



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

Bills List - July 10, 2024	\$100,187.91
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Total Payroll, Prepaid & Invoices	\$447,084.63
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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		
BERNHOF, 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				
EXRPT062924	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/OO 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	875.88	06/24	101-53300-216
146610	CONCRETE SPRAYER PARTS	170.97	06/24	101-53300-218
Total FARRELL EQUIPMENT & SUPPLY CO INC:		1,046.85		
FINGER PUBLISHING INC				
BE222575	PH ZONING	58.20	06/24	101-51650-207
BE222576	PH KLINK	47.02	06/24	101-51650-207
BE223892	PH ZONING	46.98	06/24	101-51650-207
BE223893	PH FIREARMS	47.02	06/24	101-51650-207
BE223894	LIQUOR LICENSE	190.49	06/24	101-51650-207
BE223895	PH GOLDEN GATE	47.02	06/24	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	210.00	06/24	208-52900-204
63024	CLEAN & SANITIZE	70.00	06/24	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				
63024	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				
EXRPT060824	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 & TELEWISE	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
63024	RESITUATION 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} "%BERNHOF%"

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} "%BERNHOF%"

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):			31,483.08				
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):			4,678.75				
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):			1,329.89				
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):			9,205.68				
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):			176.82				
VAN ASTEN, DONNA (2946)							
2024	Invoi	DRAINAGE EASEMENT & INGRESS/EGRESS	150.00	Open	Non	06/24	630-53442-260
Total VAN ASTEN, DONNA (2946):			150.00				
Grand Totals:			59,291.07				
Report GL Period Summary							
Vendor number hash:		36573					

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



**EXPANDING
HORIZONS**

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**EXCEEDING
EXPECTATIONS**

LITTLE CHUTE AT A GLANCE

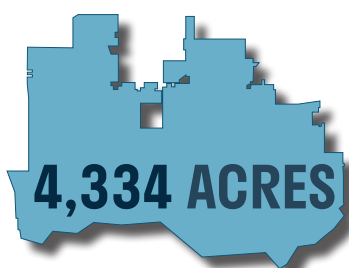
\$30.8M
2023 Adopted
Village Budget

UNEMPLOYMENT RATE

	Outagamie County	State of Wisconsin
2023	2.5	3.4
2022	1.9	2.7
2021	2.0	3.0
2020	3.6	4.9

PER CAPITA INCOME

	Outagamie County	State of Wisconsin
2023	Not Available	63,973
2022	60,352	61,475
2021	58,622	59,626
2020	55,492	55,941



4,334 ACRES



Located in the
Heart of the Valley
Region of Wisconsin



12,168 RESIDENTS

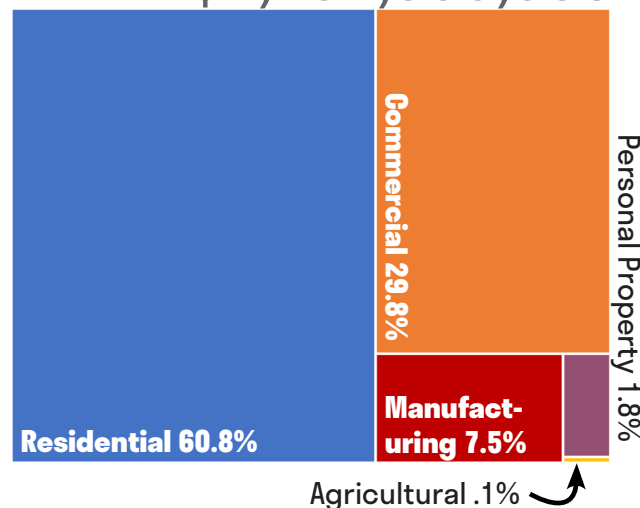
TOP 10 EMPLOYERS

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
Piggie 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



