
Total 75-517100-03 MUNICIPAL CAMPUS:					1,197.96	1,197.96	
75-543100-03 STREET RECONSTRUCTION							
263853	BINDL BAUER LIMESTONE OF	38584	GRAVEL/TONS DELIVERED	07/15/2024	86,866.84	86,866.84	07/25/2024
261190	RAY ZOBEL & SONS INC	57581	PLUM STREET ZOBEL	07/02/2024	819.38	819.38	07/11/2024
261190	RAY ZOBEL & SONS INC	57583	PLUM STREET ZOBEL TOP SOIL	07/02/2024	3,660.39	3,660.39	07/11/2024
Total 75-543100-03 STREET RECONSTRUCTION:					91,346.61	91,346.61	
75-543130-03 SOUTH VIKING DRIVE EXTENSION							
261832	GERKE EXCAVATING INC	24138-00-PMT	SOUTH VIKING PAY REQUEST #1	06/20/2024	156,284.00	156,284.00	07/25/2024
261667	LAKES GAS CO.	3133527	TANK MOVE	06/27/2024	489.10	489.10	07/11/2024

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
	Total 75-543130-03 SOUTH VIKING DRIVE EXTENSION:				156,773.10	156,773.10	
75-554250-03 NEW PARK							
221070	VIERBICHER ASSOCIATES INC	230314-00008	NW RECREATION AREA PLAN DESIGN	07/12/2024	16,179.50	16,179.50	07/25/2024
	Total 75-554250-03 NEW PARK:				16,179.50	16,179.50	
75-554800-03 PARKS IMPROVEMENTS							
262630	BMO HARRIS BANK CREDIT CA	BMO CC June	FARMERS MARKET	06/28/2024	3,953.20	3,953.20	07/29/2024
262125	FAULK BROS. CONSTRUCTION	407894	CLASSIC INFIELD MIX - NISHAN PARK	07/11/2024	676.43	676.43	07/25/2024
	Total 75-554800-03 PARKS IMPROVEMENTS:				4,629.63	4,629.63	
75-554955-03 FIELD HOUSE EXPENSES							
263146	ARCHITECURAL DESIGN CONS	17102	PROFESSIONAL SERVICES - FIELDHOUSE	06/30/2024	2,380.00	2,380.00	07/25/2024
264332	KIEFER U.S.A	CD99035336	FIELD HOUSE FLOORING	06/25/2024	63,655.00	63,655.00	07/11/2024
264388	KRUS FIRE AND SECURITY LLC	36001	FIELDHOUSE FIRE ALARMS	06/24/2024	1,553.56	1,553.56	07/11/2024
180905	REEDSBURG UTILITY	767983-0724	UTILITIES FIELD HOUSE	07/20/2024	278.45	278.45	07/25/2024
	Total 75-554955-03 FIELD HOUSE EXPENSES:				67,867.01	67,867.01	
	Grand Totals:				2,459,353.68	2,459,353.68	

Dated: ____

City Administrator: ____________________________________

Dated: ____

City Clerk-Treasurer: __________________________________

Dated: ____

Mayor: ____

City of Reedsburg
134 South Locust Street, P.O. Box 490
Reedsburg, WI 53959
Ph. 608-524-6404 Fax. 608-524-8458
www.reedsburgwi.gov

STAFF REPORT **AGENDA ITEM: _______**

To: Mayor and Common Council
From: Brian Duvalle, Planning & Building
Date of Meeting: August 12, 2024

Subject: Monthly Building Permit Report

BACKGROUND
On a routine basis the building inspector presents to the Common Council the actions of the proceeding monthly activity.

PERMITS

	July 2023	July 2024	Total Change
Zoning	10	3	-7
Building	20	32	+12

VALUE

	July 2023	July 2024	Total Change
Zoning	$27,100	$13,000	($14,100)
Building	$744,000	$2,808,900	$2,064,900

STAFF RECOMMENDATION
Recommend the Monthly Building Permit Report be received and filed by the Common Council.

NOTES
July 2024 includes 11 new duplexes across from RAHS

City of Reedsburg Ambulance
Monthly Report
January 1, 2024 – July 31, 2024

Types of Calls	July 2024	July 2023	2024 YTD	2023 YTD	2023 Total	2022 Total	2021 Total	2020 Total	2019 Total	2018 Total	2017 Total	2016 Total	2015 Total	2014 Total
911 Calls	141	149	941	970	1670	1628	1729	1463	1481	1495	1432	1401	1372	1325
Transfers (Nursing Home and Madison)	66	55	373	454	754	810	796	787	733	779	740	490	442	433
Hospital to Hospital Transfers	52	45	284	348	593	650	662	662	595	652	605	425	395	382
Total	207	204	1314	1424	2424	2438	2525	2250	2214	2274	2172	1891	1814	1761

January 1 - December 31, 2023					
Primary 911	1127	46.5%	70.7%	93.9	Calls/Month
Primary Transfer	586	24.2%		48.8	Calls/Month
2nd 911	480	19.8%	24.5%	40	Calls/Month
2nd Transfer	115	4.7%		9.58	Calls/Month
3rd 911	107	4.4%	4.6%	8.92	Calls/Month
3rd Transfer	5	0.2%		0.42	Calls/Month
4th 911	4	0.2%	0.2%	0.33	Calls/Month
5th 911	0	0.0%	0.0%	0	Calls/Month
Total Records	2424	100.0%		202	Calls/Month

January 1 - July 31, 2024					
Primary 911	685	52.1%	73.9%	97.9	Calls/Month
Primary Transfer	286	21.8%		40.9	Calls/Month
2nd 911	246	18.7%	23.2%	35.1	Calls/Month
2nd Transfer	59	4.5%		8.43	Calls/Month
3rd 911	36	2.7%	2.8%	5.14	Calls/Month
3rd Transfer	1	0.1%		0.14	Calls/Month
4th 911	1	0.1%	0.1%	0.14	Calls/Month
5th 911	0	0.0%	0.0%	0	Calls/Month
Total Records	1314	100.0%		188	Calls/Month

Double Transfers 2017	151	Transfers Declined 2017	32
Double Transfers 2018	129	Transfers Declined 2018	38
Double Transfers 2019	111	Transfers Declined 2019	28
Double Transfers 2020	134	Transfers Declined 2020	128
Double Transfers 2021	165	Transfers Declined 2021	223
Double Transfers 2022	176	Transfers Declined 2022	314
Double Transfers 2023	120	Transfers Declined 2023	225
Double Transfers 2024	60	Transfers Declined 2024	102

Open Hours	106 Hours	
Extra Overtime and Cost	154 Hours	Ovetime cost: $6,053.21

Runs Average Run Times Summary Report

Avg Unit Notified to Enroute in Minutes	Avg Unit Enroute to Arrived at Scene in Minutes	Avg Unit Arrived on Scene to Left Scene in Minutes	Avg Unit Left Scene to Arrived at Destination in Minutes	Avg Unit Arrived at Destination to Unit Back In Service in Minutes	Number of Runs
1.81	9.16	20.30	31.24	44.40	204

Runs by City

Scene Incident City Name (eScene.17)	Number of Runs	Percent of Total Runs
City of Reedsburg	112	54.90%
Reedsburg	40	19.61%
Baraboo	9	4.41%
Village of La Valle	9	4.41%
Village of Loganville	5	2.45%
City of Wisconsin Dells	4	1.96%
Hill Point	4	1.96%
Village of Lyndon Station	4	1.96%
Village of Cazenovia	3	1.47%
Prairie du Sac	2	0.98%
Village of Ironton	2	0.98%
Village of North Freedom	2	0.98%
Village of Plain	2	0.98%
Village of Rock Springs	2	0.98%
City of Baraboo	1	0.49%
City of Mauston	1	0.49%
Ironton	1	0.49%
Richland Center	1	0.49%
	Total: 204	**Total: 100.00%**

Runs by Destination Name

Disposition Destination Name Delivered Transferred To (eDisposition.01)	Number of Runs	Percent of Total Runs
	70	34.31%
Middleton Mem VA Hosp-Madison	3	1.47%
Not Applicable	1	0.49%
Other Unlisted Out of State Location	1	0.49%
REEDSBURG AREA MED CTR	75	36.76%
SAUK PRAIRIE HOSP-PRAIRIE DU SAC	2	0.98%
SSM Health St Clare Hosp-Baraboo	4	1.96%
SSM Health St Marys Hosp-Madison	22	10.78%
Unitypoint Health-Meriter-Madison	5	2.45%
UW HOSP & CLINICS-MADISON	11	5.39%
WI Assisted Living Facility	1	0.49%
WI Residence	1	0.49%
WI-Nursing Home	5	2.45%
WI-Other Hospital	2	0.98%
WI-Other Unlisted Facility	1	0.49%
	Total: 204	**Total: 100.00%**

Runs by Location Name and Code

Scene Incident Facility Or Location Name (eScene.13)	Number of Runs	Percent of Total Runs
	141	69.12%
REEDSBURG AREA MED CTR	39	19.12%
SSM Health St Clare Hosp-Baraboo	9	4.41%
WI Residence	5	2.45%
WI-Nursing Home	5	2.45%
SAUK PRAIRIE HOSP-PRAIRIE DU SAC	2	0.98%
RICHLAND HOSP-RICHLAND CENTER	1	0.49%
WI Assisted Living Facility	1	0.49%
WI-Other Unlisted Facility	1	0.49%
	Total: 204	**Total: 100.00%**

Runs by Responding Unit

Response EMS Unit Call Sign (eResponse.14)	Number of Runs	Percent of Total Runs
511	76	37.25%
515	67	32.84%
512	31	15.20%
513	18	8.82%
516	10	4.90%
514	2	0.98%
	Total: 204	**Total: 100.00%**

Runs by Zone - District

Scene Incident Zone	Number of Runs	Percent of Total Runs
City of Reedsburg	139	68.14%
City of Baraboo	9	4.41%
Town of Reedsburg	8	3.92%
Town of Excelsior	6	2.94%
Mutual Aid	5	2.45%
Town of LaValle	5	2.45%
Town of Washington	4	1.96%
Town of Bear Creek	3	1.47%
Town of Dellona	3	1.47%
Town of Lyndon	3	1.47%
Village of LaValle	3	1.47%
Paramedic Intercept	2	0.98%
Town of Seven Mile Creek	2	0.98%
Village of Loganville	2	0.98%
Village of North Freedom	2	0.98%
City of Richland Center	1	0.49%
Town of Freedom	1	0.49%
Town of Ironton	1	0.49%
Town of Westfield	1	0.49%
Town of Winfield	1	0.49%
Village of Lime Ridge	1	0.49%
Village of Prairie du Sac	1	0.49%
Village of Sauk City	1	0.49%
	Total: 204	**Total: 100.00%**

Runs per Month Report

Incident Month Name	Number of Runs	Percent of Total Runs
January	200	15.20%
February	183	13.91%
March	175	13.30%
April	183	13.91%
May	200	15.20%
June	169	12.84%
July	204	15.50%
	Total: 1,314	**Total: 100.00%**

WM INSPECTIONS, LLC
197 Harmsen Avenue
Waupun, WI 53963
Phone 920-382-2120

July 1, 2024

Jacob Crosetto, City Clerk-Treasurer
P. O. Box 490
Reedsburg, WI 53959

Dear Mr. Crosetto,

Please find enclosed:
1. My weights & Measures Report for fiscal year July 1, 2023 - June 30, 2024
2. Copies of my inspection reports.
3. My bill for services rendered.

Inspections were conducted using, *Weights and Measures Guidelines for Municipalities with populations over 5000,* which provides testing guidelines for device, package testing and scanner inspections.

Sincerely,

Mark Nickel

Mark Nickel

WM INSPECTIONS
197 Harmsen Avenue
Waupun, WI 53963
920-382-2120
517nickel@gmail.com

REEDSBURG WEIGHTS & MEASURES INSPECTION REPORT
2023-2024

GAS STATIONS:

Kwik Trip #839, 101 S. Albert St, Reedsburg, WI 53959
Tested 12 gas pumps. 12 correct.
Pumps are secured with unique lock to prevent credit card skimmer installation.

Meyer Oil Co. 121 Eagle St. Reedsburg, WI 53959
Tested 2 pumps. 2 correct.

Kwik Trip #838, 1825 E. Main St., Reedsburg, WI 53959
Tested 8 pumps. 8 correct.
Pumps are secured with unique lock to prevent credit card skimmer installation.

Viking Express, 50 Viking Dr., Reedsburg, WI 53959
Tested 12 pumps. 12 correct.
Pumps are secured with unique lock to prevent credit card skimmer installation.

United Coop Cenex, 306 E. Main, Reedsburg, WI 53959
Business closed.

Steve's Auto & Truck Repair, 60 W. Main, Reedsburg, WI 53959
Tested 4 pumps. 4 correct.

Reedsburg Travel Plaza & Car Wash, 2180 E. Main, Reedsburg, WI 53959
Tested 8 pumps. 8 correct.
Checked dispensers for credit card skimmers. None found.

Casey's General Store, 1030 E. Main, Reedsburg WI 53959
Tested 18 pumps. 18 correct.
Pumps have security seals to prevent credit card skimmer installation.

FOOD STORES:

Viking Village Foods, 150 Viking Dr, Reedsburg, WI 5395
Tested 15 scales. 14 correct. 1 has errors in customer's favor.
Checked 137 packages for net weight. 137 correct.
Checked 50 items for price accuracy. 49 correct. 1 error in customer's favor.

Quinlin's Quality Foods, 115 second St., Reedsburg, WI 53959
Tested 7 scales. 7 correct
Checked 145 packages for net weight. 145 correct.
Checked 50 items for price accuracy. 50 correct.

Golden Buffet, 1615 E. Main, Reedsburg, WI 53959
Tested 1 scale. 1 correct

Kwik Trip #839, 101 S. Albert St, Reedsburg, WI 53959
Tested 2 scales. 2 correct.

Kwik Trip #838, 1825 E. Main St., Reedsburg, WI 53959
Tested 1 scale. 1 correct.

MISC. BUSINESSES:

True Value Super Store, 100 Viking Dr., Reedsburg, WI 53959
Tested 1 scale. 1 correct.

Wisconsin Metals, 200 Cady St., Reedsburg, WI 53959
Tested 2 scales. 2 correct.

Lake Gas, 2349 E. Main, Reedsburg, WI 53959
Tested 2 scales. 2 correct.

Meyer Oil Co. 121 Eagle St. Reedsburg, WI 53959
Tested 1 scale. 1 correct.

Prestige Landscape 2567 E. Main, Reedsburg, WI 53959
Scale out of order.

Dollar General 1577 E. Main St.
Tested 25 items for correct pricing (Price Verification Test)
25 correct. Improper ATCP 98.08 price signage.

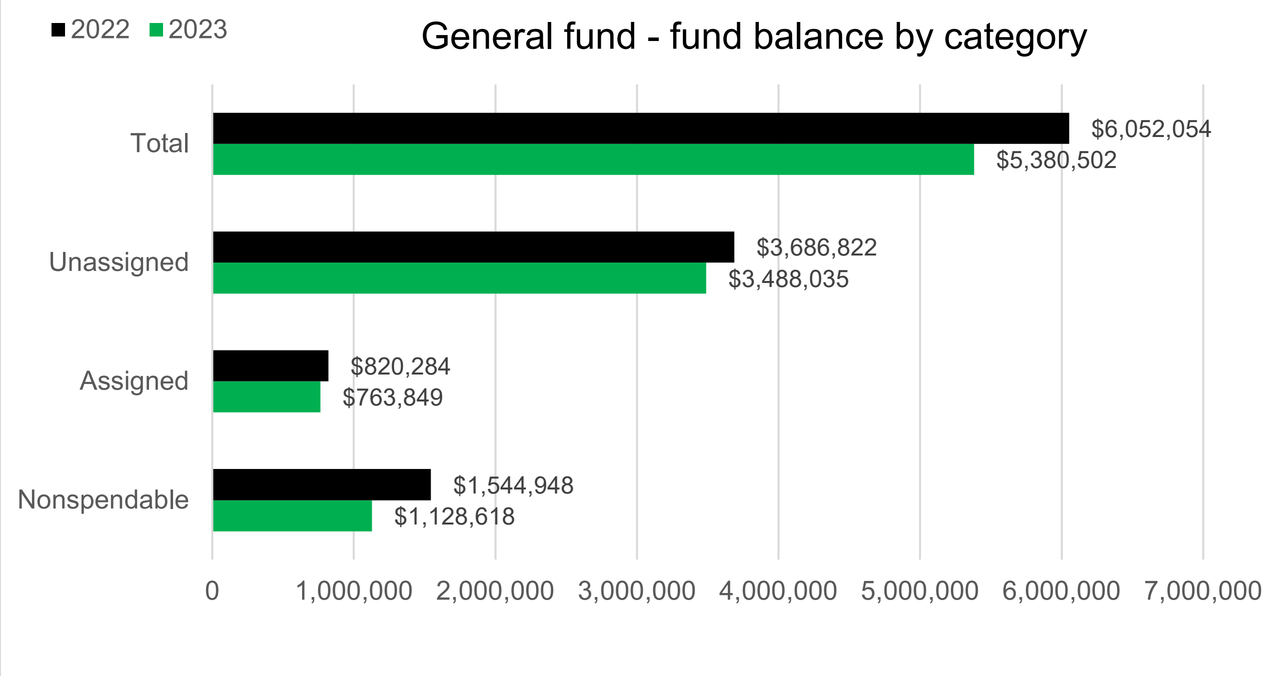
Reedsburg Farmers Coop 224 S. Walnut St.
Tested 2 scales. 2 correct.

Dollar Tree 2670 Main St. Ste J
Tested 25 items for price accuracy. 25 correct.
Improper ATCP 98.08 price signage.
Reinspected.

COMPLAINTS:
Complaint on scale accuracy at Reedsburg Farmers Coop. Scales tested accurately. Also, scales were tested by Capitol Scale on 3-21-23 and were marked as accurate.

STATEWIDE SURVEYS: Dollar Tree Price Verification Test. Tested 25 items for correct pricing. 25 correct. Improper ATCP 98.08 price signage.

City of Reedsburg
General fund results



Summarized income statement

	Actual	Final budget	Variance
Revenues and other financing sources	$ 7,961,523	$ 7,350,208	$ 611,315
Expenditures and other financing uses	8,633,075	7,350,908	(1,282,167)
Net change in fund balance	$ (671,552)	$ (700)	$ (670,852)

Fund balance category definitions

Nonspendable - amounts cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained in tact.

Restricted - amounts that can be spent only for the specific purposes stipulated by an external source.

Committed - amounts constrained for specific purposes that are internally imposed through formal action of the governing body.

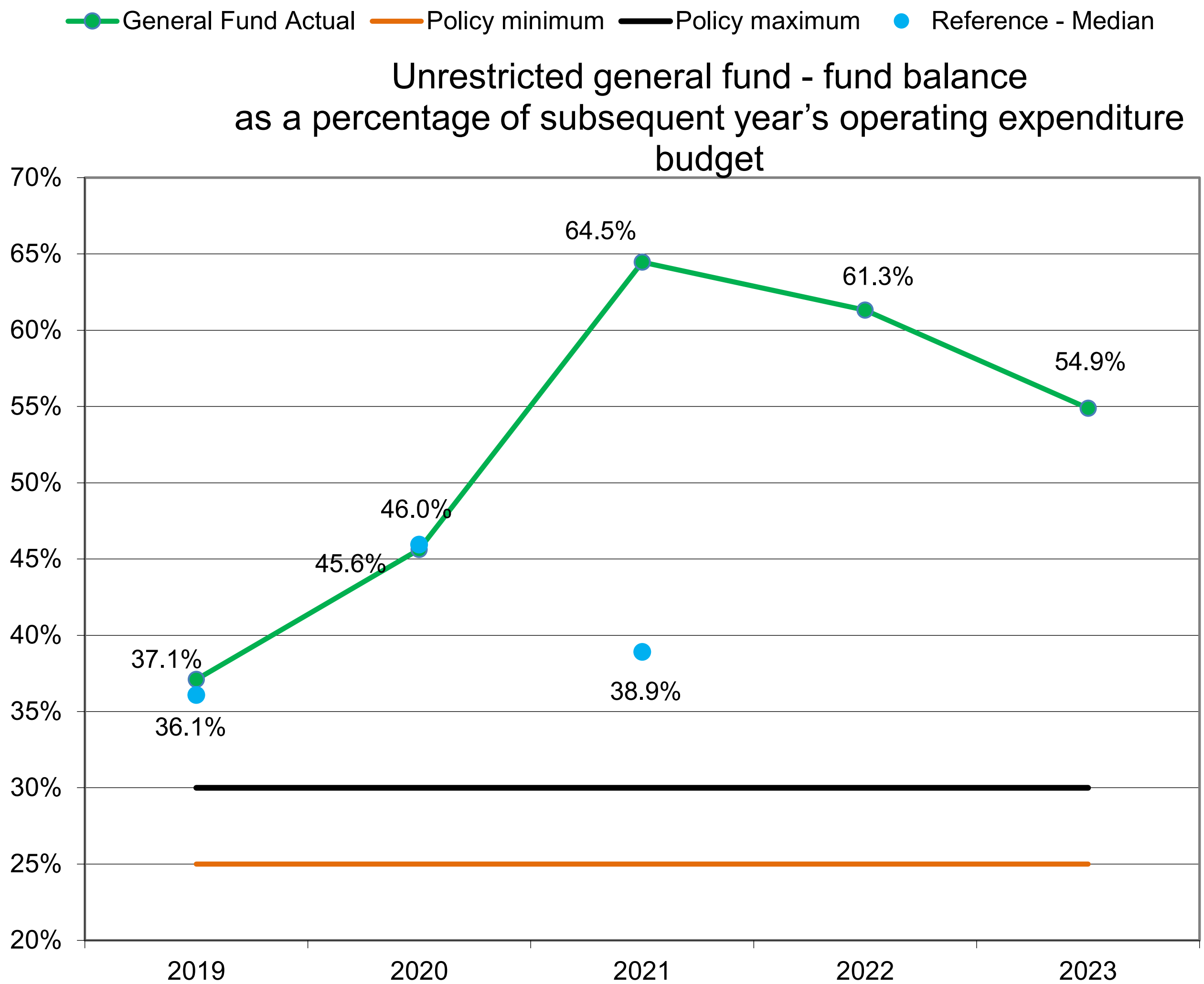
Assigned - spendable amounts that are intended to be used for specific purposes that are not considered restricted or committed.

Unassigned - residual amounts that have not been classified within other categories above.

Source: current and prior year financial statement information and other benchmark information as noted.

Fund balance policy:

25% to 30% of the subsequent year's operating expenditure budget



Other reference values

GFOA recommends a minimum of no less than 2 months (16.7%) of general fund expenditures.

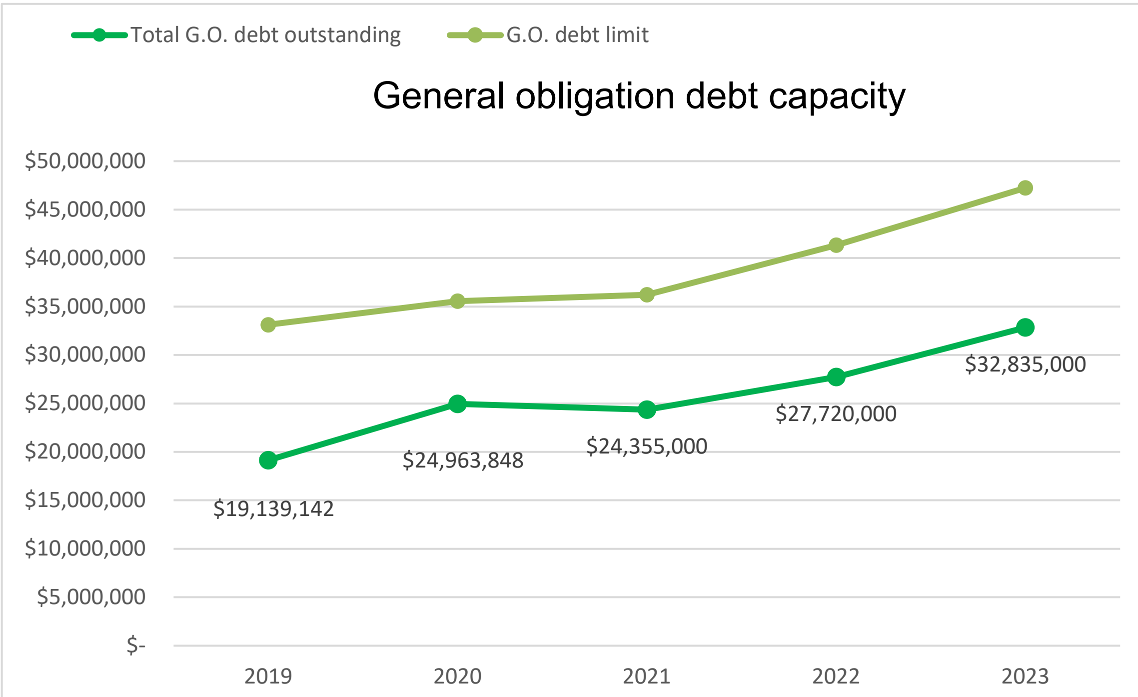
Median reference value generated from 2018 - 2021 Baker Tilly municipal client data for population ranges from 7,500 to 10,000.

Source: current and prior year financial statement information and other benchmark information as noted.

City of Reedsburg
General obligation debt

Debt management policy:
The City does not currently have a debt management policy.

Actual percentage of debt limit at 12/31/23: **70%**

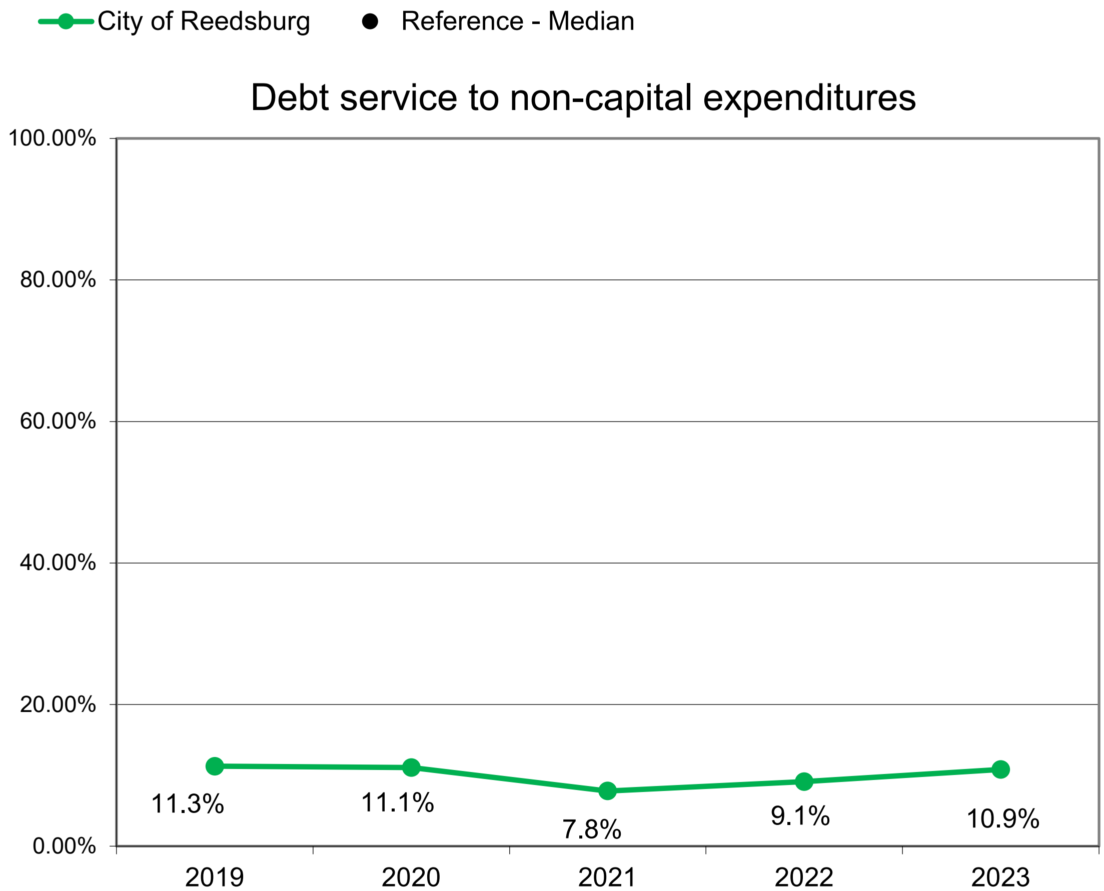


Total debt outstanding by type at 12/31/2023

	General obligation	Revenue debt	Total
City	$ 21,390,000	$ -	$ 21,390,000
Utility	11,445,000	6,165,544	17,610,544
Total	$ 32,835,000	$ 6,165,544	$ 39,000,544

Comparative metrics available online through the Wisconsin Policy Forum.
https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/

Select "Debt" -- options for custom comparisons or comparisons by county



Current and prior year data

		2023		2022
Principal	$	990,000	$	845,000
Interest		527,059		313,177
Total	$	1,517,059	$	1,158,177
Non-capital expenditures	$	13,968,977	$	12,709,848

Source: current and prior year financial statement information and other benchmark information as noted.

