NOTICE IS HEREBY GIVEN that the Village of Barneveld Board will meet on **Monday, August 5th, 2024** at **7:00 p.m.** at the **Barneveld-Brigham Municipal Building, 403 E. County Hwy ID,** Barneveld, Wisconsin, to consider the agenda set forth below.

Agenda

1. Call to Order – State of Public Notice
2. Roll Call
3. Pledge of Allegiance
4. Consideration of approval of the minutes of the July 1st. 2024 Village Board Meeting and July 22nd, 2024 Special Board Meeting
5. Informal Public Comment
6. President's Report
7. MSA Professional Services:
   - Discussion/Consideration of Pay Request #1 in the amount of $125,644.10 to Harmony Construction for the Memorial Park Project
   - Discussion/Consideration of Pay Request #1 to Sam's Well Drilling Inc for Final Well #3 Project
   - Update on current projects
8. Public Works Report
   - Discussion/Consideration of closing the road going to the boat landing due to Highway T construction
   - Discussion/Consideration of replacing ball park fence at Birch Lake ball field
   - Update on fill at Graelyn Subdivision
   - Update on bike path to Birch Lake Park
9. Police Chief's Report
10. Discussion/Consideration of Operator's License for Lillian Ballweg, Patty Reeck, Lilliam Post, Deon Hinrichs, Mindy Faul and David Gunter for Kwik Trip
11. Committee/Commission Reports
12. Clerk-Treasurer's Report including employee breakdowns and monthly receipts
    - Monthly bills (water, sewer and general) for consideration of payment
    - 2023 Audit
13. Discussion/Consideration of Ordinance No. 24-08-01 to Amend Chapter 24 of the Village Code to Change the Capitalization Policy amount from $1,000 to $5,000
14. Discussion/Consideration of Investment Policy for the Village
15. Discussion/Consideration of matching up to 6.95% with ETF Deferred Compensation (Retirement Program)
16. Discussion/Consideration of moving the September Board Meeting to Wednesday, September 11th, (Due to Labor Day) and move the November Board Meeting to November 7th, 2024 (Due to Election)
17. Set Finance Committee meeting to begin establishing the 2025 Budget (September 26th, 30th or October 1st - 3rd)
18. Future agenda items and business
19. Adjournment

This is a final agenda. This notice may be amended in order to comply with Wisconsin's Open Meetings law. If this notice is amended, the final notice will be posted no later than 24 hours prior to the meeting or no later than 2 hours prior to the meeting, in the event of an emergency.

It is possible that members of and possibly a quorum of members of other government bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice.

Please note that upon reasonable notice all reasonable efforts will be made to accommodate the needs of individuals with disabilities through appropriate aids and services. For additional information or to request this service, contact the Municipal Clerk at 608-924-6861 or 403 E. County ID, Barneveld, Wisconsin, or by fax at 608-924-3056. **Posted: August 1st, 2024 @ 12:30 p.m.** **By: Michelle Walker, Clerk-Treasurer**

VILLAGE OF BARNEVELD BOARD MEETING
Monday, July 1st, 2024
Barneveld-Brigham Municipal Building
403 E. County Hwy ID, Barneveld, WI 53507

#4

DRAFT SUBJECT TO APPROVAL

1. The meeting was called to order at 7:00 p.m. by President John Forbes. State of Public Notice was given and agendas were available.
2. Roll Call: Scott Leahy, Rhonda Hazen, Don Hugill, Chris Valcheff, Mike Peterson, Brandon Watson and John Forbes.
3. Pledge of Allegiance
4. Motion by B Watson/S Leahy to approve the minutes of the June 3rd, 2024 Village Board Meeting. Motion carried. Village Attorney Laura Callan arrived.
5. Informal Public Comment: None
6. President's Report. Randy Weeks will be promoting Graelyn lots to sell. Village mower deck was damaged and needs repair.
7. Motion by C Valcheff/R Hazen to approve Repurchase Option Agreement with DMH Development LLC regarding Lot 2 of CSM 2077 (Well #3 Site) with $10,000 repurchase price for 99 years. Motion approved.
8. MSA Professional Services:
    1) Motion by B Watson/S Leahy to approve MSA Services Agreement to mark out the boundary of the Park in the Graelyn Subdivision so fill can be deposited at the Park. Motion carried.
    2) Rob Uphoff updated the Village Board on Well#3 and Memorial Park projects. Rob will send out bids for intersection work at Jenniton and W Main St along with bid for Jones St retaining wall.
9. Public Works Report. Possible new transmission for loader needed.
10. Motion by M Peterson/C Valcheff to table having Iowa County level the fill at the Graelyn Park Location. Motion carried.
11. Skipped Discussion/Consideration of retaining wall on S Jones St
12. Police Chief's Report. Call response for June: Citations/Warnings-6 and Service-19
    - Motion by R Hazen/M Peterson to approve Ordinance No. 24-07-02 to Amend the Code of the Village of Barneveld. Chapter 258 Thereof, Entitled "Vehicles, All-Terrain and Utility-Terrain." To Update the Open Intoxicant Verbiage and Change the Age of Operators. Motion carried.
13. Motion by S Leahy/C Valcheff to approve Operator's License for William Orth and Rebecca Ballard for Deer Valley Lodge. Motion carried.
14. Motion by S Leahy/D Hugill to approve change to Permitted Premises Description for Ope Haus Pub & Grill on September 28th, 2024 for Fair Day. Motion carried.
15. Committee/Commission Reports. Set up Finance Committee Meeting to discuss part time/full time job description for Deputy Clerk Position. Will meet with Employees every 6 months. Brandon Watson updated Board on new Rec Director and Concessions/Booster Club going forward. Asked about Web Page for Rec Department.
16. Motion by R Hazen/D Hugill to approve sending out donation mailing for Memorial Park to all Barneveld Residents after finding out latest DNR Grant amount. Motion carried.
17. Motion by C Valcheff/S Leahy to approve Ordinance No. 24-07-01 to Amend the Code of the Village of Barneveld Chapter 234 thereof, Entitled "Streets and Sidewalks to Change Who Issues the Driveway Permit from the Public Works Director to the Zoning Administrator. Motion carried.
18. Motion by B Watson/R Hazen to approve bills as presented. Motion carried.
19. Motion by M Peterson/C Valcheff to approve appointing Jean Flannery and Charlotte Mullin to the Library Board of Trustees. Motion carried.
20. Future agenda items and business. Set Finance Committee Meeting
21. Motion by S Leahy/R Hazen to adjourn at 8:20 p.m. Motion carried.

APPROVED
DATE__________
SIG__________

VILLAGE OF BARNEVELD SPECIAL BOARD MEETING
Monday, July 22nd, 2024
Barneveld-Brigham Municipal Building
403 E County Hwy ID, Barneveld, WI 53507

1. The meeting was called to order at 7:00 a.m. by President John Forbes. Public Notice had been given and agendas were available.
2. ROLL CALL: Mike Peterson, Don Hugill, Scott Leahy, Chris Valcheff (phone) and John Forbes. ABSENT: Rhonda Hazen and Brandon Watson
3. Motion by S Leahy/D Hugill to approve Iowa County prepping the Graelyn Subdivision park site for fill and have them level the site after fill has been unloaded for a cost not to exceed $38,000.00. Motion carried.
4. Motion by M Peterson/C Valcheff to adjourn at 7:10 a.m. Motion carried.

#7

Contractor's Application for Payment No.

To (Owner): Village of Barneveld	Application Period:	Application Date: July 9, 2024
Project: Memorial Park Project	From (Contractor): Harmony Construction	Via (Engineer): MSA Professional Services, Inc.
	Contract: Memorial Park Project	
Owner's Contract No.:	Contractor's Project No.:24-07	Engineer's Project No.: 00142055

Application For Payment
Change Order Summary

Approved Change Orders		
Number	Additions	Deductions
TOTALS	$ -	$ -
NET CHANGE BY CHANGE ORDERS	$ -	

1. ORIGINAL CONTRACT PRICE.......... $ $2,200,128.35
2. Net change by Change Orders.......... $ $0.00
3. Current Contract Price (Line 1 ± 2).......... $ $2,200,128.35
4. TOTAL COMPLETED AND STORED TO DATE
   (Column F or I total on Progress Estimates).......... $ ~~$142,768.95~~ $132,256.95
5. RETAINAGE:
   a. 5.0% X ~~$142,768.95~~ $132,256.95 Work Completed.......... $ ~~$7,138.45~~ $6,612.85
   b. 0% X $0.00 Stored Material.......... $ $0.00
   c. Total Retainage (Line 5.a + Line 5.b).......... $ ~~$7,138.45~~ $6,612.85
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).......... $ ~~$135,630.50~~ $125,644.10
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).......... $ $0.00
8. AMOUNT DUE THIS APPLICATION.......... $ ~~$135,630.50~~ $125,644.10
9. BALANCE TO FINISH, PLUS RETAINAGE
   (Column [G for LS] or [J for UP] total on Progress Estimates + Line 5.c above).......... $ ~~$2,064,497.85~~ $2,074,484.25

Contractor's Certification
The undersigned Contractor certifies, to the best of its knowledge, the following:

(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;

(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such Liens, security interest, or encumbrances); and

(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor Signature
By: Shannon McCartney   Date: 7/18/2024

Payment of: $ ~~$135,630.50~~ $125,644.10
(Line 8 or other - attach explanation of the other amount)

is recommended by: [signature] (Engineer)   7/31/24 (Date)

Payment of: $
(Line 8 or other - attach explanation of the other amount)

is approved by: (Owner) (Date)

Approved by: Funding or Financing Entity (if applicable) (Date)

NOTE: Engineer recommends only paying for 1 basketball hoop at this time due to partial install of the hoops. Payment has been adjusted based on conversation with Harmony Construction to reflect recommended payment.

Progress Estimate - Unit Price Work

Contractor's Application

For (Contract):	Project: Memorial Park Project	Application Number:	1
Application Period:	6/1/24 - 7/18/24	Application Date:	7/18/2024

