

**VILLAGE OF WINDSOR  
BOARD RESOLUTION 2024-28**

**RESOLUTION APPROVING 2023 BUDGET AMENDMENTS**

**WHEREAS**, the Village Board of the Village of Windsor adopted a budget for the Village of Windsor on November 17, 2022 for calendar year 2023, that appropriated the necessary funds for Village operations and administration; and

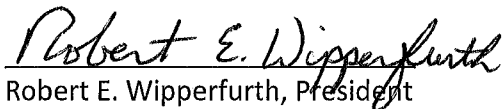
**WHEREAS**, the Village of Windsor staff has further reviewed the 2023 budget and determines it is in the best interest of the Village of Windsor to amend the 2023 budgets as provided on Exhibit A attached hereto; and

**WHEREAS**, Wis. Stats. §65.90(5)(a) requires the approval of two-thirds of the members of the Village Board to amend an adopted budget; and

**NOW, THEREFORE, BE IT RESOLVED** by the Village Board of the Village of Windsor that the budget amendments in Exhibit A are appropriated for the year 2023 as stated.

The above and foregoing Resolution was duly adopted at a meeting of the Village Board of the Village of Windsor held on March 21, 2024, by a vote of 5 in favor and 0 opposed.

**VILLAGE OF WINDSOR**

  
Robert E. Wipperfurth, President

**Attested by:**

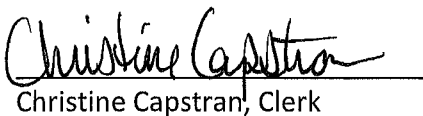
  
Christine Capstran, Clerk

Exhibit A: 2023 Budget Amendments

EXHIBIT A

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Budget Register - Maintain Changes

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ACCT

From Account:  
Thru Account:

Budget Year: 2023

Account Number		Budget
001-00-41310-000-000	TAX-REG MUNI OWNED UTL (WATER)	
	3/21/2024 RES 2024-28	41,927.00
	Resulting Budget	265,443.00
001-00-44300-000-000	PERMIT-BUILDING/INSPECTION	
	3/21/2024 RES 2024-28	166,970.79
	Resulting Budget	308,970.79
001-00-48110-000-000	INTEREST INCOME	
	3/21/2024 RES 2024-28	184,444.99
	Resulting Budget	184,694.99
001-00-52100-210-000	PD-POLICE SERV(DCSD CONTRACT)	
	3/21/2024 RES 2024-28	-195,250.66
	Resulting Budget	427,262.34
001-00-52400-210-000	INSPECTION-BUILDING INSPECTION	
	3/21/2024 RES 2024-28	38,242.60
	Resulting Budget	107,242.60
001-00-56300-210-001	PL-PROFESSIONAL SERVICES	
	3/21/2024 RES 2024-28	37,794.50
	Resulting Budget	37,794.50
001-00-56700-210-000	DNU/EC DEV-PLANNING SERV	
	3/21/2024 RES 2024-28	-11,000.00
	Resulting Budget	0.00
001-00-57140-000-000	GENERAL CAPITAL OUTLAY	
	3/21/2024 RES 2024-28	90,909.25
	Resulting Budget	90,909.25
002-00-43300-000-947	FED GRANT-ARPA	
	3/21/2024 RES 2024-28	716,871.39
	Resulting Budget	716,871.39
002-00-43533-000-000	STATE GRANT-YAHARA BRIDGE	
	3/21/2024 RES 2024-28	-758,752.00
	Resulting Budget	0.00
002-00-48110-000-947	INTEREST/DIV INCOME PERSHING	
	3/21/2024 RES 2024-28	33,826.10
	Resulting Budget	34,126.10
002-00-57300-820-001	FED GRANT-ARPA EXPENSES	
	3/21/2024 RES 2024-28	716,871.39
	Resulting Budget	716,871.39
002-00-57332-820-000	STATE GRANT YAHARA BRIDGE	
	3/21/2024 RES 2024-28	-758,752.00
	Resulting Budget	0.00
003-00-49100-000-000	PROCEEDS FROM LONG TERM DEBT	
	3/21/2024 RES 2024-28	292,933.85
	Resulting Budget	292,933.85