City of Reedsburg

Financial Statements and
Supplementary Information

December 31, 2023

Independent Auditors' Report

To the City Council of
City of Reedsburg

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Reedsburg, Wisconsin (the City), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City as of December 31, 2023 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 18, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Madison, Wisconsin
July 18, 2024

City of Reedsburg

Statement of Net Position
December 31, 2023

	Governmental Activities	Business-Type Activities	Total	Component Units
Assets and Deferred Outflows of Resources				
Assets				
Cash and investments	$ 12,487,903	$ 18,866,621	$ 31,354,524	$ 3,690,349
Receivables (net):				
Taxes receivable	8,142,216	-	8,142,216	-
Accounts	181,686	5,082,810	5,264,496	774
Accrued interest	-	55,060	55,060	-
Special assessments	4,000	4,000	8,000	-
Loans	753,713	-	753,713	70,000
Due from other governments	380,934	-	380,934	-
Internal balances	658,270	(658,270)	-	-
Lease receivable	-	465,214	465,214	-
Due from component unit	50,172	-	50,172	-
Inventories and prepaid items	1,549,632	5,779,075	7,328,707	-
Other assets	-	3,674,406	3,674,406	40,793
Restricted assets:				
Cash and investments	-	5,263,065	5,263,065	-
Investment in mutual insurance company	200,515	-	200,515	-
Capital assets:				
Land and other nondepreciable assets	16,804,247	383,905	17,188,152	-
Construction in progress	7,574,065	10,457,475	18,031,540	-
Other capital assets, net of depreciation	24,685,408	69,407,097	94,092,505	-
Total assets	73,472,761	118,780,458	192,253,219	3,801,916
Deferred Outflows of Resources				
Pension related amounts	5,390,575	4,297,472	9,688,047	-
Total deferred outflows of resources	5,390,575	4,297,472	9,688,047	-

See notes to financial statements

	Governmental Activities	Business-Type Activities	Total	Component Units
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Accounts payable	$ 2,024,695	$ 2,049,137	$ 4,073,832	$ 1,299
Accrued liabilities	331,590	793,811	1,125,401	-
Due to primary government	-	-	-	50,172
Unearned revenue	-	150,310	150,310	-
Noncurrent liabilities:				
Due within one year	1,294,405	2,393,459	3,687,864	-
Due in more than one year	21,556,319	16,111,181	37,667,500	-
Net pension obligation	1,422,288	1,158,308	2,580,596	-
Total liabilities	26,629,297	22,656,206	49,285,503	51,471
Deferred Inflows of Resources				
Unearned revenues	8,122,473	-	8,122,473	-
Pension related amounts	3,046,513	2,412,797	5,459,310	-
Lease related amounts	-	465,214	465,214	-
Total deferred inflows of resources	11,168,986	2,878,011	14,046,997	-
Net Position				
Net investment in capital assets	34,969,772	62,407,476	97,377,248	-
Restricted	7,041,145	5,130,072	12,171,217	3,572,382
Unrestricted	(945,864)	30,006,165	29,060,301	178,063
Total net position	$ 41,065,053	$ 97,543,713	$138,608,766	$ 3,750,445

See notes to financial statements

City of Reedsburg

Statement of Activities
Year Ended December 31, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	$ 1,864,777	$ 222,361	$ -	$ -
Public safety	6,580,913	513,475	48,067	-
Public works	3,668,479	582,431	1,176,834	-
Health and human services	112,231	-	-	-
Culture, recreation and education	1,650,003	161,029	290,787	-
Conservation and development	843,611	2,665	425,133	-
Interest and fiscal charges	498,972	-	-	-
Total governmental activities	15,218,986	1,481,961	1,940,821	-
Business-type activities:				
Water	1,480,427	1,724,411	-	553,236
Electric	21,422,743	22,976,188	-	171,246
Communications	7,624,213	8,572,127	-	3,400,123
Sewer	2,909,016	4,505,888	-	-
Stormwater	964,342	551,375	-	-
Total business-type activities	34,400,741	38,329,989	-	4,124,605
Total primary government	$ 49,619,727	$ 39,811,950	$ 1,940,821	$ 4,124,605
Component Units				
Community Development Authority	$ 141,829	$ -	$ -	$ -
Herbert H. Webb Trust	116,899	-	-	-
Total component units	$ 258,728	$ -	$ -	$ -

General Revenues
Taxes:
Property taxes, levied for general purposes
Property taxes, levied for debt service
Property taxes, levied for TIF districts
Other taxes
Intergovernmental revenues not restricted to specific programs
Investment income (loss)
Public gifts and grants
Miscellaneous

Total general revenues

Transfers

Total general revenues and transfers

Change in net position

Net Position, Beginning

Net Position, Ending

See notes to financial statements

Net (Expenses) Revenues and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Component Units
$ (1,642,416)	$ -	$ (1,642,416)	$ -
(6,019,371)	-	(6,019,371)	-
(1,909,214)	-	(1,909,214)	-
(112,231)	-	(112,231)	-
(1,198,187)	-	(1,198,187)	-
(415,813)	-	(415,813)	-
(498,972)	-	(498,972)	-
(11,796,204)	-	(11,796,204)	-
-	797,220	797,220	-
-	1,724,691	1,724,691	-
-	4,348,037	4,348,037	-
-	1,596,872	1,596,872	-
-	(412,967)	(412,967)	-
-	8,053,853	8,053,853	-
(11,796,204)	8,053,853	(3,742,351)	-
-	-	-	(141,829)
-	-	-	(116,899)
-	-	-	(258,728)
5,473,500	-	5,473,500	-
762,785	-	762,785	-
1,218,105	-	1,218,105	-
339,857	-	339,857	-
813,229	-	813,229	-
525,607	1,255,619	1,781,226	461,765
749,210	-	749,210	-
244,959	352,677	597,636	172,663
10,127,252	1,608,296	11,735,548	634,428
829,350	(829,350)	-	-
10,956,602	778,946	11,735,548	634,428
(839,602)	8,832,799	7,993,197	375,700
41,904,655	88,710,914	130,615,569	3,374,745
$ 41,065,053	$ 97,543,713	$ 138,608,766	$ 3,750,445

See notes to financial statements

Balance Sheet -
Governmental Funds
December 31, 2023

	General	General Debt Service	General Capital Projects Fund
Assets			
Cash and investments	$ 2,511,228	$ -	$ 2,279,003
Receivables:			
Taxes receivable	3,775,962	996,937	496,500
Accounts receivable	180,578	-	-
Special assessments	4,000	-	-
Loans	-	-	-
Due from other governments	14,976	-	-
Due from other funds	1,841,289	-	-
Prepaid items	126,851	-	-
Advances to other funds	303,221	-	-
Due from component unit	-	-	-
Land held for resale	497,976	-	-
Investment in mutual insurance company	200,515	-	-
Total assets	$ 9,456,596	$ 996,937	$ 2,775,503
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	$ 74,459	$ -	$ 944,677
Accrued liabilities	245,416	-	-
Due to other funds	-	297,965	-
Advances from other funds	-	-	-
Total liabilities	319,875	297,965	944,677
Deferred Inflows of Resources			
Unearned revenue	3,756,219	996,937	496,500
Unavailable revenues	-	-	-
Total deferred inflows of resources	3,756,219	996,937	496,500
Fund Balances (Deficit)			
Nonspendable	1,128,618	-	-
Restricted	-	-	1,334,326
Committed	-	-	-
Assigned	763,849	-	-
Unassigned (deficit)	3,488,035	(297,965)	-
Total fund balances (deficit)	5,380,502	(297,965)	1,334,326
Total liabilities, deferred inflows of resources and fund balances	$ 9,456,596	$ 996,937	$ 2,775,503

See notes to financial statements

Nonmajor Governmental Funds	Total
$ 7,697,672	$ 12,487,903
2,872,817	8,142,216
1,108	181,686
-	4,000
753,713	753,713
365,958	380,934
-	1,841,289
-	126,851
-	303,221
50,172	50,172
924,805	1,422,781
-	200,515
$ 12,666,245	$ 25,895,281
$ 1,005,559	$ 2,024,695
28,390	273,806
885,054	1,183,019
303,221	303,221
2,222,224	3,784,741
2,872,817	8,122,473
302,589	302,589
3,175,406	8,425,062
-	1,128,618
7,513,489	8,847,815
515,303	515,303
380,184	1,144,033
(1,140,361)	2,049,709
7,268,615	13,685,478
$ 12,666,245	$ 25,895,281

See notes to financial statements

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2023

Total Fund Balances, Governmental Funds	$	13,685,478
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.		
Land and other nondepreciable items		16,804,247
Construction in progress		7,574,065
Other capital assets, net of depreciation		24,685,408
Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements.		302,589
The net pension liability does not relate to current financial resources and is not reported in the governmental funds.		(1,422,288)
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		5,390,575
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		(3,046,513)
Some liabilities, including long-term debt, are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable		(21,390,000)
Compensated absences		(893,820)
Accrued interest		(57,784)
Unamortized debt premium		(566,904)
Net Position of Governmental Activities	$	41,065,053

See notes to financial statements

City of Reedsburg

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2023

	General	General Debt Service	General Capital Projects Fund
Revenues			
Taxes	$ 4,137,748	$ 762,785	$ 726,200
Intergovernmental	1,883,824	-	-
Licenses and permits	261,560	-	-
Fines and forfeitures	6,065	-	-
Public charges for services	155,146	-	-
Intergovernmental charges for services	183,334	-	-
Special assessments	-	-	-
Investment income	433,868	-	4,129
Miscellaneous revenues	173,749	-	697,680
Total revenues	7,235,294	762,785	1,428,009
Expenditures			
Current:			
General government	1,372,009	-	-
Public safety	5,023,683	-	-
Health and human services	4,420	-	-
Public works	1,280,315	-	-
Culture, recreation and education	707,526	-	9,701
Conservation and development	245,122	-	-
Capital outlay	-	-	5,215,435
Debt service:			
Principal	-	990,000	-
Interest and fiscal charges	-	328,877	65,982
Total expenditures	8,633,075	1,318,877	5,291,118
Excess (deficiency) of revenues over expenditures	(1,397,781)	(556,092)	(3,863,109)
Other Financing Sources (Uses)			
Property sales	1,380	-	-
Transfers in	724,849	258,450	50,000
Transfers out	-	-	(460,343)
General obligation debt issued	-	-	1,865,000
Premium on debt issued	-	38,511	58,621
Total other financing sources (uses)	726,229	296,961	1,513,278
Net change in fund balances	(671,552)	(259,131)	(2,349,831)
Fund Balances (Deficit), Beginning	6,052,054	(38,834)	3,684,157
Fund Balances (Deficit), Ending	$ 5,380,502	$ (297,965)	$ 1,334,326

See notes to financial statements

Nonmajor Governmental Funds	Total
$ 2,167,514	$ 7,794,247
852,795	2,736,619
-	261,560
242,654	248,719
703,549	858,695
-	183,334
670	670
87,610	525,607
42,470	913,899
4,097,262	13,523,350
296,857	1,668,866
865,884	5,889,567
107,811	112,231
1,058,829	2,339,144
840,211	1,557,438
639,550	884,672
3,470,197	8,685,632
-	990,000
132,200	527,059
7,411,539	22,654,609
(3,314,277)	(9,131,259)
18,315	19,695
947,287	1,980,586
(690,894)	(1,151,237)
5,030,000	6,895,000
65,132	162,264
5,369,840	7,906,308
2,055,563	(1,224,951)
5,213,052	14,910,429
$ 7,268,615	$ 13,685,478

See notes to financial statements

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2023

Net Change in Fund Balances, Total Governmental Funds	$	(1,224,951)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of net position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the statement of activities.		
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements		8,685,632
Some items are reported as operating expenditures in the fund financial statements but are capitalized in the government-wide statements		235,792
Depreciation is reported in the government-wide financial statements		(1,791,747)
Net book value of assets retired		(285,008)
Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.		
Deferred grant revenue		7,290
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Debt issued		(6,895,000)
Principal repaid		990,000
Governmental funds report debt premiums as other financing sources (uses) or financing sources or uses. However, in the Statement of Net Position, these are reported as additions to or deductions from long-term debt. These are allocated over the period the debt is outstanding in the Statement of Activities and are reported as interest expense.		
Premium on debt issued		(162,264)
Amortization of premium on debt		22,831
Some expenses in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Compensated absences		(118,349)
Accrued interest		5,257
Net pension asset/liability		(3,444,587)
Deferred outflows of resources related to pensions		1,310,201
Deferred inflows of resources related to pensions		1,825,301
Change in Net Position of Governmental Activities	$	(839,602)

See notes to financial statements

City of Reedsburg

Statement of Net Position -
Proprietary Funds
December 31, 2023

	Business-Type Activities - Enterprise Funds			
	Utility Commission	Sewer	Nonmajor Enterprise Fund - Stormwater Fund	Total
Assets				
Current assets:				
Cash and investments	$ 14,357,060	$ 4,499,032	$ 10,529	$ 18,866,621
Accounts receivable (net)	2,819,133	270,902	-	3,090,035
Other accounts receivable	1,992,775	-	-	1,992,775
Accrued interest	55,060	-	-	55,060
Due from other funds	-	281,572	65,967	347,539
Prepaid items	193,168	-	-	193,168
Inventories	5,585,907	-	-	5,585,907
Current portion of lease receivable	13,055	-	-	13,055
Restricted assets:				
Cash and investments	194,812	857,181	-	1,051,993
Total current assets	25,210,970	5,908,687	76,496	31,196,153
Noncurrent assets:				
Restricted assets:				
Cash and investments	1,570,921	2,640,151	-	4,211,072
Capital assets:				
Property and equipment	91,233,225	34,440,995	7,816,773	133,490,993
Construction work in progress	7,519,265	2,938,210	-	10,457,475
Less accumulated depreciation	(42,968,852)	(17,196,990)	(3,534,149)	(63,699,991)
Other assets:				
Organization costs, net of amortization	68,003	-	-	68,003
Investment in ATC	3,606,403	-	-	3,606,403
Lease receivable	452,159	-	-	452,159
Special assessments receivable	-	4,000	-	4,000
Total noncurrent assets	61,481,124	22,826,366	4,282,624	88,590,114
Total assets	86,692,094	28,735,053	4,359,120	119,786,267
Deferred Outflows of Resources				
Pension related amounts	3,756,277	364,579	176,616	4,297,472
Total deferred outflows of resources	3,756,277	364,579	176,616	4,297,472

See notes to financial statements

City of Reedsburg

Statement of Net Position -
Proprietary Funds
December 31, 2023

	Business-Type Activities - Enterprise Funds			
	Utility Commission	Sewer	Nonmajor Enterprise Fund - Stormwater Fund	Total
Liabilities				
Current liabilities:				
Accounts payable	$ 1,999,561	$ 48,916	$ 660	$ 2,049,137
Accrued liabilities	741,928	23,040	5,521	770,489
Due to other funds	1,005,809	-	-	1,005,809
Current portion of general obligation debt	805,000	-	-	805,000
Compensated absences	199,339	14,304	-	213,643
Lease payable	-	-	32,780	32,780
Liabilities payable from restricted assets:				
Revenue bonds payable	87,580	1,254,456	-	1,342,036
Accrued interest payable	2,445	20,877	-	23,322
Total current liabilities	4,841,662	1,361,593	38,961	6,242,216
Noncurrent liabilities:				
Long-term debt:				
General obligation debt	10,640,000	-	-	10,640,000
Unamortized debt premium	154,047	-	-	154,047
Lease payable	-	-	153,301	153,301
Revenue bonds payable	492,263	4,331,245	-	4,823,508
Net pension liability	996,485	114,631	47,192	1,158,308
Compensated absences	325,635	14,690	-	340,325
Unearned revenues	150,310	-	-	150,310
Total noncurrent liabilities	12,758,740	4,460,566	200,493	17,419,799
Total liabilities	17,600,402	5,822,159	239,454	23,662,015
Deferred Inflows of Resources				
Pension related amounts	2,071,389	232,789	108,619	2,412,797
Lease related amounts	465,214	-	-	465,214
Total deferred inflows of resources	2,536,603	232,789	108,619	2,878,011
Net Position				
Net investment in capital assets	43,714,419	14,596,514	4,096,543	62,407,476
Restricted for:				
Depreciation	1,274,572	-	-	1,274,572
Debt service	192,367	836,304	-	1,028,671
Equipment replacement	-	2,640,151	-	2,640,151
Impact fees	186,678	-	-	186,678
Unrestricted	24,943,330	4,971,715	91,120	30,006,165
Total net position	$ 70,311,366	$ 23,044,684	$ 4,187,663	$ 97,543,713

See notes to financial statements

City of Reedsburg

Statement of Revenues, Expenses and Changes in Net Position -
Proprietary Funds
Year Ended December 31, 2023

	Business-Type Activities - Enterprise Funds			
	Utility Commission	Sewer	Nonmajor Enterprise Fund - Stormwater Fund	Total
Operating Revenues				
Public charges for services	$ 33,272,726	$ 4,505,888	$ 551,375	$ 38,329,989
Total operating revenues	33,272,726	4,505,888	551,375	38,329,989
Operating Expenses				
Operation and maintenance	26,138,062	1,775,701	796,742	28,710,505
Depreciation	3,078,214	1,000,021	167,600	4,245,835
Total operating expenses	29,216,276	2,775,722	964,342	32,956,340
Operating income (loss)	4,056,450	1,730,166	(412,967)	5,373,649
Nonoperating Revenues (Expenses)				
Investment income	1,139,348	116,271	-	1,255,619
Interest and amortization expense	(534,279)	(133,294)	-	(667,573)
Loss on early retirement	(776,828)	-	-	(776,828)
Amortization of debt premium	25,056	-	-	25,056
Miscellaneous	327,621	-	-	327,621
Total nonoperating revenues (expenses)	180,918	(17,023)	-	163,895
Income before contributions and transfers	4,237,368	1,713,143	(412,967)	5,537,544
Contributions and Transfers				
Capital contributions	3,481,804	-	-	3,481,804
Capital contributions, muni	642,801	-	-	642,801
Transfers out	(663,850)	(165,500)	-	(829,350)
Total contributions and transfers	3,460,755	(165,500)	-	3,295,255
Change in net position	7,698,123	1,547,643	(412,967)	8,832,799
Net Position, Beginning	62,613,243	21,497,041	4,600,630	88,710,914
Net Position, Ending	$ 70,311,366	$ 23,044,684	$ 4,187,663	$ 97,543,713

See notes to financial statements

City of Reedsburg

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2023

	Business-Type Activities - Enterprise Funds			
	Utility Commission	Sewer	Nonmajor Enterprise Fund - Stormwater Fund	Total
Cash Flows From Operating Activities				
Received from customers	$ 33,227,805	$ 4,301,240	$ 555,232	$ 38,084,277
Received from other funds for services	494,133	-	-	494,133
Paid to suppliers for goods and services	(24,569,205)	(1,263,905)	(634,427)	(26,467,537)
Paid to employees for services	(3,085,480)	(460,177)	(149,755)	(3,695,412)
Net cash flows from operating activities	6,067,253	2,577,158	(228,950)	8,415,461
Cash Flows From Investing Activities				
Investment income	1,057,850	116,271	-	1,174,121
Investment in ATC	(152,475)	-	-	(152,475)
Net cash flows from investing activities	905,375	116,271	-	1,021,646
Cash Flows From Noncapital Financing Activities				
Paid to municipality for tax equivalent	(663,850)	-	-	(663,850)
Transfers for services and capital projects	-	(165,500)	-	(165,500)
Net cash flows from noncapital financing activities	(663,850)	(165,500)	-	(829,350)
Cash Flows From Capital and Related Financing Activities				
Debt retired	(886,398)	(1,224,566)	(44,597)	(2,155,561)
Interest paid	(539,199)	(138,276)	-	(677,475)
Acquisition and construction of capital assets	(7,347,051)	(2,784,992)	(22,990)	(10,155,033)
Capital contributions received	4,124,605	-	-	4,124,605
Net cash flows from capital and related financing activities	(4,648,043)	(4,147,834)	(67,587)	(8,863,464)
Net change in cash and cash equivalents	1,660,735	(1,619,905)	(296,537)	(255,707)
Cash and Cash Equivalents, Beginning	14,462,058	9,616,269	307,066	24,385,393
Cash and Cash Equivalents, Ending	$ 16,122,793	$ 7,996,364	$ 10,529	$ 24,129,686

See notes to financial statements

City of Reedsburg

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2023

	Business-Type Activities - Enterprise Funds			
	Utility Commission	Sewer	Nonmajor Enterprise Fund - Stormwater Fund	Total
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities				
Operating income (loss)	$ 4,056,450	$ 1,730,166	$ (412,967)	$ 5,373,649
Nonoperating revenue (expense)	327,621	-	-	327,621
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:				
Depreciation	3,078,214	1,000,021	167,600	4,245,835
Depreciation charged to other funds	93,328	-	-	93,328
Depreciation on nonutility plant	7,921	-	-	7,921
Changes in assets and liabilities:				
Accounts receivable	194,239	(107,734)	-	86,505
Due from other funds	-	(96,914)	3,857	(93,057)
Prepaid items	(47,391)	-	-	(47,391)
Inventories	(1,824,429)	-	-	(1,824,429)
Accounts payable	(70,240)	(19,312)	(2,404)	(91,956)
Other accounts receivable	(114,504)	-	-	(114,504)
Due to other funds	83,811	-	-	83,811
Compensated absences	47,469	6,457	-	53,926
Other current liabilities	(10,928)	2,242	(2,616)	(11,302)
Unearned revenues	7,904	-	-	7,904
Pension related deferrals and liabilities	237,788	62,232	17,580	317,600
Net cash flows from operating activities	$ 6,067,253	$ 2,577,158	$ (228,950)	$ 8,415,461
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds				
Cash and investments	$ 14,357,060	$ 4,499,032	$ 10,529	$ 18,866,621
Redemption account	194,812	857,181	-	1,051,993
Depreciation account	1,274,572	-	-	1,274,572
Reserve account	109,671	-	-	109,671
Equipment replacement account	-	2,640,151	-	2,640,151
Impact fee account	186,678	-	-	186,678
Cash and cash equivalents	$ 16,122,793	$ 7,996,364	$ 10,529	$ 24,129,686
Noncash Capital and Related Financing Activities				
ATC dividends reinvested	$ (80,772)	$ -	$ -	
Amortization of debt premium	$ 25,056	$ -	$ -	
Asset acquired through capital lease	$ -	$ -	$ 230,678	

See notes to financial statements

Statement of Fiduciary Net Position -
Fiduciary Funds
December 31, 2023

	Custodial Fund	Private-Purpose Trust Fund
	Tax Collection Fund	**Nishan Community Aid for the Poor**
Assets		
Cash and investments	$ 6,411,155	$ 90
Property taxes receivable	3,115,298	-
Total assets	9,526,453	90
Liabilities		
Due to other taxing units	9,526,453	-
Total liabilities	9,526,453	-
Net Position		
Held in trust for private trust activities	-	90
Total net position	$ -	$ 90

See notes to financial statements

City of Reedsburg

Statement of Changes in Fiduciary Net Position -
Fiduciary Funds
Year Ended December 31, 2023

	Custodial Fund	Private-Purpose Trust Fund
	Tax Collection Fund	**Nishan Community Aid for the Poor**
Additions		
Property taxes collected for other governments	$ 6,585,116	$ -
Total additions	6,585,116	-
Deductions		
Property taxes distributed to other governments	6,585,116	-
Total deductions	6,585,116	-
Change in fiduciary net position	-	-
Net Position, Beginning	-	90
Net Position, Ending	$ -	$ 90

See notes to financial statements

Statement of Net Position -
Component Units
December 31, 2023

	Community Development Authority	Herbert H Webb Trust	Total
Assets			
Cash and investments	$ 67,795	$ 3,622,554	$ 3,690,349
Accounts receivable	774	-	774
Loans receivable	70,000	-	70,000
Property held for resale	40,793	-	40,793
Total assets	179,362	3,622,554	3,801,916
Liabilities			
Accounts payable	1,299	-	1,299
Due to primary government	-	50,172	50,172
Total liabilities	1,299	50,172	51,471
Net Position			
Restricted for:			
Trust purposes	-	3,572,382	3,572,382
Unrestricted net position	178,063	-	178,063
Total net position	$ 178,063	$ 3,572,382	$ 3,750,445

See notes to financial statements

City of Reedsburg

Statement of Revenues, Expenses and Changes in Net Position -
Component Units
Year Ended December 31, 2023

	Community Development Authority	Herbert H. Webb Trust	Total
Operating Expenses			
Operation and maintenance	$ 141,829	$ 116,899	$ 258,728
Total operating expenses	141,829	116,899	258,728
Operating loss	(141,829)	(116,899)	(258,728)
Nonoperating Revenues			
Investment income (loss)	10,789	450,976	461,765
Property sales	172,663	-	172,663
Total nonoperating revenues	183,452	450,976	634,428
Change in net position	41,623	334,077	375,700
Net Position, Beginning	136,440	3,238,305	3,374,745
Net Position, Ending	$ 178,063	$ 3,572,382	$ 3,750,445

See notes to financial statements

1. Summary of Significant Accounting Policies

The accounting policies of the City of Reedsburg, Wisconsin (the City) conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

This report includes all of the funds of the City. The reporting entity for the City consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of three methods, discrete presentation, blended or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

Discretely Presented Component Units

Community Development Authority of the City of Reedsburg

The government-wide financial statements include the Community Development Authority of the City of Reedsburg (CDA) as a component unit. The CDA is a legally separate organization. The board of the CDA is appointed by the mayor. Wisconsin Statutes provide for circumstances whereby the City can impose its will on the CDA, and also create a potential financial benefit to or burden on the City. See Note 3. As a component unit, the CDA's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended December 31, 2023. The CDA does not issue separate financial statements.

Herbert H. Webb Trust

The government-wide financial statements include the Herbert H. Webb Trust (trust) as a component unit. The trust is a legally separate organization. The board of the trust is appointed by the . Wisconsin Statutes provide for circumstances whereby the City can impose its will on the trust, and also create a potential financial benefit to or burden on the City. See Note 3. As a component unit, the trust's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended December 31, 2023. The trust does not issue separate financial statements.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The City does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the City are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and

b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.

c. In addition, any other governmental or enterprise fund that the City believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

General Fund

General Fund accounts for the City's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Debt Service Fund

General Debt Service is used to account for and report financial resources that are restricted, committed or assigned to expenditure for the payment of general long-term debt principal, interest and related costs, other than TID or enterprise debt.

Capital Projects Funds

General Capital Projects Fund - used to account for and report financial resources that are restricted, committed or assigned for capital outlay and capital equipment acquisitions.

Enterprise Funds

The City reports the following major enterprise funds:

Sewer Utility accounts for operations of the sewer system

Utility Commission Fund accounts for operations of the water, electric and communications systems

The City reports the following nonmajor governmental and enterprise funds:

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Taxi Grant Fund
Triathlon Fund
Webb Endowment Fund
Room Tax Fund
HCRI Fund
CLOSE
Solid Waste Fund
Library-County Funding
Popple Trail Donations
Airport
Affordable Housing Fund
Cemetery

Park Fund
DARE Fund
Nishan Park Concession Stand Fund
CDBG Fund
Home Loan Fund
Sidewalk Repair Fund
Mannigal Endowment Fund
Library-Investments
Fireworks Fund
Municipal Courts
Ambulance

Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

TIF District No. 4	TIF District No. 6
TIF District No. 8	TIF District No. 9
TIF District No. 10	TIF District No. 11
Capital Equipment Fund	

Enterprise Fund

Enterprise Funds are used to account for and report any activity for which a fee is charged to external uses for goods or services, and must be used for activities which meet certain debt or cost recovery criteria.

Stormwater Fund

In addition, the City reports the following fund types:

Private-Purpose Trust Fund

Private-Purpose Trust Funds are used to account for and report any trust arrangement not properly reported in a pension trust fund or investment trust fund under which principal and income benefit individuals, private organizations or other governments.

Nishan Community Aid for the Poor

Custodial Fund

Custodial Funds are used to account for and report assets controlled by the City and the assets are for the benefit of individuals, private organizations and/or other governmental units.

Tax Collection Fund

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's utility commission, sewer utility and stormwater utility and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the City is entitled to the resources and the amounts are available. Amounts owed to the City which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and Fiduciary Funds

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the utility commission, sewer and stormwater utilities are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

For purposes of the statement of cash flows, the City considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investment of City funds is restricted by Wisconsin state statutes. Available investments are limited to:

a. Time deposits in any credit union, bank, savings bank or trust company.

b. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.

c. Bonds or securities issued or guaranteed by the federal government.

d. The local government investment pool.

e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

g. Repurchase agreements with public depositories, with certain conditions.

Investment of most trust funds including cemetery perpetual care funds, is regulated by Chapter 881 of the Wisconsin Statutes. Investment of library trust funds is regulated by Chapter 112. Those sections give broad authority to use such funds to acquire various kinds of investments including stocks, bonds and debentures.

The City has not adopted an investment policy.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note 3. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2023, the fair value of the City's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 3 for further information.

Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the City, taxes are collected for and remitted to the county government as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying statement of fiduciary net position.

Property tax calendar - 2023 tax roll:

Lien date and levy date	December 2023
Tax bills mailed	December 2023
Payment in full, or	January 31, 2024
First installment due	January 31, 2024
Second installment due	January 31, 2024
Personal property taxes in full	January 31, 2024
Tax sale - 2023 delinquent real estate taxes	October 2026

Accounts receivable have been shown net of an allowance for uncollectible accounts. Delinquent real estate taxes as of July 31 are paid in full by the County, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the electric, water, sewer and stormwater utilities because they have the right by law to place substantially all delinquent bills on the tax roll and other delinquent bills are generally not significant. Delinquent communications bills are not placed on the tax roll. An allowance for uncollectible accounts has been established to account for all delinquent communications billings over 120 days past due. The allowance is adjusted on an annual basis.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

In the governmental fund financial statements, advances to other funds are offset equally by a nonspendable fund balance account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation or by a restricted fund balance account, if the funds will ultimately be restricted when the advance is repaid.

The City has received federal and state grant funds for economic development and housing rehabilitation loan programs to various businesses and individuals. The City records a loan receivable when the loan has been made and funds have been disbursed. The amount recorded as economic development and housing rehabilitation loans receivable has been reduced by an allowance for uncollectible accounts of $411,428.

It is the City's policy to record revenue when the initial loan is made from the federal and state grant funds. The net amount of the loan receivable balance is included in restricted fund balance. Interest received from loan repayments is recognized as revenue when received in cash. Any unspent loan repayments at year end are presented as restricted fund balance in the fund financial statements.

Inventories and Prepaid Items

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average and charged to construction and/or operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, plant and equipment (including right-to-use lease assets), are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than $5,000 general capital assets and $25,000 for infrastructure assetsand an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor and overhead. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation and amortization of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation and amortization reflected in the statement of net position. Depreciation and amortization is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Buildings	30	Years
Land improvements	30	Years
Machinery and equipment	3-15	Years
Intangibles	5-50	Years
Infrastructure	18-77	Years
Intangibles	20-50	Years

Lease assets are typically amortized over the lease term.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

Other Assets

The electric utility is a member of American Transmission Company (ATC). ATC was formed by approximately 25 utilities to plan, construct, maintain, monitor and own electric transmission facilities in Wisconsin. The utility owns less than 1/2 of 1% of ATC.

As part of a settlement agreement with a vendor, the electric utility obtained customer rights from the prior service provider to serve additional customers. These costs are reported as organization costs and are being amortized over 33 years.

The electric utility has nonutility property consisting of private parking lighting which is depreciated over 20 years.

Land held for resale is reported as an asset with increases and decreases for purchases and sales. It is recorded at historical cost or market value.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2023, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations/Conduit Debt

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the effective interest method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

Leases

The City is a lessor because it leases capital assets to other entities. As a lessor, the City reports a lease receivable and corresponding deferred inflow of resources in both the fund financial statements and government-wide financial statements. The City continues to report and depreciate the capital assets being leased as capital assets of the primary government.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

c. **Unrestricted Net Position** - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund balances are displayed as follows:

a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.

b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the City Council. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the City Council that originally created the commitment.

d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Council, Finance Committee or management may take official action to assign amounts. Assignments may take place after the end of the reporting period.

e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The City considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The City has a formal minimum fund balance policy. That policy is to maintain the general fund unrestricted fund balance at 25% to 30% of the subsequent year's operating expenditure budget. The balance of unrestricted fund balance at year-end was $4,251,884 or 55%.

See Note 3 for further information.

Fiduciary fund net position is classified as restricted for community aid on the statement of fiduciary net position. Various donor restrictions apply, including authorizing and spending trust income and the City believes it is in compliance with all significant restrictions.

Pension

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset);
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions; and
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Basis for Existing Rates - Proprietary Fund

Electric

Current electric rates were approved by the Public Service Commission of Wisconsin on April 27, 2015.

Water

Current water rates were approved by the Public Service Commission of Wisconsin on June 25, 2021. New rates were approved with an effective date of July 24, 2024.

Sewer

Current rates were approved and made effective by the city council on January 1, 2023. New rates were subsequently approved with an effective date of March 1, 2024.

Communications

Current communications were approved by the utility commission and may change periodically. The utility commission approved current residential and business internet rates March 12, 2021 which were effective as of March 20, 2021. Current video rates were approved by the utility commission on November 15, 2021, which were effective as of January 20, 2022. Current telephone rates were approved by the utility commission as of February 18, 2019 which were effective as of March 20, 2019.

Stormwater

Current rates were approved by the city council and made effective as of January 1, 2016.

Capital Contributions - Enterprise Funds

Capital contributions represent the amount received from customers, the city or external parties for construction and the value of property (plant) contributed to the utilities. These amounts are not subject to repayment.