A						B	C	D	E	F	G	H	I		J
Item			Contract Information						Work Completed to Date						
Bid Item No.	Spec. Item No.	Description	Item Quantity	Units	Unit Price	Total Value of Item ($)	Quantities from Previous Pay Applications	Estimated Quantities Installed this Pay Period	Value of Work Installed this Pay Period	Total Estimated Quantity Installed	Value of Work Installed to Date	Materials Presently Stored (not in F)	Total Completed and Stored to Date (G + H)	% (I / B)	Balance to Finish (B - I)
1		Mobilization, Bonds, and Insurance	1	LS	$12,045.00	$12,045.00		1.00	$12,045.00	1.00	$12,045.00	$0.00	$12,045.00	100.0%	$0.00
2		Erosion and Sedimentation Controls	1	LS	$6,915.00	$6,915.00		1.00	$6,915.00	1.00	$6,915.00	$0.00	$6,915.00	100.0%	$0.00
3		Turf and Site Restoration	1	LS	$22,940.00	$22,940.00			$0.00		$0.00	$0.00	$0.00	0.0%	$22,940.00
4		Traffic Control	1	LS	$2,738.00	$2,738.00			$0.00		$0.00	$0.00	$0.00	0.0%	$2,738.00
5		Clearing and Grubbing	1	LS	$6,899.00	$6,899.00		1.00	$6,899.00	1.00	$6,899.00	$0.00	$6,899.00	100.0%	$0.00
6		Excavation Below Subgrade with Breaker Run and Geogrid	150	CY	$64.61	$9,691.50			$0.00		$0.00	$0.00	$0.00	0.0%	$9,691.50
7		Removal of Existing Site Amenities	1	LS	$16,244.00	$16,244.00		1.00	$16,244.00	1.00	$16,244.00	$0.00	$16,244.00	100.0%	$0.00
8		Curb Head Removal	110	LF	$21.90	$2,409.00			$0.00		$0.00	$0.00	$0.00	0.0%	$2,409.00
9		Unclassified Excavation	1	LS	$70,957.00	$70,957.00		0.65	$46,122.05	0.65	$46,122.05	$0.00	$46,122.05	65.0%	$24,834.95
10		5-inch Concrete Sidewalk with Base	11,250	SF	$8.75	$98,437.50			$0.00		$0.00	$0.00	$0.00	0.0%	$98,437.50
11		Concrete Curb and Gutter, 30-Inch	570	LF	$28.47	$16,227.90			$0.00		$0.00	$0.00	$0.00	0.0%	$16,227.90
12		Asphalt Concrete Pavement, 3 1/2-Inch	200	TON	$126.55	$25,310.00			$0.00		$0.00	$0.00	$0.00	0.0%	$25,310.00
13		Dense Graded Base, 1 1/4-Inch	600	TON	$20.81	$12,486.00			$0.00		$0.00	$0.00	$0.00	0.0%	$12,486.00
14		Detectable Warning Fields	16	SF	$49.28	$788.48			$0.00		$0.00	$0.00	$0.00	0.0%	$788.48
15		Pavement Marking, Waterborne, 4-Inch, White	485	LF	$2.83	$1,372.55			$0.00		$0.00	$0.00	$0.00	0.0%	$1,372.55
16		Pavement Marking, Waterborne, White, 2-Foot, ADA Symbol Pavement	2	EA	$82.13	$164.26			$0.00		$0.00	$0.00	$0.00	0.0%	$164.26
17		Signs and Bollard, ADA Reserved Parking (R7-8A, 12-Inch X 18-Inch)	1	EA	$848.63	$848.63			$0.00		$0.00	$0.00	$0.00	0.0%	$848.63
18		Signs and Bollard, ADA Reserved Parking (R7-8A, 12-Inch X 18-Inch)	1	EA	$848.63	$848.63			$0.00		$0.00	$0.00	$0.00	0.0%	$848.63
19		Sign and Post, Stop Sign (R1-1, 30-Inch X 30-Inch)	2	EA	$547.50	$1,095.00			$0.00		$0.00	$0.00	$0.00	0.0%	$1,095.00
20		Medium Riprap with Type R Fabric	15	SY	$43.80	$657.00			$0.00		$0.00	$0.00	$0.00	0.0%	$657.00
20A		Rock Excavation	125	CY	$87.60	$10,950.00			$0.00		$0.00	$0.00	$0.00	0.0%	$10,950.00
21		Connect to Existing Water Main	1	EA	$1,642.50	$1,642.50			$0.00		$0.00	$0.00	$0.00	0.0%	$1,642.50
22		Water Main, Ductile Iron, 4-Inch	165	LF	$94.18	$15,539.70			$0.00		$0.00	$0.00	$0.00	0.0%	$15,539.70
23		Water Main, Ductile Iron, 6-Inch	8	LF	$141.58	$1,132.64			$0.00		$0.00	$0.00	$0.00	0.0%	$1,132.64
24		Salvage and Reintall Hydrant	1	EA	$2,190.00	$2,190.00			$0.00		$0.00	$0.00	$0.00	0.0%	$2,190.00
25		Fittings, Valve and Box, 4-Inch	1	EA	$1,743.00	$1,743.00			$0.00		$0.00	$0.00	$0.00	0.0%	$1,743.00
26		Fittings, Valve and Box, 6-Inch	1	EA	$2,020.00	$2,020.00			$0.00		$0.00	$0.00	$0.00	0.0%	$2,020.00
27		Fittings,Tee, 6x6x6-Inch	1	EA	$302.22	$302.22			$0.00		$0.00	$0.00	$0.00	0.0%	$302.22
28		Fittings, Reducer, 4x6-Inch	1	EA	$124.83	$124.83			$0.00		$0.00	$0.00	$0.00	0.0%	$124.83
29		Fittings, Bend, 4-Inch	3	EA	$111.69	$335.07			$0.00		$0.00	$0.00	$0.00	0.0%	$335.07
30		Connect to Existing Sanitary Sewer	2	EA	$1,095.00	$2,190.00			$0.00		$0.00	$0.00	$0.00	0.0%	$2,190.00
31		Sanitary Lateral, PVC, 6-Inch	220	LF	$95.62	$21,036.40			$0.00		$0.00	$0.00	$0.00	0.0%	$21,036.40
32		Sanitary Sewer Manhole, 48-Inch	2	EA	$5,845.00	$11,690.00			$0.00		$0.00	$0.00	$0.00	0.0%	$11,690.00
33		Connect to Existing Storm Sewer	2	EA	$1,095.00	$2,190.00			$0.00		$0.00	$0.00	$0.00	0.0%	$2,190.00
34		Public Storm Utility Drainage Piping, HDPE, 6-Inch	80	LF	$47.49	$3,799.20			$0.00		$0.00	$0.00	$0.00	0.0%	$3,799.20
35		Public Storm Utility Drainage Piping, HDPE, 10-Inch	215	LF	$56.62	$12,173.30			$0.00		$0.00	$0.00	$0.00	0.0%	$12,173.30
36		Public Storm Utility Drainage Piping, HDPE, 12-Inch	50	LF	$58.87	$2,943.50			$0.00		$0.00	$0.00	$0.00	0.0%	$2,943.50
37		6-inch PVC Wye	1	EA	$164.00	$164.00			$0.00		$0.00	$0.00	$0.00	0.0%	$164.00
38		Imported Granular Backfill	400	TON	$16.15	$6,460.00			$0.00		$0.00	$0.00	$0.00	0.0%	$6,460.00
39		Non-Perforated Drain Tile, 4-Inch	80	LF	$40.12	$3,209.60			$0.00		$0.00	$0.00	$0.00	0.0%	$3,209.60
40		Pipe Underdrain, Perforated Drain Tile with Sock, 4-Inch	830	LF	$40.12	$33,299.60			$0.00		$0.00	$0.00	$0.00	0.0%	$33,299.60
41		Pipe Underdrain, Perforated Drain Tile with Sock, 6-Inch	50	LF	$47.49	$2,374.50			$0.00		$0.00	$0.00	$0.00	0.0%	$2,374.50
42		Nyloplast Drain Basin, 24-Inch	2	EA	$2,754.00	$5,508.00			$0.00		$0.00	$0.00	$0.00	0.0%	$5,508.00
43		Concrete Storm Inlet, 2x3-Foot	1	EA	$3,956.00	$3,956.00			$0.00		$0.00	$0.00	$0.00	0.0%	$3,956.00
44		Bio-Retention Basins	1	LS	$43,461.00	$43,461.00			$0.00		$0.00	$0.00	$0.00	0.0%	$43,461.00
45		Trench Drain	40	LF	$501.18	$20,047.20			$0.00		$0.00	$0.00	$0.00	0.0%	$20,047.20
46		Exploratory Excavation	2	EA	$930.75	$1,861.50		2.00	$1,861.50	2.00	$1,861.50	$0.00	$1,861.50	100.0%	$0.00
47		Site Lighting, Complete	1	LS	$22,359.90	$22,359.90			$0.00		$0.00	$0.00	$0.00	0.0%	$22,359.90
48		3-seat ADA Circular Picnic Tables	1	EA	$1,424.00	$1,424.00			$0.00		$0.00	$0.00	$0.00	0.0%	$1,424.00
49		4-seat Circular Picnic Tables	2	EA	$1,424.00	$2,848.00			$0.00		$0.00	$0.00	$0.00	0.0%	$2,848.00
50		6' Bench	7	EA	$1,150.00	$8,050.00			$0.00		$0.00	$0.00	$0.00	0.0%	$8,050.00
51		Stone Bench	25	EA	$1,007.40	$25,185.00			$0.00		$0.00	$0.00	$0.00	0.0%	$25,185.00
52		Trash/Recycling Receptacles	6	EA	$766.50	$4,599.00			$0.00		$0.00	$0.00	$0.00	0.0%	$4,599.00

Progress Estimate - Unit Price Work

Contractor's Application

For (Contract):	Project: Memorial Park Project	Application Number: 1
Application Period: 6/1/24 - 7/18/24		Application Date: 7/18/2024

A						B	C	D	E	F	G	H	I		J
Item			Contract Information						Work Completed to Date						
Bid Item No.	Spec. Item No.	Description	Item Quantity	Units	Unit Price	Total Value of Item ($)	Quantities from Previous Pay Applications	Estimated Quantities Installed this Pay Period	Value of Work Installed this Pay Period	Total Estimated Quantity Installed	Value of Work Installed to Date	Materials Presently Stored (not in F)	Total Completed and Stored to Date (G + H)	% (I / B)	Balance to Finish (B - I)
53		Bike Racks	8	EA	$521.22	$4,169.76			$0.00		$0.00	$0.00	$0.00	0.0%	$4,169.76
54		Bollard, 4.5-Inch Diameter with Concrete Base	2	EA	$1,205.00	$2,410.00			$0.00		$0.00	$0.00	$0.00	0.0%	$2,410.00
55		Shade Structure	1	LS	$9,855.00	$9,855.00			$0.00		$0.00	$0.00	$0.00	0.0%	$9,855.00
56		Landscaping	1	LS	$21,845.00	$21,845.00			$0.00		$0.00	$0.00	$0.00	0.0%	$21,845.00
57		Park Kiosk	1	EA	$4,928.00	$4,928.00			$0.00		$0.00	$0.00	$0.00	0.0%	$4,928.00
58		Memorial Area	1	LS	$28,009.00	$28,009.00			$0.00		$0.00	$0.00	$0.00	0.0%	$28,009.00
59		PVC Coated Chainlink Fence	375	LF	$74.90	$28,087.50			$0.00		$0.00	$0.00	$0.00	0.0%	$28,087.50
60		Asphalt Concrete Pavement, 3 1/2-Inch, Sport Court	175	TON	$126.55	$22,146.25			$0.00		$0.00	$0.00	$0.00	0.0%	$22,146.25
61		Dense Graded Base, 1 1/4-Inch, Sport Court	500	TON	$20.81	$10,405.00			$0.00		$0.00	$0.00	$0.00	0.0%	$10,405.00
62		Textured Acrylic Sport Court Surfacing	4,250	SF	$3.56	$15,130.00			$0.00		$0.00	$0.00	$0.00	0.0%	$15,130.00
63		Basketball Hoop	2	EA	$10,512.00	$21,024.00		~~2.00~~ 1.0	~~$21,024.00~~ $10,512.00	~~2.00~~ 1.0	~~$21,024.00~~ $10,512.00	$0.00	~~$21,024.00~~ $10,512.00	~~100.0%~~ 50.0%	$0.00 $10,512.00
64		Restroom (Core Building)	1	LS	$691,575.00	$691,575.00		0.02	$13,831.50	0.02	$13,831.50	$0.00	$13,831.50	2.0%	$677,743.50
65		Building Geotech Testing Allowance	1	LS	$4,000.00	$4,000.00			$0.00		$0.00	$0.00	$0.00	0.0%	$4,000.00
66		Contingency Allowance	1	LS	$100,000.00	$100,000.00			$0.00		$0.00	$0.00	$0.00	0.0%	$100,000.00
AA1		Additive Alternate West Gathering Room/Shelter Wing	1	LS	$594,230.00	$594,230.00		0.03	$17,826.90	0.03	$17,826.90	$0.00	$17,826.90	3.0%	$576,403.10
AA2		Additive Alternate Metal Shingle System	1	LS	$22,699.35	$22,699.35			$0.00		$0.00	$0.00	$0.00	0.0%	$22,699.35
AA3		Additive Alternate Sport Court Lighting	1	LS	$33,730.38	$33,730.38			$0.00		$0.00	$0.00	$0.00	0.0%	$33,730.38
		Contract Totals				$2,200,128.35			~~[illegible]~~ $132,256.95		~~[illegible]~~ $132,256.95	$0.00	~~[illegible]~~ $132,256.95	~~[illegible]~~ 6.0%	~~[illegible]~~ $2,067,871.40

CHANGEORDERS															
1					$0.00	$ -			$0.00		$0.00	$0.00	$0.00	#DIV/0!	$0.00
2						$ -			$0.00		$0.00	$0.00	$0.00	#DIV/0!	$0.00
3						$ -			$0.00		$0.00	$0.00	$0.00	#DIV/0!	$0.00
4						$ -			$0.00		$0.00	$0.00	$0.00	#DIV/0!	$0.00
		Change Order Totals				$0.00			$0.00		$0.00	$0.00	$0.00		$0.00
		TOTALS				$2,200,128.35			~~$142,768.95~~ $132,256.95		~~$142,768.95~~ $132,256.95	$0.00	~~$142,768.95~~ $132,256.95	~~6.5%~~ 6.0%	~~$2,057,359.40~~ $2,067,871.40

EJCDC® C-620 Contractor's Application for Payment

VILLAGE of BARNEVELD

POLICE DEPARTMENT
403 E Business Hwy ID
Barneveld WI 53507
www.barneveldwi.com

#9

MONTLY REPORT

July 2024 (through 7/29)

Traffic Warnings or Citation	Total
Warnings	4
Citations	2

Incident Type	Total
Animal Bite	1
Animal Complaint/Pickup	1
Assist LE	4
Assist Motorist	1
Building Checks	1
Crash	3
Debris Cleanup	1
EMS/Fire Assist	3
Ordinance Complaints	1
Traffic Complaint	1
Welfare Check	2
Civil Issue	1

Iowa County Handled Calls	Total
911 Hangup/Misdial	5
Disturbance	1
Welfare Check	1

- I am searching for grant funding that would replace our current records program to match Iowa County. The per year cost would be lower than we are currently paying but the initial start-up cost is steep. We are currently licensed with our current provider until May 2025.
- We will be doing extra security drive-throughs at Birch Lake Friday and Saturday night for the Bow shoot this weekend.