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 Lankvelt**

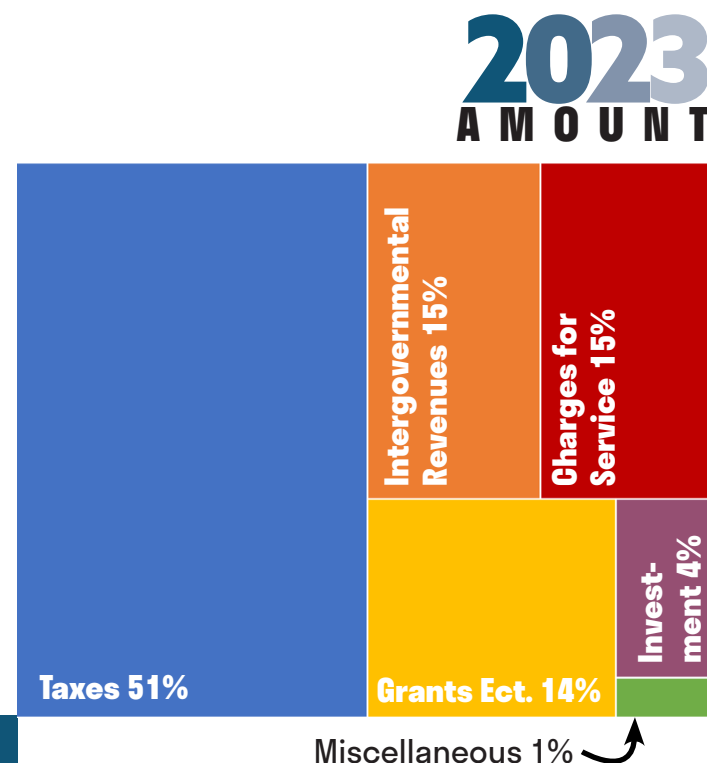
NOTE: The analysis on the following pages uses the Government-wide statement of activities using the economic resources measurement focus and the accrual basis of accounting unless noted otherwise.

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.

	2023 AMOUNT	2022 AMOUNT	2021 AMOUNT
GOVERNMENTAL ACTIVITIES			
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

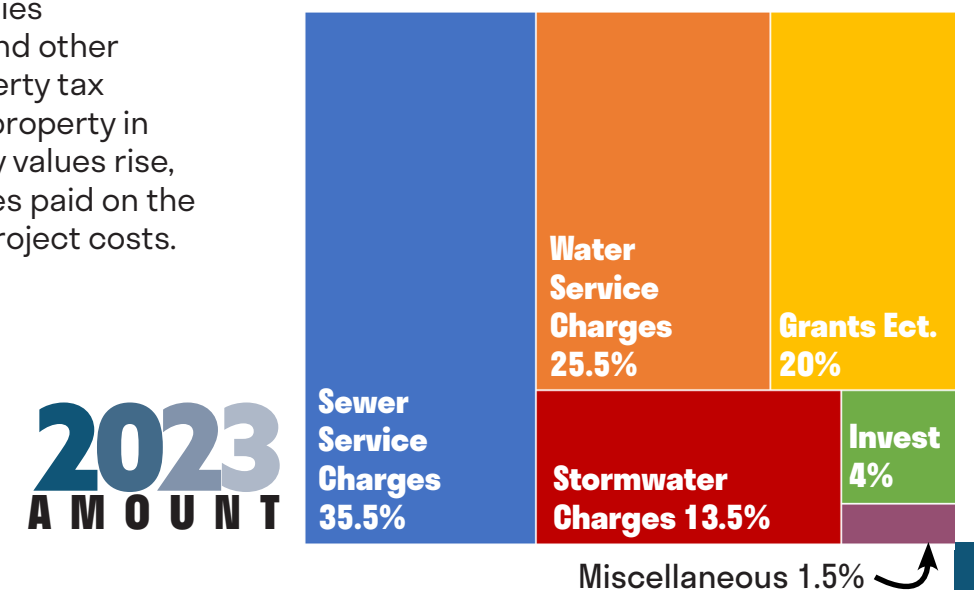
Our sewer, water, and stormwater utility charges make up about 74.5% of the Business-Type revenues for the Village. The water and stormwater utilities have a net operating income from operations while all three utilities increased their net position funding improvements to the system.