2. Stewardship, Compliance and Accountability

Budgetary Information

A budget has been adopted for the general fund, certain special revenue funds, the general debt service fund and capital projects funds. A budget has not been formally adopted for other special revenue funds. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

Excess Expenditures and Other Financing Uses Over Budget

Funds	Budgeted Expenditures	Actual Expenditures	Excess Expenditures Over Budget
General fund	$ 7,350,908	$ 8,633,075	$ 1,282,167
General capital projects	5,274,300	5,751,461	477,161
Affordable housing fund	40,800	103,300	62,500
Triathlon fund	7,000	65,884	58,884
DARE fund	3,500	12,688	9,188
Room tax fund	75,000	108,195	33,195
CLOSE fund	10,450	77,109	66,659
Solid waste fund	470,500	511,977	41,477
Firework fund	14,500	22,668	8,168
Airport	163,144	244,688	81,544
Municipal court	246,621	289,255	42,634
Tax Incremental District No. 6	44,385	58,784	14,399
Tax Incremental District No. 8	8,300	29,797	21,497
Tax Incremental District No. 9	475,511	2,595,856	2,120,345

The City controls expenditures at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the City's year-end budget to actual report.

Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of December 31, 2023, the following individual funds held a deficit balance:

Fund	Amount	Reason
General debt service	$ 297,965	Unfunded debt payments
Municipal court	212,993	Unfunded capital outlay
Taxi grant fund	37,588	Expenditures exceeding grant revenue
Tax Incremental District No. 10	6,293	Costs exceeding increment
Airport	30,291	Costs exceeding revenue sources
Ambulance	853,196	Unfunded capital outlay

TIF district deficits are anticipated to be funded with future incremental taxes levied over the life of the districts, which is 27 years for the districts created before October 1, 1995, and 23 years for districts created thereafter through September 30, 2004. Beginning October 1, 2004, the life of new districts varies by type of district (20-27 years) and may be extended in some cases. Other fund deficits are anticipated to be funded with future contributions, general tax revenues, long-term borrowing or transfers from the general fund.

Limitations on the City's Tax Levy

Wisconsin law limits the City's future tax levies. Generally the City is limited to its prior tax levy dollar amount (excluding TIF Districts), increased by the greater of the percentage change in the City's equalized value due to net new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The City is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

3. Detailed Notes on All Funds

Deposits and Investments

The City's deposits and investments at year end were comprised of the following:

	Carrying Value	Statement Balances	Associated Risks
Deposits	$ 26,578,412	$ 25,546,982	Custodial credit
U.S. agencies, implicitly guaranteed	1,500,376	1,500,376	Credit, custodial credit, concentration of credit, interest rate
Certificates of deposit (negotiable)	1,798,000	1,798,000	Credit, custodial credit, concentration of credit, interest rate
LGIP	13,151,546	13,151,546	Credit
Petty cash	500	-	N/A
Total deposits and investments	$ 43,028,834	$ 41,996,904	

Reconciliation to financial statements

Per statement of net position:	
Unrestricted cash and investments	$ 31,354,524
Restricted cash and investments	5,263,065
Per statement of net position, fiduciary funds:	
Custodial fund	6,411,155
Private-purpose trust fund	90
Total deposits and investments	$ 43,028,834

Deposits in each local and area bank are insured by the FDIC in the amount of $250,000 for time and savings accounts (including NOW accounts) and $250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of $250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of $400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has been considered in computing custodial credit risk.

The City maintains collateral agreements with its banks. At December 31, 2023, the banks had pledged various government securities in the amount of $35,313,744 to secure the City's deposits.

The utility commission's investment in American Transmission Corporation (ATC) is measured at the net asset value (NAV) per share of ownership. As of December 31, 2023, the fair value of the investment was $3,606,403. ATC was formed by approximately 25 utilities to plan, construct, maintain, monitor and own electric transmission facilities in Wisconsin. The utility elected to receive an investment in ATC at its inception rather than directly sell its transmission facilities. The utility owns less than 1/2 of 1% of ATC. The utility has no unfunded commitments at year-end. The investment in ATC can only be redeemed by ATC or another existing member.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The valuation methods for recurring fair value measurements are as follows:

- Certificates of deposit (negotiable) - uses a market based approach
- U.S. agency securities - uses a market based approach which considers yield, price of comparable securities, coupon rate, maturity, credit quality and dealer-provided prices

	December 31, 2023			
Investment Type	**Level 1**	**Level 2**	**Level 3**	**Total**
Certificates of deposit (negotiable)	$ 1,798,000	$ -	$ -	$ 1,798,000
U.S. agencies, implicitly guaranteed	-	1,500,376	-	1,500,376
Total	$ 1,798,000	$ 1,500,376	$ -	$ 3,298,376

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the City's deposits may not be returned to the City.

As of December 31, 2023, $0 of the City's total bank balances were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	$ 1,408,986

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

As of December 31, 2023, the City's investments were exposed to custodial credit risk as follows:

Neither Insured nor Registered and Held by Counterparty's Trust Department or Agent not in the City's Name	
U.S. agencies, implicitly guaranteed	$ 1,500,376

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

As of December 31, 2023, the City's investments were rated as follows:

Investment Type	Standard & Poors
U.S. agencies, implicitly guaranteed	AA+

The City also held investments in the following investments which are not rated:

Local Government Investment Pool

Certificates of deposit (negotiable)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of December 31, 2023, the City's investments were as follows:

		Maturity (in Years)		
Investment Type	**Fair Value**	**Less Than 1**	**1-5**	**6+**
U.S. agencies, implicitly guaranteed	$ 1,500,376	$ -	$ 338,591	$ 1,161,785
Certificates of deposit (negotiable)	1,798,000	1,553,000	245,000	-
Total	$ 3,298,376	$ 1,553,000	$ 583,591	$ 1,161,785

See Note 1 for further information on deposit and investment policies.

Receivables

All of the receivables on the balance sheet are expected to be collected within one year except for special assessments and loans receivable.

Governmental funds report *unavailable* or *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unearned	**Unavailable**
Property taxes receivable for subsequent year	$ 8,122,473	$ -
CDBG grants	-	302,589
Total unearned/unavailable revenue for governmental funds	$ 8,122,473	$ 302,589

For economic development loans, the City is limited by the Wisconsin Department of Administration to the amount of program income from economic development loans that it may retain to be loaned to other businesses and/or the amount of time for which funds may be held without use. Program income includes the principal and interest received from economic development loans repayments.

At December 31, 2023, the City has not exceeded the maximum amount of program income that it may retain or the amount of time for which funds may be held without use. When it does, a liability to the state will be recorded.

Restricted Assets

The following represent the balances of the restricted assets:

Long-Term Debt Accounts

Redemption - Used to segregate resources accumulated for debt service payments over the next twelve months.

Reserve - Used to report resources set aside to make up potential future deficiencies in the redemption account.

Depreciation - Used to report resources set aside to fund plant renewals and replacement or make up potential future deficiencies in the redemption account.

Equipment Replacement Account

The sewer utility established an equipment replacement account to be used for significant mechanical equipment replacement as required by the Wisconsin Department of Natural Resources.

Impact Fee Account

The utility commission has received impact fees which must be spent in accordance with the local ordinance and state statutes. Any unspent funds must be refunded to the current property owner.

Following is a list of restricted assets at December 31, 2023:

Restricted assets:	
Redemption account	$ 1,051,993
Reserve account	109,671
Depreciation account	1,274,572
Replacement account	2,640,151
Impact fee account	186,678
Total restricted assets	5,263,065
Less restricted assets not funded by revenues	
Reserve from borrowing	(109,671)
Total restricted assets not funded by revenues	(109,671)
Current liabilities payable from restricted assets	(23,322)
Total restricted net position	$ 5,130,072

Capital Assets

Capital asset activity for the year ended December 31, 2023, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated / amortized:				
Land	$ 9,163,984	$ 72,845	$ -	$ 9,236,829
Land for right of way	1,058,217	-	-	1,058,217
Road infrastructure not being depreciated	6,504,292	144,409	139,500	6,509,201
Construction work in progress	423,400	7,150,665	-	7,574,065
Total capital assets not being depreciated / amortized	17,149,893	7,367,919	139,500	24,378,312
Capital assets being depreciated / amortized:				
Buildings	21,351,991	159,736	491,576	21,020,151
Intangibles	129,121	-	-	129,121
Equipment and furniture	11,367,684	907,079	235,117	12,039,646
Infrastructure	22,307,195	486,690	418,400	22,375,485
Total capital assets being depreciated / amortized	55,155,991	1,553,505	1,145,093	55,564,403
Total capital assets	72,305,884	8,921,424	1,284,593	79,942,715
Less accumulated depreciation / amortization for:				
Buildings	(8,701,381)	(420,981)	422,761	(8,699,601)
Intangibles	(92,098)	(13,789)	-	(105,887)
Equipment and furniture	(7,237,078)	(639,330)	157,634	(7,718,774)
Infrastructure	(14,056,277)	(717,646)	419,190	(14,354,733)
Total accumulated depreciation / amortization	(30,086,834)	(1,791,746)	999,585	(30,878,995)
Net capital assets being depreciated / amortized	25,069,157	(238,241)	145,508	24,685,408
Total governmental activities capital assets, net as reported in the statement of net position	$ 42,219,050	$ 7,129,678	$ 285,008	$ 49,063,720

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities	
General government	$ 73,271
Public safety	417,585
Public works	991,665
Culture, recreation and education	309,225
Total governmental activities depreciation / amortization expense	$ 1,791,746

	Beginning Balance	Additions	Deletions	Ending Balance
Business-Type Activities				
Capital assets not being depreciated:				
Land	$ 383,905	$ -	$ -	$ 383,905
Construction in progress	8,165,577	6,918,137	4,626,239	10,457,475
Total capital assets not being depreciated	8,549,482	6,918,137	4,626,239	10,841,380
Capital assets being depreciated:				
Electric system	31,861,473	742,734	571,628	32,032,579
Water system	17,678,891	1,242,563	15,853	18,905,601
Communications system	38,564,261	4,462,084	2,983,444	40,042,901
Sewer system	34,102,380	320,141	54,213	34,368,308
Stormwater system	7,504,030	253,669	-	7,757,699
Total capital assets being depreciated	129,711,035	7,021,191	3,625,138	133,107,088
Total capital assets	138,260,517	13,939,328	8,251,377	143,948,468
Less accumulated for:				
Electric system	(19,070,528)	(1,173,813)	571,628	(19,672,713)
Water system	(6,259,796)	(451,429)	15,853	(6,695,372)
Communications system	(17,213,203)	(1,794,249)	2,406,685	(16,600,767)
Sewer system	(16,251,182)	(1,000,021)	54,213	(17,196,990)
Stormwater system	(3,366,549)	(167,600)	-	(3,534,149)
Total accumulated	(62,161,258)	(4,587,112)	3,048,379	(63,699,991)
Net capital assets being depreciated	67,549,777	2,434,079	576,759	69,407,097
Business-type activities capital assets, net as reported in the statement of net position	$ 76,099,259	$ 9,352,216	$ 5,202,998	$ 80,248,477

Depreciation / amortization expense was charged to functions as follows:

Business-Type Activities	
Electric	$ 975,562
Water	375,361
Communications	1,727,291
Sewer	1,000,021
Storm	167,600
Total business-type activities, net as reported in the statement of net position expense	$ 4,245,835

Depreciation expense does not agree to the increases in accumulated depreciation due to joint metering, salvage and cost of removal.

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
General fund	Utility commission	$ 658,270
General fund	Airport	29,495
General fund	CDBG	2,363
Stormwater fund	Utility commission	65,967
Sewer	Utility commission	281,572
General fund	Debt service	297,965
General fund	Ambulance	853,196
Total, fund financial statements		2,188,828
Less fund eliminations		(1,530,558)
Total internal balances, government-wide statement of net position		$ 658,270

All amounts are due within one year.

The principal purpose of these interfunds resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

Advances

The general fund is advancing funds to TIF District No.10. The amount advanced is determined by the deficiency of revenues over expenditures and other financing sources since the district's inception. No repayment schedules have been established.

The general fund is also advancing funds to the taxi and municipal court funds to cover operating deficits. No interest is being charged on these advances and no repayment schedules have been established.

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
General fund	Utility commission	$ 663,850	Tax equivalent
General fund	Sewer utility	50,000	Administrative services
General debt service	TIF District No. 6	31,430	Debt service payments
TIF District No. 9	General fund	455,343	Transfer land held for resale
General debt service	TIF District No. 9	227,020	Debt service payments
General capital projects	Nonmajor governmental funds	50,000	Project contributions
Capital equipment fund	Stormwater fund	73,000	Project contributions
Capital equipment fund	Sewer utility	42,500	Project contributions
TIF District No. 6	TIF District No. 4	311,683	Share tax increment
General fund	Nonmajor governmental funds	6,000	Administrative services
Nonmajor governmental funds	Nonmajor governmental funds	69,761	Miscellaneous services
Total, fund financial statements		1,980,587	
Less fund eliminations		(1,151,237)	
Total transfers, government-wide statement of activities		$ 829,350	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation debt	$ 15,485,000	$ 6,895,000	$ 990,000	$ 21,390,000	$ 1,085,000
(Discounts)/Premiums	427,471	162,264	22,831	566,904	-
Total bonds and notes payable	15,912,471	7,057,264	1,012,831	21,956,904	1,085,000
Other liabilities:					
Vested compensated absences	775,471	291,998	173,649	893,820	209,405
Total other liabilities	775,471	291,998	173,649	893,820	209,405
Total governmental activities long-term liabilities	$ 16,687,942	$ 7,349,262	$ 1,186,480	$ 22,850,724	$ 1,294,405

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Business-Type Activities					
Bonds and notes payable:					
General obligation debt	$ 12,235,000	$ -	$ 790,000	$ 11,445,000	$ 805,000
Revenue bonds	5,394,381	-	1,137,071	4,257,310	1,162,958
Revenue bonds from direct borrowings and direct placements	2,082,722	-	174,488	1,908,234	179,078
Notes payable	9,405	-	9,405	-	-
Premiums	179,103	-	25,056	154,047	-
Total bonds and notes payable	19,900,611	-	2,136,020	17,764,591	2,147,036
Other liabilities:					
Capital lease	-	230,678	44,597	186,081	32,780
Vested compensated absences	500,042	53,926	-	553,968	213,643
Total other liabilities	500,042	284,604	44,597	740,049	246,423
Total business-type activities long-term liabilities	$ 20,400,653	$ 284,604	$ 2,180,617	$ 18,504,640	$ 2,393,459

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed 5% of the equalized value of taxable property within the City's jurisdiction. The debt limit as of December 31, 2023, was $47,240,125. Total general obligation debt outstanding at year end was $32,835,000.

General Obligation Debt

All general obligation debt payable is backed by the full faith and credit of the City. Debt in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

Governmental Activities General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2023
General obligation Corporate Purpose	07/02/2020	03/01/2033	1.5-2.0%	$ 7,425,000	$ 6,935,000
General obligation Corporate Purpose, TIF 6	02/17/2021	03/01/2036	1.00-2.00	455,000	405,000
General obligation Corporate Purpose, TIF 9	02/17/2021	03/01/2036	1.00-2.00	2,625,000	2,325,000
General obligation, Comm Dev bonds	12/28/2022	03/01/2036	4.00	1,575,000	1,575,000
Taxable GO promise notes	12/28/2022	03/01/2032	4.25-5.00	3,405,000	3,255,000
GO Corporate Purpose Bonds	12/01/2023	03/01/2043	5.00-6.00	4,585,000	4,585,000
Taxable GO promise notes	12/01/2023	03/01/2033	4.90-5.35	2,310,000	2,310,000
Total governmental activities, general obligation debt					$ 21,390,000

Business-Type Activities General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2023
General obligation refunding bonds	08/22/2016	03/01/2035	2.00-3.00%	$ 7,480,000	$ 6,365,000
General obligation refunding bonds	06/29/2017	03/01/2035	2.00-3.50	2,610,000	1,895,000
General obligation refunding bonds	09/18/2017	03/01/2029	1.55-3.00	6,000,000	3,185,000
Total business-type activities, general obligation debt					$ 11,445,000

Debt service requirements to maturity are as follows:

	Governmental Activities General Obligation Debt		Business-Type Activities General Obligation Debt	
Years	Principal	Interest	Principal	Interest
2024	$ 1,085,000	$ 623,236	$ 805,000	$ 283,670
2025	1,420,000	668,676	820,000	267,214
2026	1,625,000	620,624	835,000	249,675
2027	1,685,000	568,335	855,000	231,083
2028	1,740,000	513,478	870,000	211,409
2029-2033	9,335,000	1,643,828	5,020,000	698,464
2034-2038	3,170,000	564,763	2,240,000	69,488
2039-2043	1,330,000	148,319	-	-
Total	$ 21,390,000	$ 5,351,259	$ 11,445,000	$ 2,011,003

Revenue Debt

Business-type activities revenue bonds are payable only from revenues derived from the operation of the water, electric, communication and sewer utilities.

Revenue debt payable at December 31, 2023, consists of the following:

Business-Type Activities Revenue Debt

Sewer Utility	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2023	
Revenue bonds	05/01/2005	05/01/2025	2.565%	$ 11,292,318	$ 1,466,739	
Revenue bonds	05/01/2006	05/01/2025	2.365	2,981,335	385,216	
Revenue bonds	03/23/2011	05/01/2030	2.499	1,860,236	792,536	
Revenue bonds*	05/01/2013	05/01/2033	2.625	3,096,378	1,763,391	(1)
Revenue bonds	04/11/2018	05/01/2037	1.060	1,500,470	1,177,819	
				Total Sewer Utility	5,585,701	

The sewer utility has pledged future revenues, net of specified operating expenses, to repay revenue bonds issued in 2005, 2006, 2011, 2013 and 2018. Proceeds from the bonds provided financing for the sewer systems. The bonds are solely from sewer revenues and are payable through 2037. Annual principal and interest payments on the bonds are expected to require 10% of sewer revenues. The total principal and interest remaining to be paid on the bonds is $6,174,728. Principal and interest paid in the current year and total customer gross revenues were $1,364,776 and $4,622,159, respectively.

(1) - During 2013 the utility was authorized to issue $3,310,182 of sewer system Clean Water Fund revenue bonds. The original amount reported above has been issued as of December 31, 2023. The repayment schedule is for the amount issued.

Water Utility	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2023
Safe Drinking Water Loan*	01/27/2010	05/01/2029	2.67%	$ 385,163	$ 144,843
Main Replacements and SCADA Improvements	07/07/2014	05/01/2029	1.70-3.75	895,000	435,000
				Total Water Utility	579,843

The water utility has pledged future revenues, net of specified operating expenses, to repay revenue bonds issued in 2010 and 2014. Proceeds from the bonds provided financing for the water systems. The bonds are solely from water revenues and are payable through 2029. Annual principal and interest payments on the bonds are expected to require 6% of water revenues. The total principal and interest remaining to be paid on the bonds is $642,145. Principal and interest paid in the current year and total customer gross revenues were $107,756 and $1,848,109, respectively.

Total business-type activities, revenue debt	$ 6,165,544

Debt service requirements to maturity are as follows:

Years	Business-Type Activities Revenue Debt Principal	Business-Type Activities Revenue Debt Interest
2024	$ 1,162,958	$ 80,497
2025	1,194,486	51,418
2026	260,499	33,397
2027	269,102	27,035
2028	272,784	20,502
2029-2033	743,108	37,512
2034-2037	354,373	7,533
Total	$ 4,257,310	$ 257,894

Years	Business-Type Activities Revenue Debt from Direct Borrowings and Direct Placements Principal	Business-Type Activities Revenue Debt from Direct Borrowings and Direct Placements Interest
2024	$ 179,078	$ 47,798
2025	183,788	43,026
2026	188,622	38,128
2027	193,584	33,101
2028	198,676	27,942
2029-2033	964,486	63,226
Total	$ 1,908,234	$ 253,221

Lease Liabilities

Refer to Note 3, Lease Disclosures.

Other Debt Information

Estimated payments of compensated absences are not included in the debt service requirement schedules. The compensated absences liability attributable to governmental activities will be liquidated primarily by the general fund.

Bond Covenant Disclosures

Insurance

The utilities are exposed to various risks of loss related to torts, theft of, damage to or destruction of assets, errors and omissions, workers compensation and health care of its employees. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

Debt Coverage - Sewer Utility

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed 1.1 times the highest annual debt service of the bonds. The coverage only includes revenue debt and does not include general obligation or other debt. The coverage requirement was met in 2023 as follows:

Operating revenues	$ 4,505,888
Investment income	116,271
Less operation and maintenance expenses	(1,825,701)
Net defined earnings	$ 2,796,458
Minimum required earnings per resolution:	
Highest annual debt service 2005 CWF bonds	$ -
Highest annual debt service 2006 CWF bonds	-
Highest annual debt service 2011 CWF bonds	-
Highest annual debt service 2013 CWF bonds	-
Highest annual debt service 2018 CWF bonds	-
Highest annual debt service - all bonds	1,364,775
Subtotal	1,364,775
Coverage factor	1.10
Minimum required earnings	$ 1,501,253
Actual debt coverage	2.05 %

Lease Disclosures

Lessee - Lease Liabilities

Business-Type Activities

Lease Liabilities	Beginning Balance	Additions	Deductions	Ending Balance	Amounts Due Within One Year
Street sweeper, stormwater utility	$ -	$ 230,678	$ 44,597	$ 186,081	$ 32,780

Future minimum lease payments are as follows:

Years	Principal	Interest
2024	$ 32,780	$ 11,816
2025	34,862	9,735
2026	37,076	7,521
2027	39,430	5,167
2028	41,933	2,663
Total	$ 186,081	$ 36,902

Lessor - Lease Receivables

Business-Type Activities **Lease Receivables Description**	**Date of Inception**	**Final Maturity**	**Interest Rates**	**Receivable Balance December 31, 2023**
Cellular antenna lease	7/13/2016	6/30/2041	3.0%	$ 457,100
FM transmitter lease	11/1/2021	10/31/2024	3.0	8,114
Total business-type activities				$ 465,214

The City recognized $12,153 of lease revenue during the fiscal year.

The City recognized $17,901 of interest revenue during the fiscal year.

Regulated Leases

The City maintains certain regulated leases that, in accordance with GASB No. 87, do not recognize a lease receivable or a deferred inflow of resources. Regulated leases are subject to external laws, regulations, or legal rulings. Regulated leases are not material to the City.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2023, includes the following:

Governmental Activities

Net investment in capital assets:	
Land	$ 16,804,247
Construction in progress	7,574,065
Other capital assets, net of accumulated depreciation	24,685,408
Less long-term debt outstanding	(21,390,000)
Plus unspent capital related debt proceeds	1,878,527
Plus noncapital debt proceeds	5,984,429
Less unamortized debt premium	(566,904)
Total net investment in capital assets	$ 34,969,772

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2023, include the following:

	General Fund	General Debt Service	General Capital Projects	Nonmajor Funds	Total
Fund Balances					
Nonspendable:					
Prepaid items	$ 624,827	$ -	$ -	$ -	$ 624,827
Investment in mutual insurance company	200,515	-	-	-	200,515
Advances	303,221	-	-	-	303,221
Delinquent receivables	55	-	-	-	55
Subtotal	1,128,618	-	-	-	1,128,618
Restricted for:					
Capital projects	-	-	1,334,326	-	1,334,326
Public purpose	-	-	-	343,893	343,893
General City expenditures	-	-	-	55,485	55,485
Loans	-	-	-	1,242,870	1,242,870
Library	-	-	-	668,870	668,870
Capital projects, TIF	-	-	-	4,855,839	4,855,839
Park improvements	-	-	-	271,258	271,258
Affordable housing	-	-	-	75,274	75,274
Subtotal	-	-	1,334,326	7,513,489	8,847,815
Committed to:					
Sidewalk repairs	-	-	-	32,101	32,101
Solid waste and recycling activities	-	-	-	119,814	119,814
Drug education	-	-	-	17,629	17,629
Recreation	-	-	-	99,367	99,367
Cemetery	-	-	-	101,036	101,036
Economic development	-	-	-	145,356	145,356
Subtotal	-	-	-	515,303	515,303
Assigned to:					
Capital projects	-	-	-	380,184	380,184
CIVMIC self-insurance retention	100,000	-	-	-	100,000
PILOT	663,849	-	-	-	663,849
Subtotal	763,849	-	-	380,184	1,144,033
Unassigned (Deficit)	3,488,035	(297,965)	-	(1,140,361)	2,049,709
Total fund balances (deficit)	$ 5,380,502	$ (297,965)	$ 1,334,326	$ 7,268,615	$ 13,685,478

Business-Type Activities	
Net investment in capital assets:	
Land	$ 383,905
Construction in progress	10,457,475
Other capital assets, net of accumulated depreciation	69,407,097
Less long-term debt outstanding	(17,796,625)
Plus unspent capital related debt proceeds	109,671
Plus unamortized debt premium	(154,047)
Total net investment in capital assets	62,407,476
Restricted:	
Impact fees	186,678
Debt service	1,028,671
Equipment replacement	2,640,151
Depreciation	1,274,572
Total restricted	5,130,072
Unrestricted	30,006,165
Total business-type activities net position	$ 97,543,713

Component Units

Community Development Authority of the City of Reedsburg

This report contains the Community Development Authority of the City of Reedsburg (CDA), which is included as a component unit.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

a. Basis of Accounting/Measurement Focus

The CDA follows the full accrual basis of accounting and the flow of economic resources measurement focus.

b. Deposits and Investments

	Carrying Value	Statement Balances	Associated Risks
Deposits	$ 67,795	$ 67,795	Custodial credit

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the CDA's deposits may not be returned to the CDA.

The CDA does not have any deposits exposed to custodial credit risk.

See Note 1 for further information on deposit and investment policies.

c. Cash and Cash Equivalents

For purposes of the statement of cash flows, the component unit considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

d. Property Held for Resale

Property held for resale represents properties purchased by the CDA with the intention to rehabilitate the property and resell it. Amounts are recorded at historical cost to the City or fair market value if donated.

Herbert H. Webb Trust

This report contains the Herbert H. Webb Trust (trust), which is included as a component unit.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

a. Basis of Accounting/Measurement Focus

The trust follows the full accrual basis of accounting and the flow of economic resources measurement focus.

b. Deposits and Investments

	Carrying Value	Statement Balances	Associated Risks
Mutual funds, other than bonds	$ 3,622,554	$ 3,622,554	Custodial credit
Total deposits and investments	$ 3,622,554	$ 3,622,554	

The trust categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The valuation methods for recurring fair value measurements are as follows:

- Documented trade history in exact security

	December 31, 2023			
Investment Type	Level 1	Level 2	Level 3	Total
Mutual funds, other than bonds	$ 3,622,554	$ -	$ -	$ 3,622,554

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the trust's deposits may not be returned to the trust.

The trust does not have any deposits exposed to custodial credit risk.

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the trust will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The trust does not have any investments exposed to custodial credit risk.

See Note 1 for further information on deposit and investment policies.

c. Cash and Cash Equivalents

For purposes of the statement of cash flows, the component unit considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

4. Other Information

Employees' Retirement System

Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement participants, if hired on or before 12/31/2016) are entitled to retirement benefit based on a formula factor, their average earnings and creditable service.

Final average earnings is the average of the participant's three highest annual earnings period. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Postretirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the floor) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment %	Variable Fund Adjustment %
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized $594,875 in contributions from the City.

Contribution rates for the plan year reported as of December 31, 2023 are:

Employee Category	Employee	Employer
General (Executives & Elected Officials)	6.50 %	6.50 %
Protective with Social Security	6.50	12.00
Protective without Social Security	6.50	16.40

Pension Liability, Pension Expense (Revenue), Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2023, the City reported an liability of $2,580,596 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2021, the City's proportion was 0.04871160%, which was an increase of 0.00250454% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the City recognized pension expense (revenue) of $1,216,818.

At December 31, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experience	$ 4,110,090	$ 5,399,735
Changes in assumptions	507,452	-
Net differences between projected and actual earnings on pension plan investments	4,383,837	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	13,495	59,575
Employer contributions subsequent to the measurement date	673,173	-
Total	$ 9,688,047	$ 5,459,310

$673,173 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Years Ending December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2024	$ 140,660
2025	732,510
2026	748,162
2027	1,934,232

Actuarial Assumptions

The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2021
Measurement Date of Net Pension Liability (Asset):	December 31, 2022
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Postretirement Adjustments*:	1.7%

* *No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2021 actuarial valuation.

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns* as of December 31, 2022

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	48	7.6	5
Public Fixed Income	25	5.3	2.7
Inflation Sensitive	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Total Core Fund***	115	7.4	4.8
Variable Fund Asset			
U.S. Equities	70	7.2	4.6
International Equities	30	8.1	5.5
Total Variable Fund	100	7.7	5.1

** Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations*

*** New England Pension Consultants' Long-Term U.S. CPI (Inflation) Forecast: 2.5%*

**** The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used subject to an allowable range of up to 20%.*

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's '20-year Municipal GO AA Index' as of December 31, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the investment rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80%, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease to Discount Rate (5.8%)	Current Discount Rate (6.8%)	1% Increase to Discount Rate (7.8%)
City's proportionate share of the net pension liability (asset)	$ 8,564,914	$ 2,580,596	$ (1,536,101)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

At December 31, 2023, the City reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

Public Entity Risk Pool

Wisconsin Municipal Insurance Commission (WMIC)
Cities and Villages Mutual Insurance Company (CVMIC)

The WMIC is an intergovernmental cooperation commission created by contract under Section 66.30 of the Wisconsin Statutes. It was created in August, 1987 for the purpose of facilitating the organization, establishment and capitalization of the CVMIC, and has numerous cities and villages as members.

The CVMIC is a municipal mutual insurance company established on September 14, 1987 under Section 611.23 of the Wisconsin Statutes. The CVMIC provides liability insurance coverage to the cities and villages which make up the membership of the WMIC.

The CVMIC is self-insured up to a maximum of $2,000,000 of each insurance risk. Losses paid by CVMIC plus administrative expenses will be recovered through premiums to the participating pool of municipalities. The City's share of such losses is approximately 0%.

Management of each organization consists of a board of directors or officers comprised of representatives elected by each of three classes of participants based on population. The City does not exercise any control over the activities of the agencies beyond the election of the officers and board.

Financial statements of WMIC and CVMIC can be obtained directly from CVMIC's offices.

The initial investment in WMIC is refundable upon withdrawal from the commission and has been reported at the original amount of $200,515 in the general fund.

The City pays an annual premium to CVMIC for its general liability insurance, which provides coverage up to $5,000,000 per occurrence, less the City's retained liability. The City's retained liability is limited to $37,500 per occurrence and an annual aggregate limit of $150,000. An actuarially determined estimate has been recorded for this liability, as well as for claims incurred but not reported at December 31, 2023. A total liability of approximately $0 at December 31, 2023, was recorded as claims payable in the insurance internal service fund. Changes in the fund's claims loss liability follow:

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the City is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the City attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

The City has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

Long-Term Contracts, WPPI Energy

The electric utility is one of 51 WPPI Energy member municipalities located throughout the States of Wisconsin, Michigan and Iowa. On December 1, 1989, each initial WPPI Energy member commenced purchasing electric service from WPPI Energy under a long-term Power Supply Contract for Participating Members (long-term contract). Under the long-term contract, WPPI Energy is obligated to provide and sell, and each member is obligated to take and pay for, the electric power and energy required for the operation of each member's electric utility.