Phone: 608-574-0118 Fax: 608-924-3056 Email: barneveldpd@mhtc.net

#12

ACCOUNT NAME	ACCOUNT #		AS OF
General Operating	****24	$592,147.40	6/30/2024
Tax Account	****91	$12,635.45	6/30/2024
General Designated	****45	$116,346.43	6/30/2024
Water	****32	$406,132.10	6/30/2024
Water Depreciation	****61	$36,469.07	6/30/2024
Sewer General Operating	****59	$178,571.98	6/30/2024
Sewer DNR Equipment	****53	$97,433.30	6/30/2024
Sewer System Special	****09	$31,708.35	6/30/2024
Sewer Reserve Account	****96	$170,805.43	6/30/2024
EDF	****67	$644,793.96	6/30/2024
Debt Service	****49	$1,531.15	6/30/2024
Special Purpose Library Fund	****79	$79,041.85	6/30/2024
Barneveld Santa Cop	****12	$7,539.68	6/30/2024
Library Fund	****67	$78,351.69	6/30/2024
Christmas Fund	****40	$8,432.99	6/30/2024
Emergency Services	****75	$65,584.94	6/30/2024
Memorial Park Fund	****15	$128,513.07	6/30/2024
Park Dedication	****88	$279,587.73	6/30/2024
Birch Lake Fund	****83	$1,078.45	6/30/2024
TIF #1 Fund	****43	$230,350.31	6/30/2024
TIF #2 Fund	****33	$2,200,763.90	6/30/2024
Fair Day Fund	******25	$14,965.46	6/30/2024
Friends of Library - Building Fund	****02	$0.00	8/31/2023
Library Building Repair Fund	****57	$16,050.92	6/30/2024
Total Deposit		$5,398,835.61	

DEBT SERVICE	LOAN #	BALANCE	AS OF	MATURES
General Obligation Bonds - TIF		$300,000.00	2/1/2024	2/1/2026
2022 Street Reconstruction		$274,778.28	4/19/2024	4/19/2032
WWTF Upgrade - Sewer		$749,671.08	2/8/2024	2/12/2031
TOTAL DEBT SERVICE		$1,324,449.36		

PAY PERIOD 6/01/2024 thru 6/14/2024

EMPLOYEE	REG	OT TOTAL	TAKEN AS COMP	SICK PAYOUT	HIRE DATE
MIKE	76.5	9			04/23/2018
ERIC A	80				06/22/2020
JEFF	56.5				06/03/2024
MICHELLE W	77.5			8	9-25-00
JEAN ANN	70			6.5	1-31-06
JEREMY	88			8	12-05-11
ERIC D					05-31-12
JOE P					05-24-12
NATHANIEL F	26				03-21-19
SHARON T	21				4-15-19
AUTUMN	73.5			6.5	9-09-97
AGGIE					2-07-07
DANIELLE	19				2-11-22
SHARILYN	64				5/28/19

PAY PERIOD 6/15/2024 thru 6/28/2024

EMPLOYEE	REG	OT TOTAL	TAKEN AS COMP	SICK PAYOUT	HIRE DATE
[redacted]					
MIKE	80	6.50			04/23/2018
ERIC A	80	4			06/22/2020
JEFF	56				06/03/2024
[redacted]					
MICHELLE W	79.50	1			9-25-00
JEAN ANN	64				1-31-06
[redacted]					
JEREMY	80				12-05-11
ERIC D					05-31-12
JOE P					05-24-12
NATHANIEL F	8				03-21-19
[redacted]					
SHARON T	24				4-15-19
AUTUMN	60				9-09-97
AGGIE	32				2-07-07
DANIELLE	22				2-11-22
SHARILYN	64				5/28/19

PAY PERIOD 6/29/2024 thru 7/12/2024

EMPLOYEE	REG	OT TOTAL	TAKEN AS COMP	SICK PAYOUT	HIRE DATE
MIKE	80				04/23/2018
ERIC A	80	13			06/22/2020
JEFF	33.75				06/03/2024
MICHELLE W	72				9-25-00
JEAN ANN	66				1-31-06
JEREMY	80				12-05-11
ERIC D					05-31-12
JOE P					05-24-12
NATHANIEL F	32				03-21-19
SHARON T	16				4-15-19
AUTUMN	61				9-09-97
AGGIE					2-07-07
DANIELLE	16				2-11-22
SHARILYN	64.50				5/28/19

Transaction Date: From: 7/01/2024 Department: From:
Thru: 7/31/2024 Thru:

Last	First	Trans Date	Hours	Memo
SWENSON	JEAN ANN		0.00	Beginning Balance
			0.00	Resulting Balance
WALKER	MICHELLE L		7.50	Beginning Balance
		7/29/2024	-7.50	used on 7/17/2024
			0.00	Resulting Balance
WEIER	MICHAEL		0.00	Beginning Balance
			0.00	Resulting Balance

Transaction Date: From: 7/01/2024 Department: From:
Thru: 7/31/2024 Thru:

Last	First	Trans Date	Hours	Memo
ARNESON	ERIC		9.00	Beginning Balance
		7/01/2024	8.00	Auto Accrual - 07/01/2024
			17.00	Resulting Balance
COPUS	AUTUMN		9.75	Beginning Balance
		7/01/2024	6.50	Auto Accrual - 07/01/2024
			16.25	Resulting Balance
OYEN	JEREMY M		12.00	Beginning Balance
		7/01/2024	8.00	Auto Accrual - 07/01/2024
			20.00	Resulting Balance
SAILING	SHARILYN		2.50	Beginning Balance
		7/01/2024	6.50	Auto Accrual - 07/01/2024
		7/15/2024	-1.00	Calculate Payroll - 07/15/2024
			8.00	Resulting Balance
SWENSON	JEAN ANN		0.00	Beginning Balance
		7/01/2024	6.75	Auto Accrual - 07/01/2024
			6.75	Resulting Balance
WALKER	MICHELLE L		11.75	Beginning Balance
		7/01/2024	7.75	Auto Accrual - 07/01/2024
		7/15/2024	-13.00	used on 7/3/2024 & 7/9/2024
		7/29/2024	-6.50	used on 7/15/2024
			0.00	Resulting Balance
WEIER	MICHAEL		12.00	Beginning Balance
		7/01/2024	8.00	Auto Accrual - 07/01/2024
			20.00	Resulting Balance

Active Employees - Sick Hours PAYRL

Transaction Date: From: 7/01/2024 Department: From:
Thru: 7/31/2024 Thru:

Last	First	Trans Date	Hours	Memo
ARNESON	ERIC		237.50	Beginning Balance
		7/31/2024	8.00	Auto Accrual - 07/31/2024
			245.50	Resulting Balance
COPUS	AUTUMN		320.00	Beginning Balance
			320.00	Resulting Balance
OYEN	JEREMY M		320.00	Beginning Balance
			320.00	Resulting Balance
SAILING	SHARILYN		219.75	Beginning Balance
		7/29/2024	-6.50	7-24-24
		7/31/2024	6.50	Auto Accrual - 07/31/2024
			219.75	Resulting Balance
SWENSON	JEAN ANN		320.00	Beginning Balance
			320.00	Resulting Balance
WALKER	MICHELLE L		320.00	Beginning Balance
			320.00	Resulting Balance
WEIER	MICHAEL		200.50	Beginning Balance
		7/15/2024	-37.00	Calculate Payroll - 07/15/2024
		7/29/2024	-25.50	Calculate Payroll - 07/29/2024
		7/31/2024	8.00	Auto Accrual - 07/31/2024
			146.00	Resulting Balance

Transaction Date: From: 7/01/2024 Department: From:
Thru: 7/31/2024 Thru:

Last	First	Trans Date	Hours	Memo
ARNESON	ERIC		120.00	Beginning Balance
			120.00	Resulting Balance
COPUS	AUTUMN		142.75	Beginning Balance
			142.75	Resulting Balance
OYEN	JEREMY M		123.50	Beginning Balance
		7/01/2024	-10.00	Calculate Payroll - 07/01/2024
		7/15/2024	-8.00	Calculate Payroll - 07/15/2024
			105.50	Resulting Balance
SAILING	SHARILYN		90.25	Beginning Balance
		7/01/2024	-29.50	6-25-26-27-28
			60.75	Resulting Balance
SWENSON	JEAN ANN		117.75	Beginning Balance
		7/01/2024	-41.25	Calculate Payroll - 07/01/2024
			76.50	Resulting Balance
WALKER	MICHELLE L		183.75	Beginning Balance
		7/29/2024	-4.75	used on 7/18/2024
			179.00	Resulting Balance
WEIER	MICHAEL		116.00	Beginning Balance
		7/01/2024	-12.00	used on June 27 & 28, 2024
			104.00	Resulting Balance

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ACCT

GENERAL FUND ACCOUNT ALL Receipts

Posted From: 7/01/2024 From Account:
Thru: 7/31/2024 Thru Account:

Receipt Nbr	Receipt Date	Payor	Amount
627	7/02/2024	WISCONSIN DEPARTMENT OF TRANSPORTATION GENERAL TRANSPORTATION AIDS	20,313.90
628	7/18/2024	DEPT OF SAFETY AND PROFESSIONAL SERVICES FIRE DUES PAYMENT-DUE TO EMERGENCY FUND	9,015.31
629	7/22/2024	WISCONSIN DEPARTMENT OF REVENUE 2024 SHARED REVENUE & ERP FROM THE STATE	22,635.02
630	7/22/2024	WISCONSIN DEPARTMENT OF REVENUE 2024 EXEMPT COMPUTER AID	266.05
631	7/22/2024	WISCONSIN DEPARTMENT OF REVENUE 2024 EXEMPT COMPUTER AID - TID #1	666.73
632	7/22/2024	WISCONSIN DEPARTMENT OF REVENUE 2024 VIDEO SERVICE PROVIDER AID	3,086.06
743800	7/01/2024	LOCAL TITLE COMPANY, LLC	25.00
743801	7/01/2024	KNIGHT-BARRY TITLE SERVICES, LLC	25.00
743802	7/02/2024	DOG LICENSE DOG LICENSE - LEE HATHAWAY	5.00
743803	7/10/2024	BUILDING PERMIT FEES BUILDING PERMIT - 306 E ORBISON ST	25.00
743804	7/23/2024	STREET OPENING PERMIT STREET OPENING PERMIT - FRONTIER	25.00
743805	7/29/2024	LOCAL TITLE COMPANY, LLC	25.00
743806	7/31/2024	BUILDING PERMIT FEES BUILDING PERMIT - MARK KRIST	115.00
		Grand Total	56,228.07

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ACCT

BARNEVELD LIBRARY FUND ALL Receipts

Posted From: 7/01/2024 From Account:
Thru: 7/31/2024 Thru Account:

Receipt Nbr	Receipt Date	Payor	Amount
443	7/08/2024	MISC. REVENUE COPIES/FEES	78.00
445	7/23/2024	BARNEVELD SCHOOL DISTRICT 7/01/24 - 12/31/24 RENT OF LOWER LEVEL	3,000.00
		Grand Total	3,078.00

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ACCT

CHRISTMAS FUND ACCOUNT ALL Receipts

Posted From: 7/01/2024 From Account:
Thru: 7/31/2024 Thru Account:

Receipt Nbr	Receipt Date	Payor	Amount
835	7/01/2024	VILLAGE OF BARNEVELD CHRISTMAS FUND PAYROLL 7/1/2024	500.00
837	7/23/2024	VILLAGE OF BARNEVELD CHRISTMAS FUND PAYROLL 7/15/2024	500.00
838	7/29/2024	VILLAGE OF BARNEVELD CHRISTMAS FUND PAYROLL 7/29/2024	749.60
		Grand Total	1,749.60

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ACCT

MEMORIAL PARK FUND ALL Receipts

Posted From: 7/01/2024 From Account:
Thru: 7/31/2024 Thru Account:

Receipt Nbr	Receipt Date	Payor	Amount
66	7/02/2024	DONATIONS TO MEMORIAL PARK IOWA COUNTY OUTDOOR RECREATION GRANT	7,500.00
67	7/11/2024	DONATIONS TO MEMORIAL PARK BRETT, JODY, SAMANTHA AND LUCAS EVANS	1,000.00
68	7/23/2024	DONATIONS TO MEMORIAL PARK	2,300.00
70	7/31/2024	DONATIONS TO MEMORIAL PARK RON AND ANN MASON	100.00
		Grand Total	10,900.00