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.



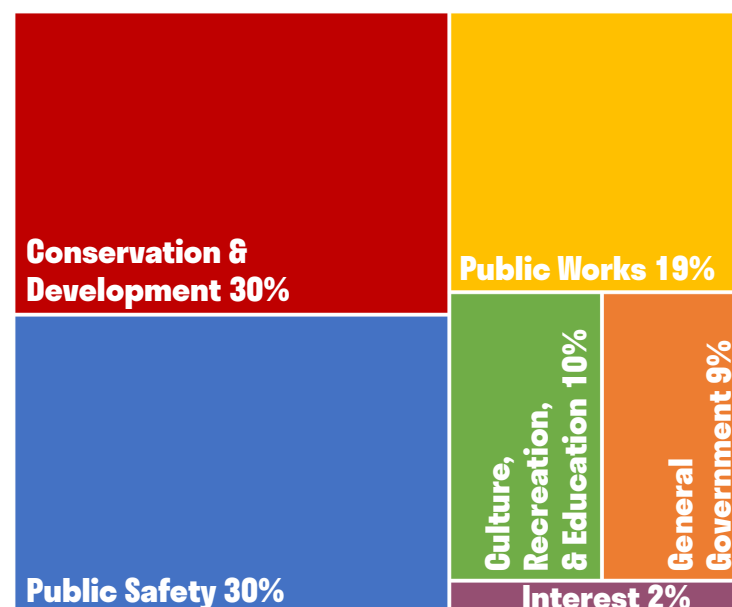
EXPENSES

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.

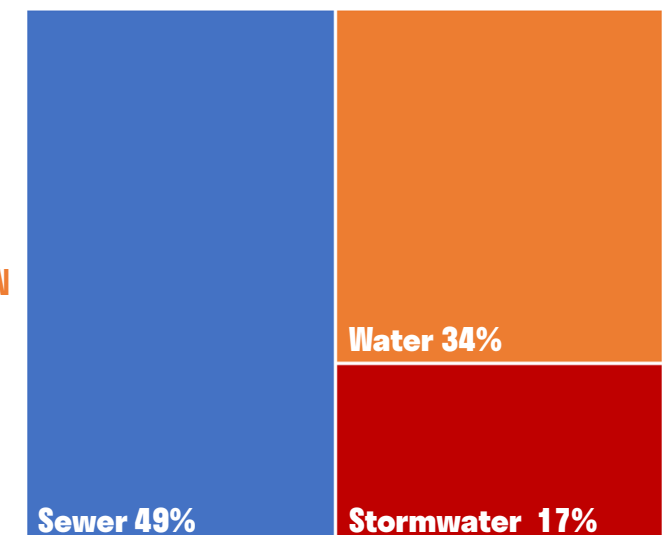
EXPENSES CONTINUED

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



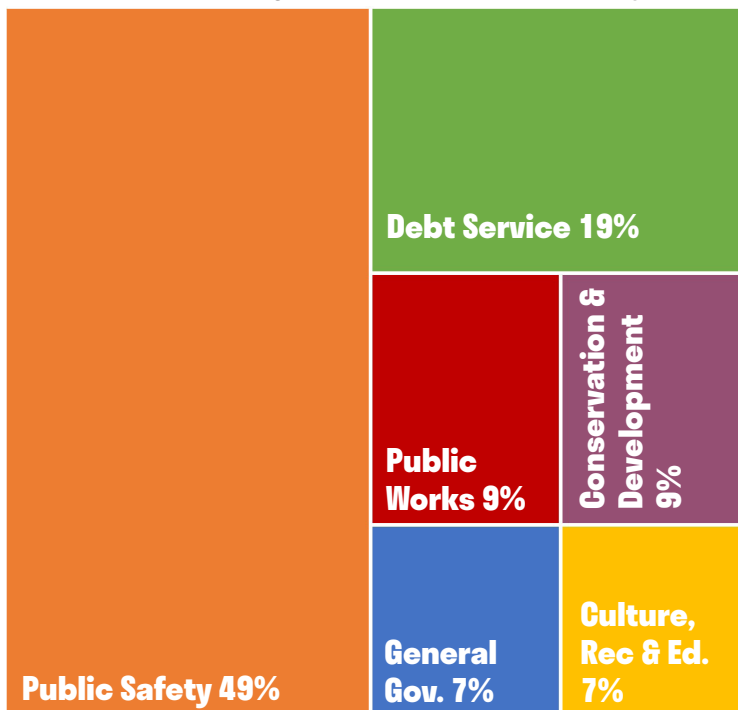
Water and Sewer treatment expenses have increased due to increased volumes mainly in the industrial sector. The Village is also concentrating efforts to reduce the impact of inflow and infiltration issues (treating excess clear water from groundwater and stormwater sources through various defects or 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