The long-term contract requires all WPPI Energy members to pay for power and energy requirements supplied or made available by WPPI Energy at rates sufficient to cover WPPI Energy's revenue requirement including power supply costs, administrative expenses and debt service. WPPI Energy's subsequent year's operating budget and rates are approved annually by its Board of Directors, consisting of representatives from each member. The members have agreed to charge rates to retail customers sufficient to meet their WPPI Energy obligations. The long-term contract provides that all payments to WPPI Energy constitute operating expenses of the utility payable from any operating and maintenance fund established for that system.

Fifty members, representing approximately 99.8% of WPPI Energy's existing load, have long-term contracts through December 31, 2055. The remaining member has a long-term contract through December 31, 2037.

WPPI Energy's outstanding debt service obligation to be paid by its members through their wholesale power charges through the remainder of the long-term contract was $253 million as of December 31, 2023.

Joint Ventures

The City of Reedsburg and the Town of Winfield, Town of Washington, Town of Reedsburg, Town of Westfield, Town of Seven Mile Creek, Town of Dellona, Town of LaValle, Town of North Freedom, Town of Excelsior, Village of Lime Ridge, Village of LaValle and the Village of Loganville jointly operate the local ambulance service, which is called the Reedsburg Area Ambulance Service, Inc. The communities share in the annual operation of the district based on the ratio of populations.

The governing body is made up of citizens from each community. Local representatives are appointed by the mayor. The governing body has authority to adopt its own budget and control the financial affairs of the district. The City made a payment totaling $1,131,656 to the district for 2023. The City does not have an equity interest in the joint venture, however, as of January 1, 2024, the City agreed to take over the operations and assets of the ambulance service. Cash and assets held by the joint ambulance service were transferred to the City as of January 1, 2024.

Financial information of the district is available directly from the district's office. The 2023 transactions of the district are not reflected in these financial statements.

Subsequent Event

On June 10, 2024 the City issued general obligation promissory notes in the amount of $4,500,000 with an interest rate of 4-5%. This amount will be used for street improvements in and around TID No. 9.

Economic Dependency

Utility Commission

The electric utility has one significant customer who was responsible for 37% of operating revenues in 2023.

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 100, *Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance With Final Budget
Revenues			
Taxes			
General property taxes	$ 3,915,102	$ 3,915,102	$ -
Mobile home taxes	110,000	107,511	(2,489)
Room taxes	2,000	2,930	930
Payments in lieu of taxes	130,000	111,854	(18,146)
Interest on delinquent taxes	100	351	251
Total taxes	4,157,202	4,137,748	(19,454)
Intergovernmental Revenues			
State shared revenues	761,445	700,634	(60,811)
State aid - conservation and development	-	215,276	215,276
Fire insurance tax from state	30,000	35,948	5,948
State aid, exempt computers	14,733	18,162	3,429
State aid, law enforcement training	15,000	3,500	(11,500)
State aid, road allotment	688,039	688,039	-
State aid, connecting streets	49,999	49,999	-
Other state payments	-	550	550
State aid, aid to state facilities	4,500	-	(4,500)
State aid, personal property aid	64,444	64,444	-
Federal aid, flooding	-	94,833	94,833
Federal aid, COVID-19	-	12,439	12,439
Total intergovernmental revenues	1,628,160	1,883,824	255,664
Licenses and Permits			
Liquor and malt beverage	17,000	15,705	(1,295)
Operators' license	9,000	7,880	(1,120)
Cigarette licenses	1,200	1,700	500
Amusement device licenses	-	100	100
Mobile home park licenses	700	706	6
Cable television franchise fees	130,000	137,896	7,896
Bicycle licenses	60	-	(60)
Dog and cat licenses	6,500	7,166	666
Transient licenses	100	-	(100)
Building permits	50,000	53,545	3,545
Electrical permits	10,000	17,708	7,708
Plumbing permits	8,000	11,664	3,664
Other permits	500	1,015	515
Zoning permits and fees	3,000	5,875	2,875
State permit seals	1,000	600	(400)
Total licenses and permits	237,060	261,560	24,500
Fines and Forfeitures			
Parking violations	13,000	5,790	(7,210)
Other law and ordinance violations	-	275	275
Total fines and forfeitures	13,000	6,065	(6,935)

See notes to required supplementary information

City of Reedsburg

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance With Final Budget
Public Charges for Services			
Special assessment search	$ 9,000	$ 11,200	$ 2,200
Clerk and treasurer fees	1,300	945	(355)
License publication fees	1,000	925	(75)
Land use inquiries	5,500	6,660	1,160
Photocopies	250	302	52
Police fees	41,000	22,191	(18,809)
Adult volleyball fees	900	425	(475)
Weed and nuisance control	5,500	20,617	15,117
Swimming pools	55,000	42,492	(12,508)
Parks	17,500	12,461	(5,039)
Other recreation programs	35,700	30,128	(5,572)
Youth soccer program	1,500	1,240	(260)
Registration fees	3,500	565	(2,935)
Bid security deposits	-	25	25
Trees	1,000	2,640	1,640
Weed and nuisance control	2,500	2,330	(170)
Total public charges for services	181,150	155,146	(26,004)
Intergovernmental Charges for Services			
Local government services	187,286	183,334	(3,952)
Total intergovernmental charges for services	187,286	183,334	(3,952)
Investment Income			
Investment income	85,000	433,573	348,573
Interest on City billings	350	295	(55)
Total investment income	85,350	433,868	348,518
Miscellaneous			
Donations	12,000	15,030	3,030
Insurance recoveries	-	3,685	3,685
Workers compensation dividends	35,000	47,808	12,808
Rent	15,000	29,028	14,028
Other miscellaneous	4,000	78,198	74,198
Total miscellaneous	66,000	173,749	107,749
Other Financing Sources			
Property sales	19,000	1,380	(17,620)
Transfers in	776,000	724,849	(51,151)
Total other financing sources	795,000	726,229	(68,771)
Total revenues	7,350,208	7,961,523	611,315

See notes to required supplementary information

City of Reedsburg

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
General Fund
Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance With Final Budget
Expenditures			
General Government			
Council	$ 30,570	$ 29,101	$ 1,469
Municipal court	-	3,184	(3,184)
Legal	32,500	47,911	(15,411)
Mayor	9,074	8,074	1,000
Administrator	170,917	171,430	(513)
Legislative support	100,354	119,250	(18,896)
Financial management	224,471	250,283	(25,812)
Assessment of property	40,000	45,800	(5,800)
GIS/mapping	23,738	23,538	200
Buildings and plant	145,000	161,350	(16,350)
Other general government	447,249	512,088	(64,839)
Total general government	1,223,873	1,372,009	(148,136)
Public Safety			
Police	2,650,551	2,602,491	48,060
Fire protection	255,832	255,168	664
Hydrant rental	325,430	325,430	-
Ambulance	160,000	1,131,656	(971,656)
Building inspection	62,558	62,962	(404)
Emergency government	7,500	9,713	(2,213)
Emergency communication (911)	570,774	636,263	(65,489)
Total public safety	4,032,645	5,023,683	(991,038)
Health and Human Services			
Regulation and inspection	3,900	3,900	-
Cemetery	-	520	(520)
Total health and human services	3,900	4,420	(520)
Public Works			
General public works	4,000	52,432	(48,432)
Engineering	128,225	109,792	18,433
Machinery	246,021	274,894	(28,873)
Garages and sheds	46,781	35,780	11,001
Street maintenance	383,069	360,517	22,552
Sidewalks	11,695	10,204	1,491
Parking lot	1,500	1,837	(337)
Tree and brush removal	23,390	28,490	(5,100)
Traffic control	38,490	39,742	(1,252)
Snow and ice control	196,021	197,923	(1,902)
Street lighting	173,616	168,704	4,912
Total public works	1,252,808	1,280,315	(27,507)

See notes to required supplementary information

City of Reedsburg

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
General Fund
Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance With Final Budget
Culture, Recreation and Education			
Parks	$ 423,957	$ 379,404	$ 44,553
Recreation	44,105	37,461	6,644
Recreation administration	75,095	72,859	2,236
Celebration and entertainment	5,500	4,127	1,373
Recreation facilities	42,000	59,016	(17,016)
Swimming areas	71,683	154,659	(82,976)
Art	5,000	-	5,000
Total culture, recreation and education	667,340	707,526	(40,186)
Conservation and Development			
Tree planting	35,000	34,721	279
Nuisance control	2,000	364	1,636
Planning	56,842	55,951	891
Historic preservation	3,000	16,964	(13,964)
Economic development	45,000	59,612	(14,612)
Industrial development	25,000	77,510	(52,510)
Other development and flood expenditures	3,500	-	3,500
Total conservation and development	170,342	245,122	(74,780)
Total expenditures	7,350,908	8,633,075	(1,282,167)
Net change in fund balance	(700)	(671,552)	(670,852)
Fund Balance, Beginning	6,052,054	6,052,054	-
Fund Balance, Ending	$ 6,051,354	$ 5,380,502	$ (670,852)

See notes to required supplementary information

City of Reedsburg

Schedule of Proportionate Share of the Net Pension Liability/(Asset) -
Wisconsin Retirement System
Year Ended December 31, 2023

Fiscal Year Ending	Proportion of the Net Pension Liability/(Asset)	Proportionate Share of the Net Pension Liability/(Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/23	0.04871160%	$ 2,580,596	$ 7,630,239	33.82%	95.72%
12/31/22	0.04620706%	(3,724,374)	7,213,387	51.63%	106.02%
12/31/21	0.04353782%	(2,718,126)	6,560,274	41.43%	105.26%
12/31/20	0.04125717%	(1,330,319)	5,953,510	22.35%	102.96%
12/31/19	0.03962762%	1,409,826	5,538,283	25.46%	96.45%
12/31/18	0.03855570%	(1,144,764)	5,211,314	21.97%	102.93%
12/31/17	0.03831581%	315,814	4,959,220	6.37%	99.12%
12/31/16	0.03880459%	630,567	4,957,808	12.72%	98.20%
12/31/15	0.03905310%	(958,988)	4,956,357	19.35%	102.74%

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2023

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/23	$ 673,173	$ 673,173	$ -	$ 8,069,502	8.34%
12/31/22	590,133	590,133	-	7,630,239	7.73%
12/31/21	572,465	572,465	-	7,214,901	7.93%
12/31/20	523,103	523,103	-	6,560,275	7.97%
12/31/19	448,100	448,100	-	5,953,511	7.53%
12/31/18	424,504	424,504	-	5,538,283	7.66%
12/31/17	401,641	401,641	-	5,456,920	7.36%
12/31/16	361,343	361,343	-	4,952,868	7.30%
12/31/15	367,750	367,750	-	4,957,808	7.42%

See notes to the required supplementary information

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.

The budgeted amounts presented are as presented in the original budget and no amendments were adopted during the year. The City may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds council action.

Appropriations lapse at year end unless specifically carried over. There were no carryovers to the following year. Budgets are adopted at the department level of expenditure.

Wisconsin Retirement System

The amounts determined for each fiscal year were determined as of the calendar year-end and occurred within the fiscal year.

The City is required to present the last ten years of data; however, accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

Changes in benefit terms. There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

Changes in assumptions. Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the postretirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the postretirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

SUPPLEMENTARY INFORMATION

City of Reedsburg

Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2023

	Special Revenue Funds				
	Taxi Grant Fund	Park Fund	Triathlon Fund	DARE Fund	Webb Endowment Fund
Assets					
Cash and investments	$ -	$ 271,258	$ 43,560	$ 17,629	$ 293,721
Receivables:					
Taxes receivable	-	-	-	-	-
Customer accounts receivable	-	-	-	-	-
Loans	-	-	-	-	-
Due from other governments	63,369	-	-	-	-
Due from component units	-	-	-	-	50,172
Land held for resale	-	-	-	-	-
Total assets	$ 63,369	$ 271,258	$ 43,560	$ 17,629	$ 343,893
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ 19,836	$ -	$ 185	$ -	$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	81,121	-	-	-	-
Total liabilities	100,957	-	185	-	-
Deferred Inflows of Resources					
Unearned revenue	-	-	-	-	-
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund Balances (Deficit)					
Restricted	-	271,258	-	-	343,893
Committed	-	-	43,375	17,629	-
Assigned	-	-	-	-	-
Unassigned (deficit)	(37,588)	-	-	-	-
Total fund balances (deficit)	(37,588)	271,258	43,375	17,629	343,893
Total liabilities, deferred inflows of resources and fund balances	$ 63,369	$ 271,258	$ 43,560	$ 17,629	$ 343,893

Special Revenue Funds

Nishan Park Concession Stand Fund	Room Tax Fund	CDBG Fund	HCRI Fund	Home Loan Fund	CLOSE	Sidewalk Repair Fund
$ 16,998	$ 55,485	$ 483,326	$ 35,147	$ 47,406	$ 71,385	$ 31,857
-	-	-	-	-	-	1,193
-	-	-	-	-	-	244
-	-	632,612	5,000	41,742	74,359	-
-	-	-	-	-	87,823	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 16,998	$ 55,485	$ 1,115,938	$ 40,147	$ 89,148	$ 233,567	$ 33,294
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	388	-
-	-	2,363	-	-	-	-
-	-	-	-	-	-	-
-	-	2,363	-	-	388	-
-	-	-	-	-	-	1,193
-	-	-	-	-	87,823	-
-	-	-	-	-	87,823	1,193
-	55,485	1,113,575	40,147	89,148	-	-
16,998	-	-	-	-	145,356	32,101
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,998	55,485	1,113,575	40,147	89,148	145,356	32,101
$ 16,998	$ 55,485	$ 1,115,938	$ 40,147	$ 89,148	$ 233,567	$ 33,294

Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2023

	Special Revenue Funds				
	Solid Waste Fund	Mannigal Endowment Fund	Library - County Funding	Library - Investment	Popple Trail Donations
Assets					
Cash and investments	$ 159,803	$ -	$ 311,848	$ 389,477	$ 6,000
Receivables:					
Taxes receivable	459,702	-	490,000	-	-
Customer accounts receivable	-	-	-	-	-
Loans	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from component units	-	-	-	-	-
Land held for resale	-	-	-	-	-
Total assets	$ 619,505	$ -	$ 801,848	$ 389,477	$ 6,000
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ 39,989	$ -	$ 12,608	$ -	$ -
Accrued liabilities	-	-	19,847	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	39,989	-	32,455	-	-
Deferred Inflows of Resources					
Unearned revenue	459,702	-	490,000	-	-
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	459,702	-	490,000	-	-
Fund Balances (Deficit)					
Restricted	-	-	279,393	389,477	-
Committed	119,814	-	-	-	6,000
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	119,814	-	279,393	389,477	6,000
Total liabilities, deferred inflows of resources and fund balances	$ 619,505	$ -	$ 801,848	$ 389,477	$ 6,000

Special Revenue Funds						Capital Projects Funds
Fireworks Fund	Airport	Municipal Courts	Ambulance	Affordable Housing Fund	Cemetery	Capital Equipment Fund
$ 32,994	$ -	$ -	$ -	$ 75,274	$ 104,646	$ 419,702
94,500	71,598	-	-	-	-	413,600
-	864	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 127,494	$ 72,462	$ -	$ -	$ 75,274	$ 104,646	$ 833,302
$ -	$ 1,259	$ 9,533	$ -	$ -	$ 1,256	$ 39,518
-	401	5,400	-	-	2,354	-
-	29,495	-	853,196	-	-	-
-	-	198,060	-	-	-	-
-	31,155	212,993	853,196	-	3,610	39,518
94,500	71,598	-	-	-	-	413,600
-	-	-	-	-	-	-
94,500	71,598	-	-	-	-	413,600
-	-	-	-	75,274	-	-
32,994	-	-	-	-	101,036	-
-	-	-	-	-	-	380,184
-	(30,291)	(212,993)	(853,196)	-	-	-
32,994	(30,291)	(212,993)	(853,196)	75,274	101,036	380,184
$ 127,494	$ 72,462	$ -	$ -	$ 75,274	$ 104,646	$ 833,302

Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2023

	Capital Projects Funds				
	TIF District No. 4	**TIF District No. 6**	**TIF District No. 8**	**TIF District No. 9**	**TIF District No. 10**
Assets					
Cash and investments	$ 10,828	$ 533,553	$ 764,565	$ 558,463	$ 17,747
Receivables:					
Taxes receivable	291,604	106,846	86,535	827,373	29,866
Customer accounts receivable	-	-	-	-	-
Loans	-	-	-	-	-
Due from other governments	-	-	-	214,766	-
Due from component units	-	-	-	-	-
Land held for resale	-	-	-	699,928	-
Total assets	$ 302,432	$ 640,399	$ 851,100	$ 2,300,530	$ 47,613
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ -	$ -	$ -	$ 873,875	$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	24,040
Total liabilities	-	-	-	873,875	24,040
Deferred Inflows of Resources					
Unearned revenue	291,604	106,846	86,535	827,373	29,866
Unavailable revenues	-	-	-	214,766	-
Total deferred inflows of resources	291,604	106,846	86,535	1,042,139	29,866
Fund Balances (Deficit)					
Restricted	10,828	533,553	764,565	384,516	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	(6,293)
Total fund balances (deficit)	10,828	533,553	764,565	384,516	(6,293)
Total liabilities, deferred inflows of resources and fund balances	$ 302,432	$ 640,399	$ 851,100	$ 2,300,530	$ 47,613

Capital Projects Funds TIF District No. 11	Total Nonmajor Governmental Funds
$ 2,945,000	$ 7,697,672
-	2,872,817
-	1,108
-	753,713
-	365,958
-	50,172
224,877	924,805
$ 3,169,877	$ 12,666,245
$ 7,500	$ 1,005,559
-	28,390
-	885,054
-	303,221
7,500	2,222,224
-	2,872,817
-	302,589
-	3,175,406
3,162,377	7,513,489
-	515,303
-	380,184
-	(1,140,361)
3,162,377	7,268,615
$ 3,169,877	$ 12,666,245

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2023

	Special Revenue Funds				
	Taxi Grant Fund	**Park Fund**	**Triathlon Fund**	**DARE Fund**	**Webb Endowment Fund**
Revenues					
Taxes	$ -	$ -	$ -	$ -	$ -
Intergovernmental	392,177	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Public charges for services	14,517	28,800	67,833	-	-
Special assessments	-	-	-	-	-
Investment income	-	-	-	-	82,698
Miscellaneous revenues	-	-	-	8,619	-
Total revenues	406,694	28,800	67,833	8,619	82,698
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	12,688	-
Public works	240,664	-	-	-	-
Culture, recreation and education	-	-	15,884	-	-
Conservation and development	-	-	-	-	-
Health and human services	-	-	-	-	-
Capital outlay	203,865	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Total expenditures	444,529	-	15,884	12,688	-
Excess (deficiency) of revenues over expenditures	(37,835)	28,800	51,949	(4,069)	82,698
Other Financing Sources (Uses)					
Debt issued	-	-	-	-	-
Property sales	18,315	-	-	-	-
Transfers in	-	40,800	-	-	-
Transfers out	-	-	(50,000)	-	-
Premium on debt issued	-	-	-	-	-
Total other financing sources (uses)	18,315	40,800	(50,000)	-	-
Net change in fund balances	(19,520)	69,600	1,949	(4,069)	82,698
Fund Balances (Deficit), Beginning	(18,068)	201,658	41,426	21,698	261,195
Fund Balances (Deficit), Ending	$ (37,588)	$ 271,258	$ 43,375	$ 17,629	$ 343,893

Special Revenue Funds

Nishan Park Concession Stand Fund	Room Tax Fund	CDBG Fund	HCRI Fund	Home Loan Fund	CLOSE	Sidewalk Repair Fund
$ -	$ 117,211	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	670
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	117,211	-	-	-	-	670
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	14,425	-	-	-	-	-
-	93,770	27,682	-	-	77,109	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	108,195	27,682	-	-	77,109	-
-	9,016	(27,682)	-	-	(77,109)	670
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	9,016	(27,682)	-	-	(77,109)	670
16,998	46,469	1,141,257	40,147	89,148	222,465	31,431
$ 16,998	$ 55,485	$ 1,113,575	$ 40,147	$ 89,148	$ 145,356	$ 32,101

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2023

	Special Revenue Funds				
	Solid Waste Fund	**Mannigal Endowment Fund**	**Library - County Funding**	**Library - Investment**	**Popple Trail Donations**
Revenues					
Taxes	$ -	$ -	$ 485,000	$ -	$ -
Intergovernmental	10,519	-	289,265	-	-
Fines and forfeitures	-	-	-	-	-
Public charges for services	462,560	-	9,935	-	-
Special assessments	-	-	-	-	-
Investment income	-	18	-	4,894	-
Miscellaneous revenues	-	-	16,535	1,522	-
Total revenues	473,079	18	800,735	6,416	-
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	511,977	-	-	-	-
Culture, recreation and education	-	-	776,291	10,943	-
Conservation and development	-	-	-	-	-
Health and human services	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Total expenditures	511,977	-	776,291	10,943	-
Excess (deficiency) of revenues over expenditures	(38,898)	18	24,444	(4,527)	-
Other Financing Sources (Uses)					
Debt issued	-	-	-	-	-
Property sales	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(23,961)	(5,000)	-	-
Premium on debt issued	-	-	-	-	-
Total other financing sources (uses)	-	(23,961)	(5,000)	-	-
Net change in fund balances	(38,898)	(23,943)	19,444	(4,527)	-
Fund Balances (Deficit), Beginning	158,712	23,943	259,949	394,004	6,000
Fund Balances (Deficit), Ending	$ 119,814	$ -	$ 279,393	$ 389,477	$ 6,000

Special Revenue Funds						Capital Projects Funds
Fireworks Fund	Airport	Municipal Courts	Ambulance	Affordable Housing Fund	Cemetery Fund	Capital Equipment Fund
$ 14,500	$ 71,598	$ -	$ -	$ -	$ -	$ 261,100
-	36,100	-	-	-	-	-
-	-	242,654	-	-	-	-
7,175	96,254	-	-	-	16,475	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	15,396	-	-	-	-	-
21,675	219,348	242,654	-	-	16,475	261,100
-	-	289,255	-	-	-	-
-	-	-	853,196	-	-	-
-	243,688	-	-	62,500	-	-
22,668	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	107,811	-
-	-	-	-	-	-	221,932
-	-	-	-	-	-	-
22,668	243,688	289,255	853,196	62,500	107,811	221,932
(993)	(24,340)	(46,601)	(853,196)	(62,500)	(91,336)	39,168
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	139,461
-	(1,000)	-	-	(40,800)	-	-
-	-	-	-	-	-	-
-	(1,000)	-	-	(40,800)	-	139,461
(993)	(25,340)	(46,601)	(853,196)	(103,300)	(91,336)	178,629
33,987	(4,951)	(166,392)	-	178,574	192,372	201,555
$ 32,994	$ (30,291)	$ (212,993)	$ (853,196)	$ 75,274	$ 101,036	$ 380,184

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2023

	Capital Projects Funds				
	TIF District No. 4	TIF District No. 6	TIF District No. 8	TIF District No. 9	TIF District No. 10
Revenues					
Taxes	$ 312,196	$ 92,731	$ 81,607	$ 713,508	$ 18,063
Intergovernmental	11,182	5,053	765	107,734	-
Fines and forfeitures	-	-	-	-	-
Public charges for services	-	-	-	-	-
Special assessments	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous revenues	-	-	398	-	-
Total revenues	323,378	97,784	82,770	821,242	18,063
Expenditures					
Current:					
General government	983	983	983	4,487	166
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture, recreation and education	-	-	-	-	-
Conservation and development	150	26,371	1,817	170,474	150
Health and human services	-	-	-	-	-
Capital outlay	-	-	9,052	2,193,875	-
Debt service:					
Interest	-	-	17,945	-	-
Total expenditures	1,133	27,354	29,797	2,368,836	316
Excess (deficiency) of revenues over expenditures	322,245	70,430	52,973	(1,547,594)	17,747
Other Financing Sources (Uses)					
Debt issued	-	-	735,000	-	-
Property sales	-	-	-	-	-
Transfers in	-	311,683	-	455,343	-
Transfers out	(311,683)	(31,430)	-	(227,020)	-
Premium on debt issued	-	-	-	-	-
Total other financing sources (uses)	(311,683)	280,253	735,000	228,323	-
Net change in fund balances	10,562	350,683	787,973	(1,319,271)	17,747
Fund Balances (Deficit), Beginning	266	182,870	(23,408)	1,703,787	(24,040)
Fund Balances (Deficit), Ending	$ 10,828	$ 533,553	$ 764,565	$ 384,516	$ (6,293)

Capital Projects Funds: TIF District No. 11	Total Nonmajor Governmental Funds
$ -	$ 2,167,514
-	852,795
-	242,654
-	703,549
-	670
-	87,610
-	42,470
-	4,097,262
-	296,857
-	865,884
-	1,058,829
-	840,211
242,027	639,550
-	107,811
841,473	3,470,197
114,255	132,200
1,197,755	7,411,539
(1,197,755)	(3,314,277)
4,295,000	5,030,000
-	18,315
-	947,287
-	(690,894)
65,132	65,132
4,360,132	5,369,840
3,162,377	2,055,563
-	5,213,052
$ 3,162,377	$ 7,268,615

City of Reedsburg

Statement of Cash Flows -
Component Units
Year Ended December 31, 2023

	Community Development Authority	Herbert H Webb Trust	Total
Cash Flows From Operating Activities			
Paid to primary government	$ -	$ (70,210)	$ (70,210)
Paid to suppliers for goods and services	(140,400)	(34,201)	(174,601)
Net cash flows from operating activities	(140,400)	(104,411)	(244,811)
Cash Flows From Investing Activities			
Investments sold and matured	-	938,266	938,266
Investment income	10,789	98,680	109,469
Investments purchased	-	(966,570)	(966,570)
Net cash flows from investing activities	10,789	70,376	81,165
Cash Flows From Noncapital Financing Activities			
Proceeds from sales of property held for resale	172,663	-	172,663
Property purchased for resale	(23,472)	-	(23,472)
Net cash flows from noncapital financing activities	149,191	-	149,191
Net change in cash and cash equivalents	19,580	(34,035)	(14,455)
Cash and Cash Equivalents, Beginning	48,215	117,489	165,704
Cash and Cash Equivalents, Ending	$ 67,795	$ 83,454	$ 151,249
Reconciliation of Operating Loss to Net Cash Flows From Operating Activities			
Operating loss	$ (141,829)	$ (116,899)	$ (258,728)
Changes in assets and liabilities:			
Accounts receivable	130	-	130
Accounts payable	1,299	-	1,299
Due to primary government	-	12,488	12,488
Net cash flows from operating activities	$ (140,400)	$ (104,411)	$ (244,811)
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position			
Cash and investments, statement of net position	$ 67,795	$ 3,622,554	$ 3,690,349
Less noncash equivalents	-	(3,539,100)	(3,539,100)
Cash and cash equivalents	$ 67,795	$ 83,454	$ 151,249
Noncash Investing Activities			
Unrealized gain on investments	$ -	$ 352,296	

From: Jacob Crosetto
To: BARTNIK, LISA
Subject: RE: 2024 07 18 SETTLEMENT CONFIRMATION Allstate a/s/o Treinen vs. City of Reedsburg, et. al.-0696370618.1
Date: Friday, July 26, 2024 9:13:00 AM

Hi Lisa,

Just FYI: This will be on the Council agenda on 8/12 and we will send a check on 8/13

Jacob

From: BARTNIK, LISA <ebar4@allstate.com>
Sent: Thursday, July 18, 2024 8:46 AM
To: Jacob Crosetto <jcrosetto@reedsburgwi.gov>
Subject: 2024 07 18 SETTLEMENT CONFIRMATION Allstate a/s/o Treinen vs. City of Reedsburg, et. al.-0696370618.1

[**NOTICE:** This message originated outside of the City of Reedsburg -- **DO NOT CLICK** on **links** or open **attachments** unless you are sure the content is safe.]

Good morning, Jacob.

Confirming our conversation, thank you for agreeing to pay this claim in full. As I explained during our call, Allstate's adjuster declared Ms. Treinen's auto a total loss once the car was torn down and repairs were underway. Allstate's adjuster was able to see the additional hidden damage that was not visible when the initial estimate was written . The additional damage led to the declaration that the auto was a total loss.

Please issue a check payable to Allstate Property & Casualty Insurance Company in the amount of $7911.20 with claim no. 0696370618.1 inserted on the memo line and have the check sent to:

Attorney Elizabeth Bartnik
Law Office of Elizabeth B. Bartnik
222 Merchandise Mart Plaza, Suite 860
Chicago, IL 60654

I will forward the check to Allstate’s payment center. Ms. Treinen’s deductible will be retruned to her once the check clears.

Thank you for your cooperation reaching this resolution.

Sincerely,

Lisa Bartnik

Attorney Elizabeth (Lisa) Bartnik

Law Office of Elizabeth B. Bartnik
All Attorneys are Employees of Allstate Insurance Co.
Client Legal Services
Allstate Law & Regulation

Phone: 262-416-8673
Email: ebar4@allstate.com
Mail & discovery: ebar4@allstate.com AND wisconsinsco@allstate.com

This serves as written notice that consent is given under Wis. Stats. Section 801.14 (2) to accept service by electronic mail of discovery directed to the parties I represent by delivering a copy of the discovery to ebar4@allstate.com AND WisconsinSCO@allstate.com.