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From Account:  
Thru Account:

Budget Year: 2023

Account Number		Budget
003-00-58290-690-000	DEBT ISSUANCE COSTS	
	3/21/2024 RES 2024-28	75,251.29
	Resulting Budget	75,251.29
004-00-48110-000-001	INTEREST/DIV INCOME PERSHING	
	3/21/2024 RES 2024-28	283,414.84
	Resulting Budget	283,414.84
004-00-48150-000-001	ADJUST MARKET VALUE PERSHING	
	3/21/2024 RES 2024-28	117,944.02
	Resulting Budget	117,944.02
004-00-49100-000-000	PROCEEDS FROM LONG TERM DEBT	
	3/21/2024 RES 2024-28	2,785,000.00
	Resulting Budget	6,760,000.00
004-00-57331-800-001	2019A BOND PROCEED EXPS	
	3/21/2024 RES 2024-28	-64,998.78
	Resulting Budget	160,001.22
004-00-57331-800-003	2020A BOND PROCEED EXPS	
	3/21/2024 RES 2024-28	522,832.28
	Resulting Budget	1,122,832.28
004-00-57331-800-004	2022A BOND PROCEED EXPS	
	3/21/2024 RES 2024-28	135,399.50
	Resulting Budget	3,635,399.50
004-00-57331-800-006	2023A BOND PROCEED EXPS	
	3/21/2024 RES 2024-28	414,536.07
	Resulting Budget	2,914,536.07
004-00-58290-690-000	DEBT ISSUANCE COSTS	
	3/21/2024 RES 2024-28	73,450.00
	Resulting Budget	73,450.00
005-00-57190-810-000	COMPUTER EQUIPMENT	
	3/21/2024 RES 2024-28	8,984.87
	Resulting Budget	8,984.87
005-00-57324-810-000	HS VEHICLES/EQUIPMENT	
	3/21/2024 RES 2024-28	34,297.43
	Resulting Budget	56,297.43
007-00-46720-000-050	PARK IMPROV FEE BEAR TREE	
	3/21/2024 RES 2024-28	40,515.66
	Resulting Budget	55,515.66
007-00-46720-000-056	PARK IMPROV FEE WINDSOR CROSS	
	3/21/2024 RES 2024-28	57,494.13
	Resulting Budget	72,494.13
007-00-48110-000-000	INTEREST INCOME	
	3/21/2024 RES 2024-28	21,972.43
	Resulting Budget	21,972.43

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From Account:  
Thru Account:

Budget Year: 2023

Account Number		Budget
007-00-57620-800-000	PARK FEE IN LIEU EXPS	
	3/21/2024 RES 2024-28	4,873.97
	Resulting Budget	4,873.97
007-00-57620-800-001	PARK IMPROV FEE EXPS	
	3/21/2024 RES 2024-28	9,350.00
	Resulting Budget	9,350.00
009-00-44900-000-002	TRAFFIC IMPACT FEE WEST	
	3/21/2024 RES 2024-28	96,296.08
	Resulting Budget	206,296.08
009-00-48110-000-000	INTEREST INCOME	
	3/21/2024 RES 2024-28	78,991.55
	Resulting Budget	79,491.55
200-00-41320-000-777	PARKSIDE: IN LIEU OF TAXES	
	3/21/2024 RES 2024-28	26,349.78
	Resulting Budget	59,965.78
301-00-41120-000-000	TAX INCREMENTS	
	3/21/2024 RES 2024-28	22,666.61
	Resulting Budget	386,649.61
410-00-46410-421-001	W-IMPACT FEES	
	3/21/2024 RES 2024-28	584,491.00
	Resulting Budget	584,491.00
410-00-46410-461-001	W-METERED RESIDENTIAL	
	3/21/2024 RES 2024-28	53,217.19
	Resulting Budget	503,217.19
410-00-46420-419-000	W-INTEREST INCOME	
	3/21/2024 RES 2024-28	208,635.51
	Resulting Budget	208,935.51
410-00-53700-408-000	W-PYMNT IN LIEU OF TAX (PILOT)	
	3/21/2024 RES 2024-28	41,124.00
	Resulting Budget	264,640.00
410-00-53700-900-000	W-INTEREST EXPENSE	
	3/21/2024 RES 2024-28	115,423.49
	Resulting Budget	182,805.49
410-00-58300-000-000	W-DEBT ISSUANCE COSTS	
	3/21/2024 RES 2024-28	116,085.25
	Resulting Budget	116,085.25
420-00-46410-622-001	S-MEASURED RESIDENTIAL	
	3/21/2024 RES 2024-28	87,725.63
	Resulting Budget	852,725.63
420-00-46420-635-001	S-CONNECTION FEE	
	3/21/2024 RES 2024-28	56,700.00
	Resulting Budget	83,700.00