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ACCT

SPECIAL PURPOSE LIBRARY FUND ALL Receipts

Posted From: 7/01/2024 From Account:
Thru: 7/31/2024 Thru Account:

Receipt Nbr	Receipt Date	Payor	Amount
535	7/08/2024	MISC. REVENUE DAMAGED BOOK FEE -VALLEY OF OUR LADY MON	16.00
537	7/16/2024	MISC. REVENUE LOST BOOK FEE -GINNIE PETERSON	30.00
		Grand Total	46.00

SEWER O & M ACCOUNT ALL Receipts

Posted From: 7/01/2024 From Account:
Thru: 7/31/2024 Thru Account:

Receipt Nbr	Receipt Date	Payor	Amount
1238	7/01/2024	ALLPAID CRISTINA TREVINO ACCOUNT #1304 6/27/2024	143.42
1239	7/03/2024	ALLPAID	309.82
1240	7/05/2024	ALLPAID	283.78
1241	7/08/2024	ALLPAID GINA MERCURIO ACCOUNT #1131 7/4/2024	99.30
1242	7/10/2024	ALLPAID	373.86
1243	7/11/2024	ALLPAID	220.43
1244	7/12/2024	ALLPAID MICHELE DETMER ACCOUNT #1636 7/9/2024	115.00
1245	7/15/2024	ALLPAID JESSICA BRETALL ACCOUNT #1413 7/10/2024	141.91
1247	7/24/2024	ALLPAID DEVIN DIEDERICH ACCOUNT #1463 7/21/2024	96.01
1248	7/29/2024	ALLPAID KIMBERLY SCHAEFER ACCOUNT #1437 7/24/24	200.00
1249	7/30/2024	ALLPAID BRITTANY SANCHEZ ACCOUNT #1063 7/25/2024	300.70
1250	7/31/2024	ALLPAID	665.69
UTILITY	7/03/2024	Utility Receipts - SEWER - 07/03/2024	7,859.85
UTILITY	7/11/2024	Utility Receipts - SEWER - 07/11/2024	3,397.91
UTILITY	7/18/2024	Utility Receipts - SEWER - 07/18/2024	4,491.14
UTILITY	7/22/2024	Utility Receipts - SEWER - 07/22/2024	2,406.33
UTILITY	7/25/2024	Utility Receipts - SEWER - 07/25/2024	9,891.82
UTILITY	7/25/2024	Utility Receipts - SEWER - 07/25/2024	1,117.85
		Grand Total	32,114.82

WATER O & M ACCOUNT ALL Receipts

Posted From: 7/01/2024 From Account:
Thru: 7/31/2024 Thru Account:

Receipt Nbr	Receipt Date	Payor	Amount
UTILITY	7/03/2024	Utility Receipts - WATER - 07/03/2024	5,909.14
UTILITY	7/03/2024	Utility Receipts - PUBLIC FIRE - 07/03/2024	1,828.90
UTILITY	7/11/2024	Utility Receipts - WATER - 07/11/2024	1,981.69
UTILITY	7/11/2024	Utility Receipts - PUBLIC FIRE - 07/11/2024	912.20
UTILITY	7/18/2024	Utility Receipts - WATER - 07/18/2024	2,630.23
UTILITY	7/18/2024	Utility Receipts - PUBLIC FIRE - 07/18/2024	882.06
UTILITY	7/22/2024	Utility Receipts - WATER - 07/22/2024	1,476.47
UTILITY	7/22/2024	Utility Receipts - PUBLIC FIRE - 07/22/2024	668.12
UTILITY	7/25/2024	Utility Receipts - WATER - 07/25/2024	6,111.53
UTILITY	7/25/2024	Utility Receipts - PUBLIC FIRE - 07/25/2024	2,624.11
UTILITY	7/25/2024	Utility Receipts - WATER - 07/25/2024	728.11
UTILITY	7/25/2024	Utility Receipts - PUBLIC FIRE - 07/25/2024	284.18
		Grand Total	26,036.74

GENERAL FUND ACCOUNT ALL Checks

Posted From: 7/01/2024 From Account:
Thru: 7/01/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
ACH	7/01/2024	UNITED STATES TREASURY	3,095.66
	Manual Check	US TAXES	
ACH	7/01/2024	GREAT-WEST	1,435.62
	Manual Check	VILLAGE SHARE	
25711	7/01/2024	FORBES, JOHN	577.19
	Manual Check	Pay period 04/01/2024 to 06/30/2024	
25712	7/01/2024	HAZEN, RHONDA R	184.70
	Manual Check	Pay period 04/01/2024 to 06/30/2024	
25713	7/01/2024	HUGILL, DONALD R	161.61
	Manual Check	Pay period 04/01/2024 to 06/30/2024	
25714	7/01/2024	LEAHY, SCOTT K	207.79
	Manual Check	Pay period 04/01/2024 to 06/30/2024	
25715	7/01/2024	PETERSON, MICHAEL	230.87
	Manual Check	Pay period 04/01/2024 to 06/30/2024	
25716	7/01/2024	VALCHEFF, CHRISTOPHER	161.61
	Manual Check	Pay period 04/01/2024 to 06/30/2024	
V3996	7/01/2024	ARNESON, ERIC	1,184.88
	Manual Check	Pay period 06/15/2024 to 06/28/2024	
V3997	7/01/2024	BEVER, DANIELLE	214.55
	Manual Check	Pay period 06/15/2024 to 06/28/2024	
V3998	7/01/2024	COPUS, AUTUMN	916.13
	Manual Check	Pay period 06/15/2024 to 06/28/2024	
V3999	7/01/2024	FORREST, NATHANIAL	152.19
	Manual Check	Pay period 06/15/2024 to 06/28/2024	
V4000	7/01/2024	OYEN, JEREMY M	1,558.95
	Manual Check	Pay period 06/15/2024 to 06/28/2024	
V4001	7/01/2024	SAILING, SHARILYN	773.66
	Manual Check	Pay period 06/15/2024 to 06/28/2024	
V4002	7/01/2024	SCHULENBURG, AGNES M	374.11
	Manual Check	Pay period 06/01/2024 to 06/28/2024	
V4003	7/01/2024	SWENSON, JEAN ANN	848.28
	Manual Check	Pay period 06/15/2024 to 06/28/2024	
V4004	7/01/2024	THOUSAND, SHARON	239.81
	Manual Check	Pay period 06/15/2024 to 06/28/2024	
V4005	7/01/2024	WALKER, MICHELLE L	1,249.61
	Manual Check	Pay period 06/15/2024 to 06/28/2024	
V4006	7/01/2024	WATSON, BRANDON	184.70
	Manual Check	Pay period 04/01/2024 to 06/30/2024	

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ACCT

GENERAL FUND ACCOUNT ALL Checks

Posted From: 7/01/2024 From Account:
Thru: 7/01/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
V4007	7/01/2024	WEIER, MICHAEL	1,519.92
	Manual Check	Pay period 06/15/2024 to 06/28/2024	
V4008	7/01/2024	WRIGHT, JEFFREY	726.11
	Manual Check	Pay period 06/15/2024 to 06/28/2024	
ONLINE TRANS	7/01/2024	VILLAGE OF BARNEVELD	500.00
	Manual Check	PAYROLL POSTED 7/1/2024	
		Grand Total	16,497.95

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ACCT

CHRISTMAS FUND ACCOUNT ALL Checks

Posted From: 7/03/2024 From Account:
Thru: 7/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
2271	7/23/2024	MICHELLE WALKER	3,800.00
		CHRISTMAS FUND - 2024	
2272	7/29/2024	JEREMY OYEN	1,000.00
		CHRISTMAS FUND - 2024	
		Grand Total	4,800.00

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ACCT

SEWER O & M ACCOUNT ALL Checks

Posted From: 7/03/2024 From Account:
Thru: 7/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
6785	7/03/2024	BARNEVELD UTILITIES	200.61
		MICHA JENSON ACCT #1323 7-3-24	
6786	7/18/2024	BARNEVELD UTILITIES	950.50
6787	7/18/2024	LV LABS WW LLC	1,411.50
		Grand Total	2,562.61

GENERAL FUND ACCOUNT ALL Checks

Posted From: 7/03/2024 From Account:
Thru: 7/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
ACH	7/19/2024	STATE OF WISCONSIN - GROUP INSURANCE	11,480.90
	Manual Check	AUGUST COVERAGE	
ACH	7/23/2024	UNITED STATES TREASURY	2,676.53
	Manual Check	US TAXES	
ACH	7/23/2024	GREAT-WEST	1,407.94
	Manual Check	VILLAGE SHARE	
ACH	7/29/2024	UNITED STATES TREASURY	3,136.15
	Manual Check	US TAXES	
ACH	7/29/2024	GREAT-WEST	1,421.30
	Manual Check	VILLAGE SHARE	
ACH	7/30/2024	WIS DEPT OF REVENUE	1,476.38
	Manual Check	JULY TAX DEPOSIT	
25742	7/18/2024	INSIGHT	511.46
		ID #8373159	
25743	7/18/2024	KWIK TRIP INC	1,107.23
		ACCOUNT #00427134	
25744	7/18/2024	PREMIER COOPERATIVE	6.38
		INV#620-439592 - SPRING WATER	
25745	7/18/2024	T AND J LANDSCAPING AND SUPPLY, LLC	148.00
		INVOICE #0476 - MULCH FOR ISLANDS	
25746	7/18/2024	TOWN & COUNTRY SANITATION	6,569.16
		ACCOUNT #4213	
25747	7/23/2024	AT&T MOBILITY	191.06
		ACCOUNT #287315161359	
25748	7/23/2024	VISA	15.99
		ZOOM - ACCOUNT #1650	
V4009	7/15/2024	ARNESON, ERIC	1,373.79
	Manual Check	Pay period 06/29/2024 to 07/12/2024	
V4010	7/15/2024	BEVER, DANIELLE	156.03
	Manual Check	Pay period 06/29/2024 to 07/12/2024	
V4011	7/15/2024	COPUS, AUTUMN	932.22
	Manual Check	Pay period 06/29/2024 to 07/12/2024	
V4012	7/15/2024	FORREST, NATHANIAL	595.63
	Manual Check	Pay period 06/29/2024 to 07/12/2024	
V4013	7/15/2024	OYEN, JEREMY M	1,558.95
	Manual Check	Pay period 06/29/2024 to 07/12/2024	
V4014	7/15/2024	SAILING, SHARILYN	780.95
	Manual Check	Pay period 06/29/2024 to 07/12/2024	

GENERAL FUND ACCOUNT ALL Checks

Posted From: 7/03/2024 From Account:
Thru: 7/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
V4015	7/15/2024 Manual Check	SWENSON, JEAN ANN Pay period 06/29/2024 to 07/12/2024	879.90
V4016	7/15/2024 Manual Check	THOUSAND, SHARON Pay period 06/29/2024 to 07/12/2024	159.88
V4017	7/15/2024 Manual Check	WALKER, MICHELLE L Pay period 06/29/2024 to 07/12/2024	1,065.83
V4018	7/15/2024 Manual Check	WEIER, MICHAEL Pay period 06/29/2024 to 07/12/2024	1,348.28
V4019	7/15/2024 Manual Check	WRIGHT, JEFFREY Pay period 06/29/2024 to 07/12/2024	459.27
V4020	7/29/2024 Manual Check	ARNESON, ERIC Pay period 07/13/2024 to 07/26/2024	1,507.04
V4021	7/29/2024 Manual Check	BEVER, DANIELLE Pay period 07/13/2024 to 07/26/2024	234.06
V4022	7/29/2024 Manual Check	COPUS, AUTUMN Pay period 07/13/2024 to 07/26/2024	1,274.54
V4023	7/29/2024 Manual Check	FORREST, NATHANIAL Pay period 07/13/2024 to 07/26/2024	452.50
V4024	7/29/2024 Manual Check	OYEN, JEREMY M Pay period 07/13/2024 to 07/26/2024	1,757.39
V4025	7/29/2024 Manual Check	SAILING, SHARILYN Pay period 07/13/2024 to 07/26/2024	773.66
V4026	7/29/2024 Manual Check	SCHULENBURG, AGNES M Pay period 06/29/2024 to 07/26/2024	374.11
V4027	7/29/2024 Manual Check	SWENSON, JEAN ANN Pay period 07/13/2024 to 07/26/2024	1,101.44
V4028	7/29/2024 Manual Check	THOUSAND, SHARON Pay period 07/13/2024 to 07/26/2024	199.84
V4029	7/29/2024 Manual Check	WALKER, MICHELLE L Pay period 07/13/2024 to 07/26/2024	1,091.44
V4030	7/29/2024 Manual Check	WEIER, MICHAEL Pay period 07/13/2024 to 07/26/2024	1,524.70
V4031	7/29/2024 Manual Check	WRIGHT, JEFFREY Pay period 07/13/2024 to 07/26/2024	389.33
ONLINE TRANS	7/23/2024 Manual Check	VILLAGE OF BARNEVELD PAYROLL POSTED 7/15/2024	500.00
ONLINE TRANS	7/29/2024 Manual Check	VILLAGE OF BARNEVELD PAYROLL POSTED 7/29/2024	749.60
		Grand Total	51,388.86