*****PLEASE NOTE OUR NEW MAILING ADDRESS, EFFECTIVE 11/15/23:*****

LAW OFFICE OF ELIZABETH B. BARTNIK
222 MERCHANDISE MART PLAZA, SUITE 860
CHICAGO, IL 60654

WISCONSIN MOTOR VEHICLE CRASH REPORT

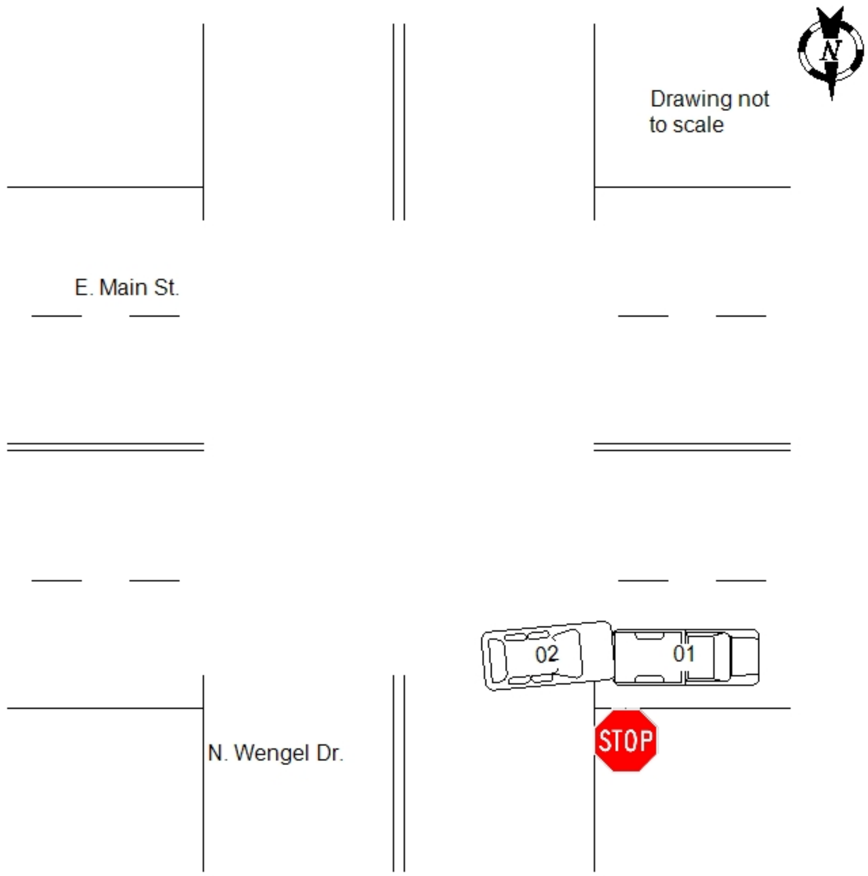
REEDSBURG POLICE DEPARTMENT
200 SOUTH PARK STREET
REEDSBURG, WI 53959
(608) 524-2376

9PL0122Z05

Document Number Override	Primary Crash Document #	Agency Crash Number R22-13498	Investigating Officer/Deputy A. MEEKER		
Crash Date 12/20/2022	Crash Time 06:50 AM	Date Arrived 12/20/2022	Time Arrived 07:02 AM		
Date Notified 12/20/2022	Time Notified 06:52 AM	Total Units 02	Total Injured 00	Total Killed 00	
☐ On Emergency	☐ Hit and Run	☐ Lane Closure	☐ Work Zone	☐ Trailer or Towed	☐ Reporting Threshold
☐ Government Property	☐ Active School Zone	School Bus Related NO	Tags		
☑ Reportable	Crash Type DT4000 (STANDARD CRASH)		☐ Amended		☐ Secondary Crash

Description

Diagram



Reconstruction By

Photos By
A. MEEKER #158

Additional Information
PHOTOS

☑ **I, a sworn law enforcement officer, agree that I have not added any CJIS data in this report.**

UNIT 2 WAS TRAVELING SOUTH BOUND ON N. WENGEL DR. BEHIND UNIT 1. UNIT 1 WAS CLEARING SNOW FROM THE ROADWAY, PUSHING SNOW AROUND THE TURN WEST BOUND ONTO E. MAIN ST.. UNIT 2 STOPPED FOR THE STOP SIGN AND PROCEEDED WEST BOUND ONTO E. MAIN ST. BELIEVING UNIT 1 WAS GOING TO CONTINUE ON E. MAIN ST.. UNIT 1 STOPPED AND BACKED UP TO CONTINUE CLEARING SNOW AND BACKED INTO UNIT 2. UNIT 1 SAID HE KNEW UNIT 2 WAS BEHIND HIM BUT HAD LOST SIGHT OF IT PRIOR TO BACKING UP. UNIT 2 SAID SHE HONKED THE HORN TO WARN UNIT 1 BUT IT CONTINUED ANYHOW. UNIT 1 SAID HE HEARD THE HONK TOO LATE. NO INJURIES WERE REPORTED. UNIT 2 SUSTAINED FUNCTIONAL DAMAGE AND UNIT 1 HAD MINOR DAMAGE. BOTH VEHICLES WERE REMOVED BY THE DRIVERS.

9PL0122Z05

R22-13498

WISCONSIN MOTOR VEHICLE CRASH REPORT

REEDSBURG POLICE DEPARTMENT
200 SOUTH PARK STREET
REEDSBURG, WI 53959
(608) 524-2376

Location

INTERSECTION ON N WENGEL DR AT STH23 WB IN THE CITY OF REEDSBURG IN SAUK COUNTY	Latitude **43.532647129**	Longitude **-89.969514371**
	X Coordinate **260055.34375**	Y Coordinate **4824252**
	Structure Type	

Crash Scene

First Harmful Event **MOTOR VEH IN TRANSPORT**	First Harmful Event Location **ON ROADWAY**	
Manner of Collision **03 - FRONT TO REAR**	Light Condition **DUSK**	
Road Surface Condition(s) **WET, SNOW, SLUSH**	Roadway Factor(s) **ROAD SURFACE CONDITION (WET, ICY, SNOW, SLUSH, ETC)**	
Environment Factor(s) **WEATHER CONDITIONS**		
Weather Condition(s) **CLOUDY**		
Animal Type	Relation To Trafficway **TRAFFICWAY - ON ROAD**	
Crash Classification - Location **PUBLIC PROPERTY**	Crash Classification - Jurisdiction **NO SPECIAL JURISDICTION**	
Tribal Land	Access Control **PARTIAL CONTROL**	Special Study

Within Interchange Area **NO**	Junction Location **INTERSECTION**	Intersection Type **FOUR-WAY INTERSECTION**

Unit Summary

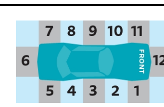
UNIT 01

Unit Status **IN TRANSIT**		Vehicle Operating As Classification **B CLASS**		Unit Type **TRUCK**
Vehicle Type **SNOW PLOW**				Operating As Endorsements
Total Occs **01**	Train/Bus # Recorded	Total # Citations Issued **0**	Total Trailers **0**	Total HazMat Types **0**
Insurance? **YES**	Direction Of Travel **SOUTHBOUND**	☐ **Pre CrashTire Mark**	Speed Limit **25**	Total Lanes **02**
Most Harmful Event: Collision With **MOTOR VEH IN TRANSPORT**		Special Function **NO SPECIAL FUNCTION**		Emergency Motor Vehicle Use **NOT APPLICABLE**
Traffic Way **TWO-WAY, NOT DIVIDED**		Traffic Control **STOP SIGN**		Traffic Control Inoperative/Missing **NO**
Surface Type **BLACKTOP (BITUMINOUS)**		Road Curvature **STRAIGHT**		Road Grade **LEVEL**
Truck Bus or HazMat **TRUCK OR TRUCK COMBINATION > 10,000LBS GVWR/GCWR**				

Vehicle

UNIT 01 VEHICLE 01

License Plate Number **81648**	Plate Type **MUN - MUNICIPAL**	St **WI**	Country of Issuance **UNITED STATES**
Vehicle Identification Number **1HTWDAZR9CJ563961**	Make **INTERNATIONAL**	Year **2012**	Model **DUMP TRUCK**
Color **YEL - YELLOW**	Body Style **TK - TRUCK**		Bus Use
Initial Contact Point **06 - REAR**	Vehicle Damage **06 - REAR**		
Extent Of Damage **MINOR DAMAGE**			



WISCONSIN MOTOR VEHICLE CRASH REPORT

REEDSBURG POLICE DEPARTMENT
200 SOUTH PARK STREET
REEDSBURG, WI 53959
(608) 524-2376

UNIT 01 — VEHICLE 01

Towed Due To Damage **NOT TOWED**	Vehicle Removed By **OPERATOR**
What Driver Was Doing **BACKING**	Vehicle Factors **NOT APPLICABLE**
Driver Prior Action Other	
Driver Actions **UNSAFE BACKING, LOOKED BUT DID NOT SEE**	
Owner Name **CITY OF REEDSBURG** **(608) 524-6404**	Owner Address **134 S. LOCUST ST** **REEDSBURG, WI 53959 , US**

Sequence Of Events

01	Event **MOTOR VEH IN TRANSPORT**
02	Event
03	Event
04	Event

Policy Holder

Insurance Company **CITY OF REEDSBURG**	Government **CITY OF REEDSBURG**

Individual

UNIT 01 — INDIVIDUAL 001

Driver **NATHAN D RUNDE** **(608) 963-5623**	Citations Issued **0**	Sex **MALE**
	Date of Birth **12/03/1995**	Race **WHITE**
Address **2025 HUNTINGTON PARK DR** **REEDSBURG, WI 53959 , US**	Driver License Number **R5306249544302** **STATE: WISCONSIN COUNTRY: UNITED STATES**	

Safety Equipment

On Duty Crash **WINTER-HWY-MAINTENANC**		Safety Equipment **SHOULDER & LAP BELT**
Row **01 - FRONT ROW**	Seat Position **07 - LEFT**	
Helmet Use		Helmet Compliance
Eye Protection		Tint Compliance

Injury

Injury Severity **NO APPARENT INJURY**	Airbag **NON DEPLOYED**	
Ejected **NOT EJECTED**	Ejection Path **NOT EJECTED/NOT APPLICABLE**	Trapped/Extricated **NOT TRAPPED**
Medical Transport **NOT TRANSPORTED**	EMS Agency Identifier	EMS Run #
Hospital	Date of Death	Time of Death

Distracted By

Distracted By Source **NOT APPLICABLE (NOT DISTRACTED)**
Distracted By Action **NOT DISTRACTED**

WISCONSIN MOTOR VEHICLE CRASH REPORT

REEDSBURG POLICE DEPARTMENT
200 SOUTH PARK STREET
REEDSBURG, WI 53959
(608) 524-2376

UNIT 01 — INDIVIDUAL 001

Non Motorist	Striking Unit #	Location	
Prior Action			
Action			
Action Other			To/From School
Drug & Alcohol	Suspected Alcohol Use: NO	Suspected Drug Use: NO	
Alcohol Test Given: TEST NOT GIVEN	Alcohol Test Type	Alcohol Test Results	
Drug Test Given: TEST NOT GIVEN	Drug Test Type	Drug Test Results	
Drug Type			
Individual Condition: APPEARED NORMAL			

UNIT 01 — TRUCK BUS 01

Carrier

☑ Use Vehicle Owner Same as Carrier		Source: DRIVER	
Name: CITY OF REEDSBURG		Address: 134 S. LOCUST ST REEDSBURG, WI 53959 , US	
GVWR: MORE THAN 26,000 LB	Vehicle Configuration: SINGLE UNIT TRUCK (3 OR MORE AXLES)	Cargo Body Type: DUMP	
US DOT #	Carrier Type: NOT IN COMMERCE/GOVERNMENT	Permitted Load: NOT APPLICABLE	
☐ OS/OW Load	WI Permit Number	☐ Permitted Vehicle On Permitted Route	☐ Escort Vehicle Required By Permit / ☐ Escort Vehicle Present
Measured Height	Measured Length	Measured Width	Measured Weight

Unit Summary

UNIT 02

Unit Status: IN TRANSIT		Vehicle Operating As Classification: D CLASS		Unit Type: AUTOMOBILE
Vehicle Type: PASSENGER CAR				Operating As Endorsements
Total Occs: 02	Train/Bus # Recorded	Total # Citations Issued: 0	Total Trailers: 0	Total HazMat Types: 0
Insurance?: YES	Direction Of Travel: SOUTHBOUND	☐ Pre CrashTire Mark	Speed Limit: 25	Total Lanes: 02
Most Harmful Event: Collision With: MOTOR VEH IN TRANSPORT		Special Function: NO SPECIAL FUNCTION		Emergency Motor Vehicle Use: NOT APPLICABLE
Traffic Way: TWO-WAY, NOT DIVIDED		Traffic Control: STOP SIGN		Traffic Control Inoperative/Missing: NO
Surface Type: BLACKTOP (BITUMINOUS)		Road Curvature: STRAIGHT		Road Grade: LEVEL

WISCONSIN MOTOR VEHICLE CRASH REPORT

REEDSBURG POLICE DEPARTMENT
200 SOUTH PARK STREET
REEDSBURG, WI 53959
(608) 524-2376

Truck Bus or HazMat
NO

UNIT 02 — VEHICLE 02

Vehicle

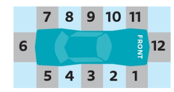
License Plate Number	Plate Type	St	Country of Issuance
AKF2320	AUT - AUTOMOBILE	WI	UNITED STATES

Vehicle Identification Number	Make	Year	Model
4T1BK36B26U117783	TOYOTA	2006	AVALON

Color	Body Style	Bus Use
BLU - BLUE	4D - 4DR	

Initial Contact Point	Vehicle Damage
12 - FRONT	12 - FRONT

Extent Of Damage
FUNCTIONAL DAMAGE



Towed Due To Damage	Vehicle Removed By
NOT TOWED	OPERATOR

What Driver Was Doing	Vehicle Factors
RIGHT TURN	NOT APPLICABLE

Driver Prior Action Other

Driver Actions
FOLLOWING TOO CLOSE

Owner Name	Owner Address
NICOLE A TREINEN (608) 395-9552	2701 E. MAIN ST. TRLR 140 REEDSBURG, WI 53959 , US

Sequence Of Events

	Event
01	MOTOR VEH IN TRANSPORT
02	
03	
04	

UNIT

Policy Holder

Insurance Company	Individual
ALLSTATE-INS-CO	NICOLE TREINEN

Individual

UNIT — INDIVIDUAL

Driver	Citations Issued	Sex
NICOLE A TREINEN (608) 395-9552	0	FEMALE
	Date of Birth	**Race**
	01/29/1986	WHITE

Address	Driver License Number
2701 E. MAIN ST. TRLR 140 REEDSBURG, WI 53959 , US	T6556218652906 STATE: WISCONSIN COUNTRY: UNITED STATES

Safety Equipment

On Duty Crash	Safety Equipment
	SHOULDER & LAP BELT

Row	Seat Position
01 - FRONT ROW	07 - LEFT

Helmet Use	Helmet Compliance

WISCONSIN MOTOR VEHICLE CRASH REPORT

REEDSBURG POLICE DEPARTMENT
200 SOUTH PARK STREET
REEDSBURG, WI 53959
(608) 524-2376

UNIT 02 — INDIVIDUAL 002

Eye Protection	Tint Compliance
Injury — Injury Severity: NO APPARENT INJURY	Airbag: NON DEPLOYED

Ejected	Ejection Path	Trapped/Extricated
NOT EJECTED	NOT EJECTED/NOT APPLICABLE	NOT TRAPPED

Medical Transport	EMS Agency Identifier	EMS Run #
NOT TRANSPORTED		

Hospital	Date of Death	Time of Death

Distracted By
Distracted By Source: NOT APPLICABLE (NOT DISTRACTED)
Distracted By Action: NOT DISTRACTED

Non Motorist
Striking Unit #:
Location:
Prior Action:
Action:
Action Other:
To/From School:

Drug & Alcohol

Suspected Alcohol Use	Suspected Drug Use
NO	NO

Alcohol Test Given	Alcohol Test Type	Alcohol Test Results
TEST NOT GIVEN		

Drug Test Given	Drug Test Type	Drug Test Results
TEST NOT GIVEN		

Drug Type:

Individual Condition: APPEARED NORMAL

Individual

UNIT — INDIVIDUAL

Passenger	Citations Issued	Sex
CHERYL L HOLLOWAY	0	FEMALE
	Date of Birth: 07/18/1960	Race: WHITE

Address	Driver License Number
N1720 HWY 80 ELROY, WI 53929 , US	H4001126075800 STATE: WISCONSIN COUNTRY: UNITED STATES

Safety Equipment

On Duty Crash	Safety Equipment
	SHOULDER & LAP BELT

Row	Seat Position
01 - FRONT ROW	09 - RIGHT

Helmet Use	Helmet Compliance

Eye Protection	Tint Compliance

WISCONSIN MOTOR VEHICLE CRASH REPORT

REEDSBURG POLICE DEPARTMENT
200 SOUTH PARK STREET
REEDSBURG, WI 53959
(608) 524-2376

UNIT 02 — INDIVIDUAL 003

Injury	Injury Severity **NO APPARENT INJURY**	Airbag **NON DEPLOYED**	
Ejected **NOT EJECTED**	Ejection Path **NOT EJECTED/NOT APPLICABLE**		Trapped/Extricated **NOT TRAPPED**
Medical Transport **NOT TRANSPORTED**		EMS Agency Identifier	EMS Run #
Hospital		Date of Death	Time of Death
Distracted By	Distracted By Source		
Distracted By Action			
Non Motorist	Striking Unit #	Location	
Prior Action			
Action			
Action Other			To/From School
Drug & Alcohol	Suspected Alcohol Use **NO**	Suspected Drug Use **NO**	
Alcohol Test Given **TEST NOT GIVEN**	Alcohol Test Type		Alcohol Test Results
Drug Test Given **TEST NOT GIVEN**	Drug Test Type	Drug Test Results	
Drug Type			
Individual Condition **APPEARED NORMAL**			

Allstate

PO BOX 660636 DALLAS, TX 75266

CITY OF REEDSBURG
1 S PINCKNEY STREET
STE 410 PO BOX 927
MADISON WI 53701

Allstate Property and Casualty Insurance Company
PO BOX 660636
DALLAS TX 75266

City of Reedsburg
134 S LOCUST ST
REEDSBURG WI 539591934

0696370618 G10

Allstate Property and Casualty Insurance Company
PO BOX 660636
DALLAS TX 75266

City of Reedsburg
134 S LOCUST ST
REEDSBURG WI 539591934

February 01, 2023

CLAIM NUMBER: 0696370618 G10
DATE OF LOSS: December 20, 2022
OUR INSURED: NICOLE TREINEN
YOUR FILE NUMBER:
YOUR INSURED: Nathan Runde
ADDRESS:

CITY STATE ZIP: , ,
LOSS LOCATION: Reedsburg, , WI
AMOUNT OF LOSS: $7,911.20

PHONE NUMBER: 972-915-5920
FAX NUMBER: 866-447-4293

Re: Subrogation Claim Notice

Dear City of Reedsburg,

Our investigation indicates your insured was responsible for the loss referenced above.

Please accept this letter as notice of our subrogation claim. Enclosed, you will find copies of the supporting documents for which we are seeking reimbursement. To assist you in your review, the following is a breakdown of our subrogation demand:

Auto Damage (Company Paid):	$7,411.20
Rental:	$
Towing:	$
Other:	$
Deductible (Customer Paid):	$500.00
Salvage Recovery:	$
Insured Out of Pocket (please send directly to our Insured):	$

Please forward your payment with our claim number to:

Allstate Payment Processing Center
P.O. BOX 650271
Dallas, TX 75265 0271

Be advised that any amounts received from you for less than the amount demanded will be considered an undisputed partial payment amount only, and we retain the right to pursue full payment.

We ask that you direct any future correspondence to the address listed at the top of this letter.

If corresponding by e-mail, please send to claims@claims.allstate.com and refer to the Allstate claim number on the subject line. Thank you.

0696370618 G10

Sincerely,

NICHOLAS MURRELL

NICHOLAS MURRELL
972-915-5920
Allstate Property and Casualty Insurance Company

0696370618 G10

Report Date: 02/01/2023

Payment Ledger

Policy Holder:	NICOLE A TREINEN	Total Amount Paid	$0.00
Participant:		Medical Deductible:	$0.00
Date of Loss:	12/20/2022	Co-payment Amount	$0.00
Claim Number:	0696370618		

Payment/Credit Date	Payee/Payor	Check#		Amount
01/03/2023	NICOLE A. TREINEN	149502717	$	953.79
01/31/2023	NICOLE A TREINEN	169658797	$	3,132.43
01/18/2023	UW CREDIT UNION	192667058	$	3,324.98

CCC ONE MARKET VALUATION SUMMARY

Prepared for ALLSTATE PROPERTY & CASUALTY

REPORT SUMMARY

CLAIM INFORMATION

Owner	Treinen, Nicole 2701 E Main St Lot 140 Reedsburg, WI 53959-9467
Loss Vehicle	2006 Toyota Avalon Limited
Loss Incident Date	12/20/2022
Claim Reported	12/30/2022

The CCC ONE® Market Valuation Summary reflects CCC Intelligent Solutions Inc.'s opinion as to the value of the loss vehicle, based on information provided to CCC by ALLSTATE PROPERTY & CASUALTY.

Loss vehicle odometer is similar to the average mileage of 158,400.

INSURANCE INFORMATION

Report Reference Number	110892241 -2
Claim Reference	000696370618D01
Adjuster	Syme, Nathaniel
Odometer	157,610
Last Updated	01/11/2023 11:12 AM

VALUATION SUMMARY

Base Vehicle Value	**$ 7,605.00**
Condition Adjustment	- $ 265.00
Adjusted Vehicle Value	**$ 7,340.00**
Vehicular Tax (5.5%)	+ $ 403.70
Tax reflects applicable state, county and municipal taxes.	
Title, Registration and Other Fees*	+ $ 167.50
Value before Deductible	**$ 7,911.20**
Deductible*	- $ 500.00
Total	**$ 7,411.20**

Adjustments indicated with an Asterisk (*) have been determined by ALLSTATE PROPERTY & CASUALTY and have been added here for convenience. The fees provided may be based on preset values provided by ALLSTATE PROPERTY & CASUALTY. Please refer to Taxes and Fees for more information.

The total may not represent the total of the settlement as other factors (i.e. other applicable fees) may need to be taken into account.

BASE VEHICLE VALUE

This is derived per our Valuation methodology described on the next page.

ADJUSTED VEHICLE VALUE

This is determined by adjusting the Base Vehicle Value to account for the actual condition of the loss vehicle and certain other reported attributes, if any, such as refurbishments and after factory equipment.

Inside the Report

VALUATION METHODOLOGY

How was the valuation determined?

CLAIM INSPECTION

ALLSTATE PROPERTY & CASUALTY has provided CCC with the zip code where the loss vehicle is garaged, loss vehicle VIN, mileage, equipment, as well as loss vehicle condition, which is used to assist in determining the value of the loss vehicle.

DATABASE REVIEW

CCC maintains an extensive database of vehicles that currently are or recently were available for sale in the U.S. This database includes vehicles that CCC employees have physically inspected, as well as vehicles advertised for sale by dealerships or private parties. All of these sources are updated regularly.

SEARCH FOR COMPARABLES

When a valuation is created the database is searched and comparable vehicles in the area are selected. The zip code where the loss vehicle is garaged determines the starting point for the search. Comparable vehicles are similar to the loss vehicle based on relevant factors.

CALCULATE BASE VEHICLE VALUE

Adjustments to the price of the selected comparable vehicles are made to reflect differences in vehicle attributes, including mileage and options. Dollar adjustments are based upon market research.

Finally, the Base Vehicle Value is the weighted average of the adjusted values of the comparable vehicles based on the following factors:

- Source of the data (such as inspected versus advertised)
- Similarity (such as equipment, mileage, and year)
- Proximity to the loss vehicle's primary garage location
- Recency of information

VEHICLE INFORMATION

VEHICLE DETAILS

Location	REEDSBURG, WI 53959-9467
VIN	4T1BK36B26U117783
Year	2006
Make	Toyota
Model	Avalon
Trim	Limited
Body Type	Sedan
Engine -	
Cylinders	6
Displacement	3.5L
Fuel Type	Gasoline
Carburation	EFI
Transmission	Automatic Transmission Overdrive
Curb Weight	3600 lbs

Vehicles sold in the United States are required to have a manufacturer assigned Vehicle Identification Number(VIN). This number provides certain specifications of the vehicle.

Please review the information in the Vehicle Information Section to confirm the reported mileage and condition, and to verify that the information accurately reflects the options, additional equipment, refurbishments or other aspects of the loss vehicle that may impact the value.

VEHICLE ALLOWANCES

Odometer	157,610	+ 54
Options		
Navigation System	Reported	+ 245
Traction Control	Reported	+ 61
Stability Control	Reported	+ 61
Intelligent Cruise	Reported	+ 98

Reported* Option(s) added after initial valuation

Allowances are factors influencing the value of the loss vehicle when compared to a typical vehicle. The typical vehicle is a vehicle of the same year, make, and model as the loss vehicle, including average mileage, and all standard and predominant equipment. These allowances are displayed for illustrative purposes only.

The Base Vehicle Value is calculated from the comparable vehicles with adjustments to reflect the loss vehicle configuration

VEHICLE INFORMATION

VEHICLE EQUIPMENT

Odometer	157,610	
Transmission	Automatic Transmission	✓
	Overdrive	✓
Power	Power Steering	✓
	Power Brakes	✓
	Power Windows	✓
	Power Locks	✓
	Power Mirrors	✓
	Power Driver Seat	✓
	Power Passenger Seat	✓
	Power Trunk/Liftgate	✓
Decor/Convenience	Air Conditioning	✓
	Climate Control	✓
	Tilt Wheel	✓
	Cruise Control	✓
	Rear Defogger	✓
	Intermittent Wipers	✓
	Console/Storage	✓
	Memory Package	✓
	Navigation System	Additional
	Keyless Entry	✓
	Telescopic Wheel	✓
	Message Center	✓
	Home Link	✓
	Wood Interior Trim	✓
	Rear Power Sunshades	✓
Seating	Bucket Seats	✓
	Leather Seats	✓
	Heated Seats	✓
	Ventilated Seats	✓
Radio	AM Radio	✓
	FM Radio	✓

To the left is the equipment of the loss vehicle that ALLSTATE PROPERTY & CASUALTY provided to CCC.

✓ **Standard** This equipment is included in the base configuration of the vehicle at time of purchase.

Additional Equipment that is not Standard but was noted to be on the loss vehicle.

VEHICLE INFORMATION

VEHICLE EQUIPMENT

	Stereo	✓
	Search/Seek	✓
	Cassette	
	Steering Wheel Touch Controls	✓
	Premium Radio	✓
	CD Changer/Stacker	✓
Wheels	Aluminum/Alloy Wheels	✓
Roof	Electric Glass Roof	✓
Safety/Brakes	Air Bag (Driver Only)	✓
	Passenger Air Bag	✓
	Anti-lock Brakes (4)	✓
	4-wheel Disc Brakes	✓
	Front Side Impact Air Bags	✓
	Head/Curtain Air Bags	✓
	Xenon Or L.E.D. Headlamps	✓
	Alarm	✓
	Traction Control	
	Stability Control	
	Intelligent Cruise	
Exterior/Paint/Glass	Dual Mirrors	✓
	Heated Mirrors	✓
	Fog Lamps	✓
	Signal Integrated Mirrors	✓
	Clearcoat Paint	✓
Other - Cars	California Emissions	✓

VEHICLE CONDITION

COMPONENT CONDITION

	Condition	Inspection Notes	Value Impact
INTERIOR			
Seats	PRIVATE OWNER	Light creasing from normal wear to driver seat. No photos of additional seating.	$ 0
Carpets	FAIR	Dark staining to driver, front and rear passenger areas.	- $ 108
Dashboard	PRIVATE OWNER	Light scratches around radio and temp controls.	$ 0
Headliner	PRIVATE OWNER	Not visible	$ 0
EXTERIOR			
Sheet Metal	FAIR	Dent on RT QP. Light dings to LF and RF doors.	- $ 157
Trim	PRIVATE OWNER	Pitting to LT and RT mirrors.	$ 0
Paint	PRIVATE OWNER	Light scratches to doors.	$ 0
Glass	PRIVATE OWNER	Light surface etching to door glass.	$ 0
MECHANICAL			
Engine	PRIVATE OWNER	Moderate dirt and debris	$ 0
Transmission	PRIVATE OWNER	Not visible	$ 0
TIRES			
Front Tires	PRIVATE OWNER	6/32, 6/32	$ 0
Rear Tires	PRIVATE OWNER	6/32, 6/32	$ 0
Total Condition Adjustments			**- $ 265**

ALLSTATE PROPERTY & CASUALTY uses condition inspection guidelines to determine the condition of key components of the loss vehicle prior to the loss. The guidelines describe physical characteristics for these key components, for the condition selected based upon age. Inspection Notes reflect observations from the appraiser regarding the loss vehicle's condition.

CCC makes dollar adjustments that reflect the impact the reported condition has on the value of the loss vehicle as compared to Private Owner condition. These dollar adjustments are based upon interviews with dealerships across the United States.

COMPARABLE VEHICLES

COMPARABLE VEHICLES

Source	Vehicle	Price	Adjusted Comparable Value
Comp 1			
Source: Autotrader Bergstrom Lexus Appleton, WI (920) 968-7300 95 Miles From Reedsburg, WI	**2006 Toyota Avalon Limited 6 3.5l Gasoline Efi** Odometer: 95,950 VIN: 4T1BK36B26U145373 Stock #: 221091B Updated Date: 12/25/2022	$ 9,998 (List)	$ 6,942
Comp 2			
Source: Dealer Ad Lentz Used Vehicles Inc Waldo, WI (920) 528-7799 103 Miles From Reedsburg, WI	**2006 Toyota Avalon Xls 6 3.5l Gasoline Efi** Odometer: 128,048 VIN: 4T1BK36B56U144279 Updated Date: 12/07/2022	$ 8,995 (List)	$ 7,009
Comp 3			
Source: Dealer Ad Big Bill's Milwaukee, WI (414) 442-9200 106 Miles From Reedsburg, WI	**2006 Toyota Avalon Limited 6 3.5l Gasoline Efi** Odometer: 202,071 VIN: 4T1BK36B16U109769 Updated Date: 12/07/2022	$ 6,295 (List)	$ 7,316

Comparable vehicles used in the determination of the Base Vehicle Value are not intended to be replacement vehicles but are reflective of the market value, and may no longer be available for sale.

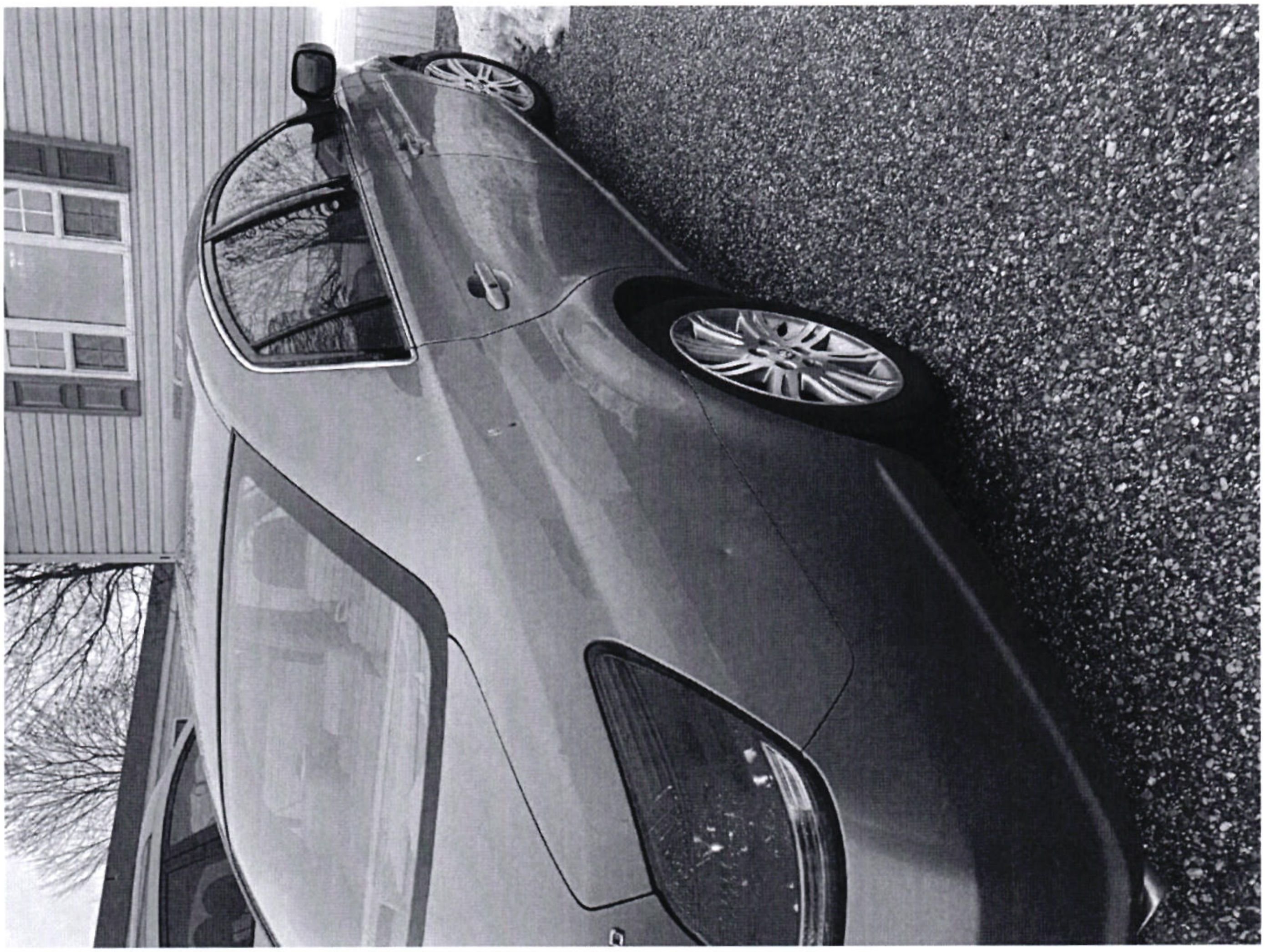
List Price is the sticker price of an inspected dealer vehicle and the advertised price for the advertised vehicle.

