



REVISED ADMINISTRATIVE POLICY COMMITTEE MEETING AGENDA

October 14, 2025 at 5:30 PM

Kronenwetter Municipal Center - 1582 Kronenwetter Drive Board Room (Lower Level)

1. CALL MEETING TO ORDER

- A. Pledge of Allegiance
- B. Roll Call

2. PUBLIC COMMENT

Please be advised per State Statute Section 19.84(2), information will be received from the public. It is the policy of this Village that Public Comment will take no longer than 15 minutes with a three-minute time period, per person, with time extension per the Chief Presiding Officer's discretion. Be further advised that there may be limited discussion on the information received, however, no action will be taken under public comments.

3. APPROVAL OF MINUTES- DISCUSSION AND POSSIBLE ACTION

- [C.](#) September 23, 2025 APC Meeting Minutes
- [D.](#) October 7, 2025 APC Meeting Minutes

4. NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION

- [E.](#) 2025 Budget Error - RICE Units
- [F.](#) 2026 Water and Sewer Utility Budget
- [G.](#) 2026 Village Budget

5. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

6. NEXT MEETING: Budget Workshop #1 - October 21, 2025; Budget Workshop #2 - October 22, 2025; Regular Meeting - November 18, 2025

7. ADJOURNMENT

NOTE: Requests from persons with disabilities who need assistance to participate in this meeting or hearing should be made at least 24 hours in advance to the Village Clerk's office at (715) 693-4200 during business hours.

Posted: 10/10/2025 Kronenwetter Municipal Center and www.kronenwetter.gov

Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages, The Wausonian



ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

September 23, 2025 at 5:30 PM

Kronenwetter Municipal Center - 1582 Kronenwetter Drive Board Room (Lower Level)

1. CALL MEETING TO ORDER

- A. Pledge of Allegiance
- B. Roll Call
 - PRESENT
 - CHAIRPERSON David Baker
 - VICE-CHAIR Guy Fredel
 - Sandi Sorensen
 - Sean Dumais
 - ABSENT
 - Mary Solheim-Excused

2. PUBLIC COMMENT

Please be advised per State Statute Section 19.84(2), information will be received from the public. It is the policy of this Village that Public Comment will take no longer than 15 minutes with a three-minute time period, per person, with time extension per the Chief Presiding Officer's discretion. Be further advised that there may be limited discussion on the information received, however, no action will be taken under public comments.

None

3. APPROVAL OF MINUTES- DISCUSSION AND POSSIBLE ACTION

- C. September 16, 2025
 - Motion by Fredel/Sorensen to approve minutes as presented. Motion carried 4:0 by voice vote.*

4. REPORTS AND DISCUSSIONS

- D. Finance Director Report
 - Finance director discusses August financial summaries; he stated that we are running 115% revenues as compared to last year. We are currently running at 103% for this time of the year vs. last year, he did however state that some of the road maintenance was completed earlier this year which is why it's a little higher at this point.*
- E. August 2025 Financials

5. OLD BUSINESS- DISCUSSION AND POSSIBLE ACTION

- F. Complaint Procedure Review
 - Motion by Sorensen/Fredel to recommend village board approve the complaint procedure updates as presented. Motion carried 4:0 by voice vote.*
- G. HR-005 -Policy Review and 2025 Wage Adjustment Chart
 - President Baker and Committee member Dumais to work on HR-005 and 2025 Wage Adjustment chart and bring back to next month's meeting.*

6. NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION

- H. FIN-003 Review

Discussion was had on current policy and ordinances and how they pertain to current practices. Audit findings from previous years were mentioned. discrepancies in policy were mentioned. President Baker suggests that this topic be brought back to future November meeting.

- I. Quadient Lease for Village Mail Machine
Motion by Dumais/Sorensen to recommend Village Board approve contract with Quadient Lease Motion carried 4:0 by roll call.
- J. 2026 Dog License Fee Increase
Motion by Fredel/Sorensen to direct staff to determine a set of rates to cover our cost and fees according to applicable statute and bring back to APC. Motion carried 4:0 by voice vote.
- K. Development of Code of Conduct
Motion by Dumais/Sorensen to send the drafted ordinance to Village Board with the stated changes to section 5.1 for review with predigest that the committee does not recommend having a code of conduct. . 4:0
- L. 2026 Marathon County Recycling Agreement
Motion by Dumais/Sorensen to recommend Village Board approve the Recycling Agreement with Marathon County for 2026. Motion carried 4:0 by voice vote.

7. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

Fire Department ambulance, org chart

8. NEXT MEETING: October 21, 2025

October 14, 2025-Budget

9. ADJOURNMENT

Motion by Sorensen/Dumais to Adjourn. Motion carried 4:0 by voice vote.

NOTE: Requests from persons with disabilities who need assistance to participate in this meeting or hearing should be made at least 24 hours in advance to the Village Clerk's office at (715) 693-4200 during business hours.

Posted: 09/19/2025 Kronenwetter Municipal Center and www.kronenwetter.org

Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages

Minutes prepared by: Sarah Fisher-Account Clerk



ADMINISTRATIVE POLICY COMMITTEE MEETING MINUTES

October 07, 2025 at 5:30 PM

Kronenwetter Municipal Center - 1582 Kronenwetter Drive Board Room (Lower Level)

1. CALL MEETING TO ORDER

- A. Pledge of Allegiance
- B. Roll Call
- PRESENT
- CHAIRPERSON David Baker
- VICE-CHAIR Guy Fredel
- Mary Solheim
- Sandi Sorensen
- Sean Dumais

2. PUBLIC COMMENT

Please be advised per State Statute Section 19.84(2), information will be received from the public. It is the policy of this Village that Public Comment will take no longer than 15 minutes with a three-minute time period, per person, with time extension per the Chief Presiding Officer's discretion. Be further advised that there may be limited discussion on the information received, however, no action will be taken under public comments.

Bernie Kramer- 2150 E State HWY 153. Peplin. Mr. Kramer discussed the ambulance contract and emphasized community engagement and its importance.

3. OLD BUSINESS- DISCUSSION AND POSSIBLE ACTION

- C. 2026 Dog License Fee Increase
- Motion by Sorensen/Dumais to recommend Village Board approve the increased Dog license Fees with the change of Spayed/Neutered fee increases to \$25 and the online fee be increased to \$27.50. Motion carried by roll call 5:0.*

4. NEW BUSINESS- DISCUSSION AND POSSIBLE ACTION

- D. HR-005- Policy Review and 2026 Wage Adjustment Chart
- Delay action to future meeting.*
- E. Dirks Group Server Tech Care and Maintenance Renewal
- F. TeamCare Participation Agreement 2026
- Treasurer discusses the TeamCare contract and the increase. He noted that the premium has not increased for the 2026 year.*
- Motion by Dumais/Sorensen to postpone discussion to March 17, 2026, regularly scheduled APC meeting. Motion withdrawn.*
- Motion by Sorensen/Dumais to recommend Village Board approve the proposed insurance numbers for 2026. Motion carried 5:0 by roll call.*
- G. Clerk and Treasurer Bonding
- Motion by Dumais/Sorensen to direct staff to change ordinance 115-3 subsection B and C to change wording to "Bond or Insurance" and send to the Village Board for approval. Motion carried 5:0 by voice vote.*

H. Riverside Ambulance Service Agreement Addendum (Trustee Sorensen)

Fire chief and Riverside have a meeting scheduled and will be putting together an addendum and bringing it back to APC in the next few months.

Motion by Fredel/Sorensen to approach Riverside and ask for addendum for a 3–5-year extension to current contract with the negotiation of an addendum with a 2% increase each year.

Questions were asked by Dumais and Solheim. Fredel is asking for a minimum 3-year extension from January 2026. Sorensen withdraws second of motion. Motion failed with lack of second to motion.

Sorensen asked if Fire Chief could have the addendum could be ready before next regular APC meeting in November.

Motion by Dumais/Solheim to delay action until the chief has time to bring the addendum back with time for the Board to review. Motion rescinded.

Motio by Dumais/Solheim to delay action until November 18th APC meeting in which time Chief would bring back the negotiated addendum. Motion carried 4:1 Fredel by roll call.

5. CONSIDERATION OF ITEMS FOR FUTURE AGENDA

TeamCare contract (March 17, 2026, meeting), Increase insurance crime amount to one million (November 2025 meeting)

6. NEXT MEETING: October 14, 2025

NEXT MEETING: October 14, 2025

7. ADJOURNMENT

Motion by Solheim/Fredel to Adjourn. Motion carried 5:0 by voice vote.

NOTE: Requests from persons with disabilities who need assistance to participate in this meeting or hearing should be made at least 24 hours in advance to the Village Clerk's office at (715) 693-4200 during business hours.

Posted: 10/03/2025 Kronenwetter Municipal Center and www.kronenwetter.org

Faxed: WAOW, WSAU, City Pages, Mosinee Times | Emailed: Wausau Daily Herald, WSAW, WAOW, Mosinee Times, Wausau Pilot and Review, City Pages

Minutes prepared by : Sarah Fisher-Account Clerk

VILLAGE OF KRONENWETTER
Calculation of State Shared Revenue Payments
2021 - 2026

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2025 Variance between 2025 Budget vs. 2025 Actual	2026 Budget	2026 Variance between 2026 Budget vs. 2025 Actual
County & municipal aid	\$ 242,887.11	\$ 242,892.52	\$ 242,892.36	\$ 242,879.61	\$ 248,447.89	\$ 248,447.89	\$ -	\$ 256,894.15	\$ 8,446.26
Supplemental county & municipal aid	\$ -	\$ -	\$ -	\$ 219,652.89	\$ 224,704.91	\$ 224,704.91	\$ -	\$ 232,345.82	\$ 7,640.91
Expenditure restraint incentive program aid (Village not eligible until tax rate > \$5.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility aid payment:									
Net book value payment:									
Net book value	\$ 25,214,144	\$ 25,082,182	\$ 24,274,203	\$ 23,468,811	\$ 22,530,059	\$ 23,199,608	\$ 669,549	\$ 22,271,625	\$ (927,983)
Net book value payment	\$ 151,284.86	\$ 150,493.09	\$ 145,645.22	\$ 140,812.87	\$ 135,180.35	\$ 139,197.65	\$ 4,017.30	\$ 133,629.75	\$ (5,567.90)
Megawatt capacity payment:									
Megawatt capacity	517.6	517.6	517.6	649.2	649.2	649.2		649.2	
Megawatt capacity payment	\$ 690,133.30	\$ 690,133.30	\$ 690,133.30	\$ 865,599.95	\$ 865,599.95	\$ 865,599.95	\$ -	\$ 865,599.95	\$ -
Additional Weston Rice Plant (megawatt) payment, per 2025 budget document submitted to Village Board in Nov. 2024					\$ 256,000.00	\$ -	\$ (256,000.00)	\$ -	\$ -
Closed/decommissioned production plant (phased down) payment:									
None until 2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Incentive payment:									
Adjacent site incentive payment	\$ 249,120.00	\$ 249,120.00	\$ 249,120.00	\$ 373,680.00	\$ 373,680.00	\$ 373,680.00	\$ -	\$ 373,680.00	\$ -
Baseload incentive payment	\$ 249,120.00	\$ 249,120.00	\$ 249,120.00	\$ 249,120.00	\$ 249,120.00	\$ 249,120.00	\$ -	\$ 249,120.00	\$ -
Total incentive payment	\$ 498,240.00	\$ 498,240.00	\$ 498,240.00	\$ 622,800.00	\$ 622,800.00	\$ 622,800.00	\$ -	\$ 622,800.00	\$ -
Grand Total Utility aid payment	\$ 1,339,658.16	\$ 1,338,866.39	\$ 1,334,018.52	\$ 1,629,212.82	\$ 1,879,580.30	\$ 1,627,597.60	\$ (251,982.70)	\$ 1,622,029.70	\$ (5,567.90)
TOTAL STATE SHARED REVENUE	\$ 1,582,545.27	\$ 1,581,758.91	\$ 1,576,910.88	\$ 2,091,745.32	\$ 2,352,733.10	\$ 2,100,750.40	\$ (251,982.70)	\$ 2,111,269.67	\$ 10,519.27

↑
2025 budget
shortfall

↑
2026 budget
increase
from
2025 Actual

NOTES:

- 1) 2024 - Added Supplemental County & Municipal Aid payment (base number started at \$219,653)
- 2) 2024 - Increase in megawatt capacity & increase in revenue payment by \$175,467
- 3) 2024 - Adjacent site incentive payment increased by \$124,560



State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • BUREAU OF LOCAL GOVERNMENT SERVICES • 2135 RIMROCK RD MADISON, WI 53713

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lgs@wisconsin.gov

September 13, 2024

BOBBI JO BIRK-LABARGE
VILLAGE OF KRONENWETTER
1582 KRONENWETTER DR
MOSINEE WI 54455-9003

2025 BUDGET

Notice of Shared Revenue – 2025 Original Estimate

Notice Information

The Wisconsin Department of Revenue (DOR) is providing the **estimated** shared revenue amounts your local government will receive in 2025 under current state law for county and municipal aid, supplemental county and municipal aid, utility aid and the expenditure restraint incentive program. This does not include adjustments, shown on the July and November payment notices.

District	VILLAGE OF KRONENWETTER	County	MARATHON	Co-muni code	37-145
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Estimate Information

For an explanation of each aid payment listed below, review the additional information in this notice.

2025 Original Estimate	
1. County and municipal aid	\$248,447.89
2. Utility aid	\$1,623,580.30
3. Supplemental county and municipal aid	\$224,704.91
4. Expenditure restraint incentive program	\$0.00
5. Total Estimated 2025 Payments (sum of Lines 1-4)	\$2,096,733.10

Payment Information

Your local government will receive two distributions in 2025 :

- July 28, 2025: 15% of Line 1, 2, and 3 and 100% of Line 4 (shown above)
- November 17, 2025: balance of your 2025 aid payments

County and Municipal Aid

Under state law, the county and municipal aid paid to each county and municipality must be equal to the amount determined in 2012 (sec. 79.036, Wis. Stats.) and adjusted for fallen protective services insurance reimbursement (sec. 79.036(4), Wis. Stats.).