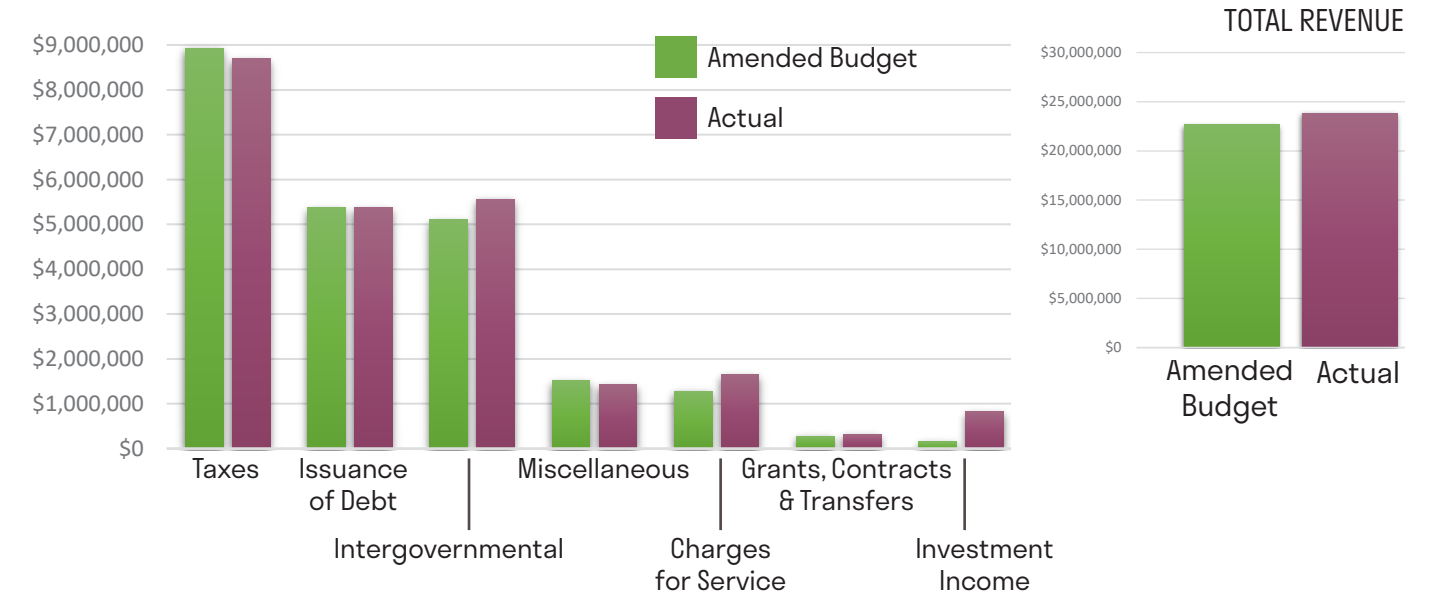
How does the Village spend it's 35 cents of your tax dollar?