7/30/2024 8:42 AM Reprint Check Register - Quick Report - ALL Page: 1
ACCT

SPECIAL PURPOSE LIBRARY FUND ALL Checks

Posted From: 7/03/2024 From Account:
Thru: 7/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
2833	7/18/2024	ARCADIA BOOKS INV#643350	57.44
2834	7/18/2024	BAKER & TAYLOR, INC INV#2038385698-CAT PACK POWER	914.38
2835	7/18/2024	COMPLETE OFFICE OF WISCONSIN, INC INVOICE #710843-WATER	27.72
2836	7/18/2024	DEPARTMENT OF ADMINISTRATION INVOICE#505-000000891051-TEACH SERVICES	600.00
2837	7/18/2024	PLAYAWAY PRODUCTS INV#466787-AARON SLATER-A NEW DAY	396.93
2838	7/18/2024	RICOH USA, INC INV#5069567296-COPIES	64.86
2839	7/18/2024	RICOH USA, INC - TX INV#108369631 - RENT - COPY MACHINE	109.40
2840	7/18/2024	VISA ZOOM SUBSCRIPTION	426.75
		Grand Total	2,597.48

7/30/2024 8:43 AM Reprint Check Register - Quick Report - ALL Page: 1
ACCT

TIF #1 FUND ALL Checks

Posted From: 7/03/2024 From Account:
Thru: 7/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
WIRE OUT	7/29/2024 Manual Check	JP MORGAN CHASE BANK DIVIDEND ACCOUNT #066-026776	4,387.50
		Grand Total	4,387.50

7/30/2024 8:43 AM Reprint Check Register - Quick Report - ALL Page: 1
ACCT

WATER O & M ACCOUNT ALL Checks

Posted From: 7/03/2024 From Account:
Thru: 7/31/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
6256	7/18/2024	DIGGERS HOTLINE INC INVOICE #240 7 58101 PP1	156.80
6257	7/23/2024	USABLUEBOOK INVOICE #00392297 SS DIPPER	1.00
		Grand Total	157.80

GENERAL FUND ACCOUNT — ALL Checks

Posted From: 6/30/2024 From Account:
Thru: 6/30/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
AUTOMATIC	6/30/2024 Manual Check	MADISON GAS & ELECTRIC ACCOUNT #2400132105	176.22
AUTOMATIC	6/30/2024 Manual Check	BARNEVELD UTILITIES ACCOUNT #3010	62.51
AUTOMATIC	6/30/2024 Manual Check	ALLIANT ENERGY ACCOUNT #1889930000 SHOP	2,099.91
		Grand Total	2,338.64

BARNEVELD LIBRARY FUND — ALL Checks

Posted From: 6/30/2024 From Account:
Thru: 6/30/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
AUTO	6/30/2024 Manual Check	MADISON GAS & ELECTRIC ACCOUNT #7800112796	58.16
AUTO	6/30/2024 Manual Check	ALLIANT ENERGY ACCOUNT #9745030000	432.27
AUTO	6/30/2024 Manual Check	CHARTER COMMUNICATIONS ACCT#8245117360011936 SPECTRUM BUSINESS	159.96
AUTO	6/30/2024 Manual Check	BARNEVELD UTILITIES ACCOUNT #3003	138.56
		Grand Total	788.95

SEWER O & M ACCOUNT — ALL Checks

Posted From: 6/30/2024 From Account:
Thru: 6/30/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
AUTOMATIC	6/30/2024 Manual Check	ALLIANT ENERGY	2,674.75
		Grand Total	2,674.75

WATER O & M ACCOUNT — ALL Checks

Posted From: 6/30/2024 From Account:
Thru: 6/30/2024 Thru Account:

Check Nbr	Check Date	Payee	Amount
AUTOMATIC	6/30/2024 Manual Check	FRONTIER ACCOUNT 262-002-8702-030375-5	8.50
AUTOMATIC	6/30/2024 Manual Check	ALLIANT ENERGY ACCOUNT #1609450000-WELL 1	1,306.20
		Grand Total	1,314.70

GENERAL FUND ACCOUNT

Dated From: 8/06/2024 From Account:
Thru: 8/06/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	8/06/2024	ANTHEM LIFE GROUP #A54226 MIKE LIFE	501.86
	8/06/2024	BAER INSURANCE SERVICES, INC INVOICE #7692	6,178.00
	8/06/2024	CHARTER COMMUNICATIONS ACCOUNT #170783001	56.41
	8/06/2024	CORPORATE BUSINESS SYSTEMS INVOICE #364174	91.16
	8/06/2024	DODGEVILLE CHRONICLE REF #143754 VILLAGE BOARD - SUBSCRIPTION	52.00
	8/06/2024	EHLERS & ASSOCIATES, INC 2024 DISCLOSURE REPORTING SERVICES	850.00
	8/06/2024	FARMERS IMPLEMENT STORE OF MINERAL POINT INC INVOICE #50585 - MOWER TIRE REPLACEMENT	70.70
	8/06/2024	GLOBE LIFE ACCOUNT #31408	222.84
	8/06/2024	IOWA COUNTY HIGHWAY DEPARTMENT STATEMENT #3201 SALT	18,667.45
	8/06/2024	JOHNSON BLOCK & COMPANY, INC	2,100.00
	8/06/2024	MGIS ACCOUNT #20207803-1	239.31
	8/06/2024	MICHAEL WEIER CDL MEDICAL EXAM - SCHREINER FAMILY CHIR	120.00
	8/06/2024	MSA PROFESSIONAL SERVICES, INC.	16,747.81
	8/06/2024	PROFESSIONAL PEST CONTROL INC INVOICE #808687	92.00
	8/06/2024	RITCHIE IMPLEMENT INVOICE #79673B	83.96
	8/06/2024	STAFFORD ROSENBAUM LLP	1,058.92
	8/06/2024	TOWN & COUNTRY SANITATION ACCOUNT #4213	6,502.56
	8/06/2024	TOWN OF BRIGHAM AUGUST 2024 SALT SHED RENTAL	300.00
	8/06/2024	VILLAGE OF BARNEVELD FIRE DUES PYMT - DUE TO EMERGENCY FUND	9,015.31

8/01/2024 1:49 PM In Progress Checks - Quick Report - ALL Page: 2
ALL Checks by Payee ACCT
GENERAL FUND ACCOUNT

Dated From: 8/06/2024 From Account:
Thru: 8/06/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	8/06/2024	WI DEPT OF JUSTICE INVOICE #455TIME-0000016646	205.50
		Grand Total	63,155.79

8/01/2024 1:50 PM In Progress Checks - Quick Report - ALL Page: 1
ALL Checks by Payee ACCT
ECONOMIC DEVELOPMENT FUND

Dated From: 8/06/2024 From Account:
Thru: 8/06/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	8/06/2024	BARNEVELD SCHOOL DISTRICT REC DIRECTOR PAYMENT 7/1/24 - 6/30/25	10,000.00
		Grand Total	10,000.00

8/01/2024 1:50 PM In Progress Checks - Quick Report - ALL Page: 1
ALL Checks by Payee ACCT
EMERGENCY SERVICES

Dated From: 8/06/2024 From Account:
Thru: 8/06/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	8/06/2024	BARNEVELD BRIGHAM FIRE DEPARTMENT FIRE DUES DISTRIBUTION	9,015.31
		Grand Total	9,015.31

8/01/2024 1:52 PM In Progress Checks - Quick Report - ALL Page: 1
ALL Checks by Payee ACCT
SPECIAL PURPOSE LIBRARY FUND

Dated From: 8/06/2024 From Account:
Thru: 8/06/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	8/06/2024	SOUTHWEST WI LIBRARY SYSTEM INV#1178-BOOKPAGE - MOVIE LICENSING	272.32
	8/06/2024	SOUTHWEST WI LIBRARY SYSTEM HAUNTED HOUSE NOVEL #4	10.00
		Grand Total	282.32

8/01/2024 1:52 PM In Progress Checks - Quick Report - ALL Page: 1

ALL Checks by Payee ACCT

SEWER O & M ACCOUNT

Dated From: 8/06/2024 From Account:

Thru: 8/06/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	8/06/2024	A-1 SEWER SERVICE INC INVOICE #34118 - COUNTY T LIFT STATION	350.00
	8/06/2024	CITY OF PLATTEVILLE INVOICE #955 - SLUDGE DELIVERY 7/18/2024	636.00
	8/06/2024	CUMMINS SALES AND SERVICE INV#F6-77608 GENERATOR MAINTENANCE	360.80
	8/06/2024	MT HOREB AUTO SUPPLY & FIREARMS INV #597928	3.69
	8/06/2024	RULE CONSTRUCTION, LTD INVOICE #P24-11 - SEWER PIPE AT CTY T LS	6,229.40
	8/06/2024	VILLAGE OF BARNEVELD AUGUST DEPOSIT	6,942.00
		Grand Total	14,521.89

8/01/2024 1:52 PM In Progress Checks - Quick Report - ALL Page: 1

ALL Checks by Payee ACCT

WATER O & M ACCOUNT

Dated From: 8/06/2024 From Account:

Thru: 8/06/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	8/06/2024	MARTELLE WATER TREATMENT INC INVOICE #27479 SODIUM HYPOCHLORITE BULK	258.50
	8/06/2024	MHTC INV #10590600 - 205 W MAIN ST - WELL #1	34.46
	8/06/2024	WI STATE LABORATORY OF HYGIENE INVOICE #779421 - FLUORIDE	29.00
		Grand Total	321.96

VILLAGE OF BARNEVELD

Village of Barneveld

Audit Presentation to the Village Board

For the Year Ended December 31, 2023

JBC
JOHNSON BLOCK
CPAs

Audit Overview

- We have completed our audit of the Village of Barneveld for the year ended December 31, 2023 and have issued our independent auditor's reports. Our reports and the audited financial statements are presented in a bound document.

- We issued an unmodifed opinion on the financial statements.

- Management has reviewed and accepted the financial statements and adjusting journal entries.

- A separate audit communications document designed for the Village Board has also been submitted and should be read in conjunction with the audited financial statements

- We prepared the following regulatory reports for 2023:
    - Water utility PSC annual report
    - Municipal financial report - Form C
    - TIF District #1 and #2 annual reports

2023 FINANCIAL HIGHLIGHTS

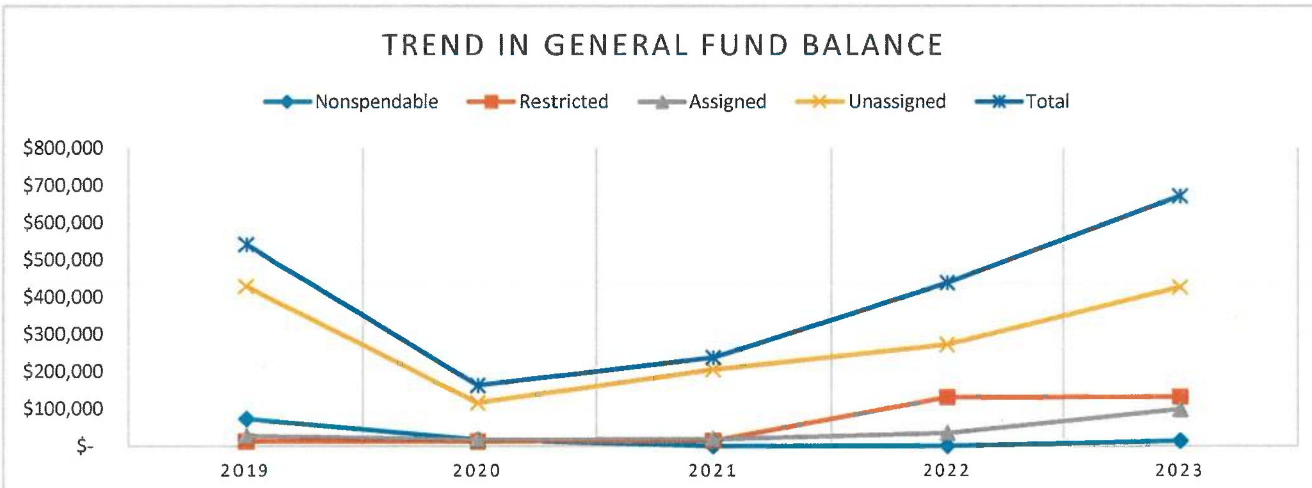
- Governmental funds of the Village reported an increase in overall fund balance of $810,941.
  - General fund increased $232,556
  - TIF district #1 increased $65,396
  - TIF district #2 increased $523,117
  - Economic development loan program decreased $29,450
  - Other governmental funds increased $19,322

- The General fund, on an overall basis, reported favorable variances as compared to budget.

