



AGENDA

REGULAR BOARD MEETING

PLACE: Little Chute Village Hall
DATE: Wednesday, July 10th, 2024
TIME: 6:00 p.m.

Virtually attend the July 10th, Regular Board meeting at 6 PM by following the zoom link here:

Join Zoom Meeting: <https://us06web.zoom.us/j/84137992683>

Meeting ID: 841 3799 2683

Dial by your location: +1 312 626 6799 US (Chicago)

REGULAR ORDER OF BUSINESS

- A. Invocation
- B. Pledge of Allegiance to the Flag
- C. Roll call of Trustees
- D. Roll call of Officers and Department Heads
- E. Public Appearance for Items Not on the Agenda
- F. Other Informational Items:

G. Consent Agenda

Items on the Consent Agenda are routine in nature and require one motion to approve all items listed. Prior to voting on the Consent Agenda, items may be removed at the request of any Board Member or member of the public. Any removed items will be considered immediately following the motion to approve the other items.

- 1. Disbursement List

H. Discussion — Popular Report 2023

I. Discussion/Action — 2025 Health, Life and LT Disability Rates

J. Discussion/Action— 2025 Budget Guidance

K. Discussion/Action — Personnel Manual Change Vacation Service Credit

L. Department and Officers Progress Report

M. Call for Unfinished Business

N. Items for Future Agenda

O. Adjournment

Requests from persons with disabilities who need assistance to participate in this meeting or hearing should be made with as much advance notice as possible to the Clerk's Office at 108 West Main Street, (920) 423-3852, [email: Laurie@littlechutewi.org](mailto:Laurie@littlechutewi.org) Prepared: July 3, 2024

Disbursement List - July 10, 2024

| | |
|---|---------------------|
| Payroll & Payroll Liabilities - June 20, 2024 | \$279,443.03 |
|---|---------------------|

| | |
|----------------------------------|--------------------|
| Prepaid Invoices - June 14, 2024 | \$6,371.26 |
| Prepaid Invoices - June 21, 2024 | \$59,291.07 |
| Prepaid Invoices - June 28, 2024 | \$1,791.36 |

CURRENT ITEMS

| | |
|----------------------------|---------------------|
| Bills List - July 10, 2024 | \$100,187.91 |
|----------------------------|---------------------|

| | |
|--|---------------------|
| Total Payroll, Prepaid & Invoices | \$447,084.63 |
|--|---------------------|

The above payments are recommended for approval:

Rejected: _____

Approved: July 10, 2024

Michael R Vanden Berg, Village President

Laurie Decker, Clerk

Report Criteria:

Invoice Detail.Voided = {=} FALSE

| Invoice | Description | Total Cost | Period | GL Account |
|--|---------------------------------------|------------|--------|---------------|
| ABATA, NICKOLAS | | | | |
| 48250 | REFUND SECURITY DEPOSIT | 300.00 | 06/24 | 206-21235 |
| Total ABATA, NICKOLAS: | | 300.00 | | |
| AIRGAS USA LLC | | | | |
| 9151235462 | CARBON DIOXIDE | 143.24 | 06/24 | 101-53330-218 |
| Total AIRGAS USA LLC: | | 143.24 | | |
| ALEXANDER, NADIA | | | | |
| 62024 ALEXANDE | REIMBURSE WORK PERMIT FEE | 10.00 | 06/24 | 204-55420-218 |
| Total ALEXANDER, NADIA: | | 10.00 | | |
| AMBROSIUS, WILLIE | | | | |
| 6/13/24-6/20/24 | MEN'S SOFTBALL SUPERVISOR | 30.00 | 06/24 | 101-55300-111 |
| 6/13/24-6/20/24 | MEN'S SOFTBALL UMPIRE | 300.00 | 06/24 | 101-55300-111 |
| Total AMBROSIUS, WILLIE: | | 330.00 | | |
| AMERICAN FIDELITY ASSURANCE (T00890)AWD | | | | |
| D740527 | VOLUNTARY BENEFITS - JULY | 2,058.42 | 07/24 | 101-21367 |
| Total AMERICAN FIDELITY ASSURANCE (T00890)AWD: | | 2,058.42 | | |
| AMPLITEL TECHNOLOGIES | | | | |
| 23751 | EQUIPMENT DESTRUCTION | 320.00 | 06/24 | 404-57190-204 |
| 23753 | COMPUTER REFRESH - QUOTE 000693 | 18,356.14 | 06/24 | 404-57190-221 |
| 23841 | MANAGED SERVICES PACKAGE - JULY | 5,850.00 | 07/24 | 404-57190-204 |
| Total AMPLITEL TECHNOLOGIES: | | 24,526.14 | | |
| ASSOCIATED APPRAISAL CONSULTANTS | | | | |
| 175114 | ASSESSMENT SERVICES | 93.59 | 07/24 | 101-51530-208 |
| 175114 | PROFESSIONAL SERVICES | 2,041.67 | 07/24 | 101-51530-204 |
| Total ASSOCIATED APPRAISAL CONSULTANTS: | | 2,135.26 | | |
| AUTOMATED COMFORT CONTROLS | | | | |
| 36196 | SPRING MAINTENANCE | 100.00 | 06/24 | 207-52120-243 |
| 36196 | SPRING MAINTENANCE | 96.95 | 06/24 | 101-52250-243 |
| Total AUTOMATED COMFORT CONTROLS: | | 196.95 | | |
| BERKEN, TODD | | | | |
| 45848 | REFUND SECURITY DEPOSIT | 20.00 | 06/24 | 101-21235 |
| Total BERKEN, TODD: | | 20.00 | | |
| BERNHOFT, BEAU | | | | |
| EXPRPT062224 | MILEAGE REIMBURSEMENT AT WMCA CONFERE | 276.04 | 06/24 | 101-51400-201 |
| EXPRPT062224 | MEAL REIMBURSEMENT AT WMCA CONFERENCE | 28.00 | 06/24 | 101-51400-201 |

| Invoice | Description | Total Cost | Period | GL Account |
|---|-------------|------------|--------|---------------|
| Total BERNHOFT, BEAU: | | 304.04 | | |
| BODWAY, MEGAN | | | | |
| 45627 REFUND SECURITY DEPOSIT | | 20.00 | 06/24 | 101-21235 |
| Total BODWAY, MEGAN: | | 20.00 | | |
| BROCKMAN, JEFF | | | | |
| 44883 REFUND SECURITY DEPOSIT | | 300.00 | 06/24 | 208-21235 |
| Total BROCKMAN, JEFF: | | 300.00 | | |
| CHARTER COMMUNICATIONS | | | | |
| 152837701061424 JUNE/JUL SERVICE | | 219.99 | 06/24 | 207-52120-203 |
| 152871901061424 JUNE/JUL SERVICE | | 145.41 | 06/24 | 207-52120-203 |
| Total CHARTER COMMUNICATIONS: | | 365.40 | | |
| CINTAS | | | | |
| 4195915986 UNIFORM PREP | | 10.04 | 06/24 | 101-53330-213 |
| 4195915986 MATS & TOWELS | | 21.95 | 06/24 | 101-53330-218 |
| 4196615954 UNIFORM PREP | | 12.36 | 06/24 | 101-53330-213 |
| 4196615954 MATS & TOWELS | | 32.24 | 06/24 | 101-53330-218 |
| 4197339857 UNIFORM PREP | | 12.36 | 06/24 | 101-53330-213 |
| 4197339857 MATS & TOWELS | | 32.24 | 06/24 | 101-53330-218 |
| Total CINTAS: | | 121.19 | | |
| CISKE, KAREN | | | | |
| 45046 REFUND SECURITY DEPOSIT | | 300.00 | 06/24 | 206-21235 |
| Total CISKE, KAREN: | | 300.00 | | |
| CIVIC SYSTEMS LLC | | | | |
| CVC25093 SEMI ANNUAL SUPPORT FEES 7/1/24-12/31/24 | | 1,865.00 | 07/24 | 101-51420-204 |
| CVC25093 SEMI ANNUAL SUPPORT FEES 7/1/24-12/31/24 | | 39.00 | 07/24 | 201-53620-208 |
| CVC25093 SEMI ANNUAL SUPPORT FEES 7/1/24-12/31/24 | | 191.00 | 07/24 | 207-52120-204 |
| CVC25093 SEMI ANNUAL SUPPORT FEES 7/1/24-12/31/24 | | 2,298.00 | 07/24 | 610-53614-208 |
| CVC25093 SEMI ANNUAL SUPPORT FEES 7/1/24-12/31/24 | | 2,174.00 | 07/24 | 620-53924-208 |
| CVC25093 SEMI ANNUAL SUPPORT FEES 7/1/24-12/31/24 | | 4,007.00 | 07/24 | 630-53444-208 |
| Total CIVIC SYSTEMS LLC: | | 10,574.00 | | |
| DALIMONTE, KELLY | | | | |
| 46576 REFUND SECURITY DEPOSIT | | 20.00 | 06/24 | 101-21235 |
| Total DALIMONTE, KELLY: | | 20.00 | | |
| DELAFUENTE, KRYSTINE | | | | |
| 45459 REFUND SECURITY DEPOSIT | | 20.00 | 06/24 | 101-21235 |
| Total DELAFUENTE, KRYSTINE: | | 20.00 | | |
| DELONGCHAMP, LINDSEY | | | | |
| 45507 REFUND SECURITY DEPOSIT | | 20.00 | 06/24 | 101-21235 |

| Invoice | Description | Total Cost | Period | GL Account |
|--|-------------|---|--|--|
| Total DELONGCHAMP, LINDSEY: | | 20.00 | | |
| DIETZLER, MATT EXPRPT062924 MILEAGE REIMBURSEMENT | | 34.84 | 06/24 | 101-51680-201 |
| Total DIETZLER, MATT: | | 34.84 | | |
| DISTRICT 2 INC. 4066 ROPE | | 605.72 | 07/24 | 101-52200-213 |
| Total DISTRICT 2 INC.: | | 605.72 | | |
| ELMSTAR ELECTRICAL CORP 1525101 BUCHANAN/00 TRAFFIC SIGNAL REPAIRS | | 302.45 | 06/24 | 101-53300-204 |
| Total ELMSTAR ELECTRICAL CORP: | | 302.45 | | |
| EMERGENCY COMMUNICATION SYSTEMS INC 4255 ANNUAL SIREN MAINTENANCE | | 417.00 | 06/24 | 101-51650-243 |
| Total EMERGENCY COMMUNICATION SYSTEMS INC: | | 417.00 | | |
| EMMER, JANAL 44886 REFUND SECURITY DEPOSIT | | 300.00 | 06/24 | 208-21235 |
| Total EMMER, JANAL: | | 300.00 | | |
| FARRELL EQUIPMENT & SUPPLY CO INC 141623 MORTAR 146610 CONCRETE SPRAYER PARTS | | 875.88 170.97 | 06/24 06/24 | 101-53300-216 101-53300-218 |
| Total FARRELL EQUIPMENT & SUPPLY CO INC: | | 1,046.85 | | |
| FINGER PUBLISHING INC BE222575 PH ZONING BE222576 PH KLINK BE223892 PH ZONING BE223893 PH FIREARMS BE223894 LIQUOR LICENSE BE223895 PH GOLDEN GATE | | 58.20 47.02 46.98 47.02 190.49 47.02 | 06/24 06/24 06/24 06/24 06/24 06/24 | 101-51650-207 101-51650-207 101-51650-207 101-51650-207 101-51650-207 101-51650-207 |
| Total FINGER PUBLISHING INC: | | 436.73 | | |
| FULLER, LYVIA 45876 REFUND SECURITY DEPOSIT | | 20.00 | 06/24 | 101-21235 |
| Total FULLER, LYVIA: | | 20.00 | | |
| G&S CLEANING SERVICES LLC 63024 CLEAN & SANITIZE 63024 CLEAN & SANITIZE | | 210.00 70.00 | 06/24 06/24 | 208-52900-204 206-55110-243 |
| Total G&S CLEANING SERVICES LLC: | | 280.00 | | |
| GOMEZ, BRIANDA 44889 REFUND SECURITY DEPOSIT | | 20.00 | 06/24 | 101-21235 |

| Invoice | Description | Total Cost | Period | GL Account |
|--|-------------------------------|------------|--------|---------------|
| Total GOMEZ, BRIANDA: | | 20.00 | | |
| GUYETTE, KARI | 45641 REFUND SECURITY DEPOSIT | 20.00 | 06/24 | 101-21235 |
| Total GUYETTE, KARI: | | 20.00 | | |
| HAENCO LLC | | | | |
| 12506 CAN LINERS | | 8.21 | 06/24 | 204-55420-222 |
| 12506 GLOVES, BATH TISSUE | | 74.76 | 06/24 | 101-53310-218 |
| 12506 GLOVES | | 4.59 | 06/24 | 208-52900-222 |
| 12506 CAN LINERS | | 16.44 | 06/24 | 101-53300-218 |
| 12506 CAN LINERS | | 16.44 | 06/24 | 101-55200-222 |
| Total HAENCO LLC: | | 120.44 | | |
| HEARTLAND BUSINESS SYSTEMS | | | | |
| 707940H UTILITY POSTCARDS - MAY QTY 3,491 | | 122.19 | 06/24 | 201-53620-206 |
| 707940H UTILITY POSTCARDS - MAY QTY 3,491 | | 122.18 | 06/24 | 610-53614-206 |
| 707940H UTILITY POSTCARDS - MAY QTY 3,491 | | 122.19 | 06/24 | 620-53904-206 |
| 707940H UTILITY POSTCARDS - MAY QTY 3,491 | | 122.18 | 06/24 | 630-53443-206 |
| 707955H UTILITY POSTCARDS - JUNE QTY 3,481 | | 121.83 | 06/24 | 201-53620-206 |
| 707955H UTILITY POSTCARDS - JUNE QTY 3,481 | | 121.84 | 06/24 | 610-53614-206 |
| 707955H UTILITY POSTCARDS - JUNE QTY 3,481 | | 121.83 | 06/24 | 620-53904-206 |
| 707955H UTILITY POSTCARDS - JUNE QTY 3,481 | | 121.84 | 06/24 | 630-53443-206 |
| Total HEARTLAND BUSINESS SYSTEMS: | | 976.08 | | |
| HEARTLAND TECHNOLOGY GROUP | | | | |
| 44885 REFUND SECURITY DEPOSIT | | 50.00 | 06/24 | 101-21235 |
| Total HEARTLAND TECHNOLOGY GROUP: | | 50.00 | | |
| HOME DEPOT CREDIT SERVICES | | | | |
| 10230624 DRILL/IMPACT KIT - JEREMY | | 279.00 | 06/24 | 101-55200-221 |
| 10230624 BATTERIES | | 278.00 | 06/24 | 101-53300-218 |
| 10230624 ANGLE GRINDER | | 139.00 | 06/24 | 101-53300-221 |
| Total HOME DEPOT CREDIT SERVICES: | | 696.00 | | |
| IPROMOTEU | | | | |
| 2282976IDM SAFETY T-SHIRTS | | 404.62 | 06/24 | 101-53310-213 |
| 2282976IDM SAFETY T-SHIRTS | | 134.83 | 06/24 | 101-55200-213 |
| 2282976IDM SAFETY T-SHIRTS | | 11.95 | 06/24 | 101-51415-213 |
| Total IPROMOTEU: | | 551.40 | | |
| JEFFERSON FIRE & SAFETY | | | | |
| 315962 CONWAY PACIFIC HELMET | | 403.90 | 06/24 | 101-52200-221 |
| Total JEFFERSON FIRE & SAFETY: | | 403.90 | | |
| JX ENTERPRISES INC | | | | |
| 14310807P COOLANT SENSOR | | 255.99 | 06/24 | 101-53330-225 |