County and Municipal Aid Calculation	
1. Prior year county and municipal aid	\$242,879.61
2. Increase due to sales tax revenue, including adjustments (district changes)	\$5,586.23
3. Fallen protective services insurance adjustment	-\$17.95
4. Fallen protective services insurance reimbursement (reported to DOR)	\$0.00
5. Total County and Municipal Aid (sum of Lines 1-4)	\$248,447.89

Utility Aid

- Under state law, utility aid is distributed to each county and municipality where tax-exempt utility property is located (sec. 79.04, Wis. Stats.)
- Utility companies report utility property information to DOR annually
- DOR uses the provided information to accurately calculate utility aid (*shown below*)

Utility Aid Calculation	
1. Net book value, <i>as of December 31, 2024 (including expected additions/retirements)</i>	\$22,530,059.00
2. Total net book value payment	\$135,180.35
3. Minimum payment	\$0.00
4. Megawatt capacity	649.2
5. Megawatt capacity payment	\$865,599.95
6. Closed/decommissioned production plant (phased down) payment	\$0.00
7. Subtotal (<i>sum of Lines 2, 3, 5 and 6</i>)	\$1,000,780.30
8. Population cap	\$3,666,900.00
9. Adjusted subtotal (<i>lesser of Line 7 or Line 8</i>)	\$1,000,780.30
10. Adjacent site incentive payment	\$373,680.00
11. Baseload incentive payment	\$249,120.00
12. Co-generation incentive payment	\$0.00
13. Alternative energy incentive payment	\$0.00
14. Total incentive payments (<i>sum of Lines 10 through 13</i>)	\$622,800.00
15. Spent nuclear fuel payment	\$0.00
16. Total Utility Aid – this is the utility aid payment listed on the front of the estimate (<i>sum of Lines 9, 14 and 15</i>)	\$1,623,580.30

Supplemental County and Municipal Aid

- Under state law, supplemental county and municipal aid paid to each county and municipality is determined by 2023 Wisconsin Act 12 (sec. 79.037, Wis. Stats.)
- For detailed information, review [county and municipal aid spreadsheet](#)

Supplemental County and Municipal Aid Calculation	
1. Prior year supplemental county and municipal aid	\$219,652.89
2. Increase due to sales tax revenue including adjustments (<i>district changes</i>)	\$5,052.02
3. Total Supplemental County and Municipal Aid (<i>sum of Lines 1 and 2</i>)	\$224,704.91

Expenditure Restraint Incentive Program

- Only municipalities are eligible to receive Expenditure Restraint Incentive Program (ERIP) payments
- Under state law, in 2025, each municipality will receive a payment that is equal to the amount of the payment received by the municipality in 2024 (sec. 79.05(4), Wis. Stats., from 2023 WI Act 12 – notwithstanding subs. (2) and (3))

Contact Information

If you have questions, contact us at lgs@wisconsin.gov, (608) 266-8618 or (608) 261-5167.



State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • LOCAL GOVERNMENT SERVICES • 2135 RIMROCK RD MADISON, WI 53713

September 15, 2025

JENNIFER POYER
VILLAGE OF KRONENWETTER
1582 KRONENWETTER DR
KRONENWETTER WI 54455-9003

Mailing Address:
PO Box 8971 #6-97
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lgs@wisconsin.gov

2025 ACTUAL

Notice of Shared Revenue – 2025 Revised Estimate

Notice Information

The Wisconsin Department of Revenue (DOR) is providing a **revised estimate** of shared revenue amounts your local government will receive in 2025 under current state law for county and municipal aid, supplemental county and municipal aid, utility aid, and the expenditure restraint incentive program.

District	VILLAGE OF KRONENWETTER	County	MARATHON	Co-muni code	37-145
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Estimate Information

For an explanation of each aid payment below, review the information on this estimate.

2025 Revised Estimate	
1. County and municipal aid	\$248,447.89
2. Supplemental county and municipal aid	\$224,704.91
3. Utility aid	\$1,627,597.60
4. Expenditure restraint incentive program aid	\$0.00
5. Total revised estimate (sum of Lines 1-4)	\$2,100,750.40
6. July payment (does not include adjustments)	\$314,509.97
7. Revised estimate before corrections (Line 5 less Line 6)	\$1,786,240.43
8. 2024 shared revenue recast correction	\$0.00
9. Total Estimated November 17, 2025 Payment (sum of Lines 7 and 8)	\$1,786,240.43

Payment Information

Your local government:

- Received the amount on Line 6 less any adjustments on July 28, 2025 (shown above)
- Will receive the amount on Line 9 less any additional adjustments on November 17, 2025 (shown above)

County and Municipal Aid

Under state law, the county and municipal aid paid to each county and municipality must be equal to the amount determined in 2012 (sec. 79.035(5), Wis. Stats.), and adjusted for fallen protective services insurance reimbursement (sec. 79.035(8), Wis. Stats.).

County and Municipal Aid Calculation	
1. County and municipal aid before FPSIR (includes district changes and sales tax increase)	\$248,465.84
2. Fallen protective services insurance adjustment	-\$17.95
3. Fallen protective services insurance reimbursement (reported to DOR)	\$0.00
4. Total County and Municipal Aid (sum of Lines 1-3)	\$248,447.89

Supplemental County and Municipal Aid

Under state law, the supplemental county and municipal aid paid to each county and municipality must be equal to the amount estimated for 2024 (sec. 79.037, Wis. Stats.).

Supplemental County and Municipal Aid Calculation

1. Supplemental county and municipal aid (includes district changes and sales tax increase)	\$224,704.91
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Utility Aid

- Under state law, utility aid is distributed to each county and municipality where tax-exempt utility property is located (sec. 79.04, Wis. Stats.)
- Utility companies report utility property information to DOR annually
- DOR uses the provided information to accurately calculate utility aid

Utility Aid Calculation

1. Net book value, as of December 31, 2024	\$23,199,608.00
2. Total net book value payment	\$139,197.65
3. Minimum payment	\$0.00
4. Megawatt capacity	649.2
5. Megawatt capacity payment	\$865,599.95
6. Closed/decommissioned production plant (phased down) payment	\$0.00
7. Subtotal (sum of Lines 2, 3, 5 and 6)	\$1,004,797.60
8. Population cap	\$3,652,875.00
9. Adjusted subtotal (lesser of Line 7 or Line 8)	\$1,004,797.60
10. Adjacent site incentive payment	\$373,680.00
11. Baseload incentive payment	\$249,120.00
12. Co-generation incentive payment	\$0.00
13. Alternative energy incentive payment	\$0.00
14. Total incentive payments (sum of Lines 10-13)	\$622,800.00
15. Spent nuclear fuel payment	\$0.00
16. Total Utility Aid – this is the utility aid payment listed on the front of the estimate (sum of Lines 9, 14 and 15)	\$1,627,597.60

Expenditure Restraint Incentive Program

- Only municipalities are eligible to receive Expenditure Restraint Incentive Program (ERIP) payments
- To qualify for a 2025 ERIP payment, a municipality must meet **both** of the following requirements:
 - 2023 municipal TID Out property tax rate must be greater than five mills
 - 2023 to 2024 municipal net general fund budget increase must be less than the allowable percentage provided on your municipality's 2024 budget limit notice
- Did your municipality qualify for a 2025 ERIP payment? (check appropriate box) ☐ Yes ☒ No

Recast Corrections

- Under state law, DOR can correct prior year shared revenue distributions (sec. 79.08, Wis. Stats.)
- DOR identified the corrections below to your 2024 shared revenue distributions

2024 Recast Corrections

1. County and municipal aid correction	\$0.00
2. Supplemental county and municipal aid correction	0
3. Utility aid correction	\$0.00
4. Expenditure restraint program aid correction	\$0.00
5. Total 2024 Shared Revenue Recast Correction – this is the recast correction listed on the first page of this notice (sum of Lines 1-4)	\$0.00

Contact Information

If you have questions, contact us at lgs@wisconsin.gov, (608) 266-8618, or (608) 261-5167.



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September 15, 2025

JENNIFER POYER
VILLAGE OF KRONENWETTER
1582 KRONENWETTER DR
KRONENWETTER WI 54455-9003

2026 BUDGET

Notice of Shared Revenue – 2026 Original Estimate

Notice Information

The Wisconsin Department of Revenue (DOR) is providing the **estimated** shared revenue amounts your local government will receive in 2026 under current state law for county and municipal aid, supplemental county and municipal aid, utility aid and the expenditure restraint incentive program. This does not include adjustments, shown on the July and November payment notices.

District	VILLAGE OF KRONENWETTER	County	MARATHON	Co-muni code	37-145
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Estimate Information

For an explanation of each aid payment listed below, review the additional information in this notice.

2026 Original Estimate	
1. County and municipal aid	\$256,894.15
2. Utility aid	\$1,622,029.70
3. Supplemental county and municipal aid	\$232,345.82
4. Expenditure restraint incentive program aid	\$0.00
5. Total Estimated 2026 Payments (sum of Lines 1-4)	\$2,111,269.67

Payment Information

Your local government will receive two distributions in 2026:

- July 27, 2026: 15% of Line 1, 2, and 3 and 100% of Line 4 (shown above)
- November 16, 2026: balance of your 2026 aid payments

County and Municipal Aid

Under state law, the county and municipal aid paid to each county and municipality must be equal to the amount determined in 2012 (sec. 79.036, Wis. Stats.) and adjusted for fallen protective services insurance reimbursement (sec. 79.036(4), Wis. Stats.).

County and Municipal Aid Calculation	
1. Prior year county and municipal aid	\$242,879.61
2. Increase due to sales tax revenue, including adjustments (district changes)	\$14,033.93
3. Fallen protective services insurance adjustment	-\$19.39
4. Fallen protective services insurance reimbursement (reported to DOR)	\$0.00
5. Total County and Municipal Aid (sum of Lines 1-4)	\$256,894.15

Utility Aid

- Under state law, utility aid is distributed to each county and municipality where tax-exempt utility property is located (sec. 79.04, Wis. Stats.)
- Utility companies report utility property information to DOR annually
- DOR uses the provided information to accurately calculate utility aid

Utility Aid Calculation	
1. Net book value, as of December 31, 2025 (including expected additions/retirements)	\$22,271,625.00
2. Total net book value payment	\$133,629.75
3. Minimum payment	\$0.00
4. Megawatt capacity	649.2
5. Megawatt capacity payment	\$865,599.95
6. Closed/decommissioned production plant (phased down) payment	\$0.00
7. Subtotal (sum of Lines 2, 3, 5 and 6)	\$999,229.70
8. Population cap	\$3,685,600.00
9. Adjusted subtotal (lesser of Line 7 or Line 8)	\$999,229.70
10. Adjacent site incentive payment	\$373,680.00
11. Baseload incentive payment	\$249,120.00
12. Co-generation incentive payment	\$0.00
13. Alternative energy incentive payment	\$0.00
14. Total incentive payments (sum of Lines 10-13)	\$622,800.00
15. Spent nuclear fuel payment	\$0.00
16. Total Utility Aid – this is the utility aid payment listed on the front of the estimate (sum of Lines 9, 14 and 15)	\$1,622,029.70

Supplemental County and Municipal Aid

- Under state law, supplemental county and municipal aid paid to each county and municipality is determined by 2023 Wisconsin Act 12 (sec. 79.037, Wis. Stats.)
- For detailed information, review [county and municipal aid spreadsheet](#)

Supplemental County and Municipal Aid Calculation	
1. Prior year supplemental county and municipal aid	\$224,704.91
2. Increase due to sales tax revenue including adjustments (district changes)	\$7,640.91
3. Total Supplemental County and Municipal Aid (sum of Lines 1 and 2)	\$232,345.82

Expenditure Restraint Incentive Program

- Only municipalities are eligible to receive Expenditure Restraint Incentive Program (ERIP) payments
- To qualify for a 2026 ERIP payment, a municipality must meet **both** of the following requirements:
 - 2024 municipal TID Out property tax rate must be greater than five mills
 - 2024 to 2025 municipal net general fund budget increase must be less than the allowable percentage provided on your municipality's 2025 budget limit letter
- Did your municipality qualify for a 2026 ERIP payment? ☐ Yes ☒ No
- ERIP payment calculation is listed on the next page

ERIP Payment Calculation	
If your municipality did not qualify, the payment amount is zero.	
1. 2024 municipal TID Out property tax rate	0
2. Excess tax rate (Line 1 minus 0.005)	0
3. 2024 Equalized Value TID In	0
4. Excess tax rate amount (Line 2 multiplied by Line 3)	\$0.00
5. ERIP payment factor	0
6. ERIP payment (Line 4 multiplied by Line 5)	\$0.00
7. Additional payment under sec. 79.05(7), Wis. Stats.	\$0.00
8. Total ERIP Aid – this is the ERIP payment on the first page of this notice (sum of Lines 6 and 7)	\$0.00

Contact Information

If you have questions, contact us at lgs@wisconsin.gov, (608) 266-8618 or (608) 261-5167.

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Water Utility Fund - Fund #601

Section 4, ItemF.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Comments
Beginning Net Position, January 1st		\$ 10,237,236.00	\$ 10,895,892.69	\$ 11,172,508.32	\$ 11,275,254.64	\$ 11,275,254.64	\$ 11,275,255	\$ 11,210,518	\$ 11,210,518	
<u>REVENUES:</u>										
601-40800-100	Fire Protection Taxes	\$ (50.78)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601-42100-000	Misc Non-Operating Income	4,178.51	15,104.80	-	-	96.24	100	-	-	
601-46100-001	Interest on Lease Receivables	-	17,126.00	-	-	-	-	-	-	
601-46161-000	Metered Sales - Residential	491,861.23	508,845.07	437,517.99	388,237.35	291,120.17	438,000	450,000	450,000	
601-46161-200	Metered Sales - Commercial	57,749.29	61,983.78	42,383.17	39,320.28	27,640.37	42,000	43,000	43,000	
601-46161-300	Metered Sales - Industrial	15,314.34	16,960.36	9,275.33	8,349.16	7,743.56	11,600	11,800	11,800	
601-46162-000	Private Fire Protection	18,254.95	9,561.77	5,794.93	5,326.30	3,562.20	5,343	5,343	5,343	
601-46163-000	Public Fire Protection	128,748.12	133,279.58	129,958.77	115,013.51	86,468.17	130,000	132,600	132,600	
601-46163-030	Industrial Fire Protection	-	504.98	1,884.22	-	1,557.60	2,300	2,300	2,300	
601-46163-200	Commercial Fire Protection	-	487.63	6,840.33	-	4,258.20	6,400	6,400	6,400	
601-46164-000	Metered Sales - Public Authority	717.83	912.58	651.31	390.00	456.58	685	685	685	
601-16165-000	Metered Sales - Multi Family Resid.	81,229.81	81,393.05	61,075.10	51,500.00	43,552.35	65,330	66,600	66,600	
601-46172-000	Cell Tower Rent on Water Tower	31,360.00	14,234.00	31,360.00	31,360.00	31,360.00	31,360	31,360	31,360	
601-46100-470	Forfeited Discount	596.85	666.72	4,124.98	-	1,722.46	2,600	2,600	2,600	
601-46173-000	Water Connection Fees	-	5,046.00	1,725.00	1,000.00	2,000.00	1,500	2,000	2,000	
601-46174-000	Other Misc. Water Revenues	13,779.77	13,361.70	6,136.93	1,290.00	233.18	350	350	350	
601-46175-000	Clear Water Revenues	-	3,204.17	54,735.05	706,334.80	29,721.84	50,000	52,000	52,000	
601-46421-000	Contributed Assets	350,400.91	8,845.98	-	-	-	-	-	-	
601-48001-100	Interest on Investments	3,942.39	49,639.43	87,898.99	50,000.00	41,684.74	62,500	43,030	43,030	Projected int. rate reduction=2026
WATER UTILITY FUND REVENUES		\$ 1,198,083.22	\$ 941,157.60	\$ 881,362.10	\$ 1,398,121.40	\$ 573,177.66	\$ 850,068	\$ 850,068	\$ 850,068	