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

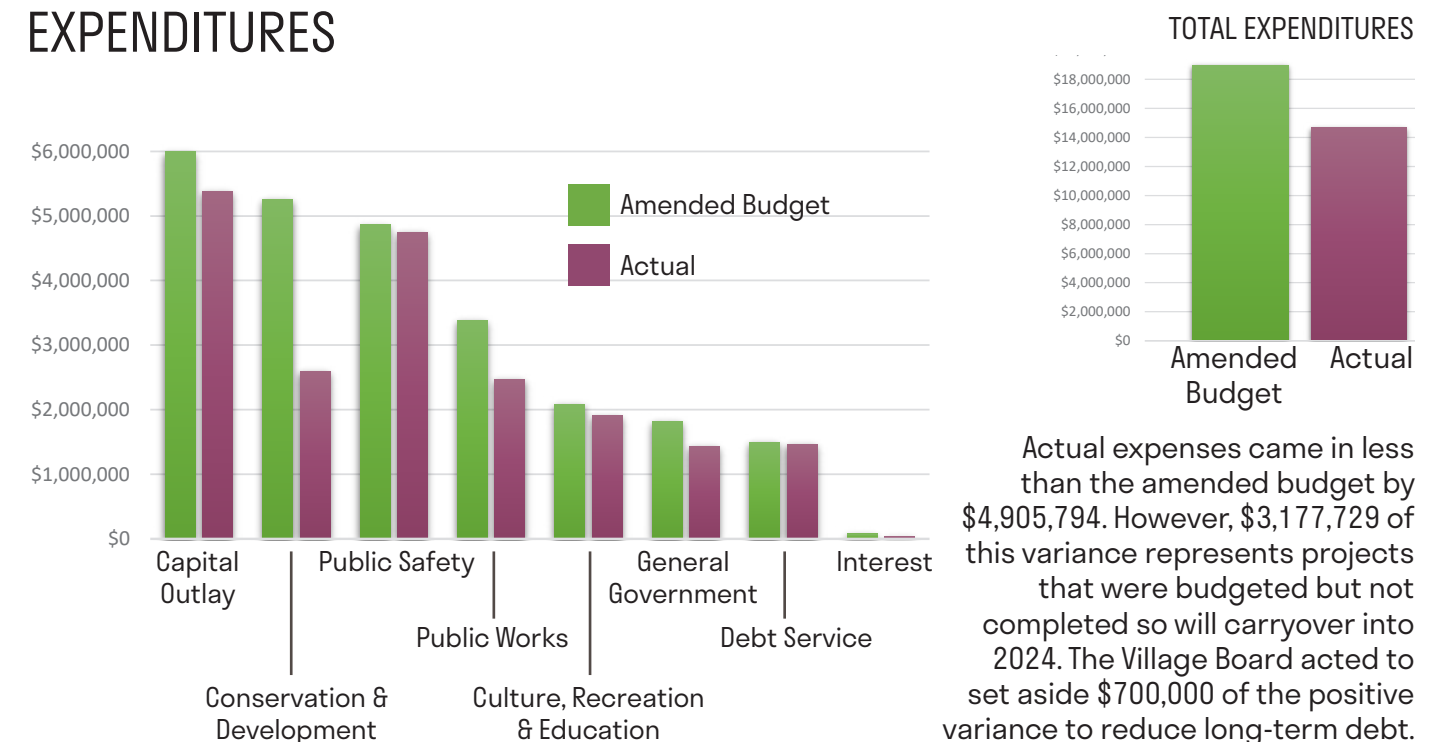
BUDGET PERFORMANCE HOW DID WE DO THIS YEAR?

REVENUE



Revenues were greater than budget as the majority of our American Rescue Plan Act 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.