| Invoice | Description | Total Cost | Period | GL Account |
|--|-------------|------------|--------|---------------|
| Total JX ENTERPRISES INC: | | 255.99 | | |
| KAPPELL, JENNY | | | | |
| 45811 REFUND SECURITY DEPOSIT | | 20.00 | 06/24 | 101-21235 |
| Total KAPPELL, JENNY: | | 20.00 | | |
| KERRY'S VROOM SERVICE INC | | | | |
| 10344 REPAIRS #95 | | 467.10 | 06/24 | 207-52120-247 |
| 10348 OIL CHANGE #181 | | 55.18 | 06/24 | 207-52120-247 |
| 10349 OIL CHANGE #111 | | 55.93 | 06/24 | 207-52120-247 |
| Total KERRY'S VROOM SERVICE INC: | | 578.21 | | |
| KIRCHNER, ANGELA | | | | |
| 46755 REFUND SECURITY DEPOSIT | | 20.00 | 06/24 | 101-21235 |
| Total KIRCHNER, ANGELA: | | 20.00 | | |
| KONITZER, BILL | | | | |
| 44992 REFUND SECURITY DEPOSIT | | 300.00 | 06/24 | 208-21235 |
| Total KONITZER, BILL: | | 300.00 | | |
| LABOY ROSADO, WALESKA | | | | |
| 45628 REFUND SECURITY DEPOSIT | | 300.00 | 06/24 | 206-21235 |
| Total LABOY ROSADO, WALESKA: | | 300.00 | | |
| LAPPEN SECURITY PRODUCTS INC | | | | |
| LSPQ51038 PVC ULTRA CARD 30 ML | | 26.00 | 06/24 | 101-51440-206 |
| Total LAPPEN SECURITY PRODUCTS INC: | | 26.00 | | |
| LARSEN, RAYGEN | | | | |
| 63024RESTITUTIO RESTITUTION - CIT 48804K13M KATELYN MITCHE | | 200.00 | 06/24 | 101-35101 |
| Total LARSEN, RAYGEN: | | 200.00 | | |
| LAZER UTILITY LOCATING LLC | | | | |
| 1736 ELECTRIC LOCATES | | 44.00 | 06/24 | 101-53300-209 |
| 1736 SANITARY LOCATES | | 572.00 | 06/24 | 610-53612-209 |
| 1736 STORM LOCATES | | 891.00 | 06/24 | 630-53442-209 |
| 1736 WATER LOCATES | | 1,496.00 | 06/24 | 620-53644-209 |
| Total LAZER UTILITY LOCATING LLC: | | 3,003.00 | | |
| LEHRER, LESLIE | | | | |
| 45017 REFUND SECURITY DEPOSIT | | 300.00 | 06/24 | 208-21235 |
| Total LEHRER, LESLIE: | | 300.00 | | |
| LITTLE CHUTE ACE HARDWARE | | | | |
| 285034 DAWN DISH SOAP | | 4.59 | 06/24 | 204-55420-218 |
| 285036 STREET REPAIR - TROWEL, BRUSH, PAINT | | 26.15 | 06/24 | 101-53300-218 |
| 285200 CONTRACTOR BAGS 55G | | 16.99 | 06/24 | 101-52200-218 |

| Invoice | Description | Total Cost | Period | GL Account |
|----------------------------------|-------------------------------|------------|--------|---------------|
| Total LITTLE CHUTE ACE HARDWARE: | | 47.73 | | |
| MARCO INC | | | | |
| 36828587 | MONTHLY COPIER LEASE-1493357 | 391.40 | 06/24 | 207-52120-207 |
| Total MARCO INC: | | 391.40 | | |
| MARQUARDT, TYLER | | | | |
| EXPRPT060824 | TRAINING MEAL REIMBURSEMENT | 107.00 | 06/24 | 207-52120-201 |
| Total MARQUARDT, TYLER: | | 107.00 | | |
| MCC INC | | | | |
| 349244 | WATER MAINTENANCE OF MAIN | 1,439.35 | 06/24 | 620-53644-251 |
| 350240 | 3/4" DENSE CRUSHER RUN | 127.44 | 06/24 | 101-53300-216 |
| 350342 | SOUTHVIEW & 600 HAGENS | 1,210.02 | 06/24 | 101-53300-216 |
| Total MCC INC: | | 2,776.81 | | |
| MIDWEST RADAR | | | | |
| 175239 | 15 UNITS | 615.00 | 06/24 | 207-52120-205 |
| Total MIDWEST RADAR: | | 615.00 | | |
| MODERN DAIRY INC | | | | |
| 308979 | POOL CONCESSION ITEMS | 239.83 | 06/24 | 204-55420-211 |
| 309005 | POOL CONCESSION ITEMS | 192.77 | 06/24 | 204-55420-211 |
| 309042 | POOL CONCESSION ITEMS | 259.30 | 06/24 | 204-55420-211 |
| 309087 | POOL CONCESSION ITEMS | 166.14 | 06/24 | 204-55420-211 |
| 309157 | POOL CONCESSION ITEMS | 262.04 | 06/24 | 204-55420-211 |
| 309170 | POOL CONCESSION ITEMS | 314.75 | 06/24 | 204-55420-211 |
| Total MODERN DAIRY INC: | | 1,434.83 | | |
| NEVCO SPORTS LLC | | | | |
| 260008 | VAN LIESHOUT SCOREBOARD PARTS | 190.78 | 06/24 | 101-55200-242 |
| Total NEVCO SPORTS LLC: | | 190.78 | | |
| NOW YOGA AND WELLNESS LLC | | | | |
| 62524 | YOGA CLASSES - 6/17 & 6/24/24 | 100.00 | 06/24 | 208-52900-204 |
| Total NOW YOGA AND WELLNESS LLC: | | 100.00 | | |
| O'REILLY AUTOMOTIVE INC | | | | |
| 2043-449954 | #41 MINI LAMP | 1.85 | 06/24 | 101-53330-225 |
| 2043-449998 | #50 BATTERY | 166.55 | 06/24 | 101-53330-225 |
| 2043-450164 | #98 FUEL & AIR FILTERS | 59.86 | 06/24 | 101-53330-225 |
| 2043-450339 | #26 HEADLIGHT REPAIR | 10.49 | 06/24 | 101-53330-225 |
| 2043-450348 | #232 TRAILER WIRING CONNECTOR | 30.59 | 06/24 | 101-53330-225 |
| 2043-450538 | OIL FILTER #202 | 5.29 | 06/24 | 101-53330-225 |
| 2043-450546 | MOTOR OIL | 139.98 | 06/24 | 101-53330-217 |
| 2043-450564 | MOTOR OIL RETURNED | 139.98- | 06/24 | 101-53330-217 |
| 2043-450588 | BRAKE LUBRICANT #23 | 33.56 | 06/24 | 101-53330-225 |
| 2043-451287 | VALVE STEAM | 2.16 | 06/24 | 101-53330-218 |
| 2043-451287 | VALVE STEAM | 4.32 | 06/24 | 101-53330-225 |

| Invoice | Description | Total Cost | Period | GL Account |
|------------------------------------|---------------------------------|------------|--------|---------------|
| 2043-451407 | BRAKE PADS #201 | 50.14 | 06/24 | 101-53330-225 |
| 2043-451573 | DOOR SEAL ADHESIVE #14 | 10.12 | 06/24 | 101-53330-225 |
| 2043-451868 | STEERING FLUID #7 | 11.68 | 06/24 | 101-53330-225 |
| 2043-452010 | CIRCUT BREAKER #7 | 5.94 | 06/24 | 101-53330-225 |
| Total O'REILLY AUTOMOTIVE INC: | | 392.55 | | |
| OURADA, MARY | | | | |
| 44997 | REFUND SECURITY DEPOSIT | 20.00 | 06/24 | 101-21235 |
| Total OURADA, MARY: | | 20.00 | | |
| OUTAGAMIE COUNTY TREASURER | | | | |
| 129367 | 2024 ELECTION EXPENSES | 905.17 | 06/24 | 101-51440-227 |
| JUNE 2024 | COURT FINES - JUNE | 407.40 | 06/24 | 101-35101 |
| Total OUTAGAMIE COUNTY TREASURER: | | 1,312.57 | | |
| PACKER CITY INTL TRUCKS INC | | | | |
| X103142560:01 | POWER STEERING GEAR SEAL KIT #7 | 108.94 | 06/24 | 101-53330-225 |
| Total PACKER CITY INTL TRUCKS INC: | | 108.94 | | |
| PEPSI-COLA | | | | |
| 24583503 | BEVERAGES | 300.74 | 07/24 | 101-52200-211 |
| Total PEPSI-COLA: | | 300.74 | | |
| POLOMIS, DALTON | | | | |
| 44888 | REFUND SECURITY DEPOSIT | 50.00 | 06/24 | 101-21235 |
| Total POLOMIS, DALTON: | | 50.00 | | |
| PROCESS, SHANNON | | | | |
| 44991 | REFUND SECURITY DEPOSIT | 300.00 | 06/24 | 206-21235 |
| Total PROCESS, SHANNON: | | 300.00 | | |
| RAILWORKS TRACK SYSTEMS INC | | | | |
| 262445 | "OO" RAILROAD REPAIRS | 23,453.15 | 06/24 | 101-53300-246 |
| Total RAILWORKS TRACK SYSTEMS INC: | | 23,453.15 | | |
| REINDERS INC | | | | |
| 272547500 | LAWN SEED | 35.13 | 06/24 | 101-53300-218 |
| 272547500 | LAWN SEED | 35.12 | 06/24 | 101-55200-215 |
| 605501801 | MOWER DECK PARTS #46 | 205.10 | 06/24 | 101-53330-225 |
| Total REINDERS INC: | | 275.35 | | |
| RIESTERER & SCHNELL INC | | | | |
| 2629538 | CLUTCH REPAIR #36 | 1,214.05 | 06/24 | 101-53330-204 |
| Total RIESTERER & SCHNELL INC: | | 1,214.05 | | |
| ROMENESKO, WENDY | | | | |
| 45016 | REFUND SECURITY DEPOSIT | 20.00 | 06/24 | 101-21235 |

| Invoice | Description | Total Cost | Period | GL Account |
|-----------------------------------|--|------------|--------|---------------|
| Total ROMENESKO, WENDY: | | 20.00 | | |
| RYBA, JOE | | | | |
| 44880 | REFUND SECURITY DEPOSIT | 20.00 | 06/24 | 101-21235 |
| Total RYBA, JOE: | | 20.00 | | |
| SCHWAAB INC | | | | |
| 4509227 | NAMEPLATE -JAMES MOES | 68.48 | 06/24 | 101-51680-206 |
| 4546530 | FLASH STAMP, 100 CARTRIDGE & POROUS FOAM | 56.50 | 06/24 | 101-53100-206 |
| Total SCHWAAB INC: | | 124.98 | | |
| SEAVEY, JASON | | | | |
| EXPRPT060824 | TRAINING MEAL REIMBURSEMENT | 107.00 | 06/24 | 207-52120-201 |
| Total SEAVEY, JASON: | | 107.00 | | |
| SHERWIN INDUSTRIES INC | | | | |
| SS102686 | EAR PLUGS | 8.13 | 06/24 | 101-53300-213 |
| SS102686 | EAR PLUGS | 8.10 | 06/24 | 101-53310-213 |
| SS102686 | EAR PLUGS | 8.10 | 06/24 | 101-53330-213 |
| SS102686 | EAR PLUGS | 8.10 | 06/24 | 101-53460-218 |
| SS102686 | EAR PLUGS | 8.10 | 06/24 | 201-53620-218 |
| SS102686 | EAR PLUGS | 8.10 | 06/24 | 101-53350-213 |
| SS102686 | EAR PLUGS | 8.10 | 06/24 | 101-55200-213 |
| SS102686 | EAR PLUGS | 8.10 | 06/24 | 101-55440-218 |
| SS102686 | EAR PLUGS | 8.10 | 06/24 | 610-53612-213 |
| SS102686 | EAR PLUGS | 8.10 | 06/24 | 620-53644-218 |
| SS102686 | EAR PLUGS | 8.10 | 06/24 | 630-53441-218 |
| SS102686 | EAR PLUGS | 8.10 | 06/24 | 630-53442-213 |
| Total SHERWIN INDUSTRIES INC: | | 97.23 | | |
| SIGNCOUNTRY | | | | |
| 20605 | LEGION BATTING CAGES SPONSOR SIGNS | 1,364.00 | 06/24 | 101-55200-216 |
| 20661 | DOYLE SERICE ROAD GATE SIGN | 201.00 | 06/24 | 101-55200-218 |
| Total SIGNCOUNTRY: | | 1,565.00 | | |
| SKID & PALLET SERVICE | | | | |
| 19992 | PLAYGROUND WOOD CHIPS | 1,600.00 | 06/24 | 101-55200-242 |
| Total SKID & PALLET SERVICE: | | 1,600.00 | | |
| SPEEDY CLEAN DRAIN & SEWER | | | | |
| 83337 | CLEAN & TELEVISE | 450.00 | 06/24 | 206-55110-243 |
| Total SPEEDY CLEAN DRAIN & SEWER: | | 450.00 | | |
| STAPLES ADVANTAGE | | | | |
| 6004711396 | CLEANING SUPPLIES & COPY PAPER | 71.30 | 06/24 | 101-51650-206 |
| 6004766159 | COPY PAPER | 41.49 | 06/24 | 207-52120-206 |
| Total STAPLES ADVANTAGE: | | 112.79 | | |