2025 Budget Correction to be adopted yet for Clear Water Revenues - Nov. 2025 **\$ (651,000.00)**

WATER UTILITY REVENUES (adjusted)	\$ 1,198,083.22	\$ 941,157.60	\$ 881,362.10	\$ 747,121.40	\$ 573,177.66	\$ 850,068	\$ 850,068	\$ 850,068
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VILLAGE OF KRONENWETTER
2026 Proposed Budget
Water Utility Fund - Fund #601

Section 4, ItemF.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Comments
<u>EXPENSES:</u>										
<u>SOURCE OF SUPPLY EXPENSES (53700):</u>										
601-53600-605-001	Maint of Water Source Supply	\$ 907.00	\$ -	\$ -	\$ -	\$ -	\$ -			May need to purchase water before new well is brought online in next 6 years. Water storage is needed for public fire protection.
601-53600-933-001	Transportation Exp - Supplies	1,012.77	-	-	-	-	-			
601-53610-625-002	Purchased Water	-	-	-	250,000.00	-	-			
650-53610-xxx	Purchased Water							\$ 300,000	\$ 300,000	
	SOURCE OF SUPPLY EXPENSES	\$ 1,919.77	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -	\$ 300,000	\$ 300,000	
<u>PUMPING EXPENSES (53710):</u>										
601-53610-620-110	Wages - Water Operation	9,266.45	77,777.92	29,506.82	13,498.63	24,142.84	36,214			
601-53610-620-151	FICA Taxes - Water Operation	1,685.88	5,290.09	2,184.97	1,032.65	1,794.95	2,770			
601-53610-620-152	Retirement	-	2,610.61	1,950.62	931.41	1,676.17	2,517			
601-53610-620-154	Health Insurance	-	10,345.80	7,437.79	4,225.10	6,298.82	9,448			
601-53610-621-110	Paid-on-Call Wages - Utility Operator	6,659.24	5,174.00	9,805.68	12,781.78	6,442.61	9,665			
601-53610-621-151	FICA Taxes	509.18	441.74	755.09	977.80	493.01	739			
601-53610-621-152	Retirement	2,178.59	1,183.40	-	-	-	-			
601-53610-620-154	Health Insurance	-	-	-	-	-	-			
601-53610-622-002	WPS Electricity	30,285.87	37,399.74	27,599.01	40,000.00	23,949.73	41,050			
601-53610-622-003	WPS Gas	2,825.61	4,027.98	332.16	8,000.00	-	8,000			
601-53610-622-004	Utilities-Water	-	-	-	-	1,201.65	1,202			
601-51610-623-001	Operation Supplies & Expenses	-	-	-	1,500.00	1,121.62	1,500			
601-53610-623-002	Telephone Exp - Wellhouse	1,246.05	1,596.01	29.65	1,500.00	341.92	1,500			
601-53610-623-003	Pumping Operation Expense	-	-	-	-	-	-			
601-53610-625-001	Maint of Pumping Plant	1,157.41	1,460.40	2,512.09	8,000.00	7,884.00	8,000			
601-53710-120-001	Hourly Wages - Regular/Utility Crew							\$ 9,063	\$ 9,063	
601-53710-121-001	Hourly Wages - Overtime/Utility Crew							-	-	10% Water Pumping hours
601-53710-122-001	Hourly Wages - Premium Pay/Utility Crew							-	-	
601-53710-125-001	Hourly Wages - Call Time Pay/Utility Crew							-	-	
601-53710-120-002	Hourly Wages - Regular/PW Crew							-	-	
601-53710-121-002	Hourly Wages - Overtime/PW Crew							-	-	
601-53710-122-002	Hourly Wages - Premium Pay/PW Crew							-	-	
601-53710-125-002	Hourly Wages - Call Time Pay/PW Crew							-	-	
601-53710-222-000	Utilities-Electricity							42,000	42,000	
601-53710-223-000	Utilities-Natural Gas							8,000	8,000	
601-53710-225-000	Utilities-Telephone							1,700	1,700	
601-53710-242-000	Repairs/Maint - Mach./Equipment/Vehicles							12,500	12,500	
601-53710-310-000	Office Supplies/Operations-wellhouse							1,000	1,000	
601-53710-346-000	Oper Supplies - Uniforms							2,400	2,400	
601-53710-xxx	Maint of Pumping Plant							17,000	17,000	
	PUMPING EXPENSES	\$ 55,814.28	\$ 147,307.69	\$ 82,113.88	\$ 92,447.37	\$ 75,347.32	\$ 122,605	\$ 93,663	\$ 93,663	
<u>WATER TREATMENT EXPENSES (53720):</u>										
601-53620-630-001	Water Treatment Operation Expense	\$ -	\$ -	\$ 178.98	\$ -	\$ 1,356.68	\$ 2,000			
601-53620-630-010	Marathon County Health Lab	1,045.00	1,034.00	1,684.00	2,000.00	870.00	1,600			
601-53620-631-001	Chemicals	30,751.17	29,599.66	35,441.11	32,000.00	10,383.30	17,000			
601-53620-632-002	Capital Projects	-	46.35	475,299.33	542,500.00	1,044,877.24	move to Assets			
601-53720-120-001	Hourly Wages - Regular/Utility Crew							\$ 18,126	\$ 18,126	20% Water Treatment hours
601-53720-121-001	Hourly Wages - Overtime/Utility Crew							-	-	
601-53720-122-001	Hourly Wages - Premium Pay/Utility Crew							-	-	
601-53720-125-001	Hourly Wages - Call Time Pay/Utility Crew							-	-	

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VILLAGE OF KRONENWETTER
2026 Proposed Budget
Water Utility Fund - Fund #601

Section 4, ItemF.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Comments
601-53720-120-002	Hourly Wages - Regular/PW Crew							-	-	
601-53720-121-002	Hourly Wages - Overtime/PW Crew							-	-	
601-53720-122-002	Hourly Wages - Premium Pay/PW Crew							-	-	
601-53720-125-002	Hourly Wages - Call Time Pay/PW Crew							-	-	
601-53720-xxx	Marathon County Health Lab							2,000	2,000	8 samples per month
601-53720-xxx	Chemicals							20,000	20,000	Lower cost since 2025, filtering sys now
601-53720-349-000	Oper Supplies - All Other							2,500	2,500	
	WATER TREATMENT EXPENSES	\$ 31,796.17	\$ 30,680.01	\$ 512,603.42	\$ 576,500.00	\$ 1,057,487.22	\$ 20,600	\$ 42,626	\$ 42,626	
<u>TRANSMISSION/DISTRIBUTION EXPENSES (53730):</u>										
601-53630-640-110	Trans/Distribution Wages	\$ 17,232.65	\$ 6,867.18	\$ 14,497.60	\$ 13,498.63	\$ 9,315.90	\$ 13,974			
601-53630-640-151	Trans/Distribution FICA Taxes	1,129.02	512.12	1,079.87	1,032.65	689.69	1,069			
601-53630-640-152	Retirement	-	238.70	994.93	931.41	647.71	971			
601-53630-640-154	Health Insurance	-	753.38	3,579.51	4,225.10	2,699.17	4,050			
601-53630-641-001	Trans/Distribution Operation Expense	2,751.33	1,526.62	371.70	3,000.00	133.80	500			
601-53630-641-002	Water Sampling Exp	5,153.55	6,501.85	5,841.80	8,500.00	7,110.05	8,000			
601-53630-650-001	Maint of Distribution Reservoir	-	1,431.64	-	-	-	-			
601-53630-650-002	Water Storage	-	10,800.00	20,280.00	22,000.00	-	-			
601-53630-651-001	Maint of Mains	2,574.60	984.31	6,912.00	15,000.00	-	-			
601-53630-652-001	Maint of Services	11,050.96	-	4,060.00	10,000.00	881.50	11,000			
601-53630-653-001	Maint of Meters Purchase	4,823.69	17,936.82	43,822.84	15,000.00	3,274.09	4,000			
601-53630-654-001	Maint of Hydrants	2,322.89	1,462.47	6,819.46	8,000.00	4,289.87	6,000			
601-53630-655-001	Maint of Other Plants	525.32	684.65	-	8,000.00	60.00	3,000			
601-53600-608-001	Maint of Meter Replacement	-	-	12,375.00	5,000.00	3,432.01	3,432			
601-53730-120-001	Hourly Wages - Regular/Utility Crew							\$ 54,376	\$ 54,376	60% Transmission hours
601-53730-121-001	Hourly Wages - Overtime/Utility Crew							7,000	7,000	
601-53730-122-001	Hourly Wages - Premium Pay/Utility Crew							-	-	
601-53730-125-001	Hourly Wages - Call Time Pay/Utility Crew							6,500	6,500	\$250/week
601-53730-xxx	Hourly Wages - Part-Time/On-Call							4,456	4,456	
601-53730-xxx	Hourly Wages - Part-time/Premium Pay							6,213	6,213	
601-53730-122-002	Hourly Wages - Premium Pay/PW Crew							-	-	
601-53730-125-002	Hourly Wages - Call Time Pay/PW Crew							-	-	
601-53730-	Water Sampling Exp							9,000	9,000	
601-53730-	Water Storage							10,000	10,000	
601-53730-	Maint of Mains							15,000	15,000	
601-53730-	Maint of Services							15,000	15,000	
601-53730-	Maint of Meters Purchase							8,000	8,000	
601-53730-	Maint of Hydrants							7,000	7,000	
601-53730-	Maint of Other Plants-Metering Stn							500	500	
601-53730-	Maint of Meters Purchase							15,000	15,000	
601-53730-	Capital Equipment-Outlay							see CIP	see CIP	
	TRANSMISSION/DISTRIBUTION EXPS.	\$ 47,564.01	\$ 49,699.74	\$ 120,634.71	\$ 114,187.79	\$ 32,533.79	\$ 55,996	\$ 158,045	\$ 158,045	
<u>CUSTOMER ACCOUNTS/BILLING EXPENSES (53740):</u>										
601-53640-902-110	Salaries & Wages - Utility Clerk	\$ 4,290.46	\$ 8,813.89	\$ 6,767.43	\$ 5,311.78	\$ 3,281.00	\$ 4,922			
601-53640-902-151	FICA Taxes - Utility Clerk	1,830.40	646.71	496.24	406.35	239.45	377			
601-53640-902-152	Retirement - Utility Clerk	(8,139.00)	278.36	467.09	366.51	228.11	342			
601-53640-902-154	Health Insurance	-	1,403.80	2,543.25	2,112.55	1,357.68	2,037			
601-53660-926-005	Utility Clerk - EAP	\$ 84.38	\$ 81.00	\$ 29.00	\$ 29.00	\$ -	\$ 30			
601-53640-903-001	Billing Supplies	458.00	-	-	-	-	-			
601-53640-903-002	Postage Expense	5,365.25	4,296.92	10,143.96	10,000.00	6,796.93	10,000			

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Water Utility Fund - Fund #601

Section 4, ItemF.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Comments
601-53640-903-003	Bank Fees	-	-	236.25	500.00	160.00	240			
601-53640-903-004	Computer Software & Support	3,962.50	15,517.57	4,883.26	15,000.00	3,371.04	15,000			
601-53640-905-110	Utility Operator Wages	17,210.65	3,813.56	13,084.06	13,498.63	9,315.90	14,000			
601-53640-905-151	Utility Operator Wages - FICA Taxes	593.13	776.29	975.19	1,032.65	689.69	1,071			
601-53640-905-152	Retirement	-	15.84	903.33	931.41	647.71	973			
601-53640-905-154	Health Insurance	-	-	3,172.58	4,225.10	2,699.17	4,050			
601-53640-906-007	Consumer Confidence Report	3,081.76	3,848.12	795.16	2,000.00	-	3,200			
601-53740-120-001	Hourly Wages - Regular/Utility Crew							\$ 9,063	\$ 9,063	10% Meter Reading hours
601-53740-120-002	Hourly Wages - Utility Clerk							26,184	26,184	
601-53740-121-000	Hourly Wages - Overtime							1,000	1,000	
601-53740-157-000	Education/Training/Schools							500	500	
601-53740-281-000	Postage Meter Lease Contract							500	500	
601-53740-284-000	Internet Access							700	700	
601-53740-286-000	Software License Fees							10,000	10,000	
601-53740-287-000	Computer Maint Services							5,000	5,000	
601-53740-	Consumer Confidence Report							3,500	3,500	
601-53740-310-000	Office Supplies							1,000	1,000	
601-53740-311-000	Postage							12,000	12,000	
601-53740-317-000	Bank Fees							300	300	
601-53740-325-000	Conferences/Registration Fees							200	200	
601-53740-330-000	Travel Exps-Meals/Miles/Hotel							200	200	
	CUSTOMER ACCOUNTS/BILLING EXPS	\$ 28,737.53	\$ 39,492.06	\$ 44,496.80	\$ 55,413.98	\$ 28,786.68	\$ 56,242	\$ 70,147	\$ 70,147	
<u>WATER ADMINISTRATION/GENERAL EXPENSES (53750):</u>										
601-53650-920-110	Utility Crew/Billing-Wages	\$ 20,453.57	\$ 18,155.17	\$ 14,875.41	\$ 13,498.63	\$ 9,315.90	\$ 14,000			
601-53650-920-151	Utility Crew/Billing-FICA Taxes	1,368.71	1,348.66	1,107.96	1,032.65	689.69	1,071			
601-53650-920-152	Utility Crew/Billing-Retirement	815.91	1,500.35	1,022.02	931.41	647.71	973			
601-53650-920-154	Utility Crew/Billing-Insurance	6,296.84	6,585.48	3,854.14	4,225.10	2,699.17	4,050			
601-53650-921-001	Office Supply Expense	1,608.05	2,320.49	665.77	2,000.00	169.50	500			
601-53650-921-003	Office Phone Expense	658.12	781.99	3,279.85	2,000.00	981.64	2,000			
601-53650-921-005	Internet Access	714.88	659.40	69.83	-	161.34	700			
601-53650-921-006	Fuel	5,927.71	4,172.70	3,962.36	7,000.00	1,968.61	5,000			
601-53650-921-007	Mileage - Water Utility	133.91	500.26	187.24	1,500.00	195.62	300			
601-53650-921-008	Equipment Parts & Maint	-	4,557.59	7,157.01	15,000.00	3,365.82	7,000			
601-53650-921-009	Uniforms	730.82	1,520.39	2,753.09	3,200.00	1,059.26	2,500			
601-53650-921-110	Utility Clerk/Billing - Wages	3,026.47	2,521.12	6,505.01	5,311.78	3,281.00	4,922			
601-53650-921-151	Utility Clerk/Billing - FICA Taxes	241.38	185.42	476.66	406.35	239.45	377			
601-53650-921-152	Retirement	-	-	447.97	366.51	228.11	342			
601-53650-921-154	Health Insurance	-	-	2,304.95	2,112.55	1,357.68	2,037			
601-53650-921-160	EAP	-	-	72.50	116.00	-	116			
601-53650-922-110	Admin/PW Director - Wages	35,633.22	35,313.58	14,009.94	23,818.75	14,498.71	21,748			
601-53650-922-151	Admin/PW Director - FICA Taxes	2,860.49	1,921.47	1,047.79	1,822.13	1,080.34	1,664			
601-53650-922-152	Admin/PW Director - Retirement	2,316.14	1,607.18	960.93	1,643.49	1,007.98	1,511			
601-53650-922-154	Admin/PW Director - Insurance	24,189.24	14,335.62	2,915.55	5,281.38	3,393.73	5,091			
601-53650-923-001	Accounting Services	6,680.93	7,455.00	7,523.00	8,000.00	7,291.33	8,000			
601-53650-923-002	Engineering Services	2,388.75	18,328.62	23,030.68	20,000.00	6,774.26	10,000			
601-53650-923-004	Legal Services	142.00	2,416.99	-	500.00	-	-			
601-53650-923-005	Diggers Hotline	508.00	323.20	325.31	1,000.00	462.99	1,000			
601-53650-923-007	Inspection Services	2,700.00	2,150.00	2,500.00	5,000.00	2,100.00	2,100			
601-53650-923-009	Fin Dir/Treasurer Contr. Services	-	-	-	-	14,954.61	16,000			
601-53650-923-110	Admin Asst/Treasurer - Wages	-	2,475.04	24,050.88	25,451.20	3,562.98	10,297			