Take Price is the amount that the dealership will accept to sell the inspected vehicle, though a lower price may be obtainable through negotiation.

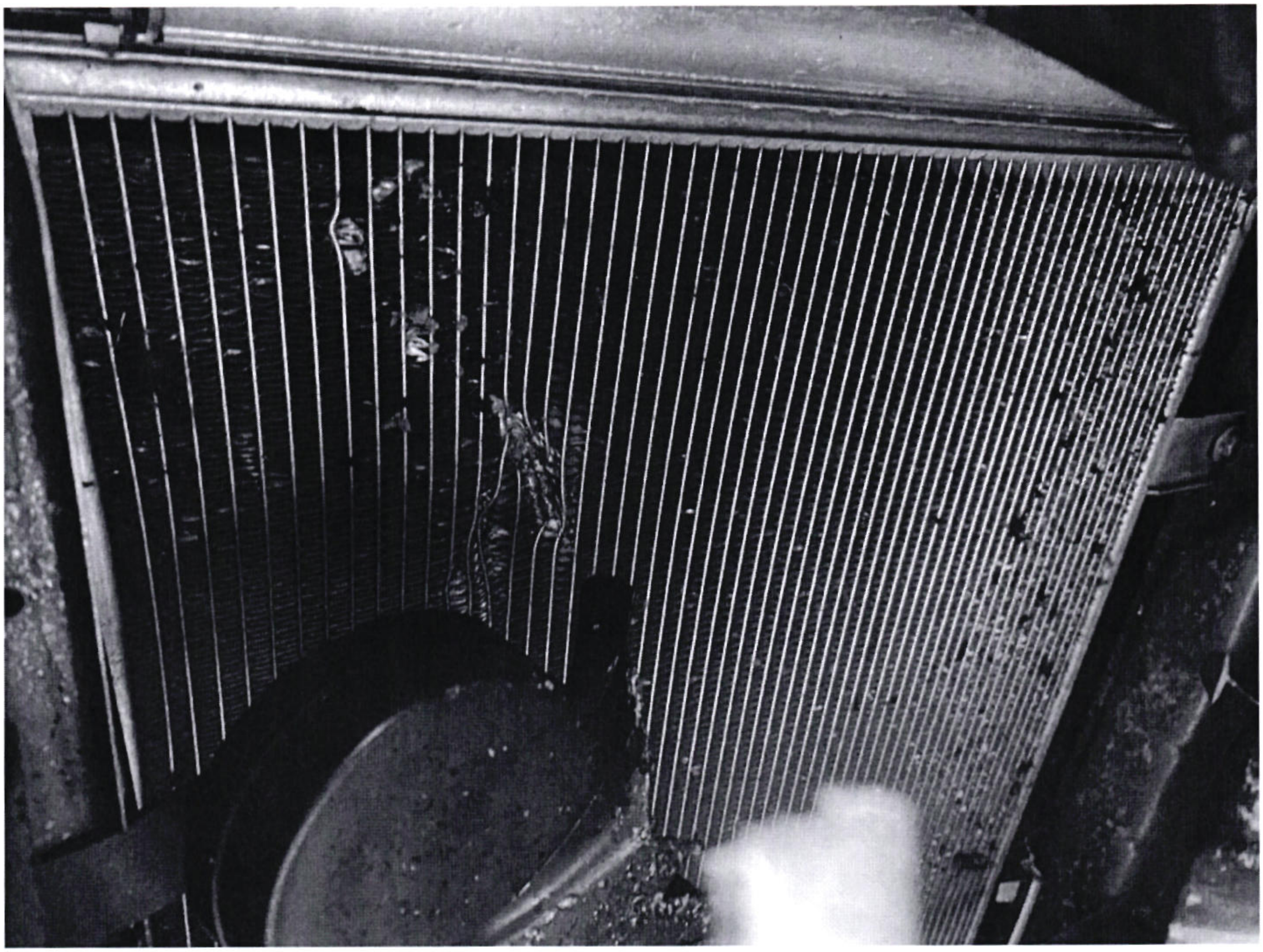
Distance is based upon a straight line between loss and comparable vehicle locations.

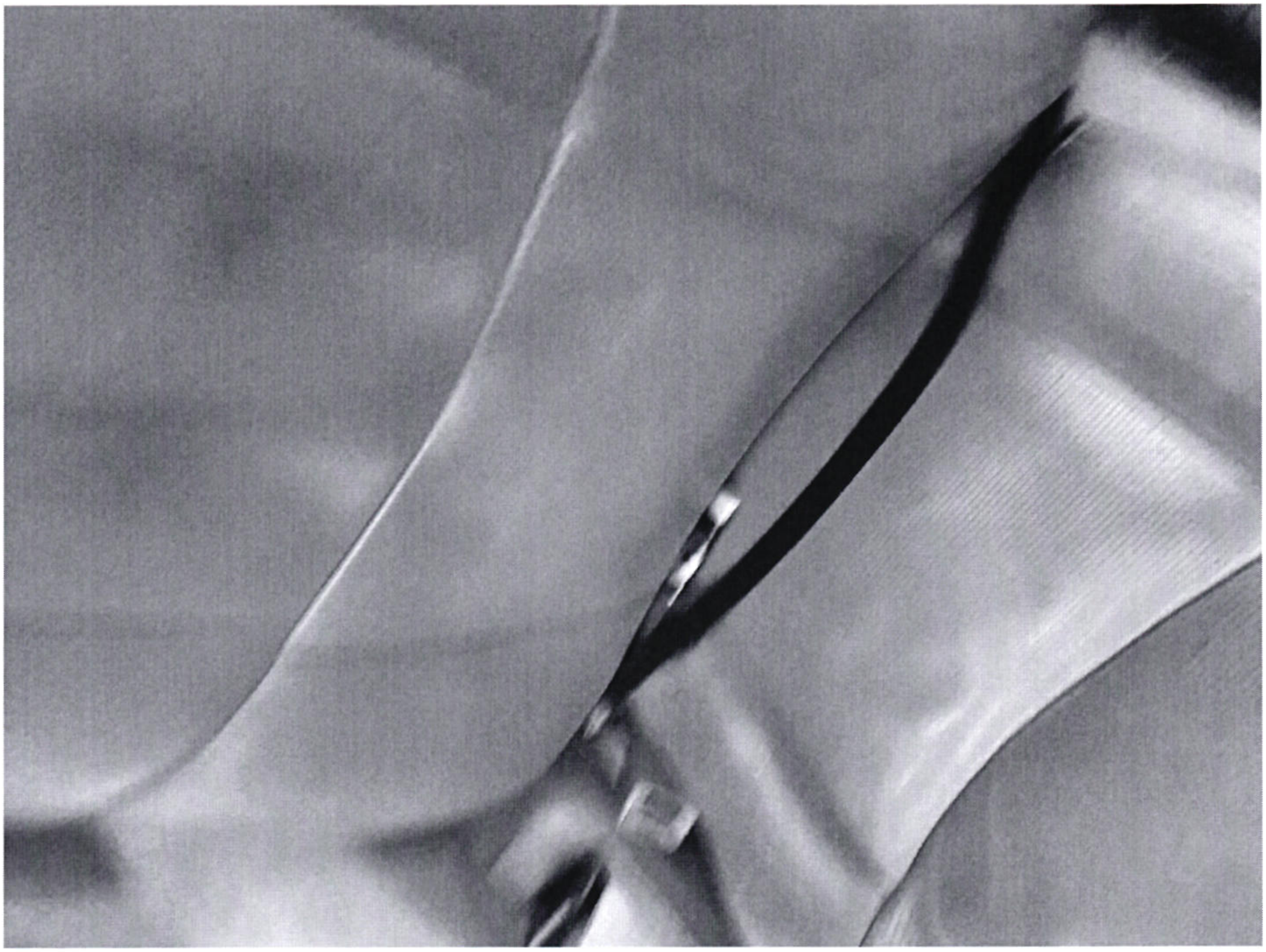
Adjusted Comparable Value represents the price of the comparable vehicle with adjustments for options, mileage, condition, and year/model/trim as compared to the loss vehicle.

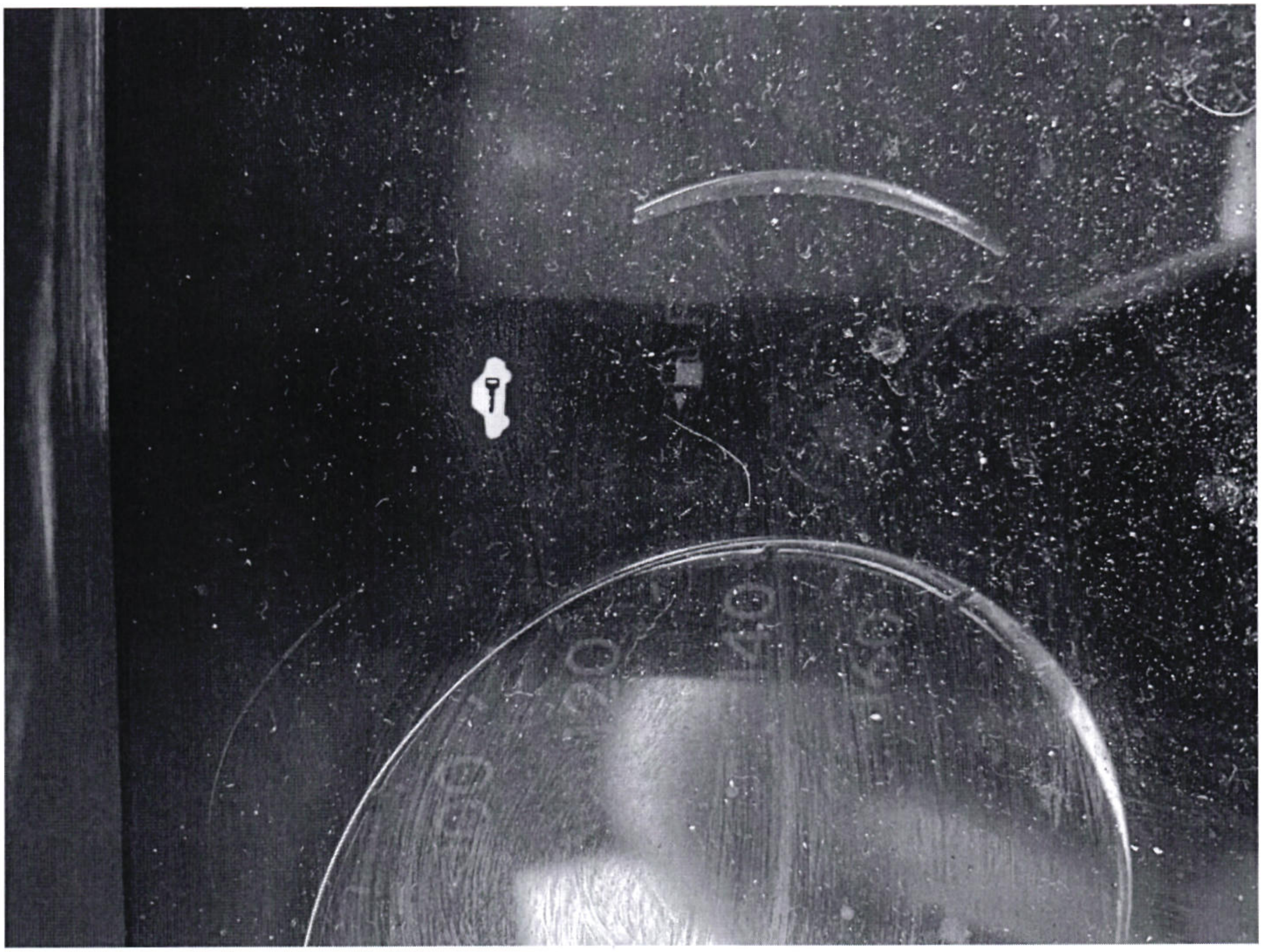
A condition adjustment is also made to set the comparable vehicle to Private Owner condition, which the loss vehicle is also compared to in the Vehicle Condition section.




STARK on the BELTLINE
WISCONSIN
AKF-2320
America's Dairyland
Madison, WI 608-709-5330



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120
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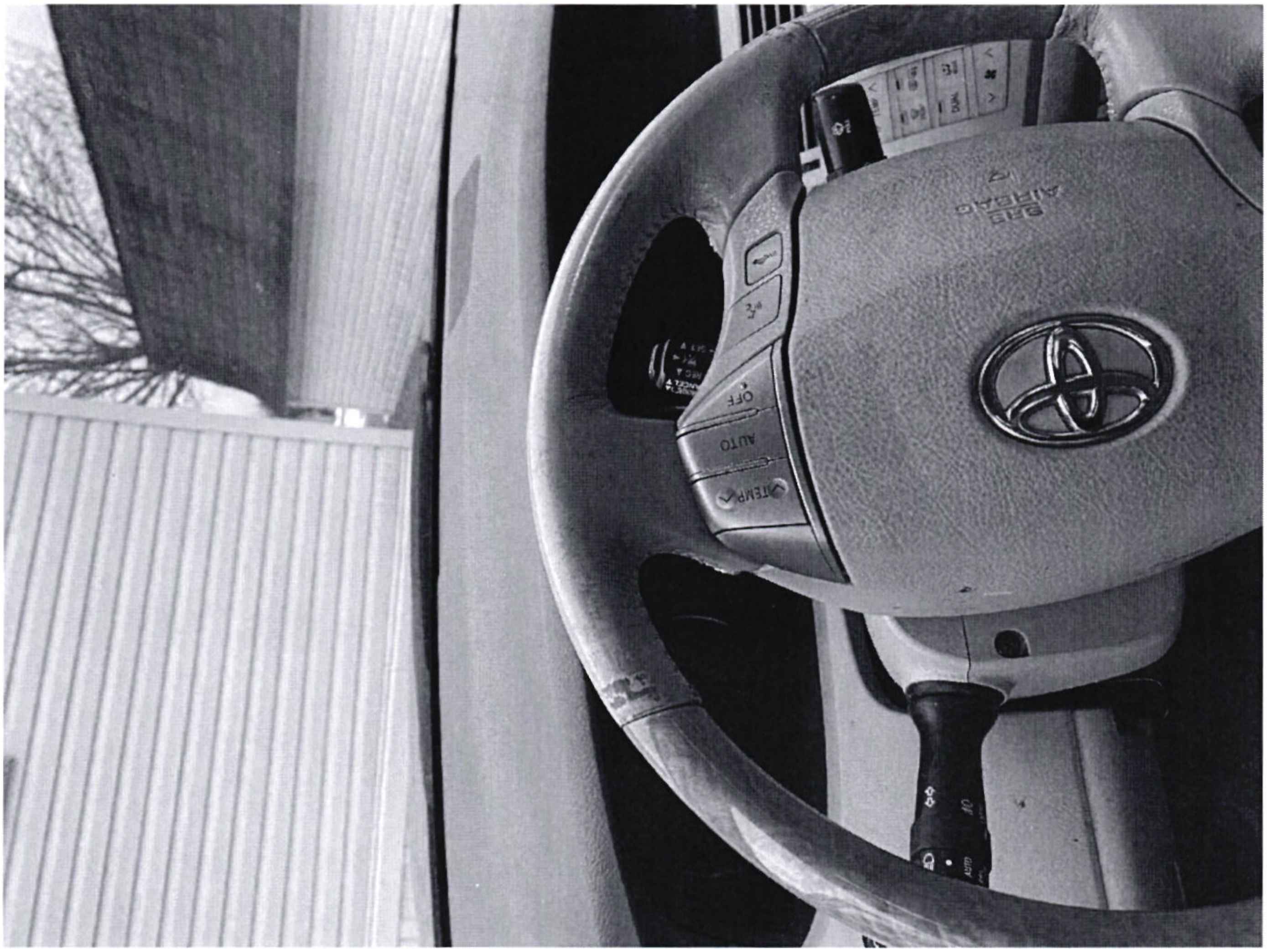
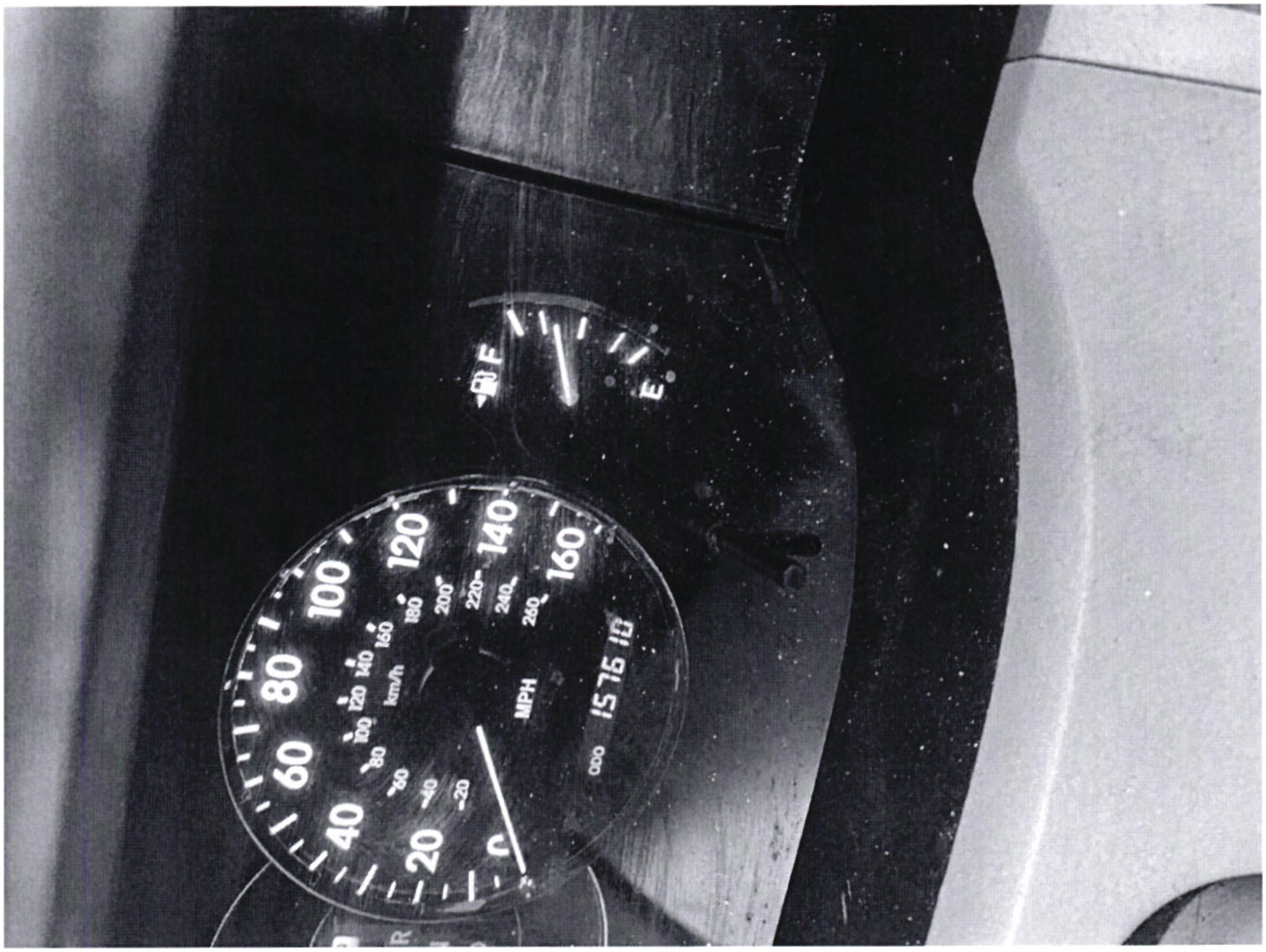
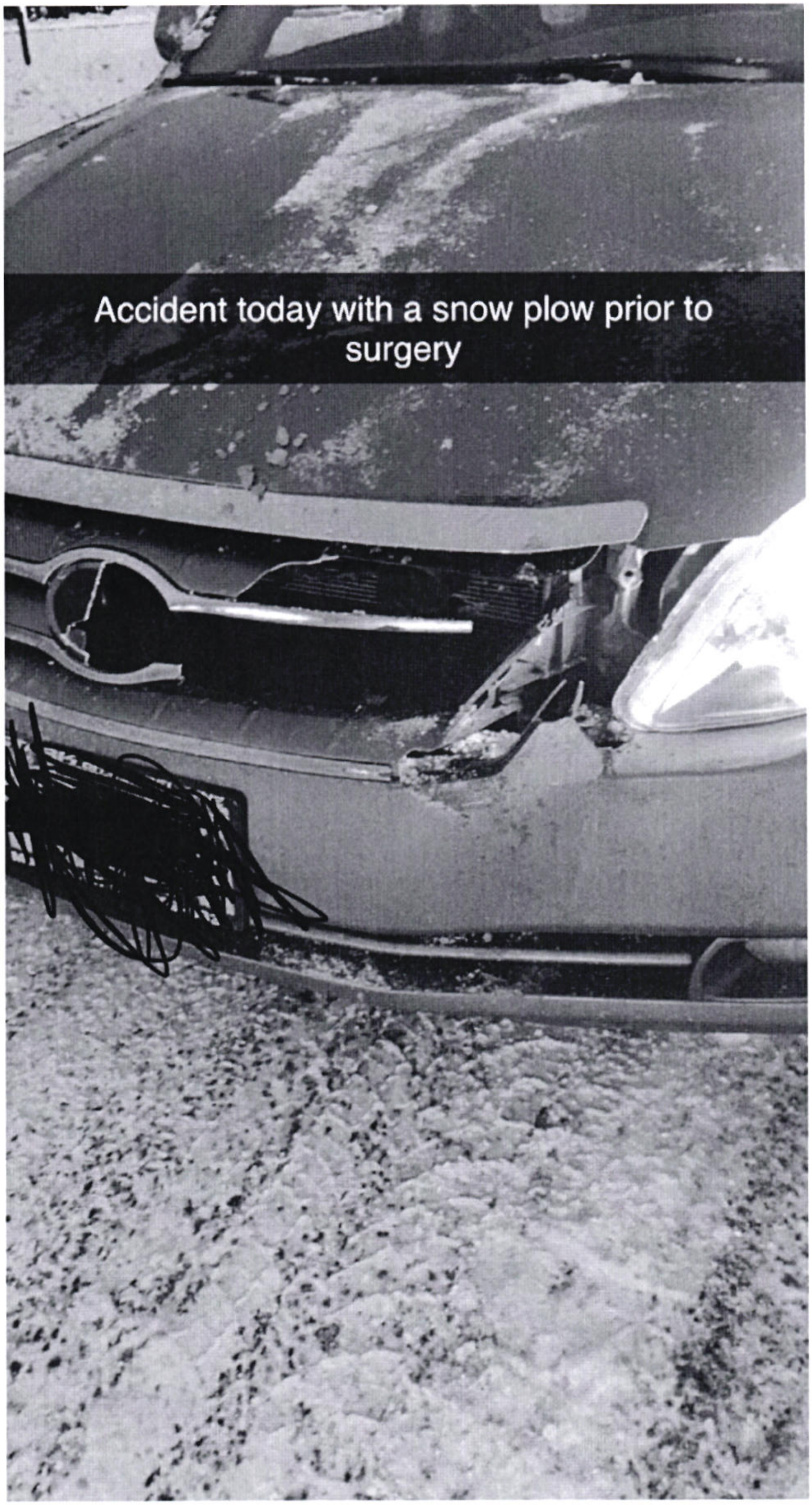
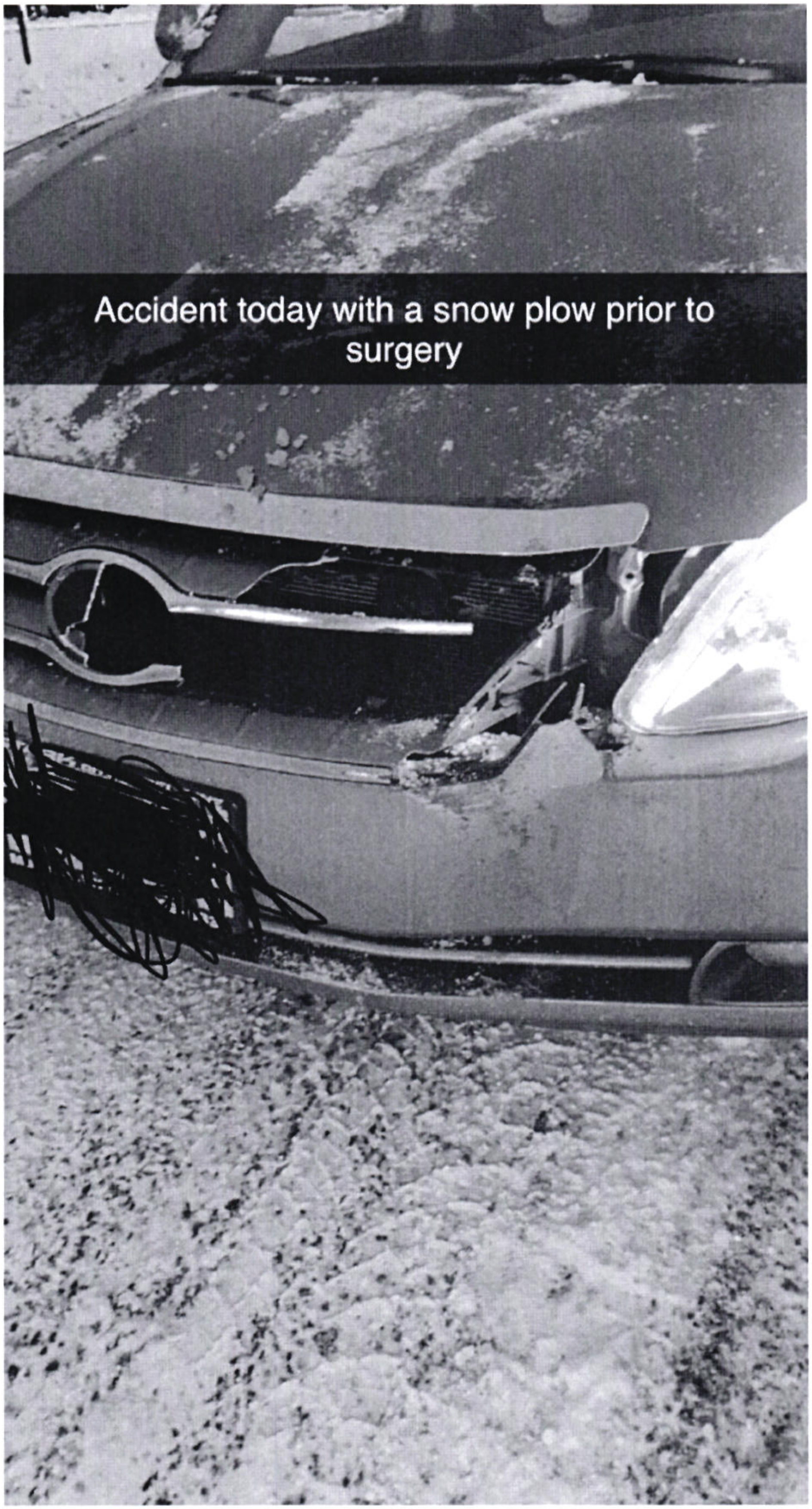

SRS AIRBAG
OFF
AUTO
TEMP


F
E
MPH
km/h


Accident today with a snow plow prior to
surgery


Accident today with a snow plow prior to surgery

ALLSTATE PROPERTY & CASUALTY

Allstate Property and Cas
WISCONSIN
For Self Service Customer Inquiries:
www.allstate.com/claims/track-claim.aspx
Mailing Address:
P.O. Box 660636
Dallas, TX 75266

Claim #: 000696370618D01
Workfile ID: 9f6d314a

Estimate of Record

Written By: NATHANIEL SYME, 12/30/2022 9:34:00 AM
Adjuster: SYME, NATHANIEL, (480) 977-4596 Evening

Insured:	NICOLE TREINEN	Owner Policy #:	000802980395	Claim #:	000696370618D01
Type of Loss:	Collision	Date of Loss:	12/20/2022 07:00 AM	Days to Repair:	5
Point of Impact:	12 Front	Deductible:	500.00		

Owner (Insured):
NICOLE TREINEN
2701 E MAIN ST LOT 140
REEDSBURG, WI 53959-9467
(608) 395-9552 Cellular
NICOLETREINEN8611@GMAIL.COM

Inspection Location:
2701 E MAIN ST, LOT 140
REEDSBURG, WI 53959
Virtual

Appraiser Information:
nsyme@allstate.com
(480) 977-4596

Repair Facility:
CUSTOMER RESIDENCE
2701 E MAIN ST, LOT 140
REEDSBURG, WI 53959
(608) 395-9552 Day

VEHICLE

2006 TOYO Avalon Limited 4D SED 6-3.5L Gasoline EFI BLUE

VIN:	4T1BK36B26U117783	Production Date:	01/2006	Interior Color:	GRAY
License:	AKF2320	Odometer:	157610	Exterior Color:	BLUE
State:	WI	Condition:			

TRANSMISSION
Automatic Transmission
Overdrive
POWER
Power Steering
Power Brakes
Power Windows
Power Locks
Power Mirrors
Heated Mirrors
Power Driver Seat
Power Passenger Seat
Memory Package
DECOR
Dual Mirrors
Rear Power Sunshade
Wood Interior Trim
CONVENIENCE
Air Conditioning
Intermittent Wipers
Tilt Wheel
Cruise Control
Rear Defogger
Keyless Entry
Alarm
Message Center
Steering Wheel Touch Controls
Telescopic Wheel
Climate Control
Navigation System
Intelligent Cruise
Home Link
AM Radio
FM Radio
Stereo
Search/Seek
Cassette
Premium Radio
CD Changer/Stacker
SAFETY
Drivers Side Air Bag
Passenger Air Bag
Anti-Lock Brakes (4)
4 Wheel Disc Brakes
Front Side Impact Air Bags
Head/Curtain Air Bags
ROOF
Electric Glass Sunroof
Bucket Seats
Leather Seats
Heated Seats
Ventilated Seats
WHEELS
Aluminum/Alloy Wheels
PAINT
Clear Coat Paint
OTHER
Fog Lamps
Traction Control
Stability Control
Signal Integrated Mirrors
Xenon or L.E.D. Headlamps
California Emissions
Power Trunk/Liftgate

Estimate of Record

2006 TOYO Avalon Limited 4D SED 6-3.5L Gasoline EFI BLUE

Console/Storage	**RADIO**	**SEATS**

Estimate of Record

2006 TOYO Avalon Limited 4D SED 6-3.5L Gasoline EFI BLUE

Line		Oper	Description	Part Number	Qty	Extended Price $		Labor	Paint
1	**FRONT BUMPER & GRILLE**								
2	<>	Repl	Bumper cover XLS & Limited w/distance se	52119AC914	1	355.36		1.9	2.6
3			Add for Clear Coat		0	0.00		0.0	1.0
4			Add for fog lamps		0	0.00		0.4	0.0
5	*	Repl	RCY Grille blue +25%	00055163	1	150.00		Incl.	0.8
6			Overlap Minor Panel		0	0.00		0.0	-0.2
7			Add for Clear Coat		0	0.00		0.0	0.1
8	**AIR CONDITIONER & HEATER**								
9	*	Repl	RCY Condenser MVP, from 2/2006 +25%	03BRM8	1	68.75	m	1.3	0.0
10			AC Service evacuate & recharge		0	0.00	m	1.4	0.0
11	**MISCELLANEOUS OPERATIONS**								
12	**	Repl	A/M Flex Additive		1	10.00		0.0	0.0
13	**OTHER CHARGES**								
14	#		E.P.C.		1	3.00			
				SUBTOTALS		**587.11**		**5.0**	**4.3**

ESTIMATE TOTALS

Category	Basis		Rate	Cost $
Parts				584.11
Parts Discount	$ 355.36		-2.0 %	-7.11
Body Labor	5.0 hrs	@	$ 65.00 /hr	325.00
Paint Labor	4.3 hrs	@	$ 65.00 /hr	279.50
Paint Supplies	4.3 hrs	@	$ 45.00 /hr	193.50
Other Charges				3.00
Subtotal				1,378.00
Sales Tax	$ 1,378.00	@	5.0000 %	68.90
County Tax	$ 1,378.00	@	0.5000 %	6.89
Total Cost of Repairs				**1,453.79**
Deductible				500.00
Total Adjustments				**500.00**
Net Cost of Repairs				**953.79**

Estimate of Record

2006 TOYO Avalon Limited 4D SED 6-3.5L Gasoline EFI BLUE

SUPPLEMENT PROCESS INSTRUCTIONS:

Please be aware that any additional damage must be inspected by an Allstate technician while the vehicle is at the shop and torn down (when reasonably appropriate), prior to the repairs being completed. If Allstate is not informed of supplemental damage, it may not be covered under the claim. In addition, all invoices will be requested and reviewed.