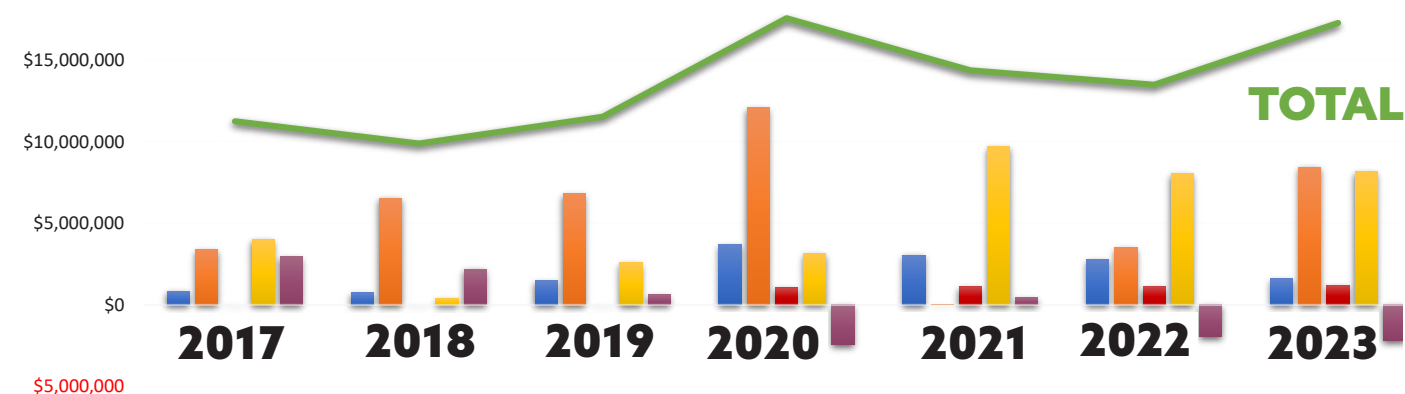
EXPENDITURES



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

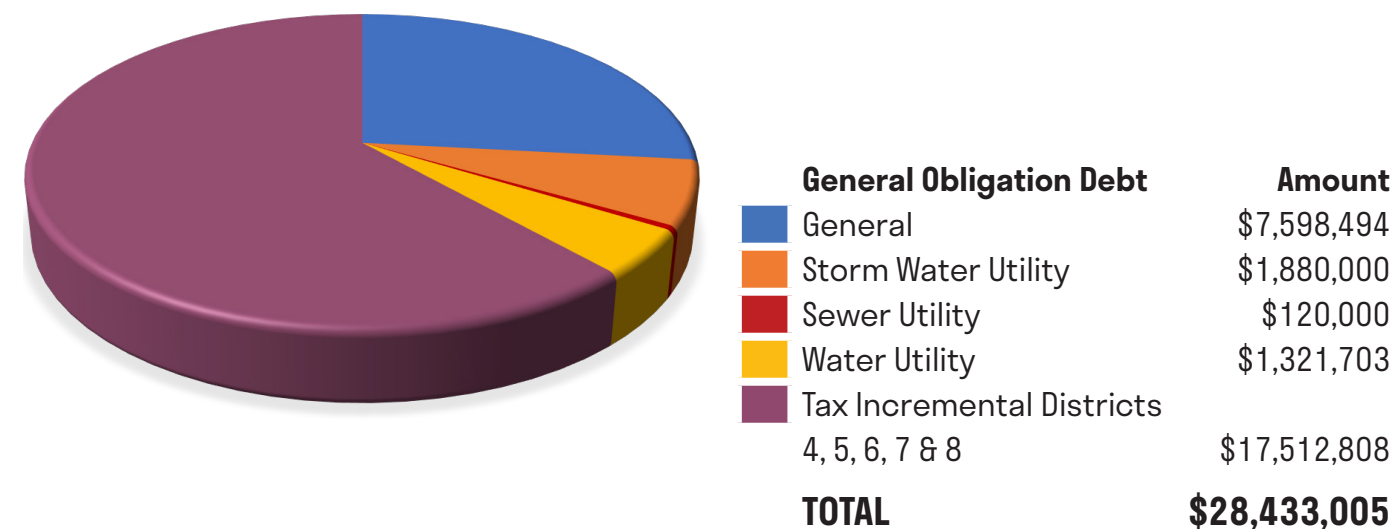
- NONSPENDABLE:** funds include amounts that cannot be spent because they are not in spendable form (advances due from other funds, prepaid items or debt proceeds issued to finance capital projects), or are legally required to remain intact
- RESTRICTED:** funds that are restricted to a specific purpose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