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Water Utility Fund - Fund #601

Section 4, ItemF.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Comments
601-53650-923-151	Admin Asst/Treasurer - FICA Taxes	-	185.01	1,813.27	1,947.02	259.96	788			
601-53650-923-152	Admin Asst/Treasurer - Retirement	-	168.31	1,629.24	5,492.64	247.71	716			
601-53650-923-154	Admin Asst/Treasurer - Insurance	-	435.89	5,722.35	1,756.13	1,357.60	2,036			
601-53660-408-001	PSC Remainder Assessment	798.34	747.36	-	-	-	764			
601-53660-924-001	Insurance Expense	-	-	-	4,000.00	-	4,000			
601-53660-931-001	Insurance Expense	5,918.61	6,441.67	4,618.70	-	-	-			
601-53660-931-002	Regulatory Commission (PSC)	3,875.59	2,836.48	1,051.42	-	-	3,000			
601-53660-930-009	Education/Training/Schools	992.55	-	1,272.32	13,000.00	2,938.18	3,500			
601-53660-930-013	Recruiting Expense	-	1,924.83	-	1,000.00	-	-			
601-53660-930-015	Physicals	-	-	-	75.00	-	75			
601-53750-110-001	Salaries - Admin/Administrator							\$ 6,970	\$ 6,970	6% Water
601-53750-110-002	Salaries - Admin/PW Director							24,659	24,659	25% Water
601-53750-120-001	Hourly Wages - Finance Director							12,113	12,113	20% Water
601-53750-120-002	Hourly Wages - Account Clerk							5,237	5,237	10% Water
601-53750-151-000	FICA Taxes							14,608	14,608	Fringes for all employees here
601-53750-152-000	Retirement							12,877	12,877	Fringes for all employees here
601-53750-154-000	Health Insurance							60,677	60,677	Fringes for all employees here
601-53750-155-000	Life Insurance							-	-	Fringes for all employees here
601-53750-156-000	Workers Comp Ins							2,430	2,430	Fringes for all employees here
601-53750-157-000	Education/Training/Schools							10,000	10,000	
601-53750-164-000	Employee Health Tests/Physicals							200	200	
601-53750-169-000	Employee Assistance Program (EAP)							110	110	
601-53750-212-000	Legal Services							500	500	
601-53750-213-000	Accounting Services							8,000	8,000	
601-53750-215-000	Engineering Services							75,000	75,000	well exploration = 2026
601-53750-324-000	Professional Membership Dues							4,500	4,500	
601-53750-326-000	Advertising/Recruiting Expense							150	150	
601-53730-351-000	Maint Supplies - Fuel							6,500	6,500	
601-53750-	Insurance Expense							4,000	4,000	
601-53750-	Diggers Hotline							1,200	1,200	
601-53750-	Inspection Services							3,000	3,000	
601-53750-	PSC Remainder Assessment							1,000	1,000	
601-53750-	Regulatory Commission (PSC)							3,500	3,500	
WATER ADMIN/GENERAL EXPENSES		\$ 130,980.23	\$ 143,875.27	\$ 141,213.15	\$ 178,488.72	\$ 86,290.88	\$ 138,178	\$ 257,231	\$ 257,231	
MISC CREW OPERATION EXPENSES (53760):										
601-53660-930-110	PW Crew - Misc Wages	\$ 55.30	\$ 5,394.51	\$ 20,937.30	\$ 21,303.62	\$ 17,773.59	\$ 26,660			
601-53660-930-151	PW Crew - Misc FICA Taxes	4.11	391.72	1,544.44	1,629.73	1,302.35	2,040			
601-53660-930-152	PW Crew - Misc Retirement	3.59	358.33	1,444.93	1,469.95	1,235.63	1,853			
601-53660-930-154	PW Crew - Misc Insurance	3,763.46	4,314.84	6,885.05	10,562.76	6,616.43	9,920			
601-53660-931-110	Utility/Operations - Wages	17,210.65	3,589.77	14,497.61	13,498.63	9,315.90	13,974			
601-53660-931-151	Utility/Operations - FICA Taxes	1,750.85	267.82	1,079.86	1,032.65	689.69	1,069			
601-53660-931-152	Utility/Operations - Retirement	2,872.16	2,170.17	994.94	931.41	647.71	971			
601-53660-931-154	Utility/Operations - Insurance	11,189.38	3,955.43	3,579.51	4,225.10	2,699.17	4,049			
								2026 wages reallocated elsewhere		
MISC CREW OPERATION EXPENSES		\$ 36,849.50	\$ 20,442.59	\$ 50,963.64	\$ 54,653.85	\$ 40,280.47	\$ 60,536	\$ -	\$ -	

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Water Utility Fund - Fund #601

Section 4, ItemF.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Comments
<u>MISC OTHER WATER EXPENSES (53770):</u>										
601-50999-000-000	Pension Expense	\$ (12,849.00)	\$ -	\$ -	\$ -	\$ -	\$ -			
650-53900-999-999	WRS - GASB 68 Adjustments	-	4,957	-	-	-	-			
650-59000-100-000	Transfer to General Fund	-	505.76	-	-	-	-			
601-53600-403-000	Depreciation Expense	218,614.04	226,847.74	275,000.00	400,000.00	-	400,000			
650-53613-540-000	Depreciation Expense							\$ 400,000	\$ 400,000	
	MISC OTHER WATER EXPENSES	\$ 205,765.04	\$ 232,310.50	\$ 275,000.00	\$ 400,000.00	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	
<u>UTILITY COMMITTEE (53780) - Shared with Sewer Utility Fund:</u>										
601-51500-560-110	Utility Committee Wages	\$ -	\$ 725.00	\$ 450.00	\$ -	\$ 250.00	\$ 488			
601-51500-560-151	Utility Committee FICA Taxes	-	55.46	33.29	-	20.27	37			
601-51500-560-156	Workers Comp Ins	-	-	-	-	-	1			
650-53619-112-000	Wages - Committee Members							\$ 780	\$ 780	
650-53619-151-000	FICA Taxes							60	60	
650-53619-156-000	Workers Comp Ins							2	2	
	UTILITY COMMITTEE	\$ -	\$ 780.46	\$ 483.29	\$ -	\$ 270.27	\$ 526	\$ 842	\$ 842	
<u>DEBT SERVICE (58300):</u>										
601-53600-427-000	Safe Drinking Loan - Interest	\$ -	\$ -	\$ 26,406.22	\$ 71,050.85	\$ 27,709.41	\$ 60,122			
601-58300-xxx-xxx	Safe Drinking Loan - Interest							\$ 67,881	\$ 67,881	
	UTILITY COMMITTEE	\$ -	\$ -	\$ 26,406.22	\$ 71,050.85	\$ 27,709.41	\$ 60,122	\$ 67,881	\$ 67,881	
	WATER UTILITY FUND EXPENSES	\$ 539,426.53	\$ 664,588.32	\$ 1,253,915.11	\$ 1,792,742.56	\$ 1,348,706.04	\$ 914,805	\$ 1,390,435	\$ 1,390,435	
	Less: Capital Projects moved to Assets	-	(46.35)	(475,299.33)	(542,500.00)	(1,044,877.24)	\$ -	\$ -	\$ -	
	NET WATER UTILITY FUND EXPENSES	\$ 539,426.53	\$ 664,541.97	\$ 778,615.78	\$ 1,250,242.56	\$ 303,828.80	\$ 914,805	\$ 1,390,435	\$ 1,390,435	
	NET CHANGE IN NET POSITION	\$ 658,656.69	\$ 276,615.63	\$ 102,746.32	\$ (503,121.16)	\$ 269,348.86	\$ (64,737)	\$ (540,367)	\$ (540,367)	
Ending Net Position, December 31st		\$ 10,895,892.69	\$ 11,172,508.32	\$ 11,275,254.64	\$ 10,772,133.48	\$ 11,544,603.50	\$ 11,210,518	\$ 10,670,151	\$ 10,670,151	

NOTES:

- 1) 2025 Estimated Expenses are under budget by \$335,437.56.

2025 Amended Budget Expenses	\$ 1,250,242.56
2025 Estimated Year-End Expenses	\$ (914,805.00)
2025 Expenses UNDER budget	\$ 335,437.56

Reasons for 2025 under budget:

Not needed purchased water in 2025	\$ 250,000.00
Not needed Storage of Water in 2025	22,000.00
Not needed Maint. of Mains in 2025	15,000.00
Balance from 2025 budgetary savings	48,437.56
Total 2025 Budget Exp. Savings	\$ 335,437.56

- 2) Increase in 2026 Budget Expenses = \$140,192.44

2026 Proposed Budget Expenses	\$ 1,390,435.00
2025 Amended Budget Expenses	\$ (1,250,242.56)
2026 Proposed Budget INCREASE	\$ 140,192.44

Reasons for 2026 Budget Expenses INCREASE:

Increase 2026 Purchased Water	\$ 50,000.00
Add 2026 Engineering costs for new well exploration	75,000.00
Balance for 2026 budgetary increase (1.22% increase)	15,192.44

Total 2026 Proposed Budget Expenses INCREASE

\$ 140,192.44

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Sewer Utility Fund - Fund #650

Section 4, ItemF.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Comments
Beginning Net Position, January 1st		\$ 10,824,308.00	\$ 10,709,237.98	\$ 10,571,102.81	\$ 10,528,506.55	\$ 10,528,506.55	\$ 10,528,507	\$ 10,711,736	\$ 10,711,736	
<u>REVENUES:</u>										
650-40800-000	Sewer Tax Roll	\$ -	\$ 201.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-46222-001	Metered Sales - Residential	463,174.56	521,649.75	893,325.57	817,691.17	622,846.33	927,987	927,987	927,987	
650-46222-002	Metered Sales - Commercial	57,628.95	64,610.44	97,046.77	91,888.87	65,894.10	98,841	98,841	98,841	
650-46222-003	Metered Sales - Industrial	16,817.74	18,419.20	25,801.24	23,783.01	22,332.40	33,500	33,500	33,500	
650-46222-005	Metered Sales - Multi Family Resid.	107,558.64	113,283.07	187,935.72	168,292.36	142,770.45	214,155	214,155	214,155	
650-46223-000	Metered Sales - Public Authority	1,545.68	1,673.48	3,454.96	3,253.09	2,927.55	4,391	4,391	4,391	
650-46231-000	Forfeited Discount	4,894.35	6,953.68	14,661.17	12,000.00	7,966.52	12,000	12,000	12,000	
650-46232-000	Sewer Connection Fees	-	4,871.00	1,050.00	700.00	1,850.00	2,500	2,500	2,500	
650-46235-000	Other Sewerage Revenue	11,500.00	8,825.00	-	-	-	-	-	-	
650-46421-000	Contributed Assets	2,563.46	53,306.20	-	-	-	-	-	-	
650-48000-000	Miscellaneous Revenue	-	-	5,979.78	-	127.42	127	127	127	
650-48001-100	Interest on Investments	7,015.84	38,624.54	57,198.64	35,000.00	31,097.72	45,000	35,000	35,000	
650-48002-311	Other Misc. Sewer Revenues	-	5,804.68	-	-	60.00	60	60	60	
650-49155-000	Undesignated Fund Revenue	-	-	-	-	-	-	-	-	
SEWER UTILITY FUND REVENUES		\$ 672,699.22	\$ 838,222.04	\$ 1,286,453.85	\$ 1,152,608.50	\$ 897,872.49	\$ 1,338,561	\$ 1,328,561	\$ 1,328,561	
<u>EXPENSES:</u>										
<u>SEWER OPERATION EXPENSES (53610):</u>										
650-53650-653-001	Maint. of Meters Purchases	\$ -	\$ -	\$ 41,508.36	\$ 5,000.00	\$ 6,413.15	\$ 6,000	Permit Standby Generator switched to TDS in 2024		
650-53650-821-001	Wisconsin Public Service-Electricity	28,479.62	60,569.44	27,825.42	45,000.00	17,940.62	35,000			
650-53650-821-002	Wisconsin Public Service-Gas	144.36	76.13	6.08	500.00	-	250			
650-53650-826-000	Capital Outlay-Equipment	4,700.00	-	73,718.00	407,500.00	2,965.00	3,000			
650-53650-827-001	Telephone-Operations/8 lift stations	5,430.34	5,440.72	1,217.60	6,500.00	1,779.15	3,500			
650-53650-831-000	Maint. of Collecting System	24,643.23	29,809.68	41,785.85	45,000.00	-	40,000			
650-53650-832-000	Maint. of Stations/pull pumps/vac pump	29,603.22	31,985.19	105,533.15	88,000.00	27,119.19	55,000			
650-53650-851-008	Equipment Parts & Maintenance	3,198.11	2,981.30	2,924.15	15,000.00	3,086.29	5,000			
650-53650-851-010	Uniforms	741.33	1,249.33	2,529.60	3,200.00	1,004.55	2,500			
650-53650-852-004	Rib Mt Sewerage District	246,240.23	297,985.75	474,327.37	430,000.00	254,520.49	440,000			
650-53650-852-005	Diggers Hotline	508.00	323.20	346.10	1,000.00	520.79	1,000			
650-53650-852-008	Pipeline Newsletter	1,463.81	-	-	-	-	-			
650-53650-853-000	Insurance Expense	2,113.38	3,057.20	3,998.69	4,000.00	-	4,500			
650-53650-856-000	Misc General Expense	14,257.11	20,916.29	(3,606.07)	3,000.00	745.48	1,200			
650-53650-856-001	Education/Seminars Expense	658.90	-	427.33	6,500.00	58.17	100			
650-53650-856-002	Mileage - Sewer Utility	68.05	250.05	317.21	1,500.00	48.89	150			
650-53650-856-003	Fuel	2,868.92	3,595.33	4,019.13	7,000.00	2,177.59	4,000			
650-53650-856-013	Recruiting Expense	142.00	100.27	-	250.00	-	-			
650-53650-856-014	Physicals	-	-	-	75.00	-	-			
650-53650-857-001	Capital Improvements	-	5,438.77	-	-	-	-			
650-53560-853-110	Salaries & Wages - Utility Crew	83,980.94	55,780.25	84,360.30	67,493.17	53,022.24	105,859			
650-53560-853-151	FICA Taxes - Utility Crew	6,318.15	4,978.94	6,313.42	5,163.23	3,941.03	8,481			
650-53560-853-152	Retirement - Utility Crew	4,579.55	4,218.92	5,116.46	4,657.03	3,238.27	7,705			
650-53560-853-154	Insurance - Utility Crew	(1,442.46)	-	18,282.00	21,125.52	13,495.87	32,275			
650-53560-853-156	Workers Comp Ins	-	-	-	-	-	2,826			
650-53560-850-110	Salaries & Wages - PW Crew	-	55,503.83	22,206.52	21,303.62	17,773.50	included in Utility Crew			
650-53560-850-151	FICA Taxes - PW Crew	-	4,124.65	1,635.31	1,629.73	1,302.21	"			