- The Water utility reported an increase in net position of $447,370, and the Sewer utility showed a decrease in net position of $8,500 in 2023.
  - Developers contributed $2,400 to sewer and $447,370 to water.
  - Water rates increased effective March 1st, 2021
  - Sewer rates increased effective March 1st, 2016

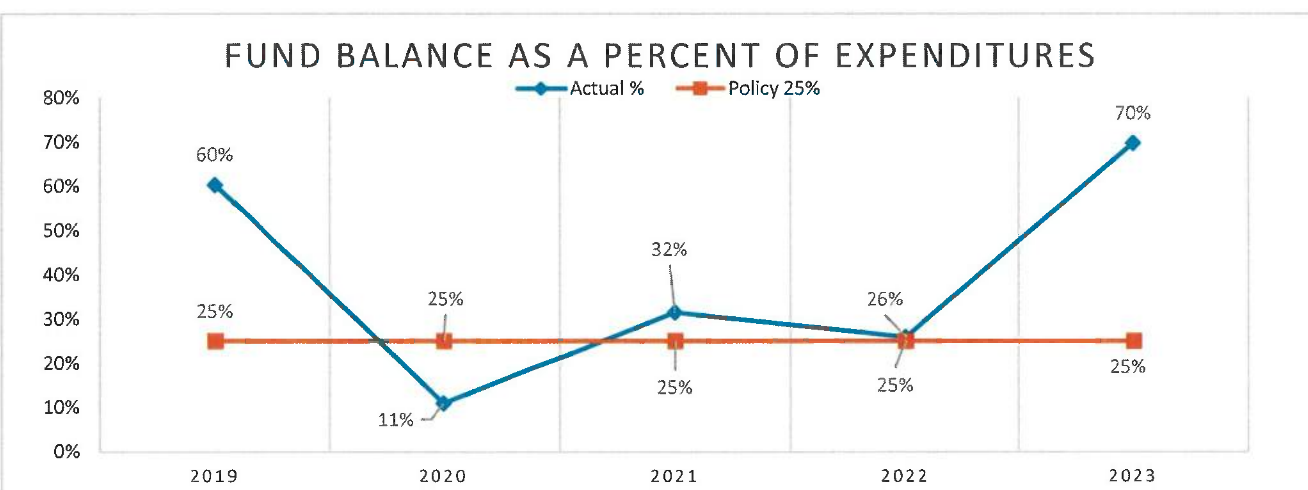
TREND IN GENERAL FUND BALANCE

		2019		2020		2021		2022		2023
Nonspendable	$	72,961	$	17,447	$		$		$	14,392
Restricted		12,315		12,323		14,147		130,693		131,589
Assigned		27,257		17,621		18,699		35,270		98,728
Unassigned		428,837		115,789		205,090		272,579		426,389
Total	$	541,370	$	163,180	$	237,936	$	438,542	$	671,098



The Village's fund balance policy is for unassigned fund balance to be 15%-25% of expenditures.

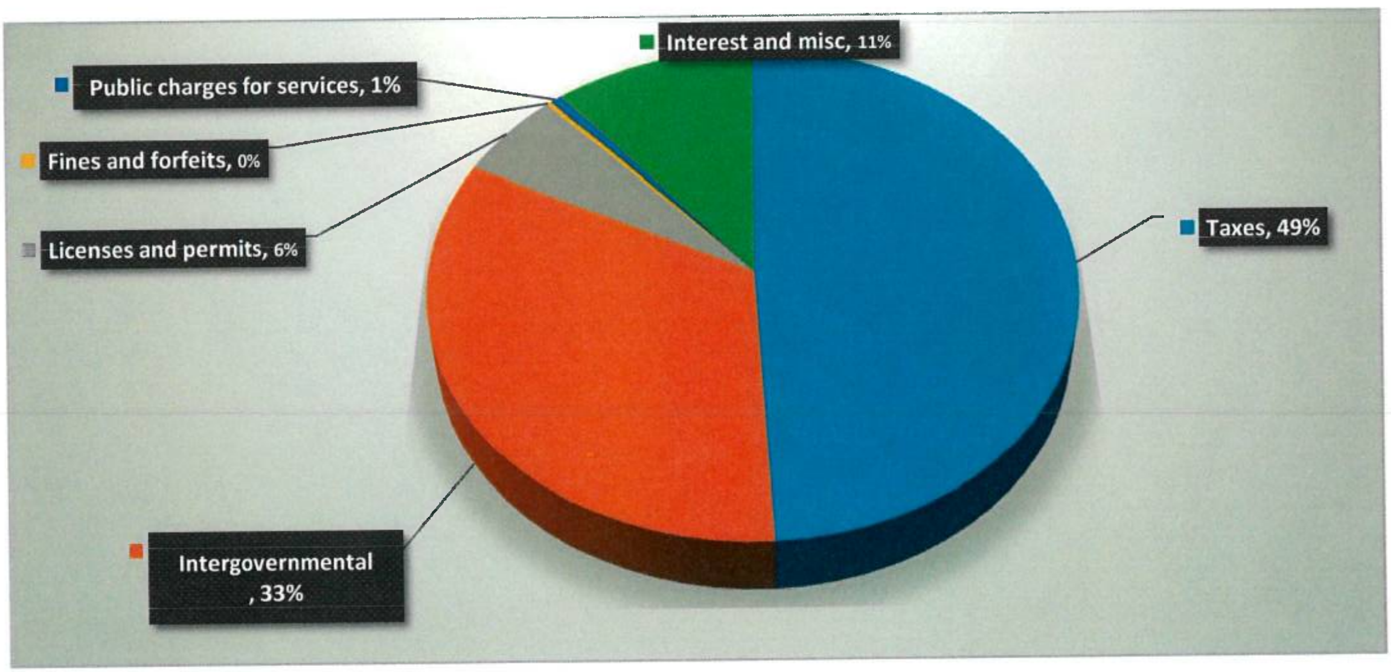
		2019		2020		2021		2022		2023
Available fund balance	$	428,837	$	115,789	$	205,090	$	272,579	$	426,389
Expenditures		710,489		1,053,140		650,279		1,050,419		610,975
Actual %		60%		11%		32%		26%		70%
Policy 25%		25%		25%		25%		25%		25%



VILLAGE OF BARNEVELD

GENERAL FUND REVENUES

	2021	%	2022	%	2023	%
Taxes	$ 410,580	62%	$ 381,661	52%	$ 378,814	48%
Intergovernmental	153,083	23%	160,334	22%	256,725	33%
Licenses and permits	71,220	11%	156,787	21%	44,533	6%
Fines and forfeits	5,838	1%	4,135	1%	2,051	0%
Public charges for services	1,885	0%	1,558	0%	5,075	1%
Interest and misc	15,046	3%	35,796	4%	82,665	12%
Total revenues	$ 657,652	100%	$ 740,271	100%	$ 769,863	100%



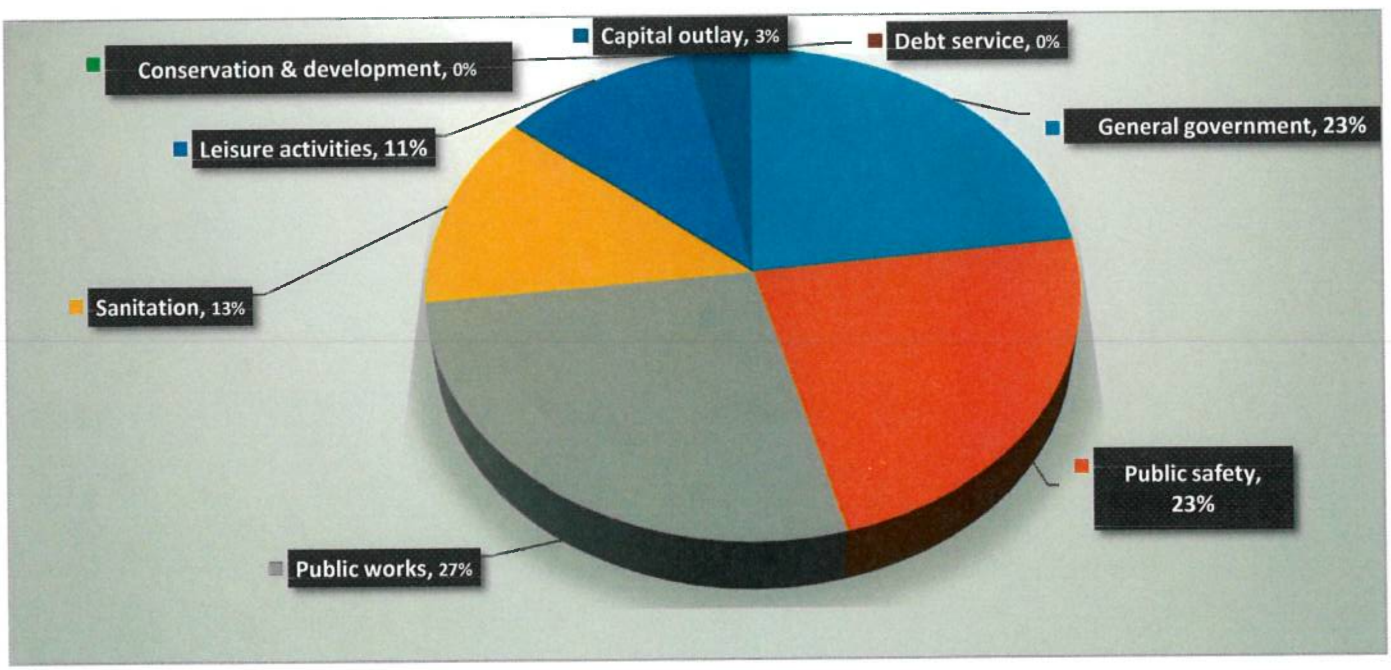
OBSERVATIONS AND COMMENTS:

-Taxes and intergovernmental revenues are the largest portion of revenues
-Tax revenues have *decreased 7.7%* from 2021 to 2023
-Equalized value of property excluding TID increments has increased 20.3% from 2021 to 2023
-Equalized value of property including TID increments has increased 28.3% from 2021 to 2023
-Shared revenues including expenditure restraint have decreased since 2021.