| Invoice | Description | Total Cost | Period | GL Account |
|---|-------------|------------|--------|---------------|
| STATE OF WI COURT FINES & | | | | |
| JUNE 2024 COURT FINES - JUNES | | 1,297.49 | 06/24 | 101-35101 |
| Total STATE OF WI COURT FINES &: | | 1,297.49 | | |
| STECKLING, MOOREA | | | | |
| 62024 STECKLING REIMBURSE WORK PERMIT FEE | | 10.00 | 06/24 | 204-55420-218 |
| Total STECKLING, MOOREA: | | 10.00 | | |
| STONERIDGE LITTLE CHUTE LLC | | | | |
| 22064172001 FOOD & BEVERAGES | | 335.46 | 06/24 | 101-52200-211 |
| 22070941405 BEVERAGE | | 41.12 | 06/24 | 101-52200-211 |
| 22075211815 FOOD | | 7.16 | 06/24 | 101-52200-211 |
| 23002441857 FOOD & BEVERAGES | | 132.73 | 06/24 | 101-52200-211 |
| 23092430956 FOOD & SUPPLIES | | 151.83 | 06/24 | 101-52200-211 |
| 23093631817 BEVERAGE | | 56.00 | 06/24 | 101-52200-211 |
| 24002761603 FOOD | | 41.07 | 06/24 | 101-52200-211 |
| 24004661755 BEVERAGE | | 15.96 | 06/24 | 101-52200-211 |
| 63024RESITUTION RESTITUTION - CIT 48806QG28 ROGER KONITZE | | 7.98 | 06/24 | 101-35101 |
| Total STONERIDGE LITTLE CHUTE LLC: | | 789.31 | | |
| TEAM SPORTING GOODS | | | | |
| AAG030837AC04 FOOTBALL PANTS - 40 | | 1,036.00 | 06/24 | 101-55460-225 |
| Total TEAM SPORTING GOODS: | | 1,036.00 | | |
| TESCH, STACY | | | | |
| 44949 REFUND SECURITY DEPOSIT | | 20.00 | 06/24 | 101-21235 |
| Total TESCH, STACY: | | 20.00 | | |
| THAO, LEE | | | | |
| 44968 REFUND SECURITY DEPOSIT | | 300.00 | 06/24 | 208-21235 |
| Total THAO, LEE: | | 300.00 | | |
| THIEL, KIM | | | | |
| 44962 REFUND SECURITY DEPOSIT | | 300.00 | 06/24 | 206-21235 |
| Total THIEL, KIM: | | 300.00 | | |
| T-MOBILE | | | | |
| 9950559580624 PHONE & MOBILE INTERNET | | 1,320.21 | 06/24 | 207-52120-203 |
| Total T-MOBILE: | | 1,320.21 | | |
| TOPPINS, KLOE | | | | |
| 45614 REFUND SECURITY DEPOSIT | | 300.00 | 06/24 | 206-21235 |
| Total TOPPINS, KLOE: | | 300.00 | | |
| TRIUMPH TIRES | | | | |
| 466610 TIRES #26 | | 324.00 | 06/24 | 101-53330-225 |

| Invoice | Description | Total Cost | Period | GL Account |
|--|-------------|------------|--------|---------------|
| Total TRIUMPH TIRES: | | 324.00 | | |
| VALLEY LIQUOR | | | | |
| 139871 BEVERAGES AND SUPPLIES | | 188.94 | 06/24 | 101-52200-211 |
| 143390 BEVERAGES AND SUPPLIES | | 188.94 | 07/24 | 101-52200-211 |
| Total VALLEY LIQUOR: | | 377.88 | | |
| VAN STIPHOUT, JAY | | | | |
| 6/13/24- 6/20/24 MEN'S SOFTBALL UMPIRE | | 75.00 | 06/24 | 101-55300-111 |
| Total VAN STIPHOUT, JAY: | | 75.00 | | |
| VERBETEN, KATE | | | | |
| 44932 REFUND SECURITY DEPOSIT | | 300.00 | 06/24 | 208-21235 |
| Total VERBETEN, KATE: | | 300.00 | | |
| VERMEER WISCONSIN | | | | |
| 30110241 SCREW & NUTS | | 6.60 | 06/24 | 101-53330-218 |
| 30110241 SCREW & NUTS | | 6.60 | 06/24 | 101-53330-225 |
| Total VERMEER WISCONSIN: | | 13.20 | | |
| VERSTEGEN, JON | | | | |
| 44882 REFUND SECURITY DEPOSIT | | 50.00 | 06/24 | 101-21235 |
| Total VERSTEGEN, JON: | | 50.00 | | |
| VILLAGE OF COMBINED LOCKS | | | | |
| JULY 2024 PROPERTY STORAGE AREA MONTHLY LEASE-JU | | 790.67 | 07/24 | 207-52120-204 |
| Total VILLAGE OF COMBINED LOCKS: | | 790.67 | | |
| VON BRIESEN & ROPER S.C. | | | | |
| 462027 FVMPD | | 2,277.00 | 06/24 | 207-52120-262 |
| Total VON BRIESEN & ROPER S.C.: | | 2,277.00 | | |
| VOSTERS, HEATHER | | | | |
| 44973 REFUND SECURITY DEPOSIT | | 50.00 | 06/24 | 101-21235 |
| Total VOSTERS, HEATHER: | | 50.00 | | |
| XIONG, KELLY | | | | |
| 48706 REFUND SECURITY DEPOSIT | | 20.00 | 06/24 | 101-21235 |
| Total XIONG, KELLY: | | 20.00 | | |
| ZEHNER, BRITTANY | | | | |
| 44982 REFUND SECURITY DEPOSIT | | 300.00 | 06/24 | 206-21235 |
| Total ZEHNER, BRITTANY: | | 300.00 | | |
| Grand Totals: | | 100,187.91 | | |

Vendor number hash: 477254
Vendor number hash - split: 601544
Total number of invoices: 143
Total number of transactions: 187

| Terms Description | Invoice Amount | Net Invoice Amount |
|-------------------|----------------|--------------------|
| Open Terms | 100,187.91 | 100,187.91 |
| Grand Totals: | 100,187.91 | 100,187.91 |

Report Criteria:

Invoice Detail.Voided = {=} FALSE

| Invoice | Type | Description | Total Cost | Terms | 1099 | Period | GL Account |
|--|-----------|---|-----------------|-------|------|--------|---------------|
| 2024 UTILITY REFUNDS (5485) | | | | | | | |
| 1-251264-12 | Invoi | OVERPAYMENT - UTILITY ACCT # 1-251264-12 | 20.05 | Open | Non | 06/24 | 001-15000 |
| Total 2024 UTILITY REFUNDS (5485): | | | | | | | |
| | | | 20.05 | | | | |
| VILLAGE OF LITTLE CHUTE (1404) | | | | | | | |
| 61424 | PETTY CAS | Invoi PETTY CASH -FVMPD | 50.00 | Open | Non | 06/24 | 207-34105 |
| Total VILLAGE OF LITTLE CHUTE (1404): | | | | | | | |
| | | | 50.00 | | | | |
| WE ENERGIES (2788) | | | | | | | |
| 4951036 - W EVER | Invoi | LIGHTING AT W EVERGREEN DR., HOLLAND TO V | 6,301.21 | Open | Non | 06/24 | 417-51028-204 |
| Total WE ENERGIES (2788): | | | | | | | |
| | | | 6,301.21 | | | | |
| Grand Totals: | | | | | | | |
| | | | 6,371.26 | | | | |

Report GL Period Summary

Vendor number hash: 9677
 Vendor number hash - split: 9677
 Total number of invoices: 3
 Total number of transactions: 3

| Terms Description | Invoice Amount | Net Invoice Amount |
|----------------------|-----------------|--------------------|
| Open Terms | 6,371.26 | 6,371.26 |
| Grand Totals: | 6,371.26 | 6,371.26 |

| Invoice | Type | Description | Total Cost | Terms | 1099 | Period | GL Account |
|--|-------|--|-----------------|-------|------|--------|---------------|
| 2024 UTILITY REFUNDS (5485) | | | | | | | |
| 1-292633-17 | Invoi | OVERPAYMENT - UTILITY ACCT # 1-292633-17 | 27.73 | Open | Non | 06/24 | 001-15000 |
| 5-290032-01 | Invoi | OVERPAYMENT - UTILITY ACCT # 5-290032-01 | 119.85 | Open | Non | 06/24 | 001-15000 |
| 5-290032-01 | Adju | OVERPAYMENT - UTILITY ACCT # 5-290032-01 | 119.85- | Open | Non | 06/24 | 001-15000 |
| Total 2024 UTILITY REFUNDS (5485): | | | 27.73 | | | | |
| AMERICAN FIDELITY ASSURANCE (4885) | | | | | | | |
| 2463541 | Invoi | FLEX | 1,914.82 | Open | Non | 06/24 | 101-21368 |
| Total AMERICAN FIDELITY ASSURANCE (4885): | | | 1,914.82 | | | | |
| ASCENSION MEDICAL GROUP-FOX VALLEY WI (2514) | | | | | | | |
| 418511 | Invoi | EAP STANDARD SERVICE | 352.50 | Open | Med | 06/24 | 101-51780-204 |
| 418511 | Invoi | EAP STANDARD SERVICE | 232.50 | Open | Med | 06/24 | 207-52120-204 |
| Total ASCENSION MEDICAL GROUP-FOX VALLEY WI (2514): | | | 585.00 | | | | |
| AT& T (409) | | | | | | | |
| 92078873810624 | Invoi | MAY/JUN SERVICE | 17.58 | Open | Non | 06/24 | 207-52120-203 |
| 92078873810624 | Invoi | MAY/JUN SERVICE | 52.73 | Open | Non | 06/24 | 101-53310-203 |
| 92078873810624 | Invoi | MAY/JUN SERVICE | 17.58 | Open | Non | 06/24 | 204-55420-203 |
| 92078873810624 | Invoi | MAY/JUN SERVICE | 17.58 | Open | Non | 06/24 | 101-53310-203 |
| 92078873810624 | Invoi | MAY/JUN SERVICE | 70.31 | Open | Non | 06/24 | 620-53924-203 |
| 92078873810624 | Invoi | MAY/JUN SERVICE | 52.72 | Open | Non | 06/24 | 206-55110-203 |
| 92078873810624 | Invoi | MAY/JUN SERVICE | 52.72 | Open | Non | 06/24 | 101-53310-203 |
| Total AT& T (409): | | | 281.22 | | | | |
| BUILDING SERVICE INC (4436) | | | | | | | |
| 171829 | Invoi | 2 DRAWER LATERAL FILE W/LOCK | 2,282.80 | Open | Non | 06/24 | 206-55110-218 |
| Total BUILDING SERVICE INC (4436): | | | 2,282.80 | | | | |
| DELTA DENTAL OF WISCONSIN (33) | | | | | | | |
| 2168096 | Invoi | DENTAL - JULY 2024 | 6,681.79 | Open | Non | 06/24 | 101-21345 |
| 2168096 | Invoi | VISION - JULY 2024 | 493.49 | Open | Non | 06/24 | 101-21366 |
| Total DELTA DENTAL OF WISCONSIN (33): | | | 7,175.28 | | | | |
| KAUKAUNA UTILITIES (234) | | | | | | | |
| JUNE 2024 | Invoi | SAFETY CENTER | 722.63 | Open | Non | 06/24 | 207-52120-249 |
| JUNE 2024 | Invoi | SAFETY CENTER | 481.75 | Open | Non | 06/24 | 101-52250-249 |
| JUNE 2024 | Invoi | VILLAGE HALL PLAZA | 16.48 | Open | Non | 06/24 | 101-51650-249 |
| JUNE 2024 | Invoi | VILLAGE HALL | 1,399.11 | Open | Non | 06/24 | 101-51650-249 |
| JUNE 2024 | Invoi | CIVIC CENTER | 1,168.13 | Open | Non | 06/24 | 206-55110-249 |
| JUNE 2024 | Invoi | MUNICIPAL POOL | 1,646.45 | Open | Non | 06/24 | 204-55420-249 |
| JUNE 2024 | Invoi | BALLFIELD DPI/SHED LIGHTS | 108.60 | Open | Non | 06/24 | 101-55200-249 |
| JUNE 2024 | Invoi | DOYLE PARK STAGE | 224.56 | Open | Non | 06/24 | 101-55200-249 |
| JUNE 2024 | Invoi | DOYLE PARK BALLFIELD DP2 LIGHT | 84.77 | Open | Non | 06/24 | 101-55200-249 |
| JUNE 2024 | Invoi | HEESAKKER PARK TRAIL | 27.50 | Open | Non | 06/24 | 101-55200-249 |
| JUNE 2024 | Invoi | HERITAGE PARK | 22.53 | Open | Non | 06/24 | 101-55200-249 |
| JUNE 2024 | Invoi | LEGION PARK RESTROOMS | 322.18 | Open | Non | 06/24 | 101-55200-249 |
| JUNE 2024 | Invoi | VAN LIESHOUT PARK | 60.95 | Open | Non | 06/24 | 101-55200-249 |
| JUNE 2024 | Invoi | VAN LIESHOUT BALLFIELD | 196.47 | Open | Non | 06/24 | 101-55200-249 |
| JUNE 2024 | Invoi | VAN LIESHOUT PK SECURITY LT | 53.66 | Open | Non | 06/24 | 101-55200-249 |
| JUNE 2024 | Invoi | LINCOLN AVE E HEESAKKER PARK | 77.21 | Open | Non | 06/24 | 101-55200-249 |

Report Criteria:

Vendor.Name = {NOT LIKE} "%BERNHOFT%"

| Invoice | Type | Description | Total Cost | Terms | 1099 | Period | GL Account |
|--|-------|--|------------|-------|--------|--------|---------------|
| 2018 REC PROGRAM REFUNDS (4912) | | | | | | | |
| 020118-2 | Invoi | REFUND MAPLE TAPPING - UNCLAIMED PROPER | 10.00- | Open | Non | 06/24 | 101-34413 |
| 020118-2 | Invoi | UNCLAIMED PROPERTY - TO PAY U/M 1-172200-0 | 10.00 | Open | Non | 06/24 | 101-34413 |
| Total 2018 REC PROGRAM REFUNDS (4912): | | | | | .00 | | |
| 2024 UTILITY REFUNDS (5485) | | | | | | | |
| 1-281902-01 | Invoi | OVERPAYMENT - 409 PHEASANT RUN | 97.88 | Open | Non | 06/24 | 001-15000 |
| 1-702735-01 | Invoi | OVERPAYMENT - UTILITY ACCT # 1-1702735-01 | 33.55 | Open | Non | 06/24 | 001-15000 |
| Total 2024 UTILITY REFUNDS (5485): | | | | | 131.43 | | |
| CELLCOM (4683) | | | | | | | |
| 428624 | Invoi | ENGINEERING | 153.17 | Open | Non | 06/24 | 101-51415-203 |
| 428624 | Invoi | DPW | 177.99 | Open | Non | 06/24 | 101-53310-203 |
| 428624 | Invoi | PARKS | 137.63 | Open | Non | 06/24 | 101-55200-203 |
| 428624 | Invoi | REC | 74.20 | Open | Non | 06/24 | 101-55300-203 |
| 428624 | Invoi | FACILITIES | 29.71 | Open | Non | 06/24 | 101-51650-203 |
| 428624 | Invoi | INSPECTOR PHONE CHARGES | 29.71 | Open | Non | 06/24 | 101-52050-203 |
| 428624 | Invoi | COMMUNITY DEVELOPER PHONE CHARGES | 27.19 | Open | Non | 06/24 | 101-51530-203 |
| 428624 | Invoi | ADMINISTRATION PHONE CHARGES | 29.71 | Open | Non | 06/24 | 101-51400-203 |
| 428624 | Invoi | STORM I-PADS | 23.59 | Open | Non | 06/24 | 630-53442-218 |
| 428624 | Invoi | STREETS I-PADS | 47.18 | Open | Non | 06/24 | 101-53300-218 |
| 428624 | Invoi | VEHICLE MAINTENANCE I-PADS | 23.59 | Open | Non | 06/24 | 101-53330-218 |
| 428624 | Invoi | SANITARY SEWER I-PAD | 23.59 | Open | Non | 06/24 | 610-53612-218 |
| Total CELLCOM (4683): | | | | | 777.26 | | |
| FASTENAL COMPANY (847) | | | | | | | |
| WIKIM293301CM | Invoi | CREDIT SALES TAX | 2.96- | Open | Non | 06/24 | 620-53644-253 |
| WIKIM294240 | Invoi | CABLE TIES | 9.04 | Open | Non | 06/24 | 620-53644-253 |
| Total FASTENAL COMPANY (847): | | | | | 6.08 | | |
| LAPPEN SECURITY PRODUCTS INC (735) | | | | | | | |
| LSPQ51047 | Invoi | MASTER PADLOCK | 319.08 | Open | Non | 06/24 | 620-53634-255 |
| Total LAPPEN SECURITY PRODUCTS INC (735): | | | | | 319.08 | | |
| MARCO TECHNOLOGIES LLC (3100) | | | | | | | |
| 12613554 | Invoi | TROUBLESHOOT COPIER & EMAILS | 92.50 | Open | Non | 06/24 | 404-57190-204 |
| Total MARCO TECHNOLOGIES LLC (3100): | | | | | 92.50 | | |
| MBM (3129) | | | | | | | |
| 5270975 | Invoi | COPIER LEASE/METER CHARGE | 188.05 | Open | Non | 06/24 | 206-55110-225 |
| Total MBM (3129): | | | | | 188.05 | | |
| POSTAL EXPRESS & MORE LLC (5093) | | | | | | | |
| 255179 | Invoi | POSTAGE-WATER TESTS | 19.49 | Open | Non | 06/24 | 620-53644-204 |
| Total POSTAL EXPRESS & MORE LLC (5093): | | | | | 19.49 | | |