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Sewer Utility Fund - Fund #650

Section 4, ItemF.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Comments
650-53560-850-152	Retirement - PW Crew	-	3,602.14	1,533.43	1,469.95	1,235.61	"			
650-53560-850-154	Insurance - PW Crew	3,763.46	21,233.12	7,605.39	10,562.76	6,616.35	"			
650-53560-850-156	Workers Comp Ins	-	-	-	-	-	"			
650-53610-120-001	Hourly Wages - Regular/Utility Crew							\$ 90,628	\$ 90,628	
650-53610-121-001	Hourly Wages - Overtime/Utility Crew							7,000	7,000	
650-53610-122-001	Hourly Wages - Premium Pay/Utility Crew							-	-	
650-53610-125-001	Hourly Wages - Call Time Pay/Utility Crew							6,500	6,500	\$250/week
650-53610-xxx	Hourly Wages - Part-time/On-Call							4,456	4,456	
650-53610-xxx	Hourly Wages - Part-time/Premium Pay							6,213	6,213	
650-53610-120-002	Hourly Wages - Regular/PW Crew							-	-	
650-53610-121-002	Hourly Wages - Overtime/PW Crew							-	-	
650-53610-122-002	Hourly Wages - Premium Pay/PW Crew							-	-	
650-53610-125-002	Hourly Wages - Call Time Pay/PW Crew							-	-	
650-53610-151-000	FICA Taxes							8,782	8,782	
650-53610-152-000	Retirement							7,873	7,873	
650-53610-154-000	Health Insurance							32,275	32,275	
650-53610-155-000	Life Insurance							-	-	
650-53610-156-000	Workers Comp Ins							2,330	2,330	
650-53610-157-000	Education/Training/Schools							500	500	
650-53610-164-000	Employee Health Tests/Physicals							125	125	
650-53610-169-000	Employee Assistance Program (EAP)							100	100	
650-53610-222-000	Utilities-Electricity							37,000	37,000	
650-53610-223-000	Utilities-Natural Gas							300	300	
650-53610-225-000	Utilities-Telephone							3,500	3,500	
650-53610-240-000	Diggers Hotline							1,000	1,000	
650-53610-242-000	Repairs/Maint - Mach./Equip./Vehicles							6,000	6,000	
650-53610-310-000	Office Supplies/Operations							500	500	
650-53610-346-000	Oper Supplies - Uniforms							2,500	2,500	
650-53610-349-000	Oper Supplies - All Other							1,200	1,200	
650-53610-351-000	Maint Supplies - Fuel							4,250	4,250	
650-53610-512-000	Insurance-Vehicles/Equipment							4,750	4,750	
650-53610-	Maint of Collection System							43,500	43,500	
650-53610-	Maint of Stations							60,000	60,000	
650-53610-	Maint of Meters Purchase							6,000	6,000	
650-53610-	Rib Mt Sewerage District							460,000	460,000	
650-53610-	Capital Equipment-Outlay							see CIP	see CIP	
	SEWER OPERATION EXPENSES	\$ 462,460.25	\$ 613,220.50	\$ 923,930.80	\$ 1,202,430.01	\$ 419,004.44	\$ 758,346	\$ 797,282	\$ 797,282	

CUSTOMER ACCOUNTS/BILLING EXPENSES (53611):

650-53560-850-010	Utilities Clerk - EAP Fringe	\$ 3.37	\$ -	\$ -	\$ 29.00	\$ -	\$ -	
650-53560-851-110	Salaries & Wages - Utility Clerk	15,361.31	11,878.90	13,533.39	10,623.56	6,560.55	10,169	
650-53560-851-151	FICA Taxes - Utility Clerk	1,557.17	873.93	991.92	812.70	478.87	778	
650-53560-851-152	Retirement - Utility Clerk	(4,234.89)	808.39	933.93	733.03	456.05	707	
650-53560-851-154	Insurance - Utility Clerk	5,597.11	4,848.81	5,086.05	4,225.10	2,714.82	4,695	
650-53560-851-156	Workers Comp Ins	-	-	-	-	-	13	
650-53560-851-169	Employee Assistance Program (EAP)	-	-	-	-	-	30	
650-53650-851-001	Office Supplies Expense	790.01	1,041.23	697.00	1,000.00	169.50	750	
650-53650-851-002	Postage Expense	3,533.39	2,116.43	7,098.38	10,000.00	2,198.74	8,000	
650-53650-851-003	Telephone-Office	658.11	945.17	158.52	2,000.00	-	2,000	
650-53650-851-004	Copy Expense	-	-	-	-	-	-	
650-53650-851-006	Internet Access	714.88	659.40	69.83	-	161.32	750	
650-53650-851-007	Bank Fees	3,210.03	3,111.66	236.25	500.00	160.00	240	

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Sewer Utility Fund - Fund #650

Section 4, ItemF.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Comments
650-53650-851-009	Computer Supplies & Expenses	717.99	13,722.82	9,439.32	15,000.00	4,532.98	15,000			
650-53611-120-000	Hourly Wages - Utility Clerk							26,184	26,184	
650-53611-121-000	Hourly Wages - Overtime							1,000	1,000	
650-53611-151-000	FICA Taxes							2,080	2,080	
650-53611-152-000	Retirement							1,957	1,957	
650-53611-154-000	Health Insurance							11,736	11,736	
650-53611-155-000	Life Insurance							-	-	
650-53611-156-000	Workers Comp Ins							34	34	
650-53611-157-000	Education/Training/Schools							500	500	
650-53611-164-000	Employee Health Tests/Physicals							-	-	
650-53611-169-000	Employee Assistance Program (EAP)							30	30	
650-53611-225-000	Utilities-Telephone/Office							2,000	2,000	
650-53611-281-000	Postage Meter Lease Contract							500	500	
650-53611-284-000	Internet Access							700	700	
650-53611-286-000	Software License Fees							10,000	10,000	
650-53611-287-000	Computer Maint Services							5,000	5,000	
650-53611-310-000	Office Supplies							1,000	1,000	
650-53611-311-000	Postage							12,000	12,000	
650-53611-317-000	Bank Fees							300	300	
650-53611-325-000	Conferences/Registration Fees							200	200	
650-53611-330-000	Travel Exps-Meals/Miles/Hotel							200	200	
CUSTOMER ACCOUNTS/BILLING EXPS		\$ 27,908.48	\$ 40,006.74	\$ 38,244.59	\$ 44,923.39	\$ 17,432.83	\$ 43,132	\$ 75,421	\$ 75,421	

SEWER ADMINISTRATION/GENERAL EXPENSES (53612):

650-53560-852-110	Salaries & Wages - PW Director	\$ 34,584.19	\$ 27,908.34	\$ 12,221.34	\$ 23,818.75	\$ 14,498.71	\$ 23,666			
650-53560-852-151	FICA Taxes - PW Director	2,488.36	1,489.45	914.68	1,822.13	1,080.31	1,810			
650-53560-852-152	Retirement - PW Director	2,250.57	1,213.32	843.71	1,643.49	1,007.98	1,645			
650-53560-852-154	Insurance - PW Director	24,189.18	13,042.15	2,470.26	5,281.38	3,393.70	5,868			
650-53560-854-110	Wages - Administration	-	2,475.04	24,050.88	25,451.20	3,562.98	10,297			
650-53560-854-151	FICA Taxes - Administration	-	185.01	1,813.04	1,947.02	259.93	788			
650-53560-854-152	Retirement - Administration	-	168.29	1,629.11	5,492.64	247.69	716			
650-53560-854-154	Insurance - Administration	-	435.88	5,722.50	1,756.12	1,357.62	2,640			
650-53650-852-009	Fin Dir/Treas Contracted Services	-	-	-	-	14,954.59	16,000			
650-53650-852-001	Accounting Services	5,333.44	8,302.50	4,879.20	8,000.00	3,833.48	8,000			
650-53650-852-002	Engineering Services	2,388.75	32,686.25	32,330.00	20,000.00	-	1,898			
650-53650-852-003	Legal Services	-	760.38	-	500.00	-	-			
650-53612-110-001	Salaries - Admin/Administrator							\$ 6,970	\$ 6,970	6% Sewer
650-53612-110-002	Salaries - Admin/PW Director							24,659	24,659	25% Sewer
650-53612-120-001	Hourly Wages - Finance Director							12,113	12,113	20% Sewer
650-53612-120-002	Hourly Wages - Account Clerk							5,237	5,237	10% Sewer
650-53612-151-000	FICA Taxes							3,747	3,747	
650-53612-152-000	Retirement							2,654	2,654	
650-53612-154-000	Health Insurance							9,624	9,624	
650-53612-155-000	Life Insurance							-	-	
650-53612-156-000	Workers Comp Ins							61	61	
650-53612-157-000	Education/Training/Schools							1,000	1,000	
650-53612-164-000	Employee Health Tests/Physicals							500	500	
650-53612-169-000	Employee Assistance Program (EAP)							40	40	
650-53612-212-000	Legal Services							500	500	
650-53611-213-000	Accounting Services							8,000	8,000	
650-53611-215-000	Engineering Services							30,000	30,000	
650-53612-330-000	Travel Exps-Meals/Miles/Hotel							1,000	1,000	

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Sewer Utility Fund - Fund #650

Section 4, Item F.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Comments
650-53612-335-000	Meeting Expenses							250	250	
	SEWER ADMIN/GENERAL EXPENSES	\$ 71,234.49	\$ 88,666.61	\$ 86,874.72	\$ 95,712.73	\$ 44,196.99	\$ 73,328	\$ 106,355	\$ 106,355	
<u>MISC OTHER SEWER EXPENSES (53613):</u>										
650-53900-999-999	WRS - GASB 68 Adjustments	\$ -	\$ 3,820.00	\$ -	\$ -	\$ -	\$ -			
650-59000-100-000	Transfer to General Fund	-	505.76	-	-	-	-			
650-53650-403-000	Depreciation Expense	226,166.02	230,137.60	280,000.00	280,000.00	-	280,000			
650-53613-540-000	Depreciation Expense							\$ 280,000	\$ 280,000	
	MISC OTHER SEWER EXPENSES	\$ 226,166.02	\$ 234,463.36	\$ 280,000.00	\$ 280,000.00	\$ -	\$ 280,000	\$ 280,000	\$ 280,000	
<u>UTILITY COMMITTEE (53619) - Shared with Water Utility Fund:</u>										
650-53619-112-000	Wages - Committee Members						\$ 488	\$ 780	\$ 780	13 meetings
650-53619-151-000	FICA Taxes						37	60	60	\$25/mtg=2025; \$40/mtg=2026
650-53619-156-000	Workers Comp Ins						1	2	2	
	UTILITY COMMITTEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 526	\$ 842	\$ 842	
	SEWER UTILITY FUND EXPENSES	\$ 787,769.24	\$ 976,357.21	\$ 1,329,050.11	\$ 1,623,066.13	\$ 480,634.26	\$ 1,155,332	\$ 1,259,900	\$ 1,259,900	
	NET CHANGE IN NET POSITION	\$ (115,070.02)	\$ (138,135.17)	\$ (42,596.26)	\$ (470,457.63)	\$ 417,238.23	\$ 183,229	\$ 68,661	\$ 68,661	
Ending Net Position, December 31st		\$ 10,709,237.98	\$ 10,571,102.81	\$ 10,528,506.55	\$ 10,058,048.92		\$ 10,711,736	\$ 10,780,397	\$ 10,780,397	

Notes:

- If \$73,718 of Capital Outlay-Equipment is shifted from expense to a Capitalized Asset for final
1) 12/31/2024 financial audit, then there would be a "positive" net change in net position of
\$31,121.74 at year-ending 12/31/2024.