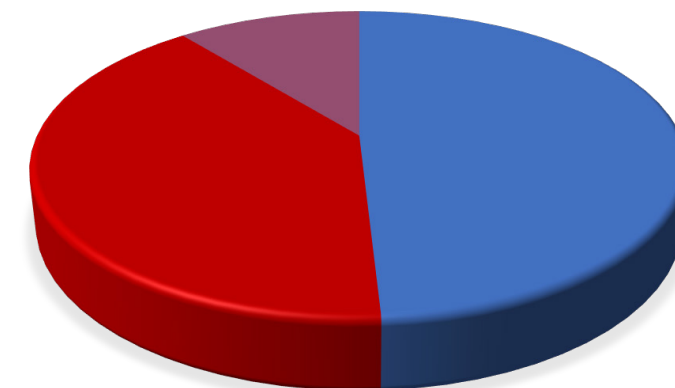
HOW DO WE PAY FOR LONG-TERM PROJECTS?

DEBT - DECEMBER 2023



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.

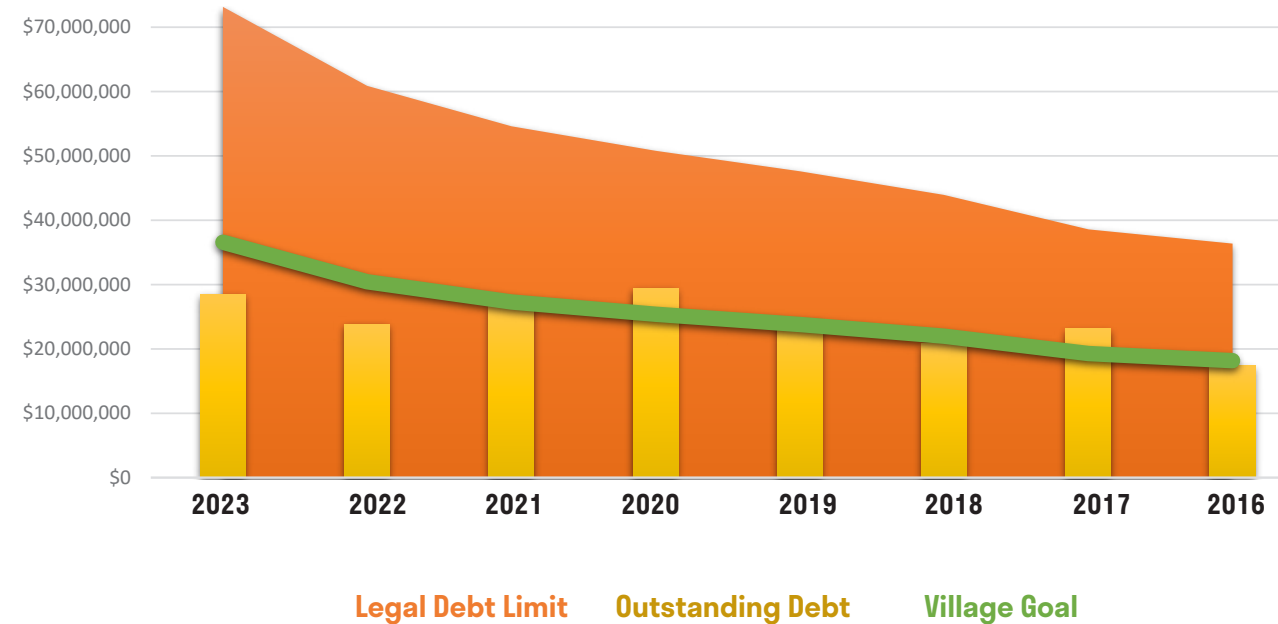
Factors that could lead to an upgrade: Substantial expansion of tax base, or moderation of the Village's debt burden.