For repair shops using CCC One Estimating, supplement requests can be submitted using Estimate Share. The claim number and work file Id located at the top of this document will be needed to proceed. Instructions for using Estimate Share can be found at
https://help.cccis.com/static/ccc_one/training/EstimateShare/RequestingEstimateShareStaffRF.pdf

For all other repair shops, please follow the Virtual Assist App process for future supplement requests. The Virtual Assist App can be downloaded at no charge by visiting the Apple App store or the Google Play store. Search, download and install: Virtual Assist Allstate Insurance Co

Current Version: WISCONSIN Updated 10.24.22

MOTOR VEHICLE REPAIR PRACTICES ARE REGULATED BY CHAPTER ATCP 132, WIS. ADM. CODE, ADMINISTERED BY THE BUREAU OF CONSUMER PROTECTION, WISCONSIN DEPT. OF AGRICULTURE, TRADE AND CONSUMER PROTECTION, P.O. BOX 8911, MADISON, WISCONSIN 53708-8911.

THIS ESTIMATE HAS BEEN PREPARED BASED ON THE USE OF ONE OR MORE REPLACEMENT PARTS SUPPLIED BY A SOURCE OTHER THAN THE MANUFACTURER OF YOUR MOTOR VEHICLE. WARRANTIES APPLICABLE TO THESE REPLACEMENT PARTS ARE PROVIDED BY THE MANUFACTURER OR DISTRIBUTOR OF THE REPLACEMENT PARTS RATHER THAN BY THE MANUFACTURER OF YOUR MOTOR VEHICLE.

Estimate of Record

2006 TOYO Avalon Limited 4D SED 6-3.5L Gasoline EFI BLUE

Estimate based on MOTOR CRASH ESTIMATING GUIDE and potentially other third party sources of data. Unless otherwise noted, (a) all items are derived from the Guide AEM8516, CCC Data Date 12/15/2022, and potentially other third party sources of data; and (b) the parts presented are OEM-parts. OEM parts are manufactured by or for the vehicle's Original Equipment Manufacturer (OEM) according to OEM's specifications for U.S. distribution. OEM parts are available at OE/Vehicle dealerships or the specified supplier. OPT OEM (Optional OEM) or ALT OEM (Alternative OEM) parts are OEM parts that may be provided by or through alternate sources other than the OEM vehicle dealerships with discounted pricing. Asterisk (*) or Double Asterisk (**) indicates that the parts and/or labor data provided by third party sources of data may have been modified or may have come from an alternate data source. Tilde sign (~) items indicate MOTOR Not-Included Labor operations. The symbol (<>) indicates the refinish operation WILL NOT be performed as a separate procedure from the other panels in the estimate. Non-Original Equipment Manufacturer aftermarket parts are described as Non OEM, A/M or NAGS. Used parts are described as LKQ, RCY, or USED. Reconditioned parts are described as Recond. Recored parts are described as Recore. NAGS Part Numbers and Benchmark Prices are provided by National Auto Glass Specifications. Labor operation times listed on the line with the NAGS information are MOTOR suggested labor operation times. NAGS labor operation times are not included. Pound sign (#) items indicate manual entries.

Some 2023 vehicles contain minor changes from the previous year. For those vehicles, prior to receiving updated data from the vehicle manufacturer, labor and parts data from the previous year may be used. The CCC ONE estimator has a list of applicable vehicles. Parts numbers and prices should be confirmed with the local dealership.

The following is a list of additional abbreviations or symbols that may be used to describe work to be done or parts to be repaired or replaced:

SYMBOLS FOLLOWING PART PRICE:
m=MOTOR Mechanical component. s=MOTOR Structural component. T=Miscellaneous Taxed charge category. X=Miscellaneous Non-Taxed charge category.

SYMBOLS FOLLOWING LABOR:
D=Diagnostic labor category. E=Electrical labor category. F=Frame labor category. G=Glass labor category. M=Mechanical labor category. S=Structural labor category. (numbers) 1 through 4=User Defined Labor Categories.

OTHER SYMBOLS AND ABBREVIATIONS:
Adj.=Adjacent. Algn.=Align. ALU=Aluminum. A/M=Aftermarket part. Blnd=Blend. BOR=Boron steel. CAPA=Certified Automotive Parts Association. D&R=Disconnect and Reconnect. HSS=High Strength Steel. HYD=Hydroformed Steel. Incl.=Included. LKQ=Like Kind and Quality. LT=Left. MAG=Magnesium. Non-Adj.=Non Adjacent. NSF=NSF International Certified Part. O/H=Overhaul. Qty=Quantity. Refn=Refinish. Repl=Replace. R&I=Remove and Install. R&R=Remove and Replace. Rpr=Repair. RT=Right. SAS=Sandwiched Steel. Sect=Section. Subl=Sublet. UHS=Ultra High Strength Steel. N=Note(s) associated with the estimate line.

CCC ONE Estimating - A product of CCC Intelligent Services Inc.

The following is a list of abbreviations that may be used in CCC ONE Estimating that are not part of the MOTOR CRASH ESTIMATING GUIDE:
BAR=Bureau of Automotive Repair. EPA=Environmental Protection Agency. NHTSA= National Highway Transportation and Safety Administration. PDR=Paintless Dent Repair. VIN=Vehicle Identification Number.

Estimate of Record

2006 TOYO Avalon Limited 4D SED 6-3.5L Gasoline EFI BLUE

IMPORTANT INFORMATION ABOUT THE NAMED INSURANCE COMPANY'S PARTS POLICY.

THIS ESTIMATE MAY LIST PARTS FOR USE IN THE REPAIR OF YOUR VEHICLE THAT ARE MANUFACTURED BY A COMPANY OTHER THAN THE ORIGINAL MANUFACTURER OF YOUR VEHICLE. THESE PARTS ARE COMMONLY REFERRED TO AS AFTERMARKET PARTS OR COMPETITIVE PARTS, AND MAY INCLUDE COSMETIC OUTER BODY CRASH PARTS SUCH AS HOODS, FENDERS, BUMPER COVERS, ETC. THE INSURANCE COMPANY GUARANTEES THE FIT AND CORROSION RESISTANCE OF ANY AFTERMARKET/COMPETITIVE OUTER BODY CRASH PARTS THAT ARE LISTED ON THIS ESTIMATE AND ACTUALLY USED IN THE REPAIR OF YOUR VEHICLE FOR AS LONG AS YOU OWN IT. IF A PROBLEM DEVELOPS WITH THE FIT OR CORROSION RESISTANCE OF THESE PARTS, THEY WILL BE REPAIRED OR REPLACED AT THE INSURANCE COMPANY'S EXPENSE. THIS GUARANTEE IS LIMITED TO THE REPAIR OR REPLACEMENT OF THE PART. THE INSURANCE COMPANY DOES NOT SEPARATELY GUARANTEE THE PERFORMANCE OF ORIGINAL EQUIPMENT MANUFACTURER PARTS AND MAKES NO REPRESENTATION ABOUT THE AVAILABILITY OF ANY MANUFACTURER'S GUARANTEE.

Estimate of Record

2006 TOYO Avalon Limited 4D SED 6-3.5L Gasoline EFI BLUE

ALTERNATE PARTS SUPPLIERS

Line	Supplier	Description	Price
5	Wallys U-Pull-It Inc(Oshkosh) Sales Number 4266 State Road 21 Oshkosh WI 54904 (920) 235-8070	#00055163 RCY Grille blue +25% GRILLE-4DR,XL - UPPER	$ 120.00
9	Wallys U-Pull-It Inc(Oshkosh) Sales Number 4266 State Road 21 Oshkosh WI 54904 (920) 235-8070	#03BRM8 RCY Condenser MVP, from 2/2006 +25% CONDENSOR AIR CONDITIONER-4DR,2.4,S#00053759 - FROM 2/06	$ 55.00

LexisNexis®
RISK SOLUTIONS

For Customer Support refer to the appropriate platform below:

Police Records Retrieval
800-934-9698
PoliceRecords.support@lexisnexisrisk.com

Accurint for Insurance
866-277-8407
Accurint.support@lexisnexisrisk.com

For tips on ordering visit:
statetips.lexisnexisrisk.com

PAGE COUNT: 8

CLIENT: A4380
DIVISION:
ADJUSTER: ID48UDUP
CLAIM: 0696370618

TRANSACTION #: 1994447963
DATE: 2023-01-04 15:41:50.0

DATE OF LOSS: 12/20/2022 TIME OF LOSS:
STREET:
CITY:
COUNTY: SAUK
STATE: WI

INVESTIGATING AGENCY: REEDSBURG PD
REPORT NUMBER: R22-13498
REPORT TYPE: AUTOACCIDENT
PARTY1: NICOLE TREINEN
PARTY2:
PARTY3:

CAR: MAKE: YEAR:
TAG:

ADDITIONAL INFO:

NOTE:

THANK YOU FOR YOUR ORDER!

WISCONSIN MOTOR VEHICLE CRASH REPORT

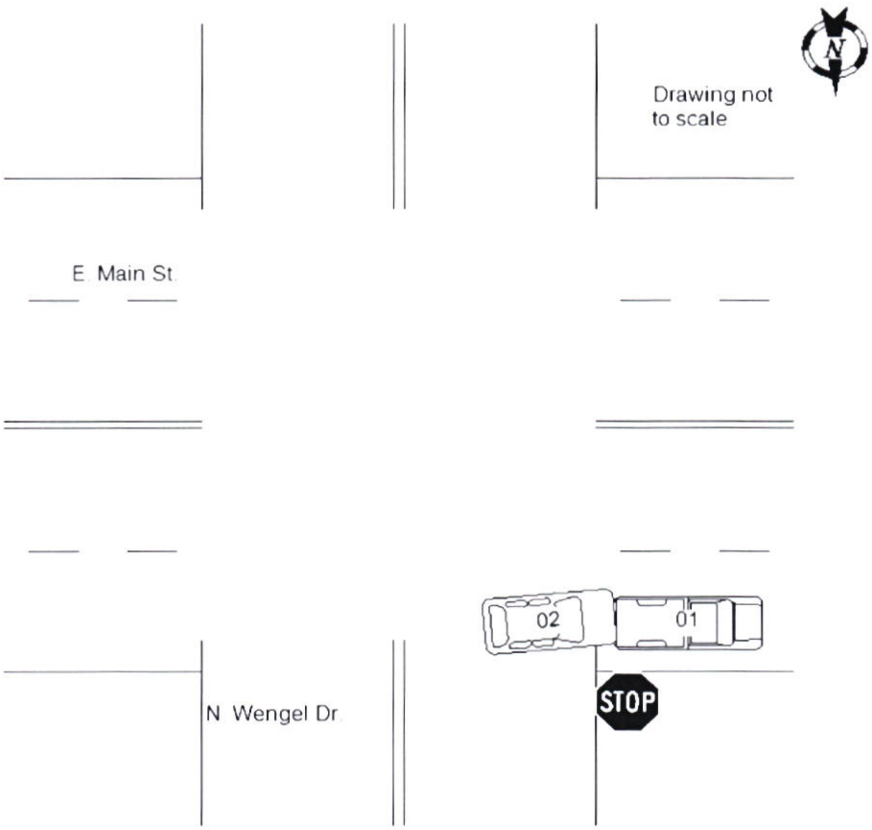
REEDSBURG POLICE DEPARTMENT
200 SOUTH PARK STREET
REEDSBURG, WI 53959
(608) 524-2376

9PL0122Z05

Document Number Override	Primary Crash Document #	Agency Crash Number R22-13498	Investigating Officer/Deputy A. MEEKER		
Crash Date 12/20/2022	Crash Time 06:50 AM	Date Arrived 12/20/2022	Time Arrived 07:02 AM		
Date Notified 12/20/2022	Time Notified 06:52 AM	Total Units 02	Total Injured 00	Total Killed 00	
On Emergency	Hit and Run	Lane Closure	Work Zone	Trailer or Towed	Reporting Threshold
Government Property	Active School Zone	School Bus Related NO	Tags		
✓ Reportable	Crash Type DT4000 (STANDARD CRASH)		Amended	Secondary Crash	

Description

Diagram



Reconstruction By

Photos By
A. MEEKER #158

Additional Information
PHOTOS

✓ **I, a sworn law enforcement officer, agree that I have not added any CJIS data in this report.**

UNIT 2 WAS TRAVELING SOUTH BOUND ON N. WENGEL DR. BEHIND UNIT 1. UNIT 1 WAS CLEARING SNOW FROM THE ROADWAY, PUSHING SNOW AROUND THE TURN WEST BOUND ONTO E. MAIN ST.. UNIT 2 STOPPED FOR THE STOP SIGN AND PROCEEDED WEST BOUND ONTO E. MAIN ST. BELIEVING UNIT 1 WAS GOING TO CONTINUE ON E. MAIN ST.. UNIT 1 STOPPED AND BACKED UP TO CONTINUE CLEARING SNOW AND BACKED INTO UNIT 2. UNIT 1 SAID HE KNEW UNIT 2 WAS BEHIND HIM BUT HAD LOST SIGHT OF IT PRIOR TO BACKING UP. UNIT 2 SAID SHE HONKED THE HORN TO WARN UNIT 1 BUT IT CONTINUED ANYHOW. UNIT 1 SAID HE HEARD THE HONK TOO LATE. NO INJURIES WERE REPORTED. UNIT 2 SUSTAINED FUNCTIONAL DAMAGE AND UNIT 1 HAD MINOR DAMAGE. BOTH VEHICLES WERE REMOVED BY THE DRIVERS.

WISCONSIN MOTOR VEHICLE CRASH REPORT

REEDSBURG POLICE DEPARTMENT
200 SOUTH PARK STREET
REEDSBURG, WI 53959
(608) 524-2376

Location

INTERSECTION ON N WENGEL DR AT STH23 WB IN THE CITY OF REEDSBURG IN SAUK COUNTY	Latitude 43.532647129	Longitude -89.969514371
	X Coordinate 260055.34375	Y Coordinate 4824252
	Structure Type	

Crash Scene

First Harmful Event MOTOR VEH IN TRANSPORT	First Harmful Event Location ON ROADWAY
Manner of Collision 03 - FRONT TO REAR	Light Condition DUSK
Road Surface Condition(s) WET, SNOW, SLUSH	Roadway Factor(s) ROAD SURFACE CONDITION (WET, ICY, SNOW, SLUSH, ETC)
Environment Factor(s) WEATHER CONDITIONS	
Weather Condition(s) CLOUDY	
Animal Type	Relation To Trafficway TRAFFICWAY - ON ROAD
Crash Classification - Location PUBLIC PROPERTY	Crash Classification - Jurisdiction NO SPECIAL JURISDICTION
Tribal Land	Access Control PARTIAL CONTROL
	Special Study

Within Interchange Area	Junction Location	Intersection Type
NO	INTERSECTION	FOUR-WAY INTERSECTION

Unit Summary

UNIT 01

Unit Status IN TRANSIT	Vehicle Operating As Classification B CLASS	Unit Type TRUCK
Vehicle Type SNOW PLOW		Operating As Endorsements

Total Occs	Train/Bus # Recorded	Total # Citations Issued	Total Trailers	Total HazMat Types
01		0	0	0

Insurance?	Direction Of Travel	Pre CrashTire Mark	Speed Limit	Total Lanes
YES	SOUTHBOUND		25	02

Most Harmful Event: Collision With MOTOR VEH IN TRANSPORT	Special Function NO SPECIAL FUNCTION	Emergency Motor Vehicle Use NOT APPLICABLE
Traffic Way TWO-WAY, NOT DIVIDED	Traffic Control STOP SIGN	Traffic Control Inoperative/Missing NO
Surface Type BLACKTOP (BITUMINOUS)	Road Curvature STRAIGHT	Road Grade LEVEL
Truck Bus or HazMat TRUCK OR TRUCK COMBINATION > 10,000LBS GVWR/GCWR		

Vehicle

UNIT 01 VEHICLE 01

License Plate Number 81648	Plate Type MUN - MUNICIPAL	St WI	Country of Issuance UNITED STATES
Vehicle Identification Number 1HTWDAZR9CJ563961	Make INTERNATIONAL	Year 2012	Model DUMP TRUCK
Color YEL - YELLOW	Body Style TK - TRUCK		Bus Use
Initial Contact Point 06 - REAR	Vehicle Damage 06 - REAR		
Extent Of Damage MINOR DAMAGE			

WISCONSIN MOTOR VEHICLE CRASH REPORT

REEDSBURG POLICE DEPARTMENT
200 SOUTH PARK STREET
REEDSBURG, WI 53959
(608) 524-2376

UNIT 01 VEHICLE 01

Towed Due To Damage: NOT TOWED	Vehicle Removed By: OPERATOR
What Driver Was Doing: BACKING	Vehicle Factors: NOT APPLICABLE
Driver Prior Action Other:	
Driver Actions: UNSAFE BACKING, LOOKED BUT DID NOT SEE	
Owner Name: CITY OF REEDSBURG (608) 524-6404	Owner Address: 134 S. LOCUST ST REEDSBURG, WI 53959 , US

Sequence Of Events

01	Event: MOTOR VEH IN TRANSPORT
02	Event:
03	Event:
04	Event:

UNIT

Policy Holder

Insurance Company: CITY OF REEDSBURG	Government: CITY OF REEDSBURG

Individual

UNIT 01 INDIVIDUAL 001

Driver: NATHAN D RUNDE (608) 963-5623	Citations Issued: 0	Sex: MALE
	Date of Birth: 12/03/1995	Race: WHITE
Address: 2025 HUNTINGTON PARK DR REEDSBURG, WI 53959 , US	Driver License Number: R5306249544302 STATE: WISCONSIN COUNTRY: UNITED STATES	

Safety Equipment

On Duty Crash: WINTER-HWY-MAINTENANC		Safety Equipment: SHOULDER & LAP BELT
Row: 01 - FRONT ROW	Seat Position: 07 - LEFT	
Helmet Use:		Helmet Compliance:
Eye Protection:		Tint Compliance:

Injury

Injury Severity: NO APPARENT INJURY	Airbag: NON DEPLOYED	
Ejected: NOT EJECTED	Ejection Path: NOT EJECTED/NOT APPLICABLE	Trapped/Extricated: NOT TRAPPED
Medical Transport: NOT TRANSPORTED	EMS Agency Identifier:	EMS Run #:
Hospital:	Date of Death:	Time of Death:

Distracted By

Distracted By Source: NOT APPLICABLE (NOT DISTRACTED)
Distracted By Action: NOT DISTRACTED

WISCONSIN MOTOR VEHICLE CRASH REPORT

REEDSBURG POLICE DEPARTMENT
200 SOUTH PARK STREET
REEDSBURG, WI 53959
(608) 524-2376

UNIT 01 INDIVIDUAL 001

Non Motorist	Striking Unit #	Location
Prior Action		
Action		
Action Other		To/From School

Drug & Alcohol	Suspected Alcohol Use: NO	Suspected Drug Use: NO
Alcohol Test Given: TEST NOT GIVEN	Alcohol Test Type	Alcohol Test Results
Drug Test Given: TEST NOT GIVEN	Drug Test Type	Drug Test Results
Drug Type		
Individual Condition: APPEARED NORMAL		

UNIT 01 TRUCK BUS 01

Carrier

✔ Use Vehicle Owner Same as Carrier	Source: DRIVER
Name: CITY OF REEDSBURG	Address: 134 S. LOCUST ST REEDSBURG, WI 53959 , US

GVWR: MORE THAN 26,000 LB	Vehicle Configuration: SINGLE UNIT TRUCK (3 OR MORE AXLES)	Cargo Body Type: DUMP
US DOT #	Carrier Type: NOT IN COMMERCE/GOVERNMENT	Permitted Load: NOT APPLICABLE

OS/OW Load	WI Permit Number	Permitted Vehicle On Permitted Route	Escort Vehicle Required By Permit	Escort Vehicle Present
Measured Height	Measured Length	Measured Width	Measured Weight	

Unit Summary

UNIT 02

Unit Status: IN TRANSIT		Vehicle Operating As Classification: D CLASS		Unit Type: AUTOMOBILE
Vehicle Type: PASSENGER CAR				Operating As Endorsements
Total Occs: 02	Train/Bus # Recorded	Total # Citations Issued: 0	Total Trailers: 0	Total HazMat Types: 0
Insurance?: YES	Direction Of Travel: SOUTHBOUND	Pre CrashTire Mark	Speed Limit: 25	Total Lanes: 02
Most Harmful Event: Collision With: MOTOR VEH IN TRANSPORT		Special Function: NO SPECIAL FUNCTION		Emergency Motor Vehicle Use: NOT APPLICABLE
Traffic Way: TWO-WAY, NOT DIVIDED		Traffic Control: STOP SIGN		Traffic Control Inoperative/Missing: NO
Surface Type: BLACKTOP (BITUMINOUS)		Road Curvature: STRAIGHT		Road Grade: LEVEL

WISCONSIN MOTOR VEHICLE CRASH REPORT

REEDSBURG POLICE DEPARTMENT
200 SOUTH PARK STREET
REEDSBURG, WI 53959
(608) 524-2376

Truck Bus or HazMat
NO

UNIT 02 — VEHICLE 02

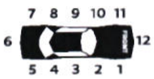
Vehicle

License Plate Number	Plate Type	St	Country of Issuance
AKF2320	AUT - AUTOMOBILE	WI	UNITED STATES

Vehicle Identification Number	Make	Year	Model
4T1BK36B26U117783	TOYOTA	2006	AVALON

Color	Body Style	Bus Use
BLU - BLUE	4D - 4DR	

Initial Contact Point	Vehicle Damage
12 - FRONT	12 - FRONT



Extent Of Damage
FUNCTIONAL DAMAGE

Towed Due To Damage	Vehicle Removed By
NOT TOWED	OPERATOR

What Driver Was Doing	Vehicle Factors
RIGHT TURN	NOT APPLICABLE

Driver Prior Action Other

Driver Actions
FOLLOWING TOO CLOSE

Owner Name	Owner Address
NICOLE A TREINEN (608) 395-9552	2701 E. MAIN ST. TRLR 140 REEDSBURG, WI 53959 , US

Sequence Of Events

	Event
01	MOTOR VEH IN TRANSPORT
02	
03	
04	

Policy Holder

Insurance Company	Individual
ALLSTATE-INS-CO	NICOLE TREINEN

UNIT — INDIVIDUAL

Individual

Driver	Citations Issued	Sex
NICOLE A TREINEN (608) 395-9552	0	FEMALE
	Date of Birth	**Race**
	01/29/1986	WHITE

Address	Driver License Number
2701 E. MAIN ST. TRLR 140 REEDSBURG, WI 53959 , US	T6556218652906 STATE: WISCONSIN COUNTRY: UNITED STATES

Safety Equipment

On Duty Crash	Safety Equipment
	SHOULDER & LAP BELT

Row	Seat Position
01 - FRONT ROW	07 - LEFT

Helmet Use	Helmet Compliance

WISCONSIN MOTOR VEHICLE CRASH REPORT

REEDSBURG POLICE DEPARTMENT
200 SOUTH PARK STREET
REEDSBURG, WI 53959
(608) 524-2376

UNIT 02 INDIVIDUAL 002

Eye Protection	Tint Compliance

Injury

Injury Severity	Airbag
NO APPARENT INJURY	NON DEPLOYED

Ejected	Ejection Path	Trapped/Extricated
NOT EJECTED	NOT EJECTED/NOT APPLICABLE	NOT TRAPPED

Medical Transport	EMS Agency Identifier	EMS Run #
NOT TRANSPORTED		
Hospital	Date of Death	Time of Death

Distracted By

Distracted By Source
NOT APPLICABLE (NOT DISTRACTED)

Distracted By Action
NOT DISTRACTED

Non Motorist

Striking Unit #	Location

Prior Action

Action

Action Other	To/From School

Drug & Alcohol

Suspected Alcohol Use	Suspected Drug Use
NO	NO

Alcohol Test Given	Alcohol Test Type	Alcohol Test Results
TEST NOT GIVEN		

Drug Test Given	Drug Test Type	Drug Test Results
TEST NOT GIVEN		

Drug Type

Individual Condition
APPEARED NORMAL

Individual

UNIT INDIVIDUAL

Passenger	Citations Issued	Sex
CHERYL L HOLLOWAY	0	FEMALE
	Date of Birth: 07/18/1960	Race: WHITE

Address	Driver License Number
N1720 HWY 80 ELROY, WI 53929 , US	H4001126075800 STATE: WISCONSIN COUNTRY: UNITED STATES

Safety Equipment

On Duty Crash	Safety Equipment
	SHOULDER & LAP BELT

Row	Seat Position
01 - FRONT ROW	09 - RIGHT

Helmet Use	Helmet Compliance
Eye Protection	Tint Compliance

WISCONSIN MOTOR VEHICLE CRASH REPORT

REEDSBURG POLICE DEPARTMENT
200 SOUTH PARK STREET
REEDSBURG, WI 53959
(608) 524-2376

UNIT 02 — INDIVIDUAL 003

Injury	Injury Severity	NO APPARENT INJURY
Injury	Airbag	NON DEPLOYED
	Ejected	NOT EJECTED
	Ejection Path	NOT EJECTED/NOT APPLICABLE
	Trapped/Extricated	NOT TRAPPED
	Medical Transport	NOT TRANSPORTED
	EMS Agency Identifier	
	EMS Run #	
	Hospital	
	Date of Death	
	Time of Death	
Distracted By	Distracted By Source	
	Distracted By Action	
Non Motorist	Striking Unit #	
	Location	
	Prior Action	
	Action	
	Action Other	
	To/From School	
Drug & Alcohol	Suspected Alcohol Use	NO
Drug & Alcohol	Suspected Drug Use	NO
	Alcohol Test Given	TEST NOT GIVEN
	Alcohol Test Type	
	Alcohol Test Results	
	Drug Test Given	TEST NOT GIVEN
	Drug Test Type	
	Drug Test Results	
	Drug Type	
	Individual Condition	APPEARED NORMAL

Member Vehicle Accident Incident Information

Accident Date	12/20/2022
Accident Time	6:50 AM
Accident Street1	N. Wengel
Accident Street2	S. Main
Accident City	Reedsburg
Accident State	Wisconsin
Accident Postal	53959
Accident Description	Snowplow driver backed into car that was behind them at a stop sign while clearing snow
Incident Only	No
Accident Type	Rearend Collision (Our vehicle in front)
Contributing Factors	✔ Weather

Contact Person Information

Enter name and phone number of person who can be contacted for further information

Name	Jacob Crosetto
Phone	6085246404
Email	jcrosetto@reedsburgwi.gov

2nd Contact Person Information

Enter name and phone number of 2nd person who can be contacted for further information

Department/Division Selection

Member	Reedsburg, City of
Department	Dept Public Works
Division	1790 - General

Member Vehicle

VIN	1HTWDAZR9CJ563961
Vehicle Year	2012
Vehicle Make	IHC
Vehicle Model	7400 (4 x 2)
NonOwned/Leased Vehicle	☐
Insured Value	92,024.96
Deductible	1,000.00
Driver First Name	Nate
Driver Last Name	Runde

From:	BARTNIK, LISA
To:	Jacob Crosetto
Subject:	2024 07 26 URGENT UPDATE - SETTLEMENT AMOUNT IS WRONG - Allstate a/s/o Treinen vs. City of Reedsburg, et. al.-0696370618.1
Date:	Friday, July 26, 2024 3:58:56 PM
Importance:	High

[**NOTICE:** This message originated outside of the City of Reedsburg -- **DO NOT CLICK** on **links** or open **attachments** unless you are sure the content is safe.]

Hi Jacob,

I was in my file updating it when I noticed an error. **The amount that is due Allstate is $7,191.20 and NOT $7911.20**. Allstate was paid $720.00 by Copart for the car which reduces the amount to $7191.20.

Sincerely,

Lisa Bartnik

Attorney Elizabeth (Lisa) Bartnik
Law Office of Elizabeth B. Bartnik
All Attorneys are Employees of Allstate Insurance Co.
Client Legal Services
Allstate Law & Regulation

Phone: 262-416-8673
Email: ebar4@allstate.com
Mail & discovery: ebar4@allstate.com AND wisconsinsco@allstate.com

This serves as written notice that consent is given under Wis. Stats. Section 801.14 (2) to accept service by electronic mail of discovery directed to the parties I represent by delivering a copy of the discovery to ebar4@allstate.com AND WisconsinSCO@allstate.com.

*****PLEASE NOTE OUR NEW MAILING ADDRESS, EFFECTIVE 11/15/23:*****
LAW OFFICE OF ELIZABETH B. BARTNIK
222 MERCHANDISE MART PLAZA, SUITE 860
CHICAGO, IL 60654

From: BARTNIK, LISA
Sent: Friday, July 26, 2024 3:32 PM
To: Jacob Crosetto <jcrosetto@reedsburgwi.gov>
Subject: RE: 2024 07 18 SETTLEMENT CONFIRMATION Allstate a/s/o Treinen vs. City of Reedsburg, et. al.-0696370618.1

Thank you for the update, Jacob.

Sincerely,

Lisa Bartnik

Attorney Elizabeth (Lisa) Bartnik
Law Office of Elizabeth B. Bartnik
All Attorneys are Employees of Allstate Insurance Co.
Client Legal Services
Allstate Law & Regulation

Phone: 262-416-8673
Email: ebar4@allstate.com
Mail & discovery: ebar4@allstate.com AND wisconsinsco@allstate.com

This serves as written notice that consent is given under Wis. Stats. Section 801.14 (2) to accept service by electronic mail of discovery directed to the parties I represent by delivering a copy of the discovery to ebar4@allstate.com AND WisconsinSCO@allstate.com.