Net change in Net Position before
Reclassification of Capitalized Assets

\$ (42,596.26)

Addback: Reclassification of Capital
Outlay-Equipment from expense to
Capitalized Asset

73,718.00

Net change in Net Position after
Reclassification of Capitalized Assets

31,121.74

VILLAGE OF KRONENWETTER
Staffing Sheet - Utility Funds
2025 Estimate & 2026 Proposed Budget

Position	2025 Estimate			2026 Proposed Budget		
	Water		Sewer	Water		Sewer
	Utility	Utility	Total	Utility	Utility	Total
Utility Crew Leader	0.500	0.500	1.000 FTE	0.500	0.500	1.000 FTE
Operator II	0.500	0.500	1.000	0.500	0.500	1.000
Operator II	-	-	-	0.375	0.375	0.750
Operator I	0.375	0.375	0.750	-	-	-
Utilities Clerk	0.200	0.200	0.400	0.500	0.500	1.000
Administrator	0.060	0.060	0.120	0.060	0.060	0.120
Public Works Director	0.250	0.250	0.500	0.250	0.250	0.500
Finance Director/Treasurer	0.200	0.200	0.400	0.200	0.200	0.400
Account Clerk	0.100	0.100	0.200	0.100	0.100	0.200
(4) On-Call Part-time Operators (400 hours total)	0.100	0.100	0.200	0.100	0.100	0.200
Total	2.285	2.285	4.570 FTE	2.585	2.585	5.170 FTE

Notes:
FTE - Full Time Equivalent

VILLAGE OF KRONENWETTER
Capital Improvements Program: 2026-2032
Estimates as of 5/31/2025

	YEAR						
	2026	2027	2028	2029	2030	2031	2032
<u>Sewer Revenue Bonds:</u>							
Lift Station 3 removal	\$ 600,000						
Lift Station 1 generator	\$ 250,000						
Village Garage (2 Sewer bays)	\$ 266,666						
Lift Station 5 Panel Upgrade & Generator		\$ 300,000					
Hoist Truck (if garage exists)		\$ 100,000					
Sewer Vacuum Truck (if garage exists)		\$ 550,000					
Replace Plow Truck		\$ 80,000					
Lift Station 7 Panel Upgrade & Generator			\$ 500,000				
Lift Station 9 Panel Upgrade				\$ 300,000			
Lift Station 10 removal					\$ 400,000		
TOTAL - Sewer Revenue Bonds	\$ 1,116,666	\$ 1,030,000	\$ 500,000	\$ 300,000	\$ 400,000	\$ -	\$ -
<u>Water Revenue Bonds:</u>							
Well #3 and New Tower Study	\$ 75,000						
New Well, piping and filtration		\$ 6,000,000					
New Water Tower		\$ 5,000,000					
Repaint Water Tower on Tower Rd			\$ 500,000				
Upgrade all lift stations to SCADA/Cellular Systems					\$ 550,000		
TOTAL - Water Revenue Bonds	\$ 75,000	#####	\$ 500,000	\$ -	\$ 550,000	\$ -	\$ -
<u>General Obligation Debt or General Tax Levy:</u>							
<u>Village-wide:</u>							
Village Garage (2 parks bays, 2 police bays)	\$ 533,334						
<u>Public Works:</u>							
Crew Cab Pickup Truck - DPW		\$ 65,000					
Front End Loader - DPW			\$ 275,000				
Tandem Axle Dump Truck - DPW					\$ 400,000		
Wheeled Excavator - DPW						\$ 320,000	
Front End Loader - DPW							\$ 300,000
<u>Parks:</u>							
1-Ton Dump Truck - Parks	\$ 80,000						
Toro Groundsmaster Lawnmower - Parks			\$ 25,000				
<u>Roads:</u>							
Martin Road - reconstruction (3 miles)	\$ 3,000,000						
Peplin Road - pulverize & chip (1 mile)		\$ 120,000					
Maple Ridge Road - CTH X to Kronen Dr		?					
South Road - Village limits to Wysz Rd			?				
Forrest Road				?			
Autumn Road				?			
TOTAL - General Obligation Debt or General Tax Levy	\$ 3,613,334	\$ 185,000	\$ 300,000	\$ -	\$ 400,000	\$ 320,000	\$ 300,000
<u>Equipment Replacement Fund Balance:</u>							
Tandem Axle Dump Truck - DPW	\$ 155,000						
(2025 = \$160,000 Chassis; and 2026 = \$155,000 Box/Plow)							
TOTAL - Equipment Replacement Fund Balance	\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 4,960,000	#####	\$ 1,300,000	\$ 300,000	\$ 1,350,000	\$ 320,000	\$ 300,000

GENERAL FUND EXPENDITURES

VILLAGE OF KRONENWETTER
EXPENDITURES SUMMARY
2026 Proposed Budget - General Fund (as of 10/13/2025)

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 9/30/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Amount Budget Change 2026	% Budget Change 2026	% of Total
<u>EXPENDITURES</u>											
General Government	\$ 748,396.10	\$ 1,058,721.04	\$ 1,008,314.48	\$ 1,010,765.58	\$ 410,680.37	\$ 772,024	\$ 1,141,753	\$ 1,141,753	\$ 130,987	12.96%	17.74%
Public Safety	\$ 1,283,733.58	\$ 1,853,915.19	\$ 1,865,029.51	\$ 2,130,515.40	\$ 1,161,044.01	\$ 2,069,286	\$ 2,727,669	\$ 2,727,669	\$ 597,154	28.03%	42.37%
Public Works	\$ 1,854,381.87	\$ 1,843,023.07	\$ 1,743,445.69	\$ 2,118,560.49	\$ 1,258,266.56	\$ 2,019,691	\$ 2,140,120	\$ 2,140,120	\$ 21,560	1.02%	33.24%
Health & Human Services	\$ 2,160.00	\$ 4,995.00	\$ -	\$ 5,000.00	\$ 2,725.00	\$ 5,000	\$ 6,500	\$ 6,500	\$ 1,500	30.00%	0.10%
Culture and Recreation	\$ 108,545.87	\$ 112,132.61	\$ 108,609.14	\$ 115,454.11	\$ 55,288.63	\$ 115,453	\$ 114,810	\$ 114,810	\$ (644)	-0.56%	1.78%
Conservation & Development	\$ 67,015.49	\$ 141,473.48	\$ 144,863.35	\$ 209,999.69	\$ 94,478.42	\$ 163,845	\$ 247,068	\$ 247,068	\$ 37,068	17.65%	3.84%
Transfers Out to Other Funds	\$ 67,384.00	\$ -	\$ 27,395.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Contingency Reserve	\$ 18,326.22	\$ 16,520.44	\$ -	\$ 74,027.88	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ (14,028)	-18.95%	0.93%
TOTAL EXPENDITURES	\$ 4,149,943.13	\$ 5,030,780.83	\$ 4,897,657.17	\$ 5,664,323.15	\$ 2,982,482.99	\$ 5,145,299	\$ 6,437,920	\$ 6,437,920	\$ 773,597	13.66%	100.00%

VILLAGE OF KRONENWETTER
2026 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/13/2025)
General Fund

Section 4, ItemG.

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Amount Budget Change 2026	% Budget Change 2026
EXPENDITURES										
GENERAL GOVERNMENT:										
<u>Village Board:</u>										
Village Board	\$ 27,363.25	\$ 21,495.38	\$ 29,277.49	\$ 36,524.50	\$ 18,477.52	\$ 31,946	\$ 37,914	\$ 37,914	\$ 1,390	
	\$ 27,363.25	\$ 21,495.38	\$ 29,277.49	\$ 36,524.50	\$ 18,477.52	\$ 31,946	\$ 37,914	\$ 37,914	\$ 1,390	3.80%
<u>Village Attorney:</u>										
Village Attorney	\$ 29,137.40	\$ 42,368.67	\$ 126,639.87	\$ 30,000.00	\$ 18,766.00	\$ 28,000	\$ 30,000	\$ 30,000	\$ -	
	\$ 29,137.40	\$ 42,368.67	\$ 126,639.87	\$ 30,000.00	\$ 18,766.00	\$ 28,000	\$ 30,000	\$ 30,000	\$ -	0.00%
<u>Municipal Court:</u>										
	<i>Municipal Court Budget moved from Municipal Court Fund - Fund #221 starting in 2026 budget</i>									
Municipal Court Judge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,928	\$ 7,928	\$ 7,928	
Municipal Court Clerk	-	-	-	-	-	-	94,865	94,865	94,865	
Municipal Court Other	38,151.06	43,157.48	25,610.68	41,783.61	32,176.69	61,314	26,100	26,100	(15,684)	
	\$ 38,151.06	\$ 43,157.48	\$ 25,610.68	\$ 41,783.61	\$ 32,176.69	\$ 61,314	\$ 128,893	\$ 128,893	\$ 87,109	208.48%
<u>Village General Office:</u>										
Village General Office	\$ 166,812.12	\$ 205,916.51	\$ 124,767.61	\$ 171,350.00	\$ 72,015.98	\$ 150,000	\$ 154,000	\$ 154,000	\$ (17,350)	
	\$ 166,812.12	\$ 205,916.51	\$ 124,767.61	\$ 171,350.00	\$ 72,015.98	\$ 150,000	\$ 154,000	\$ 154,000	\$ (17,350)	-10.13%
<u>Village Administrator:</u>										
Village Administrator	\$ 68,745.51	\$ 56,231.35	\$ 60,044.15	\$ 140,706.83	\$ -	\$ 23,047	\$ 136,332	\$ 136,332	\$ (4,375)	
	\$ 68,745.51	\$ 56,231.35	\$ 60,044.15	\$ 140,706.83	\$ -	\$ 23,047	\$ 136,332	\$ 136,332	\$ (4,375)	-3.11%
<u>Village Clerk:</u>										
Village Clerk/Deputy Clerk	\$ 104,008.18	\$ 98,806.39	\$ 100,994.45	\$ 104,943.61	\$ 53,046.09	\$ 94,943	\$ 108,073	\$ 108,073	\$ 3,129	
Administrative Assistant	13,120.11	61,361.36	78,317.53	83,500.94	15,734.39	15,741	-	-	(83,501)	
Communications/										
Celebrations	8,436.79	14,301.57	10,850.99	20,700.00	4,321.72	14,000	31,495	31,495	10,795	
Personnel	3,262.80	2,845.91	13,635.37	20,225.00	461.90	6,650	12,350	12,350	(7,875)	
Elections	32,898.34	20,085.54	46,524.68	31,147.50	11,610.71	15,865	51,045	51,045	19,898	
	\$ 161,726.22	\$ 197,400.77	\$ 250,323.02	\$ 260,517.05	\$ 85,174.81	\$ 147,199	\$ 202,963	\$ 202,963	\$ (57,554)	-22.09%

VILLAGE OF KRONENWETTER
2026 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/13/2025)
General Fund

Section 4, Item G.

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Amount Budget Change 2026	% Budget Change 2026
EXPENDITURES										
GENERAL GOVERNMENT (cont.):										
<u>Finance/Treasurer:</u>										
Accounting/Financial Audit	\$ 60,971.31	\$ 113,498.95	\$ 91,425.47	\$ 113,056.55	\$ 53,823.65	\$ 92,690	\$ 128,460	\$ 128,460	\$ 15,403	
Finance Director/Treasurer	66,987.86	107,578.42	54,710.16	54,855.38	32,382.03	45,710	36,625	36,625	(18,230)	
	\$ 127,959.17	\$ 221,077.37	\$ 146,135.63	\$ 167,911.93	\$ 86,205.68	\$ 138,400	\$ 165,085	\$ 165,085	\$ (2,827)	-1.68%
<u>Village Assessor:</u>										
Assessor	\$ 17,623.99	\$ 17,798.12	\$ 18,363.94	\$ 17,800.00	\$ 11,683.60	\$ 16,965	\$ 30,131	\$ 30,131	\$ 12,331	
Revaluation	-	-	-	-	-	-	80,523	80,523	80,523	
	\$ 17,623.99	\$ 17,798.12	\$ 18,363.94	\$ 17,800.00	\$ 11,683.60	\$ 16,965	\$ 110,654	\$ 110,654	\$ 92,854	521.65%
<u>Municipal Building:</u>										
Municipal Building	\$ 81,815.31	\$ 198,660.14	\$ 183,589.34	\$ 94,762.66	\$ 78,975.98	\$ 128,000	\$ 125,889	\$ 125,889	\$ 31,126	
	\$ 81,815.31	\$ 198,660.14	\$ 183,589.34	\$ 94,762.66	\$ 78,975.98	\$ 128,000	\$ 125,889	\$ 125,889	\$ 31,126	32.85%
<u>Other General Government:</u>										
Other General Government	\$ 9,868.10	\$ 13,925.84	\$ 11,409.14	\$ 8,700.00	\$ 867.44	\$ 12,000	\$ 12,600	\$ 12,600	\$ 3,900	
Municipal Insurance	8,850.91	31,679.34	30,522.21	30,000.00	4,976.00	31,500	33,000	33,000	3,000	
	\$ 18,719.01	\$ 45,605.18	\$ 41,931.35	\$ 38,700.00	\$ 5,843.44	\$ 43,500	\$ 45,600	\$ 45,600	\$ 6,900	17.83%
<u>Village Commissions/Committees:</u>										
Commissions/Committees	\$ 10,343.06	\$ 9,010.07	\$ 1,631.40	\$ 10,709.00	\$ 1,360.67	\$ 3,653	\$ 4,423	\$ 4,423	\$ (6,286)	
	\$ 10,343.06	\$ 9,010.07	\$ 1,631.40	\$ 10,709.00	\$ 1,360.67	\$ 3,653	\$ 4,423	\$ 4,423	\$ (6,286)	-58.70%
GENERAL GOVERNMENT - Total	\$ 748,396.10	\$ 1,058,721.04	\$ 1,008,314.48	\$ 1,010,765.58	\$ 410,680.37	\$ 772,024	\$ 1,141,753	\$ 1,141,753	\$ 130,987	12.96%

VILLAGE OF KRONENWETTER
2026 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/13/2025)
General Fund

Section 4, Item G.

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Amount Budget Change 2026	% Budget Change 2026
EXPENDITURES										
PUBLIC SAFETY:										
<u>Police Department:</u>										
Police Operations	\$ 899,887.33	\$ 1,214,871.97	\$ 1,372,371.34	\$ 1,545,104.56	\$ 850,703.95	\$ 1,507,858	\$ 2,072,439	\$ 2,072,439	\$ 527,334	
Police Grants	-	18,309.92	1,800.00	-	-	-	-	-	-	
Police Donations	-	-	-	-	-	-	-	-	-	
Crossing Guards	4,943.62	5,556.98	6,365.07	6,146.79	3,157.04	6,386	6,695	6,695	548	
Police Clerk/Deputy Clerk	35,998.92	41,019.23	49,853.71	68,552.25	33,655.49	62,535	110,036	110,036	41,484	
	\$ 940,829.87	\$ 1,279,758.10	\$ 1,430,390.12	\$ 1,619,803.60	\$ 887,516.48	\$ 1,576,779	\$ 2,189,170	\$ 2,189,170	\$ 569,366	35.15%
<u>Fire Department:</u>										
Fire Protection Services	\$ 202,850.80	\$ 362,405.73	\$ 267,783.07	\$ 308,401.69	\$ 148,944.43	\$ 304,330	\$ 341,228	\$ 341,228	\$ 32,826	
Fire Grants	3,346.20	-	14,090.43	10,000.00	20,000.00	20,000	20,000	20,000	10,000	
EMS/First Responders										
Services	27,115.36	41,846.43	50,136.12	66,942.50	34,199.99	64,593	68,546	68,546	1,604	
EMS Grants	870.00	61,644.95	-	-	-	-	-	-	-	
Contracted Ambulance										
Services	69,931.60	71,231.12	76,325.56	87,000.00	63,174.16	73,674	74,977	74,977	(12,023)	
	\$ 304,113.96	\$ 537,128.23	\$ 408,335.18	\$ 472,344.19	\$ 266,318.58	\$ 462,597	\$ 504,751	\$ 504,751	\$ 32,407	6.86%
<u>Inspections:</u>										
Building Inspections	\$ 35,903.87	\$ 30,375.52	\$ 18,497.81	\$ 26,600.00	\$ 2,009.29	\$ 20,600	\$ 22,800	\$ 22,800	\$ (3,800)	
Weights & Measures										
Inspections	400.00	400.00	750.00	750.00	750.00	750	1,000	1,000	250	
	\$ 36,303.87	\$ 30,775.52	\$ 19,247.81	\$ 27,350.00	\$ 2,759.29	\$ 21,350	\$ 23,800	\$ 23,800	\$ (3,550)	-12.98%
<u>Police & Fire Commission:</u>										
Police & Fire Commission	\$ 2,485.88	\$ 6,253.34	\$ 7,056.40	\$ 11,017.61	\$ 4,449.66	\$ 8,560	\$ 9,948	\$ 9,948	\$ (1,070)	
	\$ 2,485.88	\$ 6,253.34	\$ 7,056.40	\$ 11,017.61	\$ 4,449.66	\$ 8,560	\$ 9,948	\$ 9,948	\$ (1,070)	-9.71%
PUBLIC SAFETY - Total	\$ 1,283,733.58	\$ 1,853,915.19	\$ 1,865,029.51	\$ 2,130,515.40	\$ 1,161,044.01	\$ 2,069,286	\$ 2,727,669	\$ 2,727,669	\$ 597,154	28.03%

VILLAGE OF KRONENWETTER
2026 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/13/2025)
General Fund

Section 4, ItemG.