| Invoice | Type | Description | Total Cost | Terms | 1099 | Period | GL Account |
|---------------------------------------|-------|--------------------|-----------------|-------|------|--------|---------------|
| TIME WARNER CABLE (89) | | | | | | | |
| 152864901060724 | Invoi | JUNE/JUL SERVICE | 116.16 | Open | Non | 06/24 | 620-53924-203 |
| Total TIME WARNER CABLE (89): | | | | | | | |
| | | | 116.16 | | | | |
| T-MOBILE (5286) | | | | | | | |
| 9754594870624 | Invoi | INTERNET HOT SPOTS | 58.80 | Open | Non | 06/24 | 206-55110-209 |
| Total T-MOBILE (5286): | | | | | | | |
| | | | 58.80 | | | | |
| VERIZON WIRELESS (3606) | | | | | | | |
| 9966584070 | Invoi | MAY/JUNE SERVICE | 82.51 | Open | Non | 06/24 | 620-53924-203 |
| Total VERIZON WIRELESS (3606): | | | | | | | |
| | | | 82.51 | | | | |
| Grand Totals: | | | | | | | |
| | | | 1,791.36 | | | | |

Report GL Period Summary

Vendor number hash: 43297
 Vendor number hash - split: 99722
 Total number of invoices: 13
 Total number of transactions: 25

| Terms Description | Invoice Amount | Net Invoice Amount |
|----------------------|-----------------|--------------------|
| Open Terms | 1,791.36 | 1,791.36 |
| Grand Totals: | 1,791.36 | 1,791.36 |

Report Criteria:

Vendor.Name = {NOT LIKE} "%BERNHOFT%"

| Invoice | Type | Description | Total Cost | Terms | 1099 | Period | GL Account |
|--|-------|---|------------------|-------|------|--------|---------------|
| JUNE 2024 | Invoi | PUMP STATION JEFFERSON ST | 1,254.97 | Open | Non | 06/24 | 620-53624-249 |
| JUNE 2024 | Invoi | #4 WELL EVERGREEN DRIVE | 6,202.40 | Open | Non | 06/24 | 620-53624-249 |
| JUNE 2024 | Invoi | #3 WELL WASHINGTON ST | 2,680.36 | Open | Non | 06/24 | 620-53624-249 |
| JUNE 2024 | Invoi | STEPHEN ST TOWER/LIGHTING | 104.44 | Open | Non | 06/24 | 620-53624-249 |
| JUNE 2024 | Invoi | CANAL BRIDGE - NORTHSIDE | 16.80 | Open | Non | 06/24 | 101-53300-249 |
| JUNE 2024 | Invoi | CANAL BRIDGE SOUTHSIDE | 29.42 | Open | Non | 06/24 | 101-53300-249 |
| JUNE 2024 | Invoi | SECURITY LIGHT | 10.63 | Open | Non | 06/24 | 101-53300-249 |
| JUNE 2024 | Invoi | SIGNALS/GRAND & MAIN | 45.33 | Open | Non | 06/24 | 101-53300-249 |
| JUNE 2024 | Invoi | COMMUNITY BRIDGE LIGHTING | 170.11 | Open | Non | 06/24 | 101-53300-249 |
| JUNE 2024 | Invoi | SIGNALS/MAIN & MADISON | 41.56 | Open | Non | 06/24 | 101-53300-249 |
| JUNE 2024 | Invoi | CROSSING/MAIN & MONROE | 16.48 | Open | Non | 06/24 | 101-53300-249 |
| JUNE 2024 | Invoi | STREET LIGHTING | 8,445.03 | Open | Non | 06/24 | 101-53300-249 |
| JUNE 2024 | Invoi | SIGNALS/NORTH & BUCHANAN ACCT 260080-00 | 33.66 | Open | Non | 06/24 | 101-53300-249 |
| JUNE 2024 | Invoi | PATRIOT DR FLAG POLE ACCT 261328-00 | 22.05 | Open | Non | 06/24 | 101-53300-249 |
| JUNE 2024 | Invoi | SIGNALS/NE CORNER N & ELM ACCT 262812-00 | 57.66 | Open | Non | 06/24 | 101-53300-249 |
| JUNE 2024 | Invoi | STEPHEN ST SIGN ACCT 282181-00 | 16.48 | Open | Non | 06/24 | 101-53300-249 |
| JUNE 2024 | Invoi | 1401 E ELM DR / NEW BUILDING ACCT 283413-00 | 994.28 | Open | Non | 06/24 | 101-53310-249 |
| JUNE 2024 | Invoi | 721 W ELM-REC CENTER | 75.78 | Open | Non | 06/24 | 208-52900-249 |
| JUNE 2024 | Invoi | 723 DEPOT ST | 13.40 | Open | Non | 06/24 | 418-51225-249 |
| JUNE 2024 | Invoi | DOYLE PARK WELL ACCT 9012695-00 | 3,798.95 | Open | Non | 06/24 | 620-53624-249 |
| JUNE 2024 | Invoi | 1800 STEPHEN ST STORM ACCT 282179-01 | 840.31 | Open | Non | 06/24 | 630-53441-249 |
| Total KAUKAUNA UTILITIES (234): | | | <u>31,483.08</u> | | | | |
| LITTLE CHUTE AREA SCHOOL DIST (265) | | | | | | | |
| 2ND QTR 2024 | Invoi | 2ND QTR MOBILE HOME FEES | 4,678.75 | Open | Non | 06/24 | 101-31140 |
| Total LITTLE CHUTE AREA SCHOOL DIST (265): | | | <u>4,678.75</u> | | | | |
| MADISON NATIONAL LIFE (4857) | | | | | | | |
| 1628441 | Invoi | JULY 2024 LTD | 964.29 | Open | Non | 06/24 | 101-21385 |
| 1628441 | Invoi | JULY 2024 LIFE | 365.60 | Open | Non | 06/24 | 101-21391 |
| Total MADISON NATIONAL LIFE (4857): | | | <u>1,329.89</u> | | | | |
| P.J. KORTENS AND COMPANY INC (4846) | | | | | | | |
| 10024866 | Invoi | FRENCH PON PUMP REPAIR | 9,205.68 | Open | Non | 06/24 | 630-53441-204 |
| Total P.J. KORTENS AND COMPANY INC (4846): | | | <u>9,205.68</u> | | | | |
| TIME WARNER CABLE (89) | | | | | | | |
| 16087060824 | Invoi | JUNE/JUL SERVICE | 164.55 | Open | Non | 06/24 | 101-51650-203 |
| 566380624 | Invoi | JUNE/JUL SERVICE | 12.27 | Open | Non | 06/24 | 101-52200-204 |
| Total TIME WARNER CABLE (89): | | | <u>176.82</u> | | | | |
| VAN ASTEN, DONNA (2946) | | | | | | | |
| 2024 | Invoi | DRAINAGE EASEMENT & INGRESS/EGRESS | 150.00 | Open | Non | 06/24 | 630-53442-260 |
| Total VAN ASTEN, DONNA (2946): | | | <u>150.00</u> | | | | |
| Grand Totals: | | | <u>59,291.07</u> | | | | |

| Terms Description | Invoice Amount | Net Invoice Amount |
|-------------------------------|----------------|--------------------|
| Vendor number hash - split: | 60340 | |
| Total number of invoices: | 14 | |
| Total number of transactions: | 60 | |

| Terms Description | Invoice Amount | Net Invoice Amount |
|-------------------|----------------|--------------------|
| Open Terms | 59,291.07 | 59,291.07 |
| Grand Totals: | 59,291.07 | 59,291.07 |

VILLAGE OF LITTLE CHUTE, WI

**POPULAR ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**



**Little
Chute**
EST. 1848



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HORIZONS**

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**EXCEEDING
EXPECTATIONS**

LITTLE CHUTE AT A GLANCE

\$30.8M
2023 Adopted
Village Budget



12,168 RESIDENTS

TOP 10 EMPLOYERS

Nestle USA
Building Service Group
Trilliant Food & Nutrition
Little Chute School District
Heartland Label Printers
Agropur (Simon's Cheese)
Bel Brands USA
Fox Valley Tool and Die
Piggle Wiggly
Oh Snap!

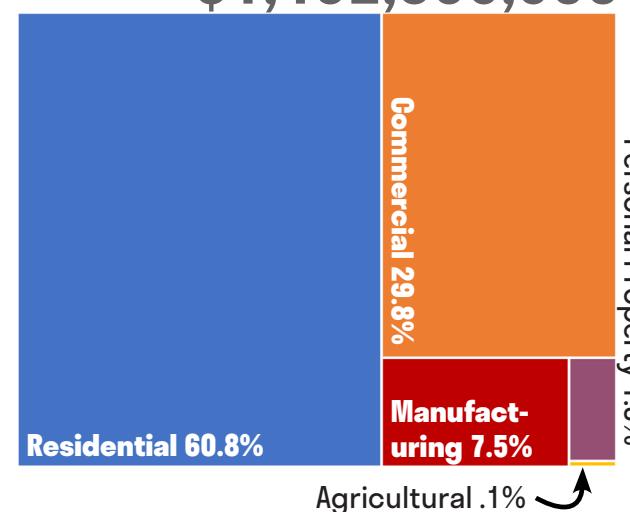
TOP 10 TAXPAYERS

Lexington Owned Properties
Hickory Dr. Holdings (Nestle Warehouse)
Agropur Inc
Jacks Frozen Pizza (Nestle)
Trilliant Nutrition, LLC
Premier Little Chute LLC
Better Way Investments
Fox River Investment Group (Country Villa)
Setzer Properties
Little Chute Warehouse LLC

**EQUALIZED LAND VALUE
\$1,462,895,500**



Located in the
Heart of the Valley
Region of Wisconsin



INTRODUCTION

We are pleased to present the Village of Little Chute's popular annual financial report (PAFR) for the fiscal year ended December 31, 2023. The PAFR summarizes the Village's financial information in a user-friendly and simplified format. Our goal in producing this report is to present the Village's finances in a manner that appeals to a wider audience, enhancing the interest and understanding of the Village's overall financial condition.

Each year Little Chute prepares detailed financial information in our Annual Comprehensive Financial Report (ACFR). The ACFR presents audited financial information in a technical and detailed format. The format of the PAFR is intended to present the information at a summarized, easy to understand level, removing technical details. The PAFR is unaudited and does not comply with generally accepted accounting principles, although the financial information stems directly from the ACFR. For more in-depth information, you can view the Village's Annual Comprehensive Financial Report at www.littlechutewi.org/DocumentCenter/View/7139/Annual-Comprehensive-Financial-Report---Village-of-Little-Chute---December-31-2023 Or simply scan the QR Code below with a smart phone.

Nestled in the heart of the Fox River Valley on the eastern border of the City of Appleton and on the Fox River, the Village of Little Chute is Outagamie County's largest village with a population of 12,168 residents. Little Chute is a community proud of its Dutch heritage and its participation with our neighboring communities in the cultural, residential, business, and recreational life of the Fox Cities and Fox River Valley. The Village is a full-service municipality offering quality municipal services while maintaining a combined local municipal tax and utility rates that are among the lowest compared with the other incorporated communities in the Fox Cities Area.

We hope the PAFR gives readers a glimpse of the Village's success and financial condition. Please contact me directly with any questions.

Sincerely,

Lisa A Remiker-DeWall

Lisa A Remiker-DeWall CPA, CPFO
Director of Finance
lisa@littlechutewi.org



Scan to view Annual Financial Report

VILLAGE PRESIDENT

**Michael
Vanden Berg**

VILLAGE BOARD (as of 12.31.2023)

John Elrick

David Peterson

**Bill
Peerenboom**

**Don
Van Deurzen**

**Brian
Van Lankveldt**

**Larry
Van Lankveldt**

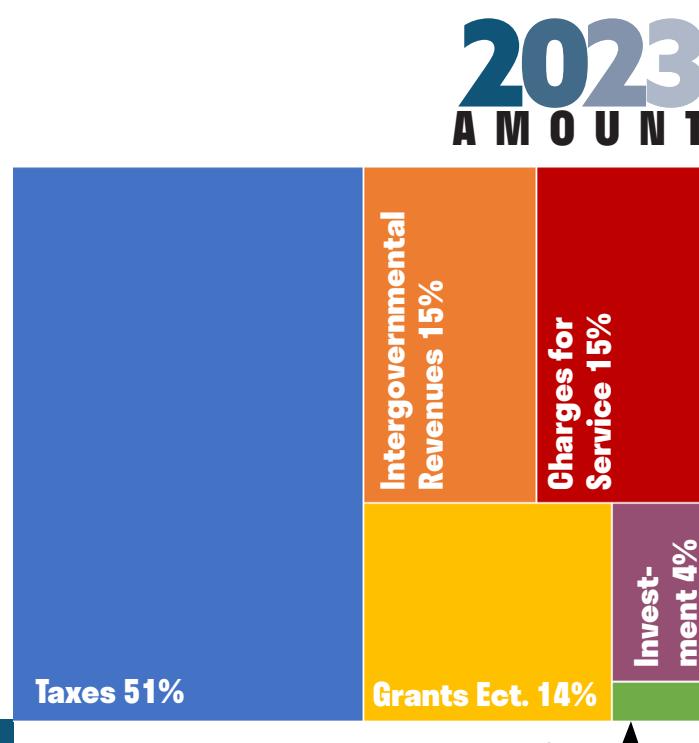
NOTE: The analysis on the following pages uses the Government-wide statement of activities using the economic resources measurement focus and the accrual basis of accounting unless noted otherwise.

REVENUES

WHERE DOES OUR MONEY COME FROM?