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LAW OFFICE OF ELIZABETH B. BARTNIK
222 MERCHANDISE MART PLAZA, SUITE 860
CHICAGO, IL 60654

From: Jacob Crosetto <jcrosetto@reedsburgwi.gov>
Sent: Friday, July 26, 2024 9:14 AM
To: BARTNIK, LISA <ebar4@allstate.com>
Subject: [External] RE: 2024 07 18 SETTLEMENT CONFIRMATION Allstate a/s/o Treinen vs. City of Reedsburg, et. al.-0696370618.1

This Message Is From an Untrusted Sender!
Do you know the sender? If there is a request for action, consider contacting the sender directly to verify that it's genuine. If you don't trust this email, report it using the Report Phish button.

Hi Lisa,

Just FYI: This will be on the Council agenda on 8/12 and we will send a check on 8/13

Jacob

From: BARTNIK, LISA <ebar4@allstate.com>
Sent: Thursday, July 18, 2024 8:46 AM
To: Jacob Crosetto <jcrosetto@reedsburgwi.gov>
Subject: 2024 07 18 SETTLEMENT CONFIRMATION Allstate a/s/o Treinen vs. City of Reedsburg, et. al.-0696370618.1

[**NOTICE:** This message originated outside of the City of Reedsburg -- **DO NOT CLICK** on **links** or open **attachments** unless you are sure the content is safe.]

Good morning, Jacob.

Confirming our conversation, thank you for agreeing to pay this claim in full. As I explained during our call, Allstate's adjuster declared Ms. Treinen's auto a total loss once the car was torn down and repairs were underway. Allstate's adjuster was able to see the additional hidden damage that was not visible when the initial estimate was written . The additional damage led to the declaration that the auto was a total loss.

Please issue a check payable to Allstate Property & Casualty Insurance Company in the amount of $7911.20 with claim no. 0696370618.1 inserted on the memo line and have the check sent to:

Attorney Elizabeth Bartnik
Law Office of Elizabeth B. Bartnik
222 Merchandise Mart Plaza, Suite 860
Chicago, IL 60654

I will forward the check to Allstate's payment center. Ms. Treinen's deductible will be retruned to her once the check clears.

Thank you for your cooperation reaching this resolution.

Sincerely,

Lisa Bartnik

Attorney Elizabeth (Lisa) Bartnik
Law Office of Elizabeth B. Bartnik
All Attorneys are Employees of Allstate Insurance Co.
Client Legal Services
Allstate Law & Regulation

Phone: 262-416-8673
Email: ebar4@allstate.com
Mail & discovery: ebar4@allstate.com AND wisconsinsco@allstate.com

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LAW OFFICE OF ELIZABETH B. BARTNIK
222 MERCHANDISE MART PLAZA, SUITE 860

CHICAGO, IL 60654

APPLICATION FORM

WEBB FUND

Submit application to: City of Reedsburg
134 S. Locust St.
PO Box 490
Reedsburg, WI 53959
(608) 524-6404 FAX (608)524-8458 cityhall@ci.reedsburg.wi.us

Please allow a minimum of 60 days for processing of application.

Name of applicant: Jenny Tourdot

Organization: Reedsburg Community Lights Group

Federal ID Number: ____________ Phone No. 6084150420 Fax No. ____________

Tax status of applicant (corporation, charity, governmental body, etc.) Non Profit

Street Address: 1212 E Main St Mailing Address: Same

City, State, Zip Reedsburg, WI 53959

DESCRIPTION OF THE PROJECT

Describe in detail the proposed project (attach additional sheets if necessary):

Add power units in Webb Park for event and all to use. Expand use of the park.

Location of Project (projects must be in the City limits)

Open area of the park end near Webb Middle School

How will the project recognize the contribution from the Webb Fund?

Whatever the city needs us to do.

How will the project benefit the city of Reedsburg?

Expanding a community event to attract surrounding areas to come visit.

G:\wpnet\Forms\Webb Fund Applicaton.doc

PROJECT BUDGET

Webb Fund Grant Amount Requested: $____________. **Please attach a copy of your proposed budget**. Include all resources needed for this project including labor and indicate who will be responsible.

Will applicant receive any additional funds (grants, donations, entrance fees, etc.)? If yes, please explain how, when or where additional funds will be received.

Help from Park & Rec

Help from RUC

Name and address of person responsible for accounting for the funds?

Please provide a timetable for completion of this project including when you wish to receive funding: (see attached policies)

ASAP funding and project completed by November 1, 2024

I declare that I have read the above application and that it is a true, correct, and complete statement of the intended use of the requested funds.

Applicant's Name: Jenny Tourdot

Signature: ______________________ Date: 7/15/2024

Email Address: communitylights22@gmail.com

Date received by City Clerk: JC 7-16-24

Disposition:
CC → 8-12-24

G:\wpnet\Forms\Webb Fund Applicaton.doc

DEVELOPMENT AGREEMENT
City of Reedsburg
&
KMD Development LLC

This Development Agreement (the "Agreement") is made August _____, 2024 (the "Effective Date") by and between the City of Reedsburg, a Wisconsin Municipal Corporation (the "City) and KMD Development LLC, a Wisconsin limited liability company (the "Developer"), and collectively referred to as the "Parties".

RECITALS

A. The City recognizes the need to encourage new affordable housing in the City;

B. The Developer has purchased parcel 276-1313-2000 and 276-1313-30000 with a Direct Business Assistance grant in the amount of Sixty Two Thousand Five Hundred and 00/100 Dollars ($62,500.00) from the City to develop a new residential subdivision to create affordable residential units (the "Project");

C. The ability to develop the residential subdivision in Reedsburg is based on the financial feasibility of the Project;

D. The City recognizes having new affordable residential housing is desirable to support continued growth of the City;

E. The City has concluded that it is in the best interest of the community to invest TIF Affordable Housing funds to help fund the new residential building.

F. This Agreement is premised on the following findings:

1. The ability to implement the proposed Project will require the Developer and the City to work cooperatively to make the project feasible.

2. City recognizes the Project as shown on Exhibit A is beneficial to the orderly development within the City and will serve the best interests of the City and its residents and fulfill a public purpose in accordance with state law.

3. It is also in the public's best interest to utilize tax incremental financing in the manner that is consistent with the terms of this Agreement.

4. Terms not otherwise defined in this Agreement shall have meanings set forth in Wis. Stat. sec. 66.1105.

AGREEMENT

Section 1. Developer Obligations.

1. Developer shall construct approximately eight (8) row house housing units on parcel 276-1313-20000 and a duplex residential building on parcel 276-1313-30000 as illustrated on Exhibit A (the "Development Property"). Developer shall start construction in 2024 and complete all units by December 31, 2025.

2. Developer shall increase the equalized taxable value of real estate on the parcels by $225,000 per unit for the row house units and $225,000 per unit for the duplex units. The estimated total increase in assessed value from all units is $2,250,000.

3. Developer shall create units that are affordable as defined by the TIF Affordable Housing program.

4. Developer shall obtain all necessary permits and shall comply with all local, state, and federal requirements. Developer shall be responsible to pay all permit fees and City connection fees.

5. Developer acknowledges the row house residential units are intended to be owner occupied units.

6. Developer will be permitted to sell owner-occupied housing units without written approval of the City. Developer will not be permitted to sell vacant lots to another developer during the term of this Agreement unless granted written approval from the City, which will not be unreasonably withheld. If approval to sell is granted, the terms of this Agreement will be assigned to the buyer.

7. Any costs expended by Developer will be exclusive to Developer and will not be a cost of the City.

8. During the Term of this Agreement, Developer shall grant to the City, at no cost to the City, all reasonable easements necessary for construction and maintenance of public improvements, infrastructures, and utilities on the Parcel, provided such easements do not interfere with the construction and, or operation of the Project and access thereto.

9. Developer covenants and agrees that during the term of this Agreement Developer shall not seek a reduction of the property taxes assessment of the Parcel.

10. This Agreement shall not obligate the City to grant variances, exceptions, or conditional use permits. Notwithstanding the foregoing, the City shall not unreasonably withhold approval of any and all variances, exceptions, and conditional use permits properly presented and necessary in order to construct the proposed Project on the Parcel. The City will act diligently and in good faith to review all necessary approvals, licenses, and permits duly requested by Developer.

Section 2. City Obligations.

1. Using TIF Affordable Housing funds, the City shall provide a Direct Business Assistance grant to Developer in the amount of Two Hundred Thousand and 00/100 Dollars ($200,000.00). The TIF Affordable Housing funds shall be used to pay for site development and building construction activities. Payment in the amount of One Hundred Thousand and 00/100 Dollars ($100,000.00) shall be made when the building permit for the row house building is issued, and a second payment of One Hundred Thousand and 00/100 Dollars ($100,000.00) shall be made after the start of construction of the row house building.

2. Any money expended exclusively by the City for the Project will not be reimbursed by Developer.

3. The payments shall be made by the City provided Developer is in compliance with the terms of this Agreement.

Section 3. Security.

1. First Position Real Estate Mortgage. It is specifically agreed by and between the parties hereto that the City shall have a first position real estate mortgage against the parcels to guarantee the Developer shall convey vacant parcels back to the City in the event the Developer does not construct the proposed commercial building. Said conveyance shall be free and clear of all liens and encumbrances. The first position real estate mortgage shall be in the amount of Two Hundred Thousand Sixty Two Thousand Five Hundred and 00/100 Dollars ($262,500.00) which is equal to the City's net upfront development cost. It is also specifically agreed by and between the parties hereto that the City shall subordinate

to the first mortgage lenders once construction is started, and funds are disbursed by the lender. Upon completion of the construction, the real estate mortgage shall be terminated.

2. Insurance. The Developer shall maintain insurance on the Parcel, in an amount not less that the full insurable value of the improvements, for fire, casualty, and external damage coverage and shall name the City as an additional insured, for the term of the Development Agreement. The City shall be in a subordinate position to any bank and/or other lender (collectively, the "Lender") providing construction or long-term financing for the Facility or to the Developer. A copy of an insurance binder or certificate of insurance demonstrating compliance with this Section shall be submitted to the City within 30 days after commencement of construction at the Facility. Thereafter, the Developer shall provide the City with written evidence of compliance with this Section on an annual basis. In the event the improvements on the Parcel are damaged or destroyed before the City has totally recovered its expenditures for this project, the proceeds from the insurance shall be payable to the Developer, and subject to the Lender's requirements, shall be applied toward (a) the reconstruction of the improvements so destroyed or damaged, or (b) the then outstanding amount of upfront Development Costs that have not been recouped by the annual tax increment revenue generated by the project.

Section 4. General Requirements

1. Developer Default. An "Event of Default" is any failure by the Developer to perform or observe any and all covenants, conditions, obligations, or agreements on its part to be observed or performed when and as required under this Agreement, within 30 days after written notice to Developer and such failure; provided however that if the Developer

commences to cure such matter within the 30 day period and thereafter reasonable and continuously takes action to complete such cure and such cure is completed within 30 days of the date of written notice to Developer, then the event will not be an Event of Default. In the event the Project is not completed pursuant to the terms of this Agreement, the Developer shall transfer the Development Property back to the City and refund the City a share of the City's net upfront development costs prorated to the percentage of increase of the equalized taxable value of the Development Property.

Section 5. Miscellaneous Provisions

1. Maintenance and Repair. Developer shall maintain the Project, and all additions, improvements, and fixtures on the Parcel, in good condition, in compliance with all applicable statutes, building codes, and the Reedsburg code, such that the fair market value of the Parcel does not decrease as a result of the condition of the Project or a failure to maintain the Project.

2. Incorporation of Attachments. All exhibits and other documents attached hereto or referred to herein are hereby incorporated in and shall become a part of this Agreement.

3. Term. The term of this Agreement shall continue until this Agreement is terminated by the parties or Developer has increased the equalized taxable value of the real estate on the parcels by a total of $2,250,000.

4. Responsibility. Each party to this Agreement shall be responsible for the consequences of its own acts, errors and omissions, and those if its employees, boards, commissions, agencies, officers and representatives, and shall be responsible for any

claims attributable to such acts including providing its own defense. It is not the intent of the parties to impose liability beyond that imposed by state statutes.

5. Contractual Liability. Each party shall be responsible for satisfying any and all contracts and/or subcontracts entered into by that part with third parties for purposes of completing its respective portion of the project, and shall, indemnify and hold the other party harmless for any such contractual liability.

6. Relationship of Parties. City is not a partner or joint venture with Developer in the Project or otherwise. Under no circumstances shall City be liable for any of the obligations of Developer under this Agreement or otherwise. There are no third-party beneficiaries of this Agreement.

7. Force Majeure. No party shall be responsible to any other party for any resulting losses and it shall not be a default hereunder in the fulfillment of any of the terms of this Agreement is delayed or prevented by revolutions or other civil disorders, wars, acts of enemies, strikes, fires, floods, acts of God, adverse weather conditions, legally required environmental remedial actions, industry-wide shortage of materials, or by any other cause not within the control of the party whose performance was interfered with, and which exercise of reasonable diligence, such party is able to prevent.

8. Parties and Survival of Agreement. Except as otherwise expressly provided herein, this Agreement is made solely for the benefit of the parties hereto and no other person, partnership, association or corporation shall acquire or have any rights hereunder or by virtue hereof. All representations and agreements in this Agreement shall remain operative and in full force and effect until fulfilled and shall survive the closing.

9. Time of the Essence. Time is deemed to be of the essence with regard to all dates and time periods set forth herein and incorporated herein.

10. Headings. The heading inserted in this Agreement are for convenience only and in no way define, limit, or otherwise describe the scope or intent of this Agreement or any provision of this Agreement.

11. Delivery of Notices. Any notice required hereunder shall be given in writing, signed by the party giving notice, personally delivered, mailed by certified or registered mail, return receipt requested, sent by overnight delivery service, or faxed or emailed to the parties respective addresses (or at such other address for a party as shall be specified in a notice given in accordance with this Section) as follows, provided any notice given by facsimile or email is also given by one of the other methods:

Developer: KMD Development LLC
c/o Max Dvorak
150 E Gilman St
Ste 5000
Madison, WI 53703

City: City of Reedsburg
c/o Jacob Crosetto
City Clerk
134 South Locust Street
Reedsburg, WI 53959

And shall be deemed given upon personal delivery, the first business day after certification or registration, the first business day after deposit with the overnight delivery service, and upon acknowledgment of receipt by facsimile or email (provided notice is promptly sent by one of the other methods).

12. Law Applicable. This Agreement shall be construed in accordance with the internal laws of the State of Wisconsin. Venue for any disputes shall be the Sauk County Circuit Court.

13. Priority Over Subsequent Liens. This Agreement shall run with the land and shall be binding upon and inure to the benefits of the parties and their heirs, successors and assigns. As such, the current and all future owners of the Development Property shall be subject to all of the obligations stated herein. Developer warrants and represents that there will not be any mortgage or any other lien against the Development Property at the time this Agreement is recorded other than mortgages for the purchase of the Development Property and to finance costs of constructing the Project. This Agreement shall have precedence and shall take priority over any mortgage, lien or other encumbrance that may be recorded against the Development Property (or any portion thereof) after the recording of this Agreement (or Memorandum thereof).

14. Originals and Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original.

15. Amendments to Agreement. This Agreement shall not be amended orally but only by the written agreement of the Parties signed by the appropriate representatives of each party.

16. Recording of Agreement. The parties agree that this Agreement shall be recorded on the record title to the Developer Property.

17. Developer's Obligations to Run with the Land. The Developer's obligations under this Agreement and all consents, obligations, waivers, restrictions, and other requirements of the Developer as set forth in this Agreement, shall be deemed as covenants running with the land and shall be binding upon the Property and the successors, assigns, and other transferees of the Developer. The rights and benefits conferred upon the Developer shall not be covenants running with the land and shall not inure to the successors, assigns, or other transferees of the Developer.

18. Severance. If any portion of this Agreement is deemed invalid or unenforceable by a court of competent jurisdiction, then the remainder of this Agreement shall remain in full force and effect and enforceable to the fullest extent permitted by law.

19. Entire Agreement. This Agreement and the documents to be delivered hereunder constitute the sole and entire agreement of the parties to this Agreement with respect to the subject matter contained herein, and supersede all prior and contemporaneous understandings and agreements, both written and oral, with respect to such subject matter. In the event of any inconsistency between this Agreement and the documents to be delivered hereunder, or the Exhibits, this Agreement will control. This Agreement may be modified only in writing by all signed parties.

WITNESS WHEREOF, the parties hereto have executed this Agreement as of the year and date set forth above, and by so signing this Agreement, certify that they have been duly and properly authorized by their respective entities to make the commitments contained herein, intending them to be binding upon their respective entities and to execute this Agreement on their behalf.

THIS SPACE IS INTENTIONALLY LEFT BLANK

SIGNATURE PAGE TO FOLLOW

KMD DEVELOPMENT LLC

By: ____ Date: ___________________
Max Dvorak, Member

City of Reedsburg, Sauk County, Wisconsin

By: ____ Date: ___________________
David G. Estes, Mayor

Attest: ____ Date: ___________________
Jacob Crosetto
Co-Interim City Administrator/City Clerk

STATE OF WISCONSIN)
) ss.
SAUK COUNTY)

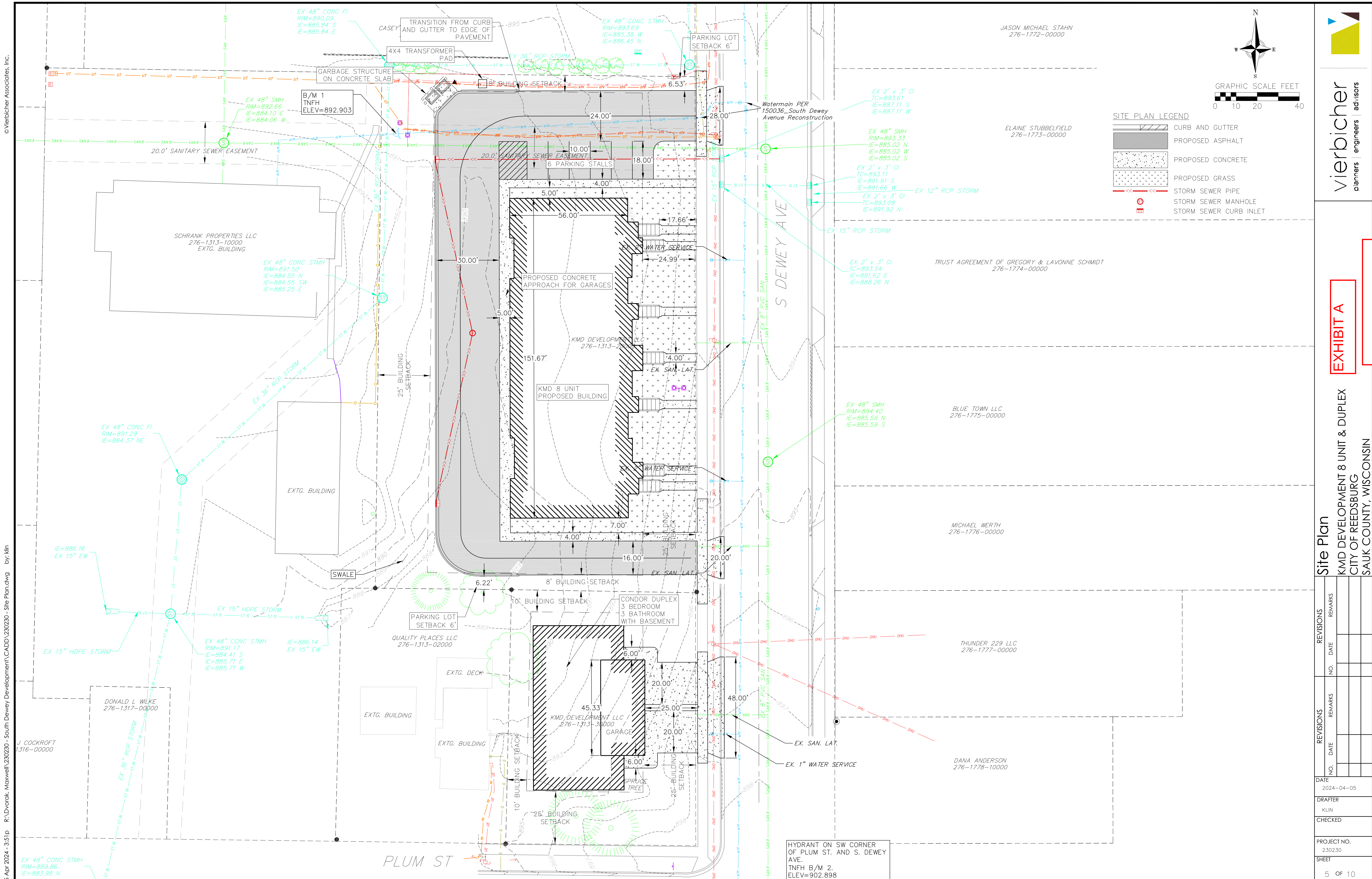
Personally came before me this _______ day of ____________________, 2024, the above named, David G. Estes, Mayor, and Jacob Crosetto, City Clerk, known to be the persons and officers who executed the foregoing instrument and acknowledged that they executed the same as such officers by the City of Reedsburg's authority.

____
Notary Public, State of Wisconsin
My Commission: __________

STATE OF WISCONSIN)
) ss.
_____________ COUNTY)

Personally came before me this _______ day of _________________ , 2024, the above named Max Dvorak, to me known be the person who executed the foregoing instrument.

____
Notary Public, State of Wisconsin
My Commission: __________



EX. 48" CONC FI
RIM=890.09
IE=885.84 S
IE=885.84 E
CASEY
TRANSITION FROM CURB AND GUTTER TO EDGE OF PAVEMENT
4X4 TRANSFORMER PAD
GARBAGE STRUCTURE ON CONCRETE SLAB
B/M 1
TNFH
ELEV=892.903
EX 48" SMH
RIM=892.66
IE=884.10 E
IE=884.06 W
20.0' SANITARY SEWER EASEMENT
8' BUILDING SETBACK
6.53'
EX 48" CONC STMH
RIM=893.69
IE=885.38 W
IE=886.45 N
PARKING LOT SETBACK 6'
24.00'
28.00'
10.00'
18.00'
6 PARKING STALLS
4.00'
5.00'
56.00'
17.66'
EX. 2" WATER SERVICE
24.99'
30.00'
5.00'
PROPOSED CONCRETE APPROACH FOR GARAGES
151.67'
KMD DEVELOPMENT LLC
276-1313-20000
4.00'
EX. SAN. LAT.
KMD 8 UNIT PROPOSED BUILDING
25' BUILDING SETBACK
EX. 2" WATER SERVICE
7.00'
4.00'
16.00'
20.00'
EX. SAN. LAT.
SCHRANK PROPERTIES LLC
276-1313-10000
EXTG. BUILDING
EX 48" CONC STMH
RIM=891.50
IE=884.55 N
IE=884.55 SW
IE=885.25 E
EX 36" RCP STORM
EX 48" CONC FI
RIM=891.29
IE=884.37 NE
EXTG. BUILDING
IE=886.16
EX 15" EW
SWALE
6.22'
8' BUILDING SETBACK
10' BUILDING SETBACK
PARKING LOT SETBACK 6'
CONDOR DUPLEX
3 BEDROOM
3 BATHROOM
WITH BASEMENT
EX 15" HDPE STORM
EX 48" CONC STMH
RIM=891.17
IE=884.41 S
IE=885.71 E
IE=885.71 W
IE=886.14
EX 15" EW
EX 15" HDPE STORM
QUALITY PLACES LLC
276-1313-02000
EXTG. DECK
EXTG. BUILDING
EXTG. BUILDING
6.00'
20.00'
45.33'
25.00'
48.00'
KMD DEVELOPMENT LLC
276-1313-30000
GARAGE
20.00'
6.00'
SPRUCE TREE
10' BUILDING SETBACK
25' BUILDING SETBACK
DONALD L WILKE
276-1317-00000
J. COCKROFT
1316-00000
EX 36" RCP STORM
EX 48" CONC STMH
RIM=889.86
IE=883.98 N
PLUM ST
Watermain PER 150036_South Dewey Avenue Reconstruction
EX 2" x 3" CI
TC=893.61
IE=887.11 S
IE=887.11 W
EX 48" SMH
RIM=893.33
IE=885.02 N
IE=885.02 W
IE=885.02 S
EX 2" x 3" CI
TC=893.11
IE=891.91 S
IE=891.66 W
EX 12" RCP STORM
EX 2" x 3" CI
TC=893.09
IE=891.92 N
EX 15" RCP STORM
EX 2" x 3" CI
TC=893.54
IE=891.62 E
IE=888.26 N
S DEWEY AVE
EX 48" SMH
RIM=894.40
IE=885.59 N
IE=885.59 S
EX. SAN. LAT.
EX. 1" WATER SERVICE
HYDRANT ON SW CORNER OF PLUM ST. AND S. DEWEY AVE.
TNFH B/M 2.
ELEV=902.898
JASON MICHAEL STAHN
276-1772-00000
ELAINE STUBBELFIELD
276-1773-00000
TRUST AGREEMENT OF GREGORY & LAVONNE SCHMIDT
276-1774-00000
BLUE TOWN LLC
276-1775-00000
MICHAEL WERTH
276-1776-00000
THUNDER 229 LLC
276-1777-00000
DANA ANDERSON
276-1778-10000
GRAPHIC SCALE FEET
0 10 20 40
SITE PLAN LEGEND
CURB AND GUTTER
PROPOSED ASPHALT
PROPOSED CONCRETE
PROPOSED GRASS
STORM SEWER PIPE
STORM SEWER MANHOLE
STORM SEWER CURB INLET
vierbicher
planners engineers advisors
EXHIBIT A
Site Plan
KMD DEVELOPMENT 8 UNIT & DUPLEX
CITY OF REEDSBURG
SAUK COUNTY, WISCONSIN
REVISIONS
NO. DATE REMARKS
DATE
2024-04-05
DRAFTER
KLIN
CHECKED
PROJECT NO.
230230
SHEET
5 OF 10
© Vierbicher Associates, Inc.
05 Apr 2024 - 3:51p R:\Dvorak, Maxwell\230230 - South Dewey Development\CADD\230230 - Site Plan.dwg by: klin

ORDINANCE NO. 1973-24
(Zoning Ordinance Amendments)

The City of Reedsburg, Sauk County, Wisconsin, does hereby ordain as follows:

SECTION I: PURPOSE.

This amendment would expand the scope of conditional commercial uses in the B-2 zone. Similar language is used in B-1 and B-2.

SECTION II: PROVISIONS AMENDED.

The following City of Reedsburg Code Sections are hereby amended by this Ordinance.

690 Attachment 2

Conditional Uses	Multi-family dwellings in accordance with section 17.42 ~~Antique Store~~ Assembly, Business and Mercantile use (per the IBC and unless otherwise stated in this chapter; see § 690-42) Automobile Service ~~Barber Shop~~ ~~Beauty Shop~~ Bed & Breakfast Establishment ~~Book & Stationery Store~~ ~~Clothing Store~~	~~Drug Store~~ Financial Institution ~~Florist~~ ~~Food Store~~ ~~Gift Shop~~ ~~Hardware Store~~ Home Business Laundry or Dry Cleaning Medical Center or Office Park or Playground	Place of Worship School Section 17.13(2) (Public and Semi-Public Uses) Locksmith Office ~~Package Liquor Store~~ ~~Shoe Sales and Repair~~ ~~Specialty Store~~

690 Attachment 3

DISTRICT	**I3 – INDUSTRIAL PARK**
Minimum Yard Dimensions	Total Area: 1 acre Front: 25 feet for building. ~~10 feet for parking.~~ Loading dock: 60 feet Side & Rear: 10 feet excluding rail track or public alley except where adjacent to an R-Zone, in which case yard shall be not less than 25 feet excluding rail track, public alley, or street width.

SECTION III: VALIDITY.

Should any section, clause or provision of the ordinance be declared by the courts to be invalid, the same shall not affect the validity of the ordinance as a whole or any part thereof, other than the part so declared to be invalid.

SECTION IV: CONFLICTING PROVISIONS REPEALED.

All ordinances in conflict with any provisions of this ordinance are hereby repealed.

SECTION V: EFFECTIVE DATE.

This ordinance shall be in force from and after its introduction and publication as provided by statute.

SECTION VI: PART OF CODE:

This Ordinance becomes part of the City of Reedsburg Code, Chapter 690.

Dated this 9th day of September 2024.

David G. Estes, Mayor	Jacob Crosetto, Clerk/Treasurer

1st Reading at Council:	August 12, 2024
Public Hearing Noticed:	August 22 & 29, 2024
2nd Reading at Council/Public Hearing:	September 9, 2024
Published, Enactment Date:	September 19, 2024

ORDINANCE NO. 1974-24
(Amending Section 210-11 Prohibition against animals in public grounds and facilities)

The City of Reedsburg, Sauk County, does hereby ordain as follows:

SECTION I: PURPOSE

The purpose of this ordinance is to amend Section 210-11 Prohibition against animals in public grounds and facilities.

SECTION II: PROVISION AMENDED

City of Reedsburg Code Chapter 210-11 is amended by this ordinance.

SECTION II: PROVISION AS AMENDED

Section 210-11 is amended as stated below.

§ 210-11. Rules for animals in public grounds and facilities.

A. An owner or person having control of any dog or any other animal shall not permit said dog or other animal to enter into or be upon school grounds, public building, or other public grounds, even if said animal is leashed and within the immediate control of the owner or custodian of the animal. An exception shall be given for companion dogs, governmental police dogs, and authorized students and visitors.

B. Dogs are permitted in public parks given that they adhere to the City's leash ordinance (Section 210-9), dog waste ordinance (Section 210-16), park hours ordinance (Section 423-4), and all other City, County, State, and Federal laws.

C. Animals of any kind in any number may be kept for exhibition or amusement purposes, provided permission is granted by the Common Council upon application duly made. The Common Council shall grant such permission for such period of time as it deems necessary. All rules as to sanitation found in § 210-7C shall govern the maintenance of the premises or building where such animals are kept.

SECTION III: VALIDITY.

Should any section, clause or provision of the ordinance be declared by the courts to be invalid, the same shall not affect the validity of the ordinance as a whole or any part thereof, other than the part so declared to be invalid.

SECTION IV: CONFLICTING PROVISIONS REPEALED. All ordinances in conflict with any provisions of this ordinance are hereby repealed.

SECTION V: EFFECTIVE DATE. This ordinance shall be in force from and after its introduction and publication as provided by statute.

SECTION VI: PART OF CODE: This Ordinance becomes part of the City of Reedsburg Code, Chapter 210.

Dated this 12th day of August 2024.

______________________________ David G. Estes, Mayor	____________________________________ Jacob Crosetto, Interim Co-City Administrator/Clerk/Treasurer/Finance Director

Reading at Council: August 12, 2024.
Published, Enactment Date: August 22, 2024

§ 210-11. ~~Prohibition against~~ Rules for animals in public grounds and facilities.

A. An owner or person having control of any dog or any other animal shall not permit said dog or other animal to enter into or be upon ~~any public park (except Popple Nature Area, Smith Conservancy, or the Dog Park, if issued a permit),~~ school grounds, public building, or other public grounds, even if said animal is leashed and within the immediate control of the owner or custodian of the animal. An exception shall be given for companion dogs, governmental police dogs, and authorized students and visitors.

B. Dogs are permitted in public parks given that they adhere to the City's leash ordinance (Section 210-9), dog waste ordinance (Section 210-16), park hours ordinance (Section 423-4), and all other City, County, State, and Federal laws.

C~~B~~. Animals of any kind in any number may be kept for exhibition or amusement purposes, provided permission is granted by the Common Council upon application duly made. The Common Council shall grant such permission for such period of time as it deems necessary. All rules as to sanitation found in § 210-7C shall govern the maintenance of the premises or building where such animals are kept.

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