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From Account:  
Thru Account:

Budget Year: 2023

Account Number			Budget
420-00-46420-635-002	S-INTEREST INCOME		
	3/21/2024	RES 2024-28	132,096.91
		Resulting Budget	132,596.91
420-00-53810-827-001	S-MMSD		
	3/21/2024	RES 2024-28	114,208.95
		Resulting Budget	1,236,017.95
420-00-53820-831-000	S-MAINT OF COLLECTION SYSTEM		
	3/21/2024	RES 2024-28	-209,264.89
		Resulting Budget	40,735.11

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Budget Register - Maintain Changes

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ACCT

From Account:  
Thru Account:

Budget Year: 2023

Fund	Revenues	Expenditures
001 - GENERAL FUND	393,342.78	-39,304.31
002 - SPECIAL REVENUE FUND	-8,054.51	-41,880.61
003 - DEBT SERVICE FUND	292,933.85	75,251.29
004 - CAPITAL PROJECTS FUND	3,186,358.86	1,081,219.07
005 - RESERVE / REPLACEMENT FUND	0.00	43,282.30
007 - PARKLAND FEES	119,982.22	14,223.97
009 - IMPACT FEE FUND	175,287.63	0.00
200 - COMMUNITY DEVELOPMENT AUTHOR	26,349.78	0.00
301 - TAX INCREMENTAL DISTRICT 1	22,666.61	0.00
410 - WATER UTILITY	846,343.70	272,632.74
420 - SEWER UTILITY	276,522.54	-95,055.94
Grand Totals:	5,331,733.46	1,310,368.51



# Windsor

Growing Forward

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## SUMMARY SHEET

**Meeting Date:** March 21, 2024

**Presenter & Contact Information:** Tina Butteris  
Administrator  
[tina@windsorwi.gov](mailto:tina@windsorwi.gov)  
608-888-0066

**Title:** 2023 Budget Amendments

**Previous Action:** NA

**Issue Summary:** Per the Village of Windsor Budget Schedule, Policy and Procedures document, when there is a significant individual purchase or other unplanned event that causes a budgeted account to exceed the budgeted amount, the Village can adjust the original budget using a budget adjustment or budget amendment. A budget adjustment involves a reallocation of existing appropriations and does not change the fund's overall budget. A budget amendment provides an addition to or a reduction of existing budget authority, which results in a change to the fund's bottom line.

After reviewing the 2023 approved budgets, staff recommends a budget amendment for the accounts and adjustment amounts listed in Exhibit A. Staff used the following criteria to determine if an account needed a budget amendment:

- The budget to actual was a significant amount and would have a material impact on the fund's bottom line.
- Budgeted amount should match tax documentation.
- Budgeted amount should match borrowing and debt documentation.
- Budgeted amount should reflect fixed asset purchases.
- There was no money budgeted for expenses in the fund (specifically in the case of the Parkland Fee Fund).

**Budget Impact:** The budget amendments positively impact the overall budget as the revenue amendments exceed the expenditure amendments.

**Staff Recommendation:** Sindy, Village Treasurer, recommends approval of the 2023 budget amendments as listed in Exhibit A.

**Sample Affirmative Motion:** Motion to approve Resolution 2024-28

**Attachments:** Exhibit A – 2023 Budget Amendments