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Amount Budget Change 2026	% Budget Change 2026
EXPENDITURES										
PUBLIC WORKS:										
Public Works Department:										
Public Works										
Admin/Engineering	\$ 58,830.56	\$ 41,418.57	\$ 38,386.55	\$ 85,147.36	\$ 57,130.74	\$ 89,073	\$ 86,099	\$ 86,099	\$ 952	
Public Works Grants	-	-	-	-	-	-	-	-	-	
Highway/Street Maintenance	1,047,043.93	1,044,160.26	1,062,619.74	1,264,813.13	816,099.43	1,194,249	1,201,150	1,201,150	(63,663)	
Winter Maintenance	182,437.62	174,770.85	101,785.85	235,300.00	54,656.90	155,428	193,050	193,050	(42,250)	
Garage Operations	57,320.74	38,894.08	29,213.63	42,800.00	24,729.06	37,441	37,375	37,375	(5,425)	
Street Lighting	44,231.09	49,063.35	53,810.07	60,000.00	24,107.50	55,000	57,000	57,000	(3,000)	
Storm Sewer Maintenance	1,395.69	2,500.00	2,500.00	2,500.00	2,500.00	2,500	3,000	3,000	500	
Refuse/Garbage Collection	329,151.16	365,489.55	325,176.93	428,000.00	203,752.77	356,000	305,078	305,078	(122,922)	
Solid Waste Disposal	-	-	-	-	-	-	95,000	95,000	95,000	
Recycling Program	133,971.08	126,726.41	129,952.92	145,000.00	75,290.16	130,000	162,368	162,368	17,368	
Budget Adjustment	-	-	-	(145,000.00)	-	-	-	-	145,000	
PUBLIC WORKS - Total	\$ 1,854,381.87	\$ 1,843,023.07	\$ 1,743,445.69	\$ 2,118,560.49	\$ 1,258,266.56	\$ 2,019,691	\$ 2,140,120	\$ 2,140,120	\$ 21,560	1.02%
HEALTH & HUMAN SERVICES:										
Animal Control:										
Animal Control	\$ 2,160.00	\$ 4,995.00	\$ -	\$ 5,000.00	\$ 2,725.00	\$ 5,000	\$ 6,500	\$ 6,500	\$ 1,500	
HEALTH & HUMAN SERVICES - Total	\$ 2,160.00	\$ 4,995.00	\$ -	\$ 5,000.00	\$ 2,725.00	\$ 5,000	\$ 6,500	\$ 6,500	\$ 1,500	30.00%
CULTURE, RECREATION, & EDUCATION:										
Parks Department:										
Parks Operations	\$ 108,545.87	\$ 112,132.61	\$ 108,609.14	\$ 115,454.11	\$ 55,288.63	\$ 115,453	\$ 113,510	\$ 113,510	\$ (1,944)	
Parks Grants	-	-	-	-	-	-	-	-	-	
Swimming Areas/Beaches	-	-	-	-	-	-	1,300	1,300	1,300	
CULTURE, RECREATION, & EDUCATION - Total	\$ 108,545.87	\$ 112,132.61	\$ 108,609.14	\$ 115,454.11	\$ 55,288.63	\$ 115,453	\$ 114,810	\$ 114,810	\$ (644)	-0.56%

VILLAGE OF KRONENWETTER
2026 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/13/2025)
General Fund

Section 4, Item G.

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Amount Budget Change 2026	% Budget Change 2026
EXPENDITURES										
CONSERVATION & DEVELOPMENT:										
<u>Community Development/Zoning:</u>										
Community										
Development/Zoning	\$ 31,149.40	\$ 87,079.39	\$ 103,971.73	\$ 122,001.36	\$ 68,548.93	\$ 123,405	\$ 132,774	\$ 132,774	\$ 10,773	
Planning Technician	34,681.95	51,971.98	39,174.03	84,883.58	25,869.41	38,284	100,844	100,844	15,960	
	\$ 65,831.35	\$ 139,051.37	\$ 143,145.76	\$ 206,884.94	\$ 94,418.34	\$ 161,689	\$ 233,618	\$ 233,618	\$ 26,733	12.92%
<u>Planning Commission:</u>										
Planning Commission	\$ 1,022.68	\$ 2,260.65	\$ 1,020.87	\$ 1,614.75	\$ 3.25	\$ 1,617	\$ 2,587	\$ 2,587	\$ 972	
	\$ 1,022.68	\$ 2,260.65	\$ 1,020.87	\$ 1,614.75	\$ 3.25	\$ 1,617	\$ 2,587	\$ 2,587	\$ 972	60.21%
<u>Zoning Board of Appeals:</u>										
Zoning Board of Appeals	\$ 161.46	\$ 161.46	\$ 696.72	\$ 1,500.00	\$ 56.83	\$ 539	\$ 863	\$ 863	\$ (637)	
	\$ 161.46	\$ 161.46	\$ 696.72	\$ 1,500.00	\$ 56.83	\$ 539	\$ 863	\$ 863	\$ (637)	-42.47%
<u>Urban/Economic Development:</u>										
Urban Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Economic Development	-	-	-	-	-	-	10,000	10,000	10,000	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	N/A
CONSERVATION & DEVELOPMENT - Total	\$ 67,015.49	\$ 141,473.48	\$ 144,863.35	\$ 209,999.69	\$ 94,478.42	\$ 163,845.00	\$ 247,068	\$ 247,068	\$ 37,068	17.65%

VILLAGE OF KRONENWETTER
2026 PROPOSED BUDGET SUMMARY - EXPENDITURES (as of 10/13/2025)
General Fund

Section 4, Item G.

Budget Account	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request 2026	Proposed Budget 2026	Amount Budget Change 2026	% Budget Change 2026
EXPENDITURES										
OTHER FINANCING USES:										
<u>Debt Service Payments:</u>										
Debt Service Payments	\$ 31,984.19	\$ 34,913.87	\$ 29,484.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Transfers Out to Other Funds:</u>										
Transfers Out to Other Funds	\$ 67,384.00	\$ -	\$ 27,395.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Contingency:</u>										
Contingency Expenditures	\$ 18,326.22	\$ 16,520.44	\$ -	\$ 74,027.88	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ (14,028)	
OTHER FINANCING USES - Total	\$ 117,694.41	\$ 51,434.31	\$ 56,879.19	\$ 74,027.88	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ (14,028)	-18.95%
TOTAL GENERAL FUND EXPENDITURES	\$ 4,181,927.32	\$ 5,065,694.70	\$ 4,927,141.36	\$ 5,664,323.15	\$ 2,982,482.99	\$ 5,145,299	\$ 6,437,920	\$ 6,437,920	\$ 773,597	13.66%

2025 Budget Surplus - Exps. \$ 519,024

GENERAL GOVERNMENT

VILLAGE BOARD & VILLAGE ATTORNEY

VILLAGE OF KRONENWETTER
Staffing Sheet - Village Board
2025 Estimate & 2026 Proposed Budget

Position	Term Length	Present Term	Next Term	2025 Estimate			2026 Proposed Budget			
				# of positions	Monthly Salary	Annual Salary	# of positions	Monthly Salary (1/1/26-4/20/26)	Monthly Salary (4/21/26-12/31/26)	Annual Salary
Village President	2- years: Elected in odd years	04/15/2025 -04/19/2027	04/20/2027 - 04/16/2029	1	\$ 650	\$ 7,800	1	\$ 650	\$ 650	\$ 7,800.00
Trustee #1	2- years: Elected in odd years	04/15/2025 -04/19/2027	04/20/2027 - 04/16/2029	1	\$ 350	\$ 4,200	1	\$ 350	\$ 350	\$ 4,200.00
Trustee #2	2- years: Elected in odd years	04/15/2025 -04/19/2027	04/20/2027 - 04/16/2029	1	\$ 350	\$ 4,200	1	\$ 350	\$ 350	\$ 4,200.00
Trustee #3	2- years: Elected in odd years	04/15/2025 -04/19/2027	04/20/2027 - 04/16/2029	1	\$ 350	\$ 4,200	1	\$ 350	\$ 350	\$ 4,200.00
Trustee #4	2- years: Elected in even years	04/16/2024 - 04/20/2026	04/21/2026 - 04/17/2028	1	\$ 350	\$ 4,200	1	\$ 350	\$ 400	\$ 4,616.50
Trustee #5	2- years: Elected in even years	04/16/2024 - 04/20/2026	04/21/2026 - 04/17/2028	1	\$ 350	\$ 4,200	1	\$ 350	\$ 400	\$ 4,616.50
Trustee #6	2- years: Elected in even years	04/16/2024 - 04/20/2026	04/21/2026 - 04/17/2028	1	\$ 350	\$ 4,200	1	\$ 350	\$ 400	\$ 4,616.50
Total				7	\$ 2,750	\$ 33,000	7	\$ 2,750	\$ 2,900	\$ 34,249.50

Total wages before any waived salaries	\$ 33,000	\$ 34,250
Less waived salaries:	(4,200)	-
Total wages after any waived salaries	<u>\$ 28,800</u>	<u>\$ 34,250</u>

Notes:

- 1) Trustees elected on 4/21/2026 will receive a monthly salary of \$400. (Previously \$350/month).
- 2) Trustees elected on 4/20/2027 will received a monthly salary of \$400. (Previously \$350/month).
- 3) Village President elected on 4/20/2027 will receive a monthly salary of \$700. (Previously \$650/month).

VILLAGE OF KRONENWETTER
Calculation of Village Board Wages: 2024 - 2028

Section 4, ItemG.

	Term Begins	Term Ends	Monthly Salary		Term Begins	Term Ends	Monthly Salary		Term Begins	Term Ends	Monthly Salary		2024 Salary		2025 Salary		2026 Salary calculations	2026 Salary	
President odd yr	4/18/2023	4/14/2025	\$ 650		4/15/2025	4/19/2027	\$ 650		4/20/2027	4/16/2029	\$ 700		\$ 7,800.00		\$ 7,800.00		Old salary \$ 650 x # of months 12.00 = \$ 7,800.00	\$ 7,800.00	
Trustee #1 odd yr	4/18/2023	4/14/2025	\$ 350		4/15/2025	4/19/2027	\$ 350		4/20/2027	4/16/2029	\$ 400		\$ 4,200.00		\$ 4,200.00		Old salary \$ 350 x # of months 12.00 = \$ 4,200.00	\$ 4,200.00	
Trustee #2 odd yr	4/18/2023	4/14/2025	\$ 350		4/15/2025	4/19/2027	\$ 350		4/20/2027	4/16/2029	\$ 400		\$ 4,200.00		\$ 4,200.00		Old salary \$ 350 x # of months 12.00 = \$ 4,200.00	\$ 4,200.00	
Trustee #3 odd yr	4/18/2023	4/14/2025	\$ 350		4/15/2025	4/19/2027	\$ 350		4/20/2027	4/16/2029	\$ 400		\$ 4,200.00		\$ 4,200.00		Old salary \$ 350 x # of months 12.00 = \$ 4,200.00	\$ 4,200.00	
Trustee #4 even yr	4/16/2024	4/20/2026	\$ 350		4/21/2026	4/17/2028	\$ 400		4/18/2028	4/15/2030	\$ 400		\$ 4,200.00		\$ 4,200.00		Old salary \$ 350 x # of months 3.67 = \$ 1,284.50 New salary \$ 400 x # of months 8.33 = \$ 3,332.00 12.00 \$ 4,616.50	\$ 4,616.50	
Trustee #5 even yr	4/16/2024	4/20/2026	\$ 350		4/21/2026	4/17/2028	\$ 400		4/18/2028	4/15/2030	\$ 400		\$ 4,200.00		\$ 4,200.00		Old salary \$ 350 x # of months 3.67 = \$ 1,284.50 New salary \$ 400 x # of months 8.33 = \$ 3,332.00 12.00 \$ 4,616.50	\$ 4,616.50	
Trustee #6 even yr	4/16/2024	4/20/2026	\$ 350		4/21/2026	4/17/2028	\$ 400		4/18/2028	4/15/2030	\$ 400		\$ 4,200.00		\$ 4,200.00		Old salary \$ 350 x # of months 3.67 = \$ 1,284.50 New salary \$ 400 x # of months 8.33 = \$ 3,332.00 12.00 \$ 4,616.50	\$ 4,616.50	
Subtotal													\$ 33,000.00		\$ 33,000.00			\$ 34,249.50	
Less: Charneski waive salary (12 months)													\$ (4,200.00)		\$ (4,200.00)		Don't waive any Charneski salary for budget	\$ -	
Less: Shaw waive salary (3.5 months)													\$ (1,225.00)		\$ -			\$ -	
Less: Dumais waive salary (3.5 months)													\$ (1,225.00)		\$ -			\$ -	
Final Total													\$ 26,350.00	2	\$ 28,800.00			\$ 34,249.50	

2027 Salary calculations				2027 Salary	2028 Salary calculations				2028 Salary
President odd yr	Old salary	# of months		\$ 8,218.50	New salary	# of months		\$ 8,400.00	
	\$ 650	x 3.63	= \$ 2,359.50			\$ 700	x 12.00	= <u>\$ 8,400.00</u>	
	New salary	# of months							
	\$ 700	x <u>8.37</u>	= <u>\$ 5,859.00</u>						
		<u>12.00</u>	<u>\$ 8,218.50</u>						
Trustee #1 odd yr	Old salary	# of months		\$ 4,618.50	New salary	# of months		\$ 4,800.00	
	\$ 350	x 3.63	= \$ 1,270.50			\$ 400	x 12.00	= <u>\$ 4,800.00</u>	
	New salary	# of months							
	\$ 400	x <u>8.37</u>	= <u>\$ 3,348.00</u>						
		<u>12.00</u>	<u>\$ 4,618.50</u>						
Trustee #2 odd yr	Old salary	# of months		\$ 4,618.50	New salary	# of months		\$ 4,800.00	
	\$ 350	x 3.63	= \$ 1,270.50			\$ 400	x 12.00	= <u>\$ 4,800.00</u>	
	New salary	# of months							
	\$ 400	x <u>8.37</u>	= <u>\$ 3,348.00</u>						
		<u>12.00</u>	<u>\$ 4,618.50</u>						
Trustee #3 odd yr	Old salary	# of months		\$ 4,618.50	New salary	# of months		\$ 4,800.00	
	\$ 350	x 3.63	= \$ 1,270.50			\$ 400	x 12.00	= <u>\$ 4,800.00</u>	
	New salary	# of months							
	\$ 400	x <u>8.37</u>	= <u>\$ 3,348.00</u>						
		<u>12.00</u>	<u>\$ 4,618.50</u>						
Trustee #4 even yr	New salary	# of months		\$ 4,800.00	New salary	# of months		\$ 4,800.00	
	\$ 400	x 12.00	= <u>\$ 4,800.00</u>			\$ 400	x 12.00	= <u>\$ 4,800.00</u>	
Trustee #5 even yr	New salary	# of months		\$ 4,800.00	New salary	# of months		\$ 4,800.00	
	\$ 400	x 12.00	= <u>\$ 4,800.00</u>			\$ 400	x 12.00	= <u>\$ 4,800.00</u>	
Trustee #6 even yr	New salary	# of months		\$ 4,800.00	New salary	# of months		\$ 4,800.00	
	\$ 400	x 12.00	= <u>\$ 4,800.00</u>			\$ 400	x 12.00	= <u>\$ 4,800.00</u>	
				\$ 36,474.00				\$ 37,200.00	
Don't waive any Charneski salary for budget	\$	-			Don't waive any Charneski salary for budget	\$	-		
	\$	-				\$	-		
	\$	-				\$	-		
				<u>\$ 36,474.00</u>					<u>\$ 37,200.00</u>