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	
Aa2	
Aa3	
A1	Very low credit risk
A2	
A3	
Baa1	
Baa2	Low credit risk
Baa3	
Ba1	
Ba2	
Ba3	Moderate credit risk
B1	
B2	
B3	
Caa1	Substantial credit risk
Caa2	
Caa3	
	High credit risk
	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.

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.



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. Morill
Executive Director/CEO

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



Nelson Family Heritage Crossing

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

COMMUNITY EVENTS

FIREWORKS, [DOYLE PARK](#)

FAMILY FUN FEST, [DOYLE PARK](#)

YOUTH CARNIVAL, [LEGION PARK](#)

TOUCH-A-TRUCK, [DOYLE PARK](#)

PINTS ON THE PLAZA, [DOWNTOWN](#)

MARKET ON MAIN, [DOWNTOWN](#)

PINTS IN THE PARK, [DOYLE PARK](#)

CHRISTMAS PARADE, [MAIN STREET](#)

JULY 26, 6PM

JULY 30, 5PM

AUGUST 7, 11AM

AUGUST 20, 4:30PM

AUGUST 29, 4:30PM

SEPTEMBER 14, 2PM

SEPTEMBER 26, 4:30PM

DECEMBER 2, 6:30PM



Item For Consideration

For Board Review On: July 10, 2024

Prepared On: July 2, 2024

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

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		Retirees	
Single	Family	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

1S 4F
7S 27F

Village Active Employees	2025 - 12%		Deductible		2024 - 12%		2025		2024	
It's Your Choice (IYC) Health Plan Provider	Employee Single	Employee Family	Single	Family	Employee Single	Employee Family	Single Employer	Family Employer	Single Employer	Family 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

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%

2S 1F
7S 6F

WPPA	2025 - 15%		Deductible		2024 - 15%		2025		2024	
It's Your Choice Health (IYC) Plan Provider	Employee Single	Employee Family	Single	Family	Employee Single	Employee Family	Single Employer	Family Employer	Single Employer	Family 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	
\$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

8S 8F

ANNUITANTS - ALL MEDICARE ELIGIBLE	2025 - P14		Deductible		2024 - P14		2025-2024 \$ Change		2025-2024 % Change	
Provider	Medicare All		Single		Medicare All		Single		Single	
	Single	Family	\$500.00	\$1,000.00	Single	Family	Family		Family	
Dean Health Plan - Prevea360 East	\$617.96	\$1,208.80			\$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		
Single	Family	Total
\$31,899.84	\$61,155.84	\$93,055.68

HIRED PRIOR TO SEPTEMBER 1, 1980	Medicare All		Deductible		Medicare All	
Provider	Single	Family	Single	Family	Single	Family
Dean Health Plan - Prevea360 East	\$285.67	\$571.76			\$289.76	\$579.52
Network Health	\$320.38	\$641.22			\$322.46	\$644.92
UHC Medicare Advantage Plan	-	-	No cost option to annuitants		-	-
United Health Medicare Plus	\$163.46	\$327.37			\$178.06	\$356.12

Program Option: P14 WPE Deductible No Dental			88% of Tier 1 Qualified Plans' Average Premium					
2025 Rates * = Not in calculation - Plan not qualified in county			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			Single			Family		
County	Tier	Carrier	Maximum Employer Share	Minimum Employee Share	Total Premium	Maximum Employer Share	Minimum Employee Share	Total Premium
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	n/a
New York Life	\$0.10/\$0.03	3 years
	Deviations: See Benefit Comparison	
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	n/a
New York Life	0.165%	3 years
	Deviations: See Benefit Comparison	
Unum	DTQ – Demographics	n/a
Voya	DTQ – Demographics	n/a

Village of Little Chute 2025 Budget Process

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 <i>(Intent is to gather any input for formulating your final budget submittal on August 23)</i>
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	<i>(If necessary)</i> 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						
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
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%
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%

Four Year Average
4.866%

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:

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	Year 25 **
18 Days	19 Days	19 Days	19 Days	20 Days	21 Days	22 Days	23 Days	24 Days	25 Days	30 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