The largest source of revenue for Village of Little Chute comes from taxes, which make up about 51.2% of the governmental activities revenues for the Village. Property taxes make up the largest portion of the tax revenue.

| GOVERNMENTAL ACTIVITIES | 2023 AMOUNT | 2022 AMOUNT | 2021 AMOUNT |
|-----------------------------------|---------------------|---------------------|---------------------|
| Taxes | \$9,815,008 | \$9,026,489 | \$8,952,740 |
| Intergovernmental Revenues | \$2,767,609 | \$2,011,501 | \$1,748,832 |
| Charges for Services | \$2,880,989 | \$2,813,753 | \$2,806,336 |
| Grants, Contributions & Transfers | \$2,658,936 | \$1,990,702 | \$2,283,976 |
| Investment Income | \$819,193 | \$186,211 | \$119,011 |
| Miscellaneous | \$232,590 | \$129,767 | \$445,524 |
| TOTAL | \$19,174,325 | \$16,158,423 | \$16,356,419 |



The Village equalized property value increased \$245,065,400 or 20.1% in 2023 as compared to an increase of 11.5% in 2022 contributing to the increased property tax revenue. Intergovernmental revenue increased as the Village spent most of its American Rescue Plan Act funds on a street reconstruction, fiber expansion and a playground project. Capital grants increased as numerous property owners on Cherryvale Avenue paid their special assessment bill in full up front. Federal Reserve interest rates in 2023 continued to aid in improving our interest earnings.

NOTE: Tax Increment collected (\$1,892,020) and returned to developers per terms of agreements shown gross verses netted for this presentation.

REVENUES

CONTINUED

Our sewer, water, and stormwater utility charges make up about 74.5% of the Business-Type revenues for the Village. The water and stormwater utilities have a net operating income from operations while all three utilities increased their net position funding improvements to the system.

| BUSINESS-TYPE (UTILITY) ACTIVITIES | 2023 AMOUNT | 2022 AMOUNT | 2021 AMOUNT |
|---------------------------------------|---------------------|--------------------|--------------------|
| Water Service Charges | \$2,618,788 | \$2,410,326 | \$2,338,805 |
| Sewer Service Charges | \$3,635,290 | \$3,137,447 | \$3,517,942 |
| Stormwater Charges | \$1,387,737 | \$1,311,703 | \$1,219,284 |
| Grants, Contributions & Transfers | \$2,088,630 | \$634,018 | \$2,649,875 |
| Investment Income | \$388,816 | \$151,504 | \$125,402 |
| Miscellaneous | \$138,649 | \$2,518 | \$0 |
| TOTAL | \$10,257,910 | \$7,647,516 | \$9,851,308 |

The Agropur new plant coming online contributed to larger increases in the Water and Sewer Utilities revenues. The level of contributed capital fluctuates from year to year based on projects in our Tax Incremental Districts with 2023 being higher than normal due to the Randolph Drive paving and utility project.

Tax Incremental District (TID):

A financing option municipalities have to fund infrastructure and other improvements, through property tax revenue of newly developed property in an identified area. As property values rise, the municipality uses the taxes paid on the development to pay for the project costs.



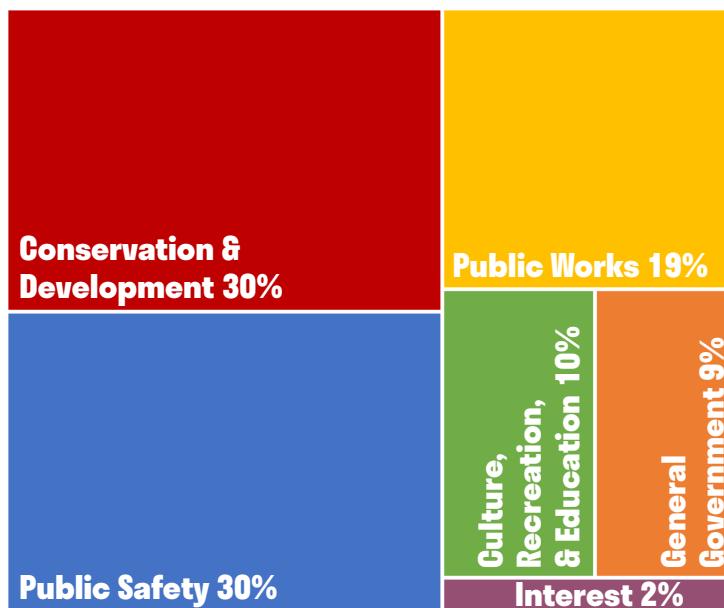
EXPENSES

WHERE DOES OUR MONEY GO?

Public Safety increased with the addition of two police vehicles and a drone while Fire replaced the turnout gear washer and dryer. Public Works major projects included Buchanan Street paving along with a sidewalk construction project in the Crosswinds Subdivision. A Tax Incremental District project for Randolph Drive paving and utility work accounted for the large increase in conservation and development in addition to payment of various development incentives that supports the large property value increase the Village experienced in 2023.

| GOVERNMENTAL ACTIVITIES EXPENSES | 2023 AMOUNT | 2022 AMOUNT | 2021 AMOUNT |
|----------------------------------|---------------------|---------------------|---------------------|
| Conservation & Development | \$5,119,571 | \$3,273,197 | \$7,151,215 |
| Public Safety | \$5,078,687 | \$4,277,060 | \$4,262,483 |
| Public Works | \$3,214,028 | \$1,641,991 | \$1,845,998 |
| Culture, Recreation, & Education | \$1,705,952 | \$1,890,308 | \$2,089,071 |
| General Government | \$1,594,880 | \$1,188,549 | \$1,277,697 |
| Interest | \$395,090 | \$579,077 | \$515,096 |
| TOTAL | \$17,018,208 | \$12,850,182 | \$17,141,560 |

**2023
AMOUNT**

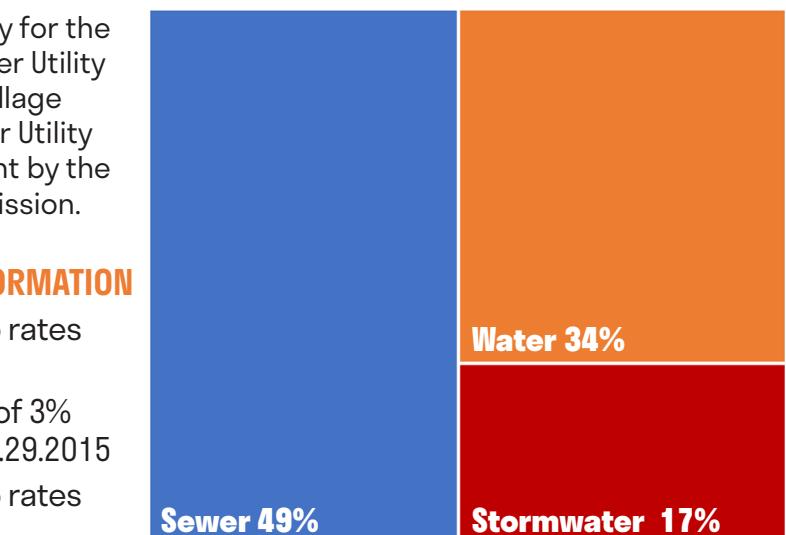


NOTE: Tax Increment collected (\$1,892,020) and returned to developers per terms of agreements shown gross verses netted for this presentation.

EXPENSES CONTINUED

| BUSINESS-TYPE (UTILITY) ACTIVITIES EXPENSES | 2023 AMOUNT | 2022 AMOUNT | 2021 AMOUNT |
|--|--------------------|--------------------|--------------------|
| Water Operation | \$2,336,119 | \$2,040,381 | \$2,119,680 |
| Sewer Operation | \$3,332,615 | \$3,370,042 | \$3,309,314 |
| Stormwater Operation | \$1,187,969 | \$1,342,828 | \$1,326,972 |
| TOTAL | \$6,856,703 | \$6,753,251 | \$6,755,966 |

**2023
AMOUNT**



RATES

Rate setting authority for the Sewer and Stormwater Utility is governed by the Village Board while the Water Utility is subject to oversight by the Public Service Commission.

UTILITY TYPE INCREASE INFORMATION

| | |
|------------|---|
| Sewer | No increase to rates since 7.1.2001 |
| Water | Last increase of 3% occurred on 9.29.2015 |
| Stormwater | No increase to rates since 1.1.2017 |

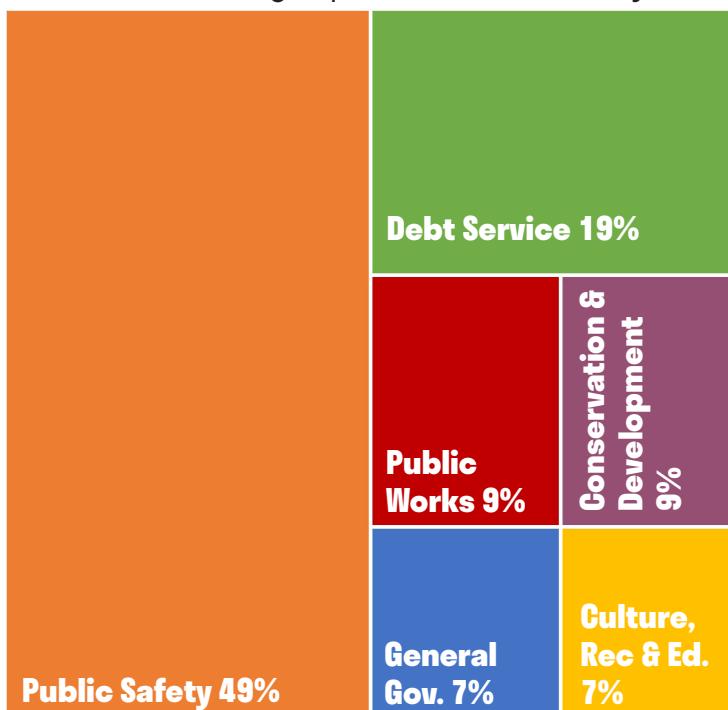
Water and Sewer treatment expenses have increased due to increased volumes mainly in the industrial sector. The Village is also concentrating efforts to reduce the impact of inflow and infiltration issues (treating excess clear water from groundwater and stormwater sources through various defects or connections) using our new sewer camera to detect areas of concern. The Water Utility continues investing to upgrade meter technology to cellular meter reading functionality. The Village drains into two separate watersheds: Apple Creek and Fox River. Significant planning and design continue for both drainage basins ensuring compliance with regulatory agencies providing a flood protection system for our residents.

YOUR TAX BILL WHERE DOES IT GO?



VILLAGE BREAKDOWN

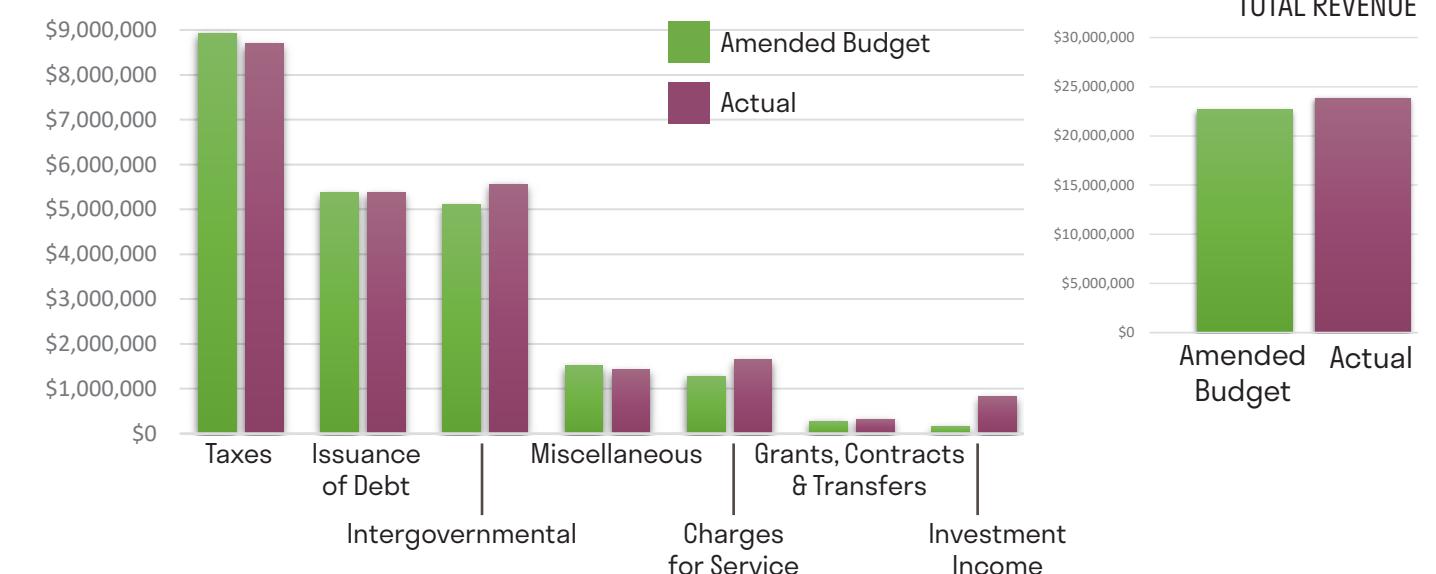
How does the Village spend its 35 cents of your tax dollar?



NOTE: This is a breakdown of tax dollars only and does not include all revenues as detailed on Page 4.

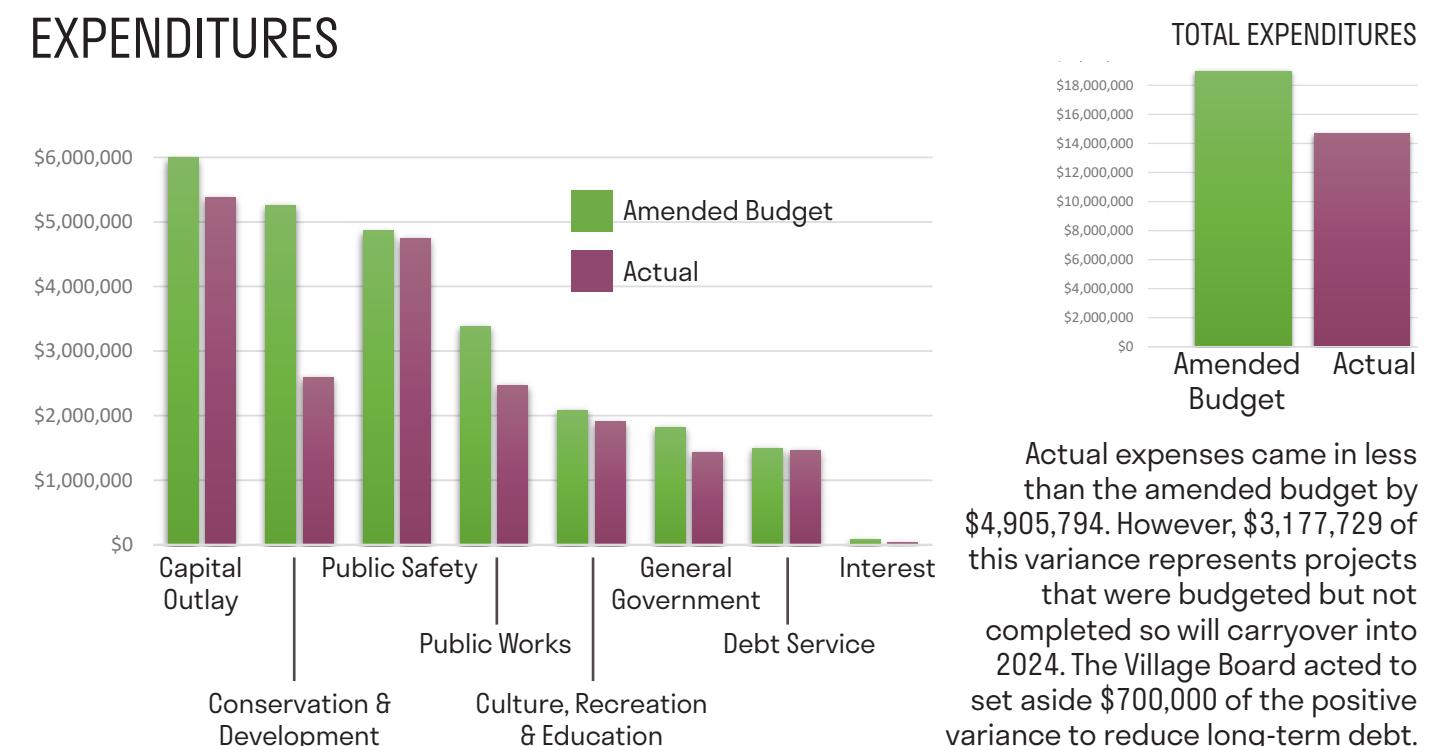
BUDGET PERFORMANCE HOW DID WE DO THIS YEAR?