VILLAGE OF BARNEVELD

GENERAL FUND EXPENDITURES

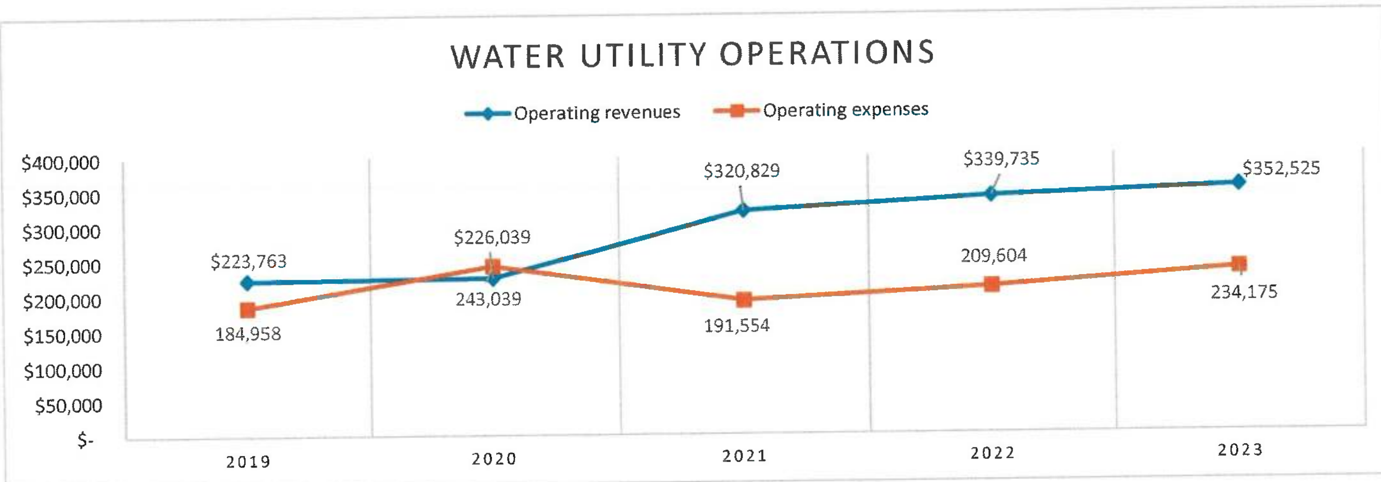
	2021	%	2022	%	2023	%
General government	$ 119,873	18%	$ 127,076	12%	$ 140,503	23%
Public safety	237,095	36%	137,895	13%	139,681	23%
Public works	158,699	24%	170,560	17%	166,890	27%
Sanitation	74,164	11%	74,121	7%	78,146	13%
Leisure activities	34,182	5%	36,932	4%	65,131	11%
Conservation & development	100	0%	201	0%	175	0%
Capital outlay	8,211	1%	503,634	47%	20,449	3%
Debt service	17,955	5%	-	0%	-	0%
Total expenditures	$ 650,279	100%	$ 1,050,419	100%	$ 610,975	100%



OBSERVATIONS AND COMMENTS:
-2022 capital outlay included the Wood, Jones, and Garfield street project

WATER UTILITY

	2019	2020	2021	2022	2023
Operating revenues	$ 223,763	$ 226,039	$ 320,829	$ 339,735	$ 352,525
Operating expenses	184,958	243,039	191,554	209,604	234,175
Net operating income (loss)	$ 38,805	$ (17,000)	$ 129,275	$ 130,131	$ 118,350
Cashflow from operations	$ 69,157	$ 73,281	$ 144,227	$ 311,595	$ 120,900
PSC rate of return	-0.33%	-3.52%	5.87%	5.90%	5.00%

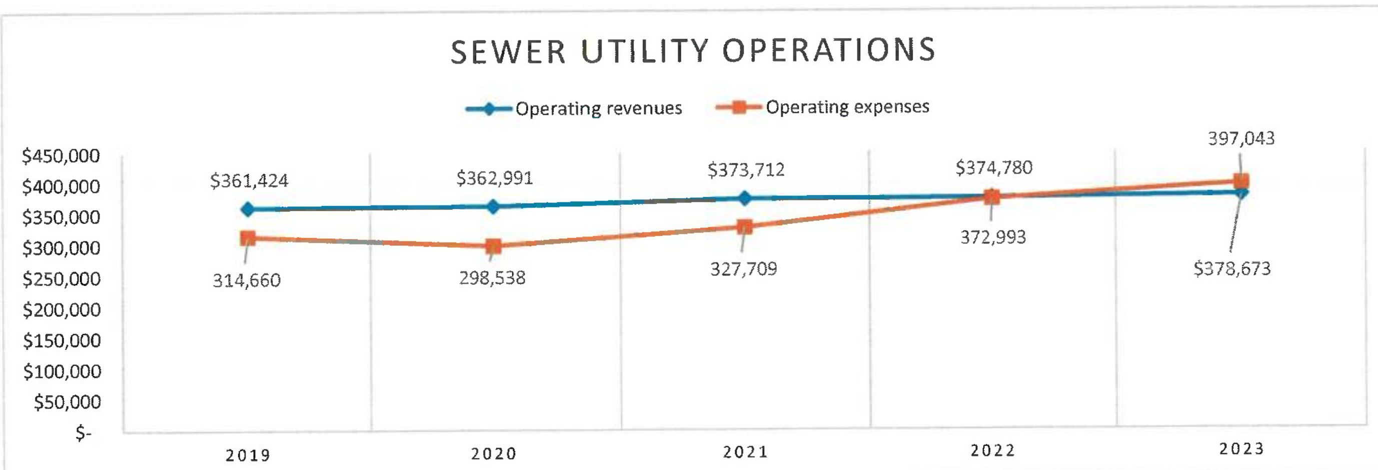


Days of cash on hand

	2019	2020	2021	2022	2023
Unrestricted cash	$ 349,421	$ 203,252	$ 274,316	$ 376,513	$ 437,443
Oper exp, tax equivalent	$ 236,723	$ 293,440	$ 246,923	$ 259,472	$ 282,424
Days cash on hand	539	253	405	530	565

SEWER UTILITY

	2019	2020	2021	2022	2023
Operating revenues	$ 361,424	$ 362,991	$ 373,712	$ 374,780	$ 378,673
Operating expenses	314,660	298,538	327,709	372,993	397,043
Net operating income (loss)	$ 46,764	$ 64,453	$ 46,003	$ 1,787	$ (18,370)
Cashflow from operations	$ (73,447)	$ 122,555	$ 358,460	$ 57,330	$ 69,120



Days of cash on hand

	2019	2020	2021	2022	2023
Unrestricted cash	$ 527,625	$ 532,473	$ 581,397	$ 558,848	$ 451,422
Operating expenses, interest*	$ 315,523	$ 298,538	$ 344,907	$ 377,328	$ 412,912
Days cash on hand	610	651	615	541	399

*Excludes principal paid

CHANGES IN LONG-TERM OBLIGATIONS

- The following table is a summary of long-term obligations for the year ended December 31, 2023:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due within One Year
Governmental Activities					
Notes from direct borrowings and direct placements	$ 537,766	$ 23,800	$ (153,518)	$ 408,048	$ 61,785
General obligation bonds	600,000		(150,000)	450,000	150,000
Subtotal	1,137,766	23,800	(303,518)	858,048	211,785
Financed purchases	2,515		(629)	1,886	628
Total governmental activities long-term liabilities	$ 1,140,281	$ 23,800	$ (304,147)	$ 859,934	$ 212,413
Business-Type Activities					
Notes from direct borrowings and direct placements	$ 883,763	$	$ (66,411)	$ 817,352	$ 67,561

OBSERVATIONS AND COMMENTS:

- General obligation debt limitation totaled $11,036,015 and debt subject to limitation totaled $1,675,400. The Village had 85% of its debt capacity remaining at December 31, 2023
- % of debt service to non-capital expenditures
  - Governmental fund principal and interest $326,225
  - Non-capital expenditures $1,289,905
  - Debt service is 25.2% of non-capital expenditures
  - This ratio is one measure used by bond rating agencies

SOURCE: NOTE 5 TO THE 12/31/2023 AUDITED FINANCIAL STATEMENTS

TAX INCREMENTAL DISTRICTS

	Creation Date	Last Date to Incur Project Costs	Final Dissolution Date
District #1	6/24/2002	6/24/2020	6/24/2025
District #2	5/4/2015	5/4/2030	5/4/2035

- The following is the cumulative status of the TIF Districts as of December 31, 2023:

	TIF #1	TIF #2
Revenue:		
Tax increment	$ 2,611,470	$ 5,458,003
Intergovernmental	40,274	
Interest	27,448	62,715
Lot sales	245,818	1,090,738
Other	33,000	
Total revenue	2,958,010	6,611,456
Expenditures:		
Construction	2,314,741	1,449,573
Administration	145,779	426,995
Developer incentives		2,944,573
Interest and other fiscal charges	729,274	
Bond issuance costs	121,515	
Total expenditures	3,311,309	4,821,141
Amount to be recovered through future increments	$ 353,299	$ (1,790,315)
Cash	$ (59,104)	$ (650,584)
Due from other funds	(177,482)	(1,139,731)
Long-term notes payable	589,885	
Total	$ 353,299	$ (1,790,315)

OBSERVATIONS AND COMMENTS:

- Fund balance changed in 2023 as follows:
  - TID 1 increased $65,396
  - TID 2 increased $523,117

SOURCE: NOTE 9 TO THE 12/31/2023 AUDITED FINANCIAL STATEMENTS

Other Matters

- Required audit communications to the Board.
  - A separate document with required audit communications should be read in conjunction with the audit report. Management comments on operation and internal control are on pages 10-12.
  - Most recommendations and advisory comments carried over from prior years.
  - A new government accounting pronouncement will be effective for 2024. Statement 101 changes how compensated absences will be recognized.

- We want to extend thanks to Michelle, Jean Ann and all Village personnel for their help during the audit.

- We received full and complete cooperation from everyone.

#/13

ORDINANCE NO. 24-08-01
VILLAGE OF BARNEVELD

AN ORDINANCE TO AMEND THE CODE OF THE VILLAGE OF BARNEVELD, CHAPTER 24 THEREOF, ENTITLED "FINANCE AND TAXATION," TO CHANGE THE CAPITALIZATION POLICY AMOUNT FROM $1,000 TO $5,000

Be it ordained by the Village Board of the Village of Barneveld, as follows:

Section 1. SS 24-10. Capitalization Policy of Chapter 24, Finance and Taxation, of the Code of the Village of Barneveld, is hereby amended to read as follows:

A. Individual assets; asset networks; land and buildings.
   (1) Effective January 1st, 2023, the Village of Barneveld will capitalize all individual assets with a cost of $5,000 or more and that have an estimated useful life of two or more years. Individual assets that cost less than $5,000 but that operate as part of a network system will be capitalized in the aggregate, using the group method. Infrastructure improvements with a cost of $20,000 or more will be capitalized. This policy covers all departments of the Village of Barneveld, with the exception of the Water Utility. The Utility currently follows the guidelines established by the Public Service Commission of Wisconsin.
   (2) A network is determined to be where individual components may be below the $5,000 threshold but are interdependent and the overriding value to the Village is on the entire network and not the individual assets. Examples of non-infrastructure networks are library books, telephone systems, and computer systems. Infrastructure networks, such as streetlights, storm drains and roads, have useful lives of 20 years or more and may be capitalized using the group method.
B. Capital assets categories and useful lives guideline. The following are the capital asset categories and the ranges proposed as guidelines in setting estimated useful lives for asset reporting. The actual useful lives should be based on length of time these assets have historically lasted; anticipated changes in technology; specific asset use; and maintenance practices of individual departments. The capital assets should be reported at historical cost and should include the cost of freight, site preparation, architect and engineering fees, etc. If something other than cash is used to pay for the asset, then the fair market value of the noncash payment or consideration determines the asset's cost or acquisition value. When the value of the consideration paid can't be determined, the asset's fair market value determines its cost.
   (6) Machinery and equipment (moveable). Assets such as furniture, fixtures, machinery, and equipment that meet the $5,000 threshold should be identified, inventoried, and depreciated. Estimated useful lives range is two years to 15 years.
C. Capital versus repair and maintenance.
   (1) With respect to asset improvements, costs over $5,000 should be capitalized if:
H. Village Board approval. This policy was approved by the Board of Trustees of the Village of Barneveld on August 5th, 2024

Section 2: Effective date.

This ordinance shall become effective August 5th, 2024.

The forgoing ordinance was duly adopted by the Village Board of the Village of Barneveld at a regular meeting held on August 5th, 2024.

APPROVED: ______

POSTED: ______

APPROVED:

____
John T. Forbes, President

ATTEST:

____
Michelle L. Walker, Clerk/Treasurer

Village of Barneveld, WI
Thursday, June 29, 2023

Chapter 24. Finance and Taxation

§ 24-10. Capitalization Policy.

[Added 7-2-2007]

A. Individual assets; asset networks; land and buildings.

(1) Effective January 1st, 2023 ~~2007~~, the Village of Barneveld will capitalize all individual assets with a cost of 5,000 ~~$1,000 or~~ more and that have an estimated useful life of two or more years. Individual assets that cost less than 5,000 ~~$1,000~~ but that operate as part of a network system will be capitalized in the aggregate, using the group method. Infrastructure improvements with a cost of $20,000 or more will be capitalized. This policy covers all departments of the Village of Barneveld, with the exception of the Water Utility. The Utility currently follows the guidelines established by the Public Service Commission of Wisconsin.

(2) A network is determined to be where individual components may be below the 5,000 ~~$1,000~~ threshold but are interdependent and the overriding value to the Village is on the entire network and not the individual assets. Examples of noninfrastructure networks are library books, telephone systems, and computer systems. Infrastructure networks, such as streetlights, storm drains and roads, have useful lives of 20 years or more and may be capitalized using the group method.

(3) Land and buildings will be capitalized, regardless of cost. This will allow the Village to maintain those records to avoid future confusion. Construction in progress should be reported for assets that will ultimately be capitalized based on this capitalization policy for the individual asset.

B. Capital assets categories and useful lives guideline. The following are the capital asset categories and the ranges proposed as guidelines in setting estimated useful lives for asset reporting. The actual useful lives should be based on length of time these assets have historically lasted; anticipated changes in technology; specific asset use; and maintenance practices of individual departments. The capital assets should be reported at historical cost and should include the cost of freight, site preparation, architect and engineering fees, etc. If something other than cash is used to pay for the asset, then the fair market value of the noncash payment or consideration determines the asset's cost or acquisition value. When the value of the consideration paid can't be determined, the asset's fair market value determines its cost.

(1) Land. All land owned by the Village should be capitalized, including land under buildings and infrastructure. Land is not depreciated. It is recorded at historical cost and remains at that cost until disposal.

(2) Easements. An easement is an interest in land owned by another that entitles its holder to a specific limited use or enjoyment (right to use the land). Therefore, easements are not required to be reported, unless the Village paid for the easement.

(3) Land improvements. Land improvements include items such as excavation, noninfrastructure utility installation, driveways, sidewalks, parking lots, flagpoles, retaining walls, fencing, outdoor lighting, swimming pools, trails and paths, athletic fields, stormwater improvements, trees and other no-building improvements intended to make the land ready for its intended

purpose. Land improvements can be further categorized as "nonexhaustible" and "exhaustible."

(a) Nonexhaustible. Expenditures for improvements that do not require maintenance or replacement, expenditures to bring land into condition to commence erection of structures, expenditures for improvements not identified with structures, and expenditures for land improvements that do not deteriorate with use or passage of time are additions to the cost of land and are generally not exhaustible, and therefore not depreciable.

(b) Exhaustible. Other improvements that are part of a site, such as parking lots, landscaping and fencing, are usually exhaustible and are therefore depreciable. Estimated useful lives range is 10 years to 20 years.

(4) Buildings and building improvements.

(a) Buildings should be recorded at either their acquisition cost or construction cost. The cost of new construction should be carefully evaluated. Usually, projects consist of major components, such as land, land improvements, building construction (including professional fees and permits), furniture, fixtures, and equipment. In addition, buildings include components (e.g., roof, air-conditioner system, etc.) that should be recorded separately when significant because these building components have different useful lives. The value of each component needs to be determined and placed within its own category. Estimated useful lives range is 20 years to 40 years.

(b) Building improvements that extend the useful life should be capitalized. Examples of building improvements include roofing projects, major energy conservation projects, or remodeling and replacing major building components.

(5) Construction in progress. Construction in progress should be capitalized, but not depreciated until put into use. Interest cost during construction will be expensed, not capitalized.

(6) Machinery and equipment (moveable). Assets such as furniture, fixtures, machinery, and equipment that meet the 5,000 ~~$1,000~~ threshold should be identified, inventoried, and depreciated. Estimated useful lives range is two years to 15 years.

(7) Vehicles. Vehicles should be identified, inventoried, and depreciated. Estimated useful lives range is two years to 10 years.

(8) Works of art and historical treasures. Works of art and historical treasures should be recorded at historical costs. Depreciation is not required for collections or works of art that are inexhaustible.

(9) Infrastructure.

(a) Infrastructure includes roads, fire hydrants, sidewalks, curbs, culverts, traffic lights/signals, signage, bridges, alleys, stormwater collection piping, and drainage ditches/systems. Within general government infrastructure, the following asset networks and subsystems are proposed along with a proposed unit of valuation. The reporting needs to distinguish between the cost of the land versus the cost of the infrastructure improvements.

[1] Roads.

[a] Streets, highways and roads (including street signs, curbs and gutters and culverts, if present): linear mile, by type and composition.

[b] Sidewalks: linear foot, by type and composition.

[c] Traffic lights/signals: by unit.

[d] Street trees: in groups by type (capitalize only).

[2] Bridges: by unit.

[3] Storm drainage.

[a] Collection systems: linear foot, by size and type.

[b] Retention/detention facilities: by unit (land improvements are not depreciable).

[4] Trails and paths: linear foot, by type and composition.

(b) The units of valuation proposed for each of the infrastructure categories are based on an initial assessment of what information is most likely available currently, as well as what appears to be a reasonable unit of measurement for costing purposes. Estimated useful lives range is 20 years to 50 years.

C. Capital versus repair and maintenance.

(1) With respect to asset improvements, costs over 5,000 ~~$1,000~~ should be capitalized if:

(a) The estimated life of the asset is extended by more than 25%; or

(b) The cost results in an increase in the capacity of the asset (i.e., adding lanes to an existing roadway, or increasing the weight capacity of a bridge); or

(c) The efficiency of the asset is increased by more than 10% (i.e., maintains the same service level, but at a lower cost); or

(d) Significantly changes the character of the asset; or

(e) In the case of streets and roads, if the work done impacts the "base" structure.

(2) Otherwise, the cost should be expensed as repair and maintenance. Ancillary costs directly associated with the cost of the asset (freight, etc.) should be capitalized with the actual asset cost.

D. Retroactive reporting. All capital assets and infrastructure are required to be inventoried and categorized based on this policy retroactive to 1980. Capital assets and infrastructure acquired prior to 1980 should also be reported, if significant or material to the Village. Department heads and Village employees must determine historical cost or estimated historical cost based on year of acquisition. Completeness and accuracy should be ensured through physical counts, review of purchase records, prior inventory count records, listings maintained by other government agencies, and other methods deemed necessary. Donated items should be capitalized at fair market value on the donated date.

E. Exceptions. This policy is meant as a guideline. Exceptions may be made to this policy based on the following:

(1) Employees should consider the merits of capitalizing assets that have been purchased with debt proceeds, regardless of the cost.

(2) Items that are unique to the department or Village may be included in the inventory, regardless of the cost.

(3) Groups or classes of assets where individual asset items are less than the limit, but when all assets of that group are added together, the dollar amount far exceeds the capitalization limit. The total value of the group should be material or significant to the department's asset value.

F. Depreciation method.

(1) In accounting terms, depreciation is the process of allocating the cost of tangible property over a period of time, rather than deducting the cost as an expense in the year of acquisition. Generally, at the end of an asset's life, the sum of the amounts charged for depreciation in each accounting period (accumulated depreciation) would equal original cost less salvage value. The Village will use the straight line depreciation method (the cost of the asset is written off evenly over the estimate useful life of the asset). "Estimated useful life" means the

estimated number of months or years that an asset will be able to be used for the purpose for which it was purchased. The salvage value of an asset is the value it is expected to have when it is no longer useful for its intended purpose. In other words, the salvage value is the amount for which the asset could be sold at the end of its useful life.

(2) Property placed in service at any time during a given month is treated as if it had been placed in service on the first day of that month. Depreciation will be taken for the entire month in which the asset is placed in service. If the property is disposed of before the end of the estimated useful life, no depreciation is allowed for the month of disposition.

G. Disposition of assets. When a capital asset is disposed of, the account records should be relieved of the cost and accumulated depreciation with the asset. Disposals may occur due to replacement, obsolescence, loss, and/or destruction. Department heads are required to report all dispositions of capital assets to the Village Clerk and/or Village Deputy Clerk. The salvage value or trade-in value received from the disposition of the asset should also be reported.

H. Village Board approval. This policy was approved by the Board of Trustees of the Village of Barneveld on ~~July 2, 2007~~.

VILLAGE OF BARNEVELD

INVESTMENT POLICY

PREPARED BY:

THE BARNEVELD VILLAGE BOARD

ENACTED: August 5th, 2024

#14

1. PURPOSE

The purpose of this policy is to establish the investment guidelines for the investment activities of the Village of Barneveld ("Village"). The guidelines are intended to be broad enough to allow the investment officer to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets.

2. SCOPE

This investment policy applies to all financial assets of the Village of Barneveld. These assets are accounted for in the Village's Annual Financial Statements. This policy is limited in its application to funds that are not immediately needed and are available for investment. Unless prohibited by law or contract, the Village may pool cash from several different funds for investment purposes should it meet the objectives of the investment program.

3. OBJECTIVES

The primary objectives, in order of priority, of all investment activities involving the financial assets of the Village shall be the following: Safety: Safety and preservation of principal in the overall portfolio is the foremost investment objective. Investments made by the Village shall be undertaken in a manner that seeks to insure that capital losses are avoided. Liquidity: Maintain the necessary liquidity to match expected liabilities is the second investment objective. Return: Obtaining a reasonable return is the third investment objective.

4. AUTHORITY

Authority to manage the Village's investment program is derived from the State of Wisconsin Statutes and Village ordinances. The Village Clerk/Treasurer is the investment officer. All investment decisions and activities shall be subject to prior approval by the Village Board. The Village Clerk/Treasurer shall be responsible for all transactions undertaken, and shall establish investment procedures consistent with this policy, and a system of controls to regulate the activities of subordinate officials and employees.

5. PRUDENCE

Investment officer of the Village, when investing or depositing public funds, shall exercise the care, skill, prudence and diligence under the circumstances then prevailing that a person acting in a like capacity and familiar with such matters would use to attain the objectives listed above (the "prudent person" standard). This standard requires that when making investment decisions, the investment officer shall consider the role that the investment or deposit plays within the portfolio of assets of the Village and the investment objectives listed above, and shall be applied in the context of managing the overall investment portfolio.

6. INVESTMENT TYPES

The investment of Village funds shall be in accordance with Wisconsin statutes section 66.0603. Prohibited Investments-In addition to the limitations on investment types according to Wisconsin statutes, Village funds will not be invested in derivative type investments such as collateralized mortgage obligations, strips, floaters, etc. Certain types of such investments may qualify under state statute but are not deemed appropriate for use by the Village.

7. COLLATERALIZATION AND INSURANCE

The Federal Deposit Insurance Corporation (FDIC) protects deposits up to a certain limit. In addition, public deposits are protected against losses by the State Deposit Guarantee Fund in the amount of $400,000 for any one public depositor in any individual public depository. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual organizations. The Village will seek to collateralize certificates of deposit or any other time deposit in an amount equal to 100% of the investment less the amount insured by the FDIC with appropriate collateral instruments. Where practicable, collateral shall be held by the Village. Where this is not practicable, verifiable evidence of specific pledged securities must be supplied to the Village. The Village will seek to protect its interests in all other securities purchased by the Village via appropriate insurance coverage from broker/dealers and evidenced by safekeeping receipts.

8. MAXIMUM MATURITIES

To the extent possible, the Village will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Village will not directly invest in securities maturing more than three (3) years from the date of purchase.

9. PERFORMANCE STANDARDS

The investment portfolio will be designed to obtain a market average rate of return during a market/economic environment of stable interest rates, and taking into account the Village's investment risk constraints and cash flow needs. Given the passive nature of the Village's investment strategy, the basis used to determine whether market yields are being achieved shall be the average Federal Funds rate.

10. INVESTMENT POLICY CONSIDERATIONS

Any investment currently held that would not meet the guidelines of this policy shall be exempt from the requirements of the policy. At maturity or liquidation, such monies shall be reinvested only as provided under this policy.

The investment policy will be reviewed at the discretion of the Village Board or Village Clerk/Treasurer.

Village Board Approval

This policy was approved by the Board of Trustees of the Village of Barneveld on the 5th day of August, 2024.

____

John Forbes
Village President

Attest:

____

Michelle L. Walker
Village Clerk/Treasurer

#15

etf

2025 WRS Contribution Rates Approved by ETF Board

Department News

JULY 1, 2024

The Employee Trust Funds Board recently approved the 2025 required contribution rates for the Wisconsin Retirement System.

Employee and employer contributions to the WRS are based on a percentage of an employee's salary. Contributions go to the WRS Trust Funds which, combined with investment returns, help fund employee's WRS benefit.

Following the recommendations of Gabriel, Roeder, Smith & Company as its consulting actuary, the ETF Board approved the following contribution rates effective Jan. 1, 2025:

	General, Executive and Elected Officials	Protective Occupation with Social Security	Protective Occupation witł Social Security
Employee	6.95%	6.95%	6.95%
Employer	6.95%	14.95%	18.95%
Total	**13.9%**	**21.9%**	**25.9%**

Website Feedback

The employee contribution rate of 6.95% is slightly higher than 6.9% in 2024 due to higher-than-expected salary levels. This contribution rate increase is partially offset by favorable investment performance of the WRS Trust Funds.

Other factors that affect contribution rates include demographic changes of WRS members, legislative adjustments to benefit levels, and other actuarial assumptions.

The WRS is one of the very few public pension systems that remains fully funded, due to its unique design features. Employee and employer contributions are paid in full, not deferred into the future, and contribution rates are adjusted annually as calculated by an independent actuary. Further, strong investment earnings help fully fund its members' future benefits without burdening taxpayers.

Related Resources

WRS Contribution Rates Since 1989

Video: WRS Contribution Rates

Video: Overview of the WRS

WRS Retirement Benefit

WRS 2023 Actuarial Valuation and Gain/Loss Analysis