REVENUE



Revenues were greater than budget as the majority of our American Rescue Plan State and Local Fiscal Recovery Funds (SLFRF) were spent in 2023 (\$1,021,280). The Village issued debt in December of 2023 for capital projects in the approved 2023 and 2024 Budget combining to save issuance costs. The market recovery since COVID boosted investment income.

EXPENDITURES



Actual expenses came in less than the amended budget by \$4,905,794. However, \$3,177,729 of this variance represents projects that were budgeted but not completed so will carryover into 2024. The Village Board acted to set aside \$700,000 of the positive variance to reduce long-term debt.

GOVERNMENTAL FUND BALANCE WHAT FUNDS ARE AVAILABLE?

This graph shows the fund balance level for the Village of Little Chute. Fund balance levels can be used as a barometer for the financial health of the Village.



Overall, the Village is financially improving in financial health and stability.

FUND BALANCE CATEGORIES

NONSPENDABLE: funds include amounts that cannot be spent because they are not in spendable form (advances due from other funds, prepaid items or debt proceeds issued to finance capital projects), or are legally required to remain intact

RESTRICTED: funds that are restricted to a specific purpose by external parties or laws or regulations, constitutional provisions or legislation (for projects approved by the Joint Review Board in our TIDs)

COMMITTED: funds that are committed for a specific purpose by formal action of the highest level of decision-making authority, usually the Village Board (25% of the subsequent year's general fund expenditures)

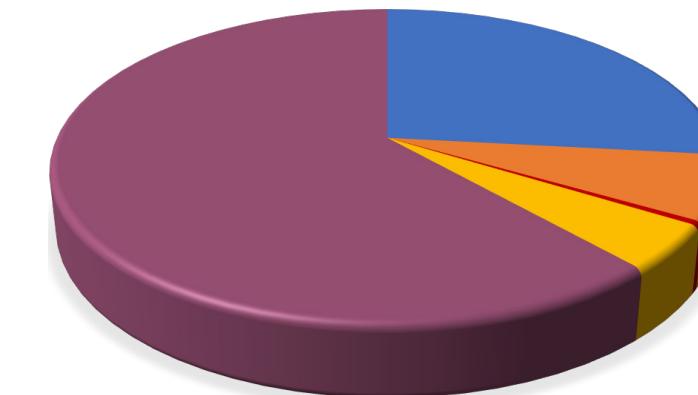
ASSIGNED: funds that are intended to be used for specific purposes (Special Revenue Funds or for carryover to complete projects started but not complete)

UNASSIGNED: funds available for any purpose (the unassigned fund balance for governmental funds decreased \$232,265 because \$2,570,298 of project costs for the Village's Tax Incremental Districts will be recovered over time as development occurs)

NOTE: The above analysis uses the Governmental fund financial statements using the current financial resources measurement and the modified accrued basis of accounting.

DEBT HOW DO WE PAY FOR LONG-TERM PROJECTS?

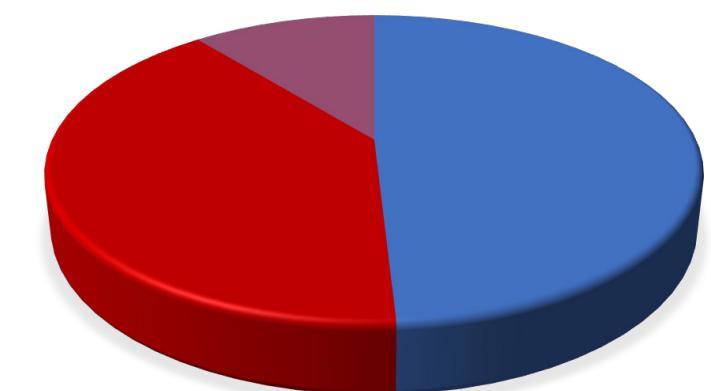
DEBT - DECEMBER 2023



| General Obligation Debt | Amount |
|--|---------------------|
| General | \$7,598,494 |
| Storm Water Utility | \$1,880,000 |
| Sewer Utility | \$120,000 |
| Water Utility | \$1,321,703 |
| Tax Incremental Districts 4, 5, 6, 7 & 8 | \$17,512,808 |
| TOTAL | \$28,433,005 |

REVENUE BOND DEBT

| Revenue Bond Debt | Amount |
|----------------------------|--------------------|
| Storm Utility | \$1,412,120 |
| Water Utility | \$1,151,293 |
| Tax Incremental District 5 | \$312,000 |
| TOTAL | \$2,875,413 |



Aa3

Our Moody's bond rating is the fourth highest rating available and is critical to be able to fund major projects. The high rating saves the taxpayers money by securing better interest rates.

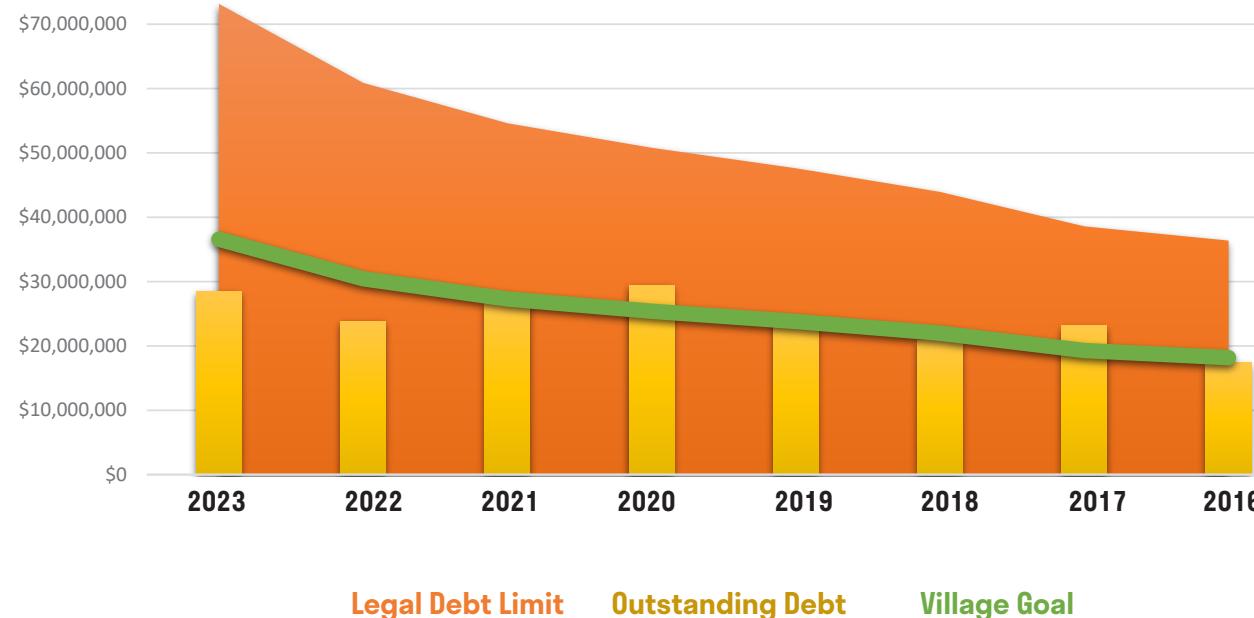
Factors that could lead to an upgrade: Substantial expansion of tax base, or moderation of the Village's debt burden.

Factors that could lead to a downgrade: Declines in tax base, narrowing of cash reserves and/or increased debt burden.

MOODY'S RATING SCALE

| | |
|------|-----------------------------|
| Aaa | Lowest level of credit risk |
| Aa1 | Very low credit risk |
| Aa2 | |
| Aa3 | |
| A1 | Low credit risk |
| A2 | |
| A3 | |
| Baa1 | |
| Baa2 | Moderate credit risk |
| Baa3 | |
| Ba1 | |
| Ba2 | Substantial credit risk |
| Ba3 | |
| B1 | |
| B2 | High credit risk |
| B3 | |
| Caa1 | |
| Caa2 | |
| Caa3 | Very high credit risk |

VILLAGE DEBT MARGIN



The state of Wisconsin limits the Village's general obligation debt. In addition, the Village has its own policy striving to be below 50% of the statutory limit. The Village's outstanding debt is less than the state limits but has hovered around our internal goal. In December 2023, the Village borrowed for both our 2023 and 2024 capital projects approved in the respective budgets. The debt issue occurred in 2020. No debt was issued in 2021 or 2022.

AWARDS AND RECOGNITION

FINANCE AWARD

The Village of Little Chute first created the PAFR for the fiscal year ended December 31, 2020. This will be the fourth edition of the report. The Village of Little Chute's PAFR has won the Government Finance Officers Association of the United States and Canada (GFOA) award for the fiscal years ended in December 31, 2020, 2021 and 2022. The award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of State and Local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to

program standards of creativity, presentation, understandability, and reader appeal.



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

Village of Little Chute
Wisconsin

For its Annual Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morrell

Executive Director/CEO

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial reporting requirements, and we are submitting it to GFOA to determine its eligibility for another award.

VILLAGE OF LITTLE CHUTE, WI

Nestled in the heart of the Fox River Valley, Little Chute is an outstanding community, full of great amenities and a high quality of life. Little Chute was founded by Dutch settlers and established in 1848



**FOLLOW US FOR
EVENTS AND
DETAILS:
[facebook.com/
villageoflittlechute](https://facebook.com/villageoflittlechute)**

COMMUNITY EVENTS

| | |
|-------------------------------|----------------------|
| FIREWORKS, DOYLE PARK | JULY 26, 6PM |
| FAMILY FUN FEST, DOYLE PARK | JULY 30, 5PM |
| YOUTH CARNIVAL, LEGION PARK | AUGUST 7, 11AM |
| TOUCH-A-TRUCK, DOYLE PARK | AUGUST 20, 4:30PM |
| PINTS ON THE PLAZA, DOWNTOWN | AUGUST 29, 4:30PM |
| MARKET ON MAIN, DOWNTOWN | SEPTEMBER 14, 2PM |
| PINTS IN THE PARK, DOYLE PARK | SEPTEMBER 26, 4:30PM |
| CHRISTMAS PARADE, MAIN STREET | DECEMBER 2, 6:30PM |



Item For Consideration

For Board Review On: July 10, 2024

Agenda Item Topic: Health, Dental, Life & LTD Insurance Renewal

Prepared On: July 2, 2024

Prepared By: Finance

Report:

Health Insurance Renewal

The Village of Little Chute provides health insurance for three distinct employee groups: Village employees, Wisconsin Profession Police Association members, and certain grandfathered annuitants. Health insurance changes are on a calendar year. Per state requirements, the Village is obligated to offer all WRS eligible employees the option to enroll in health insurance.

The current health plan for the Village is identified by the State as the P14, a deductible health maintenance organization plan (\$500 deductible single and \$1,000 family). Annually each health plan is assigned to one of three tiers based on the quality of care and relative efficiency with which it provides benefits by the General Insurance Brokers and Actuaries. For 2025 in Outagamie County, there is one qualified Tier 1 healthcare provider (Network Health), one Tier 2 (Dean Health – Prevea 360 East) and three Tier 3 providers (none of our employees currently elect these plans). A Tier 1 qualified plan must have at least five primary care physicians, a hospital and a chiropractor associated with the plan in the given county.

The *maximum* employer contribution is controlled by State statute as the average cost of all Tier 1 Plans multiplied by 88%. Per the current 2023-2025 WPPA contract Article VIII Section 8.01 A., the employer shall pay 85% toward the cost of group hospitalization/health insurance premiums for both the single and family plan coverage for eligible employees. Active eligible employees can choose any plan offered by the State paying the differential from the established local employer maximum that falls within State constraints.

Medicare Advantage offers a nationwide network and Medicare Plus offers a worldwide network for annuitants. All annuitants are currently Medicare eligible. The same providers are available to the retirees as the active employees who are not enrolled in Medicare. However, qualified annuitants who select a plan other than the lowest paid qualified option, are responsible for paying the monthly premium difference to the Village. Annuitants would be billed directly for their share of the premium for a higher cost plan.



Item For Consideration

Based on the review of the information provided by the State, it is recommended that the Village continue to offer the P14 Deductible Plan with the maximum monthly employer contribution for a single plan to be \$893.89 and for a family plan to be \$2,197.53 for Village employees. For the WPPA, the Village would continue to offer a P14 Deductible plan with the maximum employer contribution for a single plan to be \$863.41 and a family plan to be \$2,122.61. Finally, the Village would offer grandfathered annuitants the employer contribution equal to the monthly premium for United Health Care Medicare Advantage Plan (estimated \$332.29 single and \$637.04 family as rates to be finalized yet). The It's Your Choice Health Insurance Open Enrollment period is set for September 30 – October 25, 2024.

It is also recommended continuing to offer eligible employees the ability if they can prove coverage through a spouse or other outside source to receive payment in lieu of health coverage paid by the Village of Little Chute. Currently, the Village has five single and nine family coverage employees participating in this program.

| 2025 Health Insurance Opt-Out Incentive | | |
|---|-------------------|---------|
| Employment Status | Regular Full-Time | |
| Pay Period Frequency | Biweekly | Annual |
| Single Coverage | \$92.31 | \$2,400 |
| Family Coverage | \$184.62 | \$4,800 |

Life and Long-Term Disability (LTD) Renewal

To responsibly evaluate the life and LTD renewal, National Insurance Services included ten carriers in the recent bid, 6 of which declined to quote or were noncompetitive in their response leaving 4 respondents: Madison National Life, Kansas City Life, New York Life, and MetLife. Madison National Life (the Village's current carrier) has offered a three-year guarantee with a decrease in monthly premium. Their life rate was the lowest of the four bids, with the LTD rate coming in second lowest just behind New York Life. A comparison of benefits revealed reduced benefits for both Life and LTD if the Village transitioned away from Madison National. Decrease on both Life (\$.12 compared to \$.13 per thousand currently or annual



Item For Consideration

savings estimate of \$326) and LTD (.199% vs current .221% or annual savings estimate of \$1,102).

Dental Insurance

While not initially offered, through staff persistent requests, last year we locked into a two-year contract allowing rates to remain stable until 12/31/25 with no benefit changes!

Fiscal Impact: Based on the current enrollment, the 2025 Budget impact for the above proposal plans is an increase of \$102,606 compared to \$107,477 in the prior year.

Recommendation/Board Action: Please approve the selection of the P14 Health Plan implementing the attached monthly premiums for Village employees, WPPA and eligible annuitants and the Madison National Life proposal for 2025-2027 Life and LTD renewal.

Respectfully Submitted,

Lisa Remiker-DeWall, Finance Director

Penney Mack, Deputy Finance Director, and Human Resources Manager

Current 2024
Participants

| All Employees Except WPPA | | | | | | | | | |
|---|------------|------------|------------|------------|------------|------------|------------|------------|--|
| It's Your Choice (IYC) Health Plan Provider | 2025 - P14 | | Deductible | | 2024 - P14 | | Deductible | | |
| | Single | Family | Single | Family | Single | Family | Single | Family | |
| Dean Health Plan - Prevea360 East | \$990.68 | \$2,434.44 | \$500.00 | \$1,000.00 | \$907.64 | \$2,231.82 | \$500.00 | \$1,000.00 | |
| Network Health | \$1,040.88 | \$2,559.94 | \$500.00 | \$1,000.00 | \$955.04 | \$2,350.32 | \$500.00 | \$1,000.00 | |

| TOTAL PREMIUM | | | |
|---------------|----------|-----------|----------|
| Single | | Family | |
| \$ Change | % Change | \$ Change | % Change |
| \$83.04 | 9.15% | \$202.62 | 9.08% |
| \$85.84 | 8.99% | \$209.62 | 8.92% |

| Village Increased Cost (assuming same enrollment) | | \$104,034 | |
|--|-------------|------------|-------------|
| General Employees | | FVMPD | |
| Single | Family | Single | Family |
| \$876.96 | \$8,558.88 | \$1,047.33 | \$1,277.60 |
| \$6,242.04 | \$58,770.36 | \$3,726.93 | \$7,798.22 |
| Per Joint Formula For Little Chute Portion | | \$5,330.88 | \$10,404.48 |

NOTE: Used 2023 Factor Year as will not be available to update until August

| Village Active Employees | | 2025 - 12% | | 2024 - 12% | | 2025 | | 2024 | | |
|---|----------|------------|------------|------------|----------|----------|----------|------------|----------|------------|
| It's Your Choice (IYC) Health Plan Provider | Employee | Employee | Deductible | | Employee | Employee | Single | Family | Single | Family |
| | Single | Family | Single | Family | Single | Family | Employer | Employer | Employer | Employer |
| Dean Health Plan - Prevea360 East | \$118.88 | \$292.13 | \$500.00 | \$1,000.00 | \$108.92 | \$267.82 | \$871.80 | \$2,142.31 | \$798.72 | \$1,964.00 |
| Network Health | \$146.99 | \$362.41 | \$500.00 | \$1,000.00 | \$135.46 | \$334.18 | \$893.89 | \$2,197.53 | \$819.58 | \$2,016.14 |

Employer Max as if Dean is Tier 1

| WPPA | | 2025 - 15% | | 2024 - 15% | | 2025 | | 2024 | | |
|---|----------|------------|------------|------------|----------|----------|----------|------------|----------|------------|
| It's Your Choice Health (IYC) Plan Provider | Employee | Employee | Deductible | | Employee | Employee | Single | Family | Single | Family |
| | Single | Family | Single | Family | Single | Family | Employer | Employer | Employer | Employer |
| Dean Health Plan - Prevea360 East | \$148.60 | \$365.17 | \$500.00 | \$1,000.00 | \$136.15 | \$334.77 | \$842.08 | \$2,069.27 | \$771.49 | \$1,897.05 |
| Network Health | \$177.47 | \$437.33 | \$500.00 | \$1,000.00 | \$163.40 | \$402.91 | \$863.41 | \$2,122.61 | \$791.64 | \$1,947.41 |

| 2025-2024 Employee Changes | | | |
|----------------------------|-------|---------|-------|
| Single | | Family | |
| \$9.96 | 9.14% | \$24.31 | 9.08% |
| \$11.53 | 8.51% | \$28.23 | 8.45% |

| 2025-2024 Employer Changes | | | |
|----------------------------|-------|----------|-------|
| Single | | Family | |
| \$73.08 | 9.15% | \$178.31 | 9.08% |
| \$74.31 | 9.07% | \$181.39 | 9.00% |

| 2025-2024 Employee Changes | | | |
|----------------------------|-------|---------|-------|
| Single | | Family | |
| \$12.45 | 9.14% | \$30.40 | 9.08% |
| \$14.07 | 8.61% | \$34.42 | 8.54% |

| 2025-2024 Employer Changes | | | |
|----------------------------|-------|----------|-------|
| Single | | Family | |
| \$70.59 | 9.15% | \$172.22 | 9.08% |
| \$71.77 | 9.07% | \$175.20 | 9.00% |

BELOW UPDATED WITH ESTIMATED 2025 RATES

"Medicare All" is family coverage where all insured members are enrolled in Medicare Parts A, B and D

Annuitants who wish to select a Health Insurance Plan highlighted in yellow below will have an additional monthly premium detailed in second chart

| ANNUITANTS - ALL MEDICARE ELIGIBLE | | 2025 - P14 | | 2024 - P14 | | 2025-2024 \$ Change | | 2025-2024 % Change | | |
|---------------------------------------|--------------|------------|------------|------------|--------------|---------------------|----------|--------------------|----------|----------|
| Provider | Medicare All | | Deductible | | Medicare All | | Single | Family | Single | Family |
| | Single | Family | Single | Family | Single | Family | Employer | Employer | Employer | Employer |
| Dean Health Plan - Prevea360 East | \$617.96 | \$1,208.80 | \$500.00 | \$1,000.00 | \$566.52 | \$1,108.18 | \$51.44 | \$100.62 | 9.08% | 9.08% |
| Network Health | \$652.67 | \$1,278.26 | | | \$599.22 | \$1,173.58 | \$53.45 | \$104.68 | 8.92% | 8.92% |
| United Health Care Medicare Advantage | \$332.29 | \$637.04 | | | \$276.76 | \$528.66 | \$55.53 | \$108.38 | 20.06% | 20.50% |
| United Health Medicare Plus | \$495.75 | \$964.41 | | | \$454.82 | \$884.78 | \$40.93 | \$79.63 | 9.00% | 9.00% |

| Annuitant Budget for 2025 |
|---------------------------|
|---------------------------|

| Program Option: P14 WPE Deductible No Dental 2025 Rates * = Not in calculation - Plan not qualified in county | | | 88% of Tier 1 Qualified Plans' Average Premium | | | | | |
|--|------|--------------------------------------|--|------------------------|---------------|------------------------|------------------------|---------------|
| | | | Single | | | Family | | |
| County | Tier | Carrier | Maximum Employer Share | Minimum Employee Share | Total Premium | Maximum Employer Share | Minimum Employee Share | Total Premium |
| Outagamie | 3 | Common Ground Healthcare Cooperative | \$915.97 | \$307.13 | \$1,223.10 | \$2,252.75 | \$762.73 | \$3,015.48 |
| | 2 | Dean Health Plan - Prevea360 East | \$915.97 | \$74.71 | \$990.68 | \$2,252.75 | \$181.69 | \$2,434.44 |
| | 1 | Network Health | \$915.97 | \$124.91 | \$1,040.88 | \$2,252.75 | \$307.19 | \$2,559.94 |
| | 3 | Robin with HealthPartners | \$915.97 | \$411.87 | \$1,327.84 | \$2,252.75 | \$1,024.59 | \$3,277.34 |
| | 3 | Access Plan - Dean | \$915.97 | \$364.21 | \$1,280.18 | \$2,252.75 | \$905.45 | \$3,158.20 |
| Ozaukee | 3 | Common Ground Healthcare Cooperative | \$915.97 | \$307.13 | \$1,223.10 | \$2,252.75 | \$762.73 | \$3,015.48 |
| | 3 | HealthPartners Health Plan Southeast | \$915.97 | \$390.87 | \$1,306.84 | \$2,252.75 | \$972.09 | \$3,224.84 |
| | 1 | Network Health | \$915.97 | \$124.91 | \$1,040.88 | \$2,252.75 | \$307.19 | \$2,559.94 |
| | 3 | Access Plan - Dean | \$915.97 | \$364.21 | \$1,280.18 | \$2,252.75 | \$905.45 | \$3,158.20 |
| Pepin | 2 | Dean Health Plan - Medica West | \$918.00 | \$320.12 | \$1,238.12 | \$2,257.83 | \$795.21 | \$3,053.04 |
| | * | Quartz West | \$899.86 | \$0.00 | \$899.86 | \$2,207.38 | \$0.00 | \$2,207.38 |
| | 1 | State Maintenance Plan (SMP) - Dean | \$918.00 | \$125.18 | \$1,043.18 | \$2,257.83 | \$307.89 | \$2,565.72 |
| | 3 | Access Plan - Dean | \$918.00 | \$362.18 | \$1,280.18 | \$2,257.83 | \$900.37 | \$3,158.20 |
| Pierce | 2 | Dean Health Plan - Medica West | \$918.00 | \$320.12 | \$1,238.12 | \$2,257.83 | \$795.21 | \$3,053.04 |
| | 3 | GHC of Eau Claire Greater Wisconsin | \$918.00 | \$402.50 | \$1,320.50 | \$2,257.83 | \$1,001.15 | \$3,258.98 |
| | 3 | HealthPartners Health Plan West | \$918.00 | \$394.82 | \$1,312.82 | \$2,257.83 | \$981.95 | \$3,239.78 |
| | 1 | State Maintenance Plan (SMP) - Dean | \$918.00 | \$125.18 | \$1,043.18 | \$2,257.83 | \$307.89 | \$2,565.72 |
| | 3 | Access Plan - Dean | \$918.00 | \$362.18 | \$1,280.18 | \$2,257.83 | \$900.37 | \$3,158.20 |
| Polk | 3 | GHC of Eau Claire Greater Wisconsin | \$918.00 | \$402.50 | \$1,320.50 | \$2,257.83 | \$1,001.15 | \$3,258.98 |
| | 3 | HealthPartners Health Plan West | \$918.00 | \$394.82 | \$1,312.82 | \$2,257.83 | \$981.95 | \$3,239.78 |
| | 1 | State Maintenance Plan (SMP) - Dean | \$918.00 | \$125.18 | \$1,043.18 | \$2,257.83 | \$307.89 | \$2,565.72 |
| | 3 | Access Plan - Dean | \$918.00 | \$362.18 | \$1,280.18 | \$2,257.83 | \$900.37 | \$3,158.20 |

| Program Option: P14 WPE Deductible No Dental | | | 88% of Tier 1 Qualified Plans' Average Premium | | | | | |
|--|------|--------------------------------------|---|------------------------|---------------|------------------------|------------------------|---------------|
| 2024 Rates | | | * = Not in calculation - Plan not qualified in county | | | | | |
| County | Tier | Carrier | Single | | Family | | | Total Premium |
| | | | Maximum Employer Share | Minimum Employee Share | Total Premium | Maximum Employer Share | Minimum Employee Share | |
| Oneida | | | | | | | | |
| | 3 | Aspirus Health Plan | \$836.46 | \$323.46 | \$1,159.92 | \$2,058.36 | \$804.16 | \$2,862.52 |
| | 3 | GHC of Eau Claire Greater Wisconsin | \$836.46 | \$203.42 | \$1,039.88 | \$2,058.36 | \$504.06 | \$2,562.42 |
| | 3 | Security Health Plan | \$836.46 | \$382.34 | \$1,218.80 | \$2,058.36 | \$951.36 | \$3,009.72 |
| | 1 | State Maintenance Plan (SMP) - Dean | \$836.46 | \$114.06 | \$950.52 | \$2,058.36 | \$280.68 | \$2,339.04 |
| | 3 | Access Plan - Dean | \$836.46 | \$332.72 | \$1,169.18 | \$2,058.36 | \$827.32 | \$2,885.68 |
| Outagamie | | | | | | | | |
| | 3 | Common Ground Healthcare Cooperative | \$819.58 | \$272.94 | \$1,092.52 | \$2,016.14 | \$677.88 | \$2,694.02 |
| | 1 | Dean Health Plan - Prevea360 East | \$819.58 | \$88.06 | \$907.64 | \$2,016.14 | \$215.68 | \$2,231.82 |
| | 1 | Network Health | \$819.58 | \$135.46 | \$955.04 | \$2,016.14 | \$334.18 | \$2,350.32 |
| | 3 | Robin with HealthPartners | \$819.58 | \$463.74 | \$1,283.32 | \$2,016.14 | \$1,154.88 | \$3,171.02 |
| | 3 | Access Plan - Dean | \$819.58 | \$349.60 | \$1,169.18 | \$2,016.14 | \$869.54 | \$2,885.68 |
| Ozaukee | | | | | | | | |
| | 3 | Common Ground Healthcare Cooperative | \$840.44 | \$252.08 | \$1,092.52 | \$2,068.28 | \$625.74 | \$2,694.02 |
| | 3 | HealthPartners Health Plan Southeast | \$840.44 | \$386.54 | \$1,226.98 | \$2,068.28 | \$961.88 | \$3,030.16 |
| | 1 | Network Health | \$840.44 | \$114.60 | \$955.04 | \$2,068.28 | \$282.04 | \$2,350.32 |
| | 3 | Access Plan - Dean | \$840.44 | \$328.74 | \$1,169.18 | \$2,068.28 | \$817.40 | \$2,885.68 |
| Pepin | | | | | | | | |
| | 1 | Dean Health Plan - Prevea360 West | \$912.74 | \$124.46 | \$1,037.20 | \$2,249.03 | \$306.69 | \$2,555.72 |
| | 3 | GHC of Eau Claire Greater Wisconsin | \$912.74 | \$127.14 | \$1,039.88 | \$2,249.03 | \$313.39 | \$2,562.42 |
| | * | Quartz West | \$821.38 | \$0.00 | \$821.38 | \$2,016.16 | \$0.00 | \$2,016.16 |
| | 3 | Access Plan - Dean | \$912.74 | \$256.44 | \$1,169.18 | \$2,249.03 | \$636.65 | \$2,885.68 |
| Pierce | | | | | | | | |
| | 1 | Dean Health Plan - Prevea360 West | \$912.74 | \$124.46 | \$1,037.20 | \$2,249.03 | \$306.69 | \$2,555.72 |
| | 3 | GHC of Eau Claire Greater Wisconsin | \$912.74 | \$127.14 | \$1,039.88 | \$2,249.03 | \$313.39 | \$2,562.42 |
| | 3 | HealthPartners Health Plan West | \$912.74 | \$324.44 | \$1,237.18 | \$2,249.03 | \$806.63 | \$3,055.66 |
| | 3 | Access Plan - Dean | \$912.74 | \$256.44 | \$1,169.18 | \$2,249.03 | \$636.65 | \$2,885.68 |

Village of Little Chute

Carrier Responses – June 26th, 2024

Life Insurance

| Carrier | Life Response | Rate Guarantee |
|----------------------------------|---------------------------------------|----------------|
| MNL (Current Carrier) | \$0.10/\$0.03 | N/A |
| PROPOSED | | |
| Anthem | DTQ – No Response | n/a |
| Guardian | DTQ – UW Guidelines | n/a |
| Hartford | DTQ – Uncompetitive | n/a |
| KCL | \$0.095/\$0.03 | 3 years |
| MetLife | \$0.106/\$0.025 | 2 years |
| MNL | \$0.09/\$0.03 | 3 years |
| Mutual | DTQ – No Response \$0.10/\$0.03 | n/a |
| New York Life | Deviations: See Benefit Comparison | 3 years |
| Unum | DTQ – Demographics | n/a |
| Voya | DTQ – Demographics | n/a |

LTD Insurance

| Carrier | LTD Response | Rate Guarantee |
|----------------------------------|---------------------------------------|----------------|
| MNL (Current Carrier) | 0.221% | N/A |
| PROPOSED | | |
| Anthem | DTQ – No Response | n/a |
| Guardian | DTQ – UW Guidelines | n/a |
| Hartford | DTQ – Uncompetitive | n/a |
| KCL | 0.199% | 3 years |
| MetLife | 0.273% | 2 years |
| MNL | 0.199% | 3 years |
| Mutual | DTQ – No Response 0.165% | n/a |
| New York Life | Deviations: See Benefit Comparison | 3 years |
| Unum | DTQ – Demographics | n/a |
| Voya | DTQ – Demographics | n/a |

Department Guidance

1. **Timeliness – we must adhere to the timelines in the attached 2025 Budget Calendar. You are expected to thoroughly read the guidance, calendar, and forms provided to you. Timelines have little deviation room so when a deadline is missed you compress putting stress to meet the goal as the end date does not change!**
2. The Bureau of Labor Statistics Consumer Price Index (CPI) for May 2024 was released on June 12, 2024. Using this same index value as an estimate for June to August results in a 3.3% increase over the previous 12 month rolling average calculation for Expenditure Constraint program (stipulates September 2023 to August 2024 timeframe). The Wisconsin Employment Relations Commission (WERC) data conveys the CPI to be used for a one-year collective bargaining agreement beginning on the date of 12/1/2024 is at 3.3%. The Fox Valley Metro Professional Police Association contract expires at the end of 2025. Negotiated contract increases resulted in an effective rate of 2.27% in 2023, 2.38% in 2024 and 3.53% in 2025. Preliminarily, we propose a 3.0% COLA for all non-represented regular staff taking into consideration WRS rates released for 2025 as presented per item 3 below. The COLA does not include any step increase an employee may be eligible for if performance warrants progression. Reminder the % change between steps decreases as one advances through the pay grade.
3. The 2025 Wisconsin Retirement System (WRS) rates were released June 28, 2024. The employer portion for General Employees will increase .05% from 6.9% in 2024 to 6.95% in 2025 while Protective with Social Security rates will increase from 14.32% in 2024 to 15.01% in 2025 or a .69% increase. **New!** Health insurance rates were released by the State in June this year in response to requests made by the locals. The Finance Director participated in the State Group Health Insurance Board Meeting on May 23 where the State announced the average premium increase for locals will be 11% (will vary by county dependent on the number of Tier 1 plans). The Village increase will vary by plan but averages 9%. Rates were solicited for our long-term disability and life insurance plans resulting in a slight decrease. Our dental plan rates will not change from 2024 as rates are locked in through 12/31/2025.
4. A 2025 Budget Change Request Form needs to be completed for any new addition or planned discontinuation of a personnel position, program, or service level change. **This request should not be included in your budget submittal but documented on this form for a future decision to be added to or deducted.** This will help the department, the Finance Director, Administrator, and the Village Board understand the implication of the proposed request change from the current budget. It will also enable easier prioritization of changes that may be limited by various restraints. **If you plan to request any change to your approved personnel table of organization, please complete a form and turn it in by July 26 ahead of your budget submittal to the Village Administrator and Finance Director.**
5. For the 2025 Budget submittal, we are asking that all departments limit any non-personnel budget increase to 3.0%. There are no significant changes expected to state aid, the Expenditure Restraint or Tax Levy restraint programs. We roughly estimate that net new construction will be over 3.4%; however, constraints limit us 60% of the increase for an overall limit of 2% for this criterion. Reminder that most of the Village's increase typically is attributable to our Tax Increment Finance Districts, which does not help the general tax levy.
6. ***Fees – Please complete a cost analysis review of all user fees your department is responsible for as part of your submission (the item was missed the most by departments last year in budget submittals). There is no prescribed format for this submission. Levy restraints continue to be tight, thus need to analyze other revenue sources to make sure we are recovering costs for charges for services to avoid the levy funding for these items. Include a market comparison as support.***
7. Mission statement, accomplishments, goals, and metrics are to be updated and submitted **at the same time** as your budget to Finance.

| <u>CALENDAR DATE</u> | <u>INFORMATION TO BE COMPLETED</u> |
|----------------------|---|
| 07/10/24 | Adoption of 2025 Health, Life and LTD Insurance Rates by Village Board (State released health rates in June - NEW!)** |
| 07/22/24 | Operating Budget Instructions/Template Available (Finance) |
| 07/26/24 | DEADLINE TO SUBMIT ANY PERSONNEL ADDITION REQUESTS |
| 08/07/24 | Preliminary discussion and feedback from Village Board on potential personnel requests Administrator elects to move forward for consideration |
| July - August | Park Planning Commission and Utilities Commission Discussion Item (Intent is to gather any input for formulating your final budget submittal on August 23) |
| 08/23/24 | Operating Budgets Due to Finance |
| 8/24/24 - 9/20/24 | Budget review and preparation |
| 09/04/24 | Adoption of 2025 Health Insurance Rates by Village Board (Expected release August by State - NEW!)** |
| 09/20/24 | 2025 Operating Draft Budget to Village Administrator and Department Heads for Final Review |
| 09/27/24 | Release of Operating Budget linked to Village Board Agenda for 10-2-24 meeting |
| 10/02/24 | Budget Work Session with Village Board (Regular Board - 4 p.m. early start) |
| 10/09/24 | (If necessary) Second Budget Work Session with Village Board |
| 10/21/24 | Joint Budget Workshop/Approval for Fox Valley Metro Police Department (Joint Meeting)** |
| 10/15/24-10/21/24 | Utility Commission and Park Plan Commission approval of applicable budgets** |
| 11/06/24 | Adoption of 2025 Operating Budget by Village Board** |

August 1 - Equalized Value Released by State

Health Insurance Open Enrollment is September 30 - October 25, 2024

**** - Denotes Action**

CPI for All Urban Consumers (CPI-U)**Original Data Value****Series Id:** CUUR0000SA0**Not Seasonally Adjusted****Series Title:** All items in U.S. city average, all urban consumers, not**Area:** U.S. city average**Item:** All items**Base Period:** 1982-84=100**Years:** 2019 to 2023

| Year | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Annual |
|-----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 2019 | 251.712 | 252.776 | 254.202 | 255.548 | 256.092 | 256.143 | 256.571 | 256.558 | 256.759 | 257.346 | 257.208 | 256.974 | 255.657 |
| 2020 | 257.971 | 258.678 | 258.115 | 256.389 | 256.394 | 257.797 | 259.101 | 259.918 | 260.280 | 260.388 | 260.229 | 260.474 | 258.811 |
| 2021 | 261.582 | 263.014 | 264.877 | 267.054 | 269.195 | 271.696 | 273.003 | 273.567 | 274.310 | 276.589 | 277.948 | 278.802 | 270.970 |
| 2022 | 281.148 | 283.716 | 287.504 | 289.109 | 292.296 | 296.311 | 296.276 | 296.171 | 296.808 | 298.012 | 297.711 | 296.797 | 292.655 |
| 2023 | 299.170 | 300.840 | 301.836 | 303.363 | 304.127 | 305.109 | 305.691 | 307.026 | 307.789 | 307.671 | 307.051 | 306.746 | 304.702 |
| 2024 | 308.417 | 310.236 | 312.332 | 313.548 | 314.069 | 314.069 | 314.069 | 314.069 | 314.069 | 314.069 | 314.069 | 314.069 | 314.069 |
| Change | 9.247 | 9.396 | 10.496 | 10.185 | 9.942 | 8.960 | 8.378 | 7.043 | 10.981 | 9.659 | 9.340 | 9.949 | Average |
| 2025 Budget CPI | 3.289% | 3.312% | 3.651% | 3.523% | 3.401% | 3.024% | 2.828% | 2.378% | 4.003% | 3.492% | 3.360% | 3.568% | 3.319% |

Use last month to project out through August as preliminary projection (will update as data becomes available).

Note: League changed period rolling average through August in 2021 to have number available sooner (July 2022 - August 2023 will be the 2024 measure)

PRIOR YEAR COMPARATIVE

| | | | | | | | | | | | | | | |
|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------------------------|
| Change | 18.022 | 17.124 | 14.332 | 14.254 | 11.831 | 8.798 | 9.415 | 10.855 | 22.498 | 21.423 | 19.763 | 17.995 | Average | Four Year Average |
| 2024 Budget CPI | 6.410% | 6.036% | 4.985% | 4.930% | 4.048% | 2.969% | 3.178% | 3.665% | 8.202% | 7.745% | 7.110% | 6.454% | 5.478% | 4.866% |
| Change | 19.566 | 20.702 | 22.627 | 22.055 | 23.101 | 24.615 | 23.273 | 22.604 | 14.030 | 16.201 | 17.719 | 18.328 | Average | |
| 2023 Budget CPI | 7.480% | 7.871% | 8.542% | 8.259% | 8.582% | 9.060% | 8.525% | 8.263% | 5.390% | 6.222% | 6.809% | 7.036% | 7.670% | |
| Change | 3.611 | 4.336 | 6.762 | 10.665 | 12.801 | 13.899 | 13.902 | 13.649 | 3.521 | 3.042 | 3.021 | 3.500 | Average | |
| 2022 Budget CPI | 1.400% | 1.676% | 2.620% | 4.160% | 4.993% | 5.391% | 5.365% | 5.251% | 1.371% | 1.182% | 1.175% | 1.362% | 2.996% | |
| unless you | | | | | | | | | | | | | | |

Consumer Price Index Calculation Chart (updated last on 06-14-2024)

The Wisconsin Department of Revenue (DOR) has advised the Wisconsin Employment Relations Commission (WERC) that the CPI-U increase applicable to one-year collective bargaining agreements with a term beginning on the following dates is as noted in the corresponding column in the chart below.

*Revised 11/4/2016.

| Beginning date of one-year collective bargaining agreement | Applicable CPI-U as determined by WI Department of Revenue |
|--|--|
| December 1, 2024 | 3.30% |
| November 1, 2024 | 3.36% |
| October 1, 2024 | 3.49% |
| September 1, 2024 | 3.61% |
| August 1, 2024 | 3.85% |
| July 1, 2024 | 4.12% |
| June 1, 2024 | 4.37% |
| May 1, 2024 | 4.69% |
| April 1, 2024 | 5.06% |
| March 1, 2024 | 5.43% |
| February 1, 2024 | 5.81% |
| January 1, 2024 | 6.26% |
| December 1, 2023 | 6.78% |
| November 1, 2023 | 7.16% |
| October 1, 2023 | 7.45% |
| September 1, 2023 | 7.75% |
| August 1, 2023 | 7.91% |
| July 1, 2023 | 8.00% |
| June 1, 2023 | 8.06% |
| May 1, 2023 | 8.04% |
| April 1, 2023 | 7.92% |
| March 1, 2023 | 7.69% |
| February 1, 2023 | 7.44% |
| January 1, 2023 | 7.17% |
| December 1, 2022 | 6.86% |
| November 1, 2022 | 6.56% |
| October 1, 2022 | 6.22% |
| September 1, 2022 | 5.72% |
| August 1, 2022 | 5.21% |
| July 1, 2022 | 4.70% |
| June 1, 2022 | 4.23% |
| May 1, 2022 | 3.76% |
| April 1, 2022 | 3.33% |
| March 1, 2022 | 3.00% |
| February 1, 2022 | 2.67% |
| January 1, 2022 | 2.30% |
| December 1, 2021 | 1.65% |
| November 1, 2021 | 1.50% |
| October 1, 2021 | 1.18% |
| September 1, 2021 | 1.09% |
| August 1, 2021 | 1.15% |
| July 1, 2021 | 1.23% |
| June 1, 2021 | 1.31% |
| May 1, 2021 | 1.38% |
| April 1, 2021 | 1.43% |
| March 1, 2021 | 1.46% |



Village of Little Chute 2025 Budget Change Request Form

2025 Department Request

Department: _____

Title of Request/Project: _____

Fiscal Year Impact (one time or recurring): _____

Type of Request: Personnel Equipment Programs Other/Discontinuation

If "other" please explain:

Account Number: _____

Amount: _____

Explanation of Request:

Comments on projected efficiencies/savings related to this request:

CONTINUED ON NEXT PAGE

Projected offsets within your budget related to this request:

How does this request align with the Village and/or Department Vision, Mission, or any adopted applicable plans?

Other Comments:



Item For Consideration

For Board Review On: July 10, 2024
Agenda Item Topic: Vacation Service Credit

Prepared On: July 2, 2024
Prepared By: Finance

Report:

The Village's personnel manual revised September 14, 2017, currently contains a vacation length of service policy that denies credit for additional lengths of service after initial employment with the Village. This policy restricts the Village from granting credit for additional length of service (equivalent to predetermined vacation hours) in rare circumstances to employees who, for example, provide excellent service or are promoted.

To offer further explanation, below is the Village's vacation accrual schedule. If an employee has 7 years of service with the Village, he/she will accrue 14 days of vacation. Should the employee be promoted, the Department Head could under the revised policy request to grant 2 additional years of service to the employee placing him/her at year 9 on the schedule. Then the employee would accrue 16 days of vacation instead of 14.

| Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 |
|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 5 Days | 10 Days | 11 Days | 12 Days | 13 Days | 14 Days | 14 Days | 15 Days | 16 Days | 17 Days |
| Year 11 | Year 12 | Year 13 | Year 14 | Year 15 | Year 16 | Year 17 | Year 18 | Year 19 | Year 20 |
| 18 Days | 19 Days | 19 Days | 19 Days | 20 Days | 21 Days | 22 Days | 23 Days | 24 Days | 25 Days |

** 30 days of vacation is only available to those employees who started with the Village of Little Chute prior to January 2, 2013 (the adoption date of the previous manual).

The following is an excerpt of the impacted policy with recommended edits struck through and in red.



Item For Consideration

Policy 425 Vacation & Sick Leave

- Policy 425.12.1 – A Department Head may recommend to the Administrator that a new hire be given credit for length of service for employment experience directly related to the position to which the employee is being appointed or to match the current leave accrual provided by the employee's most recent employer. The recommendation must be in writing and based on the Department Head's assessment of the employee's qualifications beyond the minimum requirements, recruitment considerations, or service accrual provided by the employee's previous employer.

The length of service credit plus the employee's subsequent actual length of service with the Village will be the basis for future accrual determinations. ~~No A Department Head may request an additional length of service credit on behalf of an employee in rare circumstances shall be granted after initial appointment to the Village (i.e., promotion, recognition of excellent service, etc.). Such a request must be approved by the Administrator and Human Resources Manager.~~

Fiscal Impact:

Vacation hours are paid at the same wage rate as compensable work hours.

Recommendation/Board Action:

Staff recommends the board approve changes to the Employee Personnel Manual policy 425.12.1 as presented above.

Respectfully Submitted,

Penney Mack, Deputy Finance Director and Human Resources Manager