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Village Board / Village Attorney

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
VILLAGE BOARD (51100):												
100-51000-108-110	Salaries & Wages - Board Members	\$ 24,723.36	\$ 19,525.00	\$ 26,175.00	\$ 33,000.00	\$ 16,800.40	\$ 28,800					
100-51000-108-151	FICA Taxes	1,947.20	1,507.26	2,001.03	2,524.50	1,260.31	\$ 2,204					
100-51000-108-156	Workers Comp Ins	-	-	-	-	-	\$ 42					
100-51000-108-320	Expenses - Board Members	692.69	463.12	1,101.46	1,000.00	416.81	\$ 900					
100-51100-111-000	Salaries - Elected Officials							\$ 34,250	\$ 34,250			
100-51100-151-000	FICA Taxes							\$ 2,621	\$ 2,621			
100-51100-156-000	Workers Comp Ins							\$ 43	\$ 43			
100-51100-157-000	Education/Training							\$ 400	\$ 400			
100-51100-310-000	Office Supplies & Expenses							\$ 100	\$ 100			
100-51100-325-000	Conferences/Registration Fees							\$ 500	\$ 500			
100-51100-330-000	Travel Exps - Meals/Mileage/Hotel							\$ -	\$ -			
100-51100-335-000	Business Meeting Expenses							\$ -	\$ -			
VILLAGE BOARD		\$ 27,363.25	\$ 21,495.38	\$ 29,277.49	\$ 36,524.50	\$ 18,477.52	\$ 31,946	\$ 37,914	\$ 37,914	\$ 31,034	\$ (6,880)	No
									\$ 1,390	3.80%	2026 Budget increase	
									increase			
If Addback Trustee Wages waived - (3) Trustee wages waived				\$ 6,650.00								
If Addback Trustee FICA Taxes waived				\$ 509.00								
VILLAGE BOARD (adjusted, if addback "waived" wages/fringes)				\$ 36,436.49				\$ 37,914	\$ 37,914	\$ 38,622	\$ 708	YES
VILLAGE ATTORNEY (51300):												
100-51300-302-000	Legal Fees - General	\$ 29,137.40	\$ 42,368.67	\$ 126,639.87	\$ 30,000.00	\$ 18,766.00	\$ 28,000					
100-51300-212-000	Legal Services - General							\$ 30,000	\$ 30,000			
VILLAGE ATTORNEY		\$ 29,137.40	\$ 42,368.67	\$ 126,639.87	\$ 30,000.00	\$ 18,766.00	\$ 28,000	\$ 30,000	\$ 30,000	\$ 134,238	\$ 104,238	YES
									\$ -	0.00%	2026 Budget decrease	
									decrease			

MUNICIPAL COURT

VILLAGE OF KRONENWETTER
Staffing Sheet - Municipal Court
2025 Adopted Budget, 2026 Dept. Request, & 2026 Proposed Budget

<u>Position</u>	<u>2025 Adopted Budget</u>	<u>2026 Dept. Request</u>	<u>2026 Proposed Budget</u>
<u>Elected:</u>			
Municipal Court Judge	1.000 FTE	1.000 FTE	1.000 FTE
<u>Full-time:</u>			
Police Court Clerk - Full-time	0.450	0.950	0.950
<u>Part-time:</u>			
Police Court Clerk - Part-time	0.150	0.150	0.150
Total	<u>1.600</u> FTE	<u>2.100</u> FTE	<u>2.100</u> FTE

Notes:

1) FTE - Full Time Equivalent

2) 2026 Budget Dept. Request: ADD (1) Police Court Clerk (FT), if 4 additional officers are added to Police Department.

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Municipal Court

Section 4, Item G.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>MUNICIPAL COURT JUDGE (51200) - (General Fund #100):</u>												
100-51200-111-000	Salaries - Elected Officials							\$ 5,500	\$ 5,500			
100-51200-151-000	FICA Tax							421	421			
100-51200-156-000	Workers Comp Ins							7	7			
100-51200-157-000	Education/Training/Schools							1,000	1,000			
100-51200-207-000	Interpreter/Substitute Judge							300	300			
100-51200-324-000	Professional Membership Dues							200	200			
100-51200-330-000	Travel Exps - Meals/Mileage/Hotel							300	300			
100-51200-521-000	Insurance-Officials Bonds							200	200			
	MUNICIPAL COURT JUDGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,928	\$ 7,928			
<u>MUNICIPAL COURT CLERK (51201) - (General Fund #100):</u>												
100-51201-120-000	Hourly Wages - Regular							\$ 64,540	\$ 64,540			
100-51201-121-000	Hourly Wages - Overtime							-	-			
100-51201-151-000	FICA Taxes							4,937	4,937			
100-51201-152-000	Retirement							4,083	4,083			
100-51201-154-000	Health Insurance							20,069	20,069			
100-51201-155-000	Life Insurance							-	-			
100-51201-156-000	Workers Comp Ins							81	81			
100-51201-169-000	Employee Assistance Program (EAP)							45	45			
100-51201-324-000	Professional Membership Dues							60	60			
100-51201-325-000	Conferences/Registration Fees							50	50			
100-51201-330-000	Travel Exps - Meals/Mileage/Hotel							1,000	1,000			
	MUNICIPAL COURT CLERK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,865	\$ 94,865			
<u>MUNICIPAL COURT OTHER (51202) - (General Fund #100):</u>												
100-51200-100-333	Municipal Court Legal Fees	\$ 9,442.37	\$ 14,107.24	\$ 18,764.58	\$ 20,000.00	\$ 12,243.09	\$ 22,489					
100-51200-352-000	Kronenwetter Court Expenditures	28,708.69	29,050.24	6,846.10	21,783.61	19,933.60	38,825					
100-51202-212-000	Legal Services							\$ 23,000	\$ 23,000			
100-51202-286-000	Software License Fees							1,100	1,100			
100-51202-310-000	Office Supplies							2,000	2,000			
	MUNICIPAL COURT OTHER	\$ 38,151.06	\$ 43,157.48	\$ 25,610.68	\$ 41,783.61	\$ 32,176.69	\$ 61,314	\$ 26,100	\$ 26,100			
	TOTAL MUNICIPAL COURT (General Fund - #100)	\$ 38,151.06	\$ 43,157.48	\$ 25,610.68	\$ 41,783.61	\$ 32,176.69	\$ 61,314	\$ 128,893	\$ 128,893			

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Municipal Court

Section 4, ItemG.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>MUNICIPAL COURT - Fund #221 (Municipal Court Fund)</u>												
221-51200-100-110	Salaries - Judge	\$ 4,794.93	\$ 5,958.29	\$ 5,499.96	\$ 5,500.00	\$ 3,208.31	\$ 5,500			Move 2026 budget to General Fund		
221-51200-100-151	FICA Tax - Judge	385.73	455.89	420.81	420.75	245.48	421					
221-51200-100-156	Workers Comp Ins - Judge	-	-	-	-	-	8					
221-51200-100-320	Court Expense - Bonding	189.50	-	-	200.00	-	200					
221-51200-100-334	Interpreter/Substitute Judge	-	-	76.00	300.00	76.00	200					
221-51200-100-354	Materials & Supplies	2,187.07	1,471.36	921.00	2,500.00	499.62	1,500					
221-51200-100-480	Computer Program Support	950.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100					
221-51250-100-110	Salaries & Wages - Court Clerk	21,952.27	24,738.16	33,155.08	26,675.15	21,769.40	33,737					
221-51250-100-151	FICA Tax - Court Clerk	1,644.32	1,826.49	2,442.95	2,040.65	1,600.56	2,581					
221-51250-100-152	Retirement - Court Clerk	1,457.27	1,710.18	1,758.44	1,840.59	1,145.02	1,817					
221-51250-100-154	Insurance - Court Clerk	7,395.29	8,226.09	8,535.84	9,506.47	6,108.55	9,507					
221-51250-100-156	Workers Comp Ins - Court Clerk	-	-	-	-	-	49					
221-51252-330-000	Mileage - Court Clerk	161.25	-	174.20	-	-	-					
221-51252-340-000	Training/School/Meetings	1,123.86	1,301.57	1,341.91	1,500.00	1,005.00	1,005					
221-51252-938-000	Prop & Liability Insurance	117.54	185.33	1,037.74	1,200.00	-	1,200					
221-59200-100-000	Transfer to General Fund	-	267.28	-	-	-	-					
MUNICIPAL COURT - Fund #221		\$ 42,359.03	\$ 47,240.64	\$ 56,463.93	\$ 52,783.61	\$ 36,757.94	\$ 58,825	\$ -	\$ -			
TOTAL MUNICIPAL COURT		\$ 80,510.09	\$ 90,398.12	\$ 82,074.61	\$ 94,567.22	\$ 68,934.63	\$ 120,139	\$ 128,893	\$ 128,893	\$ 86,999	\$ (41,894)	No

\$ 34,326 increase	36.30%	2026 Budget increase
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VILLAGE GENERAL OFFICE

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Village General Office

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
VILLAGE GENERAL OFFICE (51400):												
100-51400-460-000	Office Supplies	\$ 9,347.10	\$ 19,445.15	\$ 9,834.48	\$ 15,000.00	\$ 8,626.28	\$ 12,000					
100-51400-470-000	Office Equipment/Service Agreements	3,583.33	23,030.36	16,963.58	13,000.00	3,228.52	18,000					
100-51400-485-000	Computer Supplies, Expenses	27,272.27	160,781.51	97,969.55	143,350.00	60,161.18	120,000					
100-51400-511-000	Other Professional Services	119,734.25	-	-	-	-	-					
100-51400-512-000	Municipal Code Update Services	4,370.17	2,371.49	-	-	-	-					
100-51250-351-000	Credit Card - Adhoc Service Fees	90.00	-	-	-	-	-					
100-51900-997-000	Website Maintenance	2,415.00	288.00	-	-	-	-					
100-51400-310-000	Office Supplies								\$ 8,000	\$ 8,000	2026 budget reduction due to allocation to individual departments	
100-51400-xxx-000	Office Equipment/Service Agreements							22,000	22,000	2026 budget = 22% increase from 2025 estimate		
100-51400-xxx-000	Computer Supplies, Expenses							124,000	124,000	2026 budget = 3% increase from 2025 estimate		
VILLAGE GENERAL OFFICE		\$ 166,812.12	\$ 205,916.51	\$ 124,767.61	\$ 171,350.00	\$ 72,015.98	\$ 150,000	\$ 154,000	\$ 154,000	\$ 132,254	\$ (21,746)	No
									\$ (17,350)	-10.13%	2026 Budget decrease decrease	

VILLAGE ADMINISTRATOR

VILLAGE OF KRONENWETTER
Staffing Sheet - Administrator
2025 Adopted Budget, 2026 Dept. Request, & 2026 Proposed Budget

<u>Position</u>	<u>2025 Adopted Budget</u>	<u>2026 Dept. Request</u>	<u>2026 Proposed Budget</u>	
<u>Full-time:</u>				
Village Administrator	0.84 FTE	0.84 FTE	0.84 FTE	(shared with Utilities & 4 TID's)
Total	<u>0.84 FTE</u>	<u>0.84 FTE</u>	<u>0.84 FTE</u>	

Notes:

1) FTE - Full Time Equivalent

2) Village Administrator position was filled only from 11/03/2025-12/31/2025 during budget year 2025. Position will be filled for the entire year of 2026. The position is allocated between General Fund, Utilities, and 4 TID's.

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Village Administrator / Administrative Assistant

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>VILLAGE ADMINISTRATOR (51410):</u>												
100-51410-110-110	Salaries & Wages	\$ 51,278.08	\$ 52,076.26	\$ 42,937.63	\$ 103,824.00	\$ -	\$ 16,162					
100-51410-110-151	FICA Taxes	3,783.07	(138.41)	3,367.38	7,942.53	-	1,236					
100-51410-110-152	Retirement	2,575.60	(117.60)	2,723.74	7,163.86	-	1,123					
100-51410-110-154	Health Insurance	10,152.95	(859.74)	8,023.56	17,745.44	-	3,521					
100-51410-131-000	Employee Assistance Program (EAP)	27.00	27.00	14.50	31.00	-	5					
100-51410-322-000	Misc-Business/Meeting Expenses	44.99	53.99	744.64	2,000.00	-	500					
100-51410-332-000	Relocation Expenses	-	24.00	-	-	-	-					
100-51410-340-000	Seminars & Mileage	883.82	5,165.85	2,232.70	2,000.00	-	500					
100-51410-110-000	Salaries - Admin							\$ 97,457	\$ 97,457			
100-51410-151-000	FICA Taxes							7,455	7,455			
100-51410-152-000	Retirement							7,017	7,017			
100-51410-154-000	Health Insurance							17,746	17,746			
100-51410-155-000	Life Insurance							-	-			
100-51410-156-000	Workers Comp Ins							122	122			
100-51410-157-000	Education/Training							-	-			
100-51410-169-000	Employee Assistance Program (EAP)							35	35			
100-51410-310-000	Office Supplies & Expenses							1,000	1,000			
100-51410-324-000	Professional Membership Dues							500	500			
100-51410-325-000	Conferences/Registration Fees							2,000	2,000			
100-51410-327-000	Public Relations/Marketing Exps							-	-			
100-51410-330-000	Travel Exps - Meals/Mileage/Hotel							2,000	2,000			
100-51410-335-000	Business Meeting Expenses							1,000	1,000			
	VILLAGE ADMINISTRATOR	\$ 68,745.51	\$ 56,231.35	\$ 60,044.15	\$ 140,706.83	\$ -	\$ 23,047	\$ 136,332	\$ 136,332			
	VILLAGE ADMINISTRATOR	\$ 68,745.51	\$ 56,231.35	\$ 60,044.15	\$ 140,706.83	\$ -	\$ 23,047	\$ 136,332	\$ 136,332	\$ 63,647	\$ (72,685)	No

\$ (4,374.83)	-3.11%	2026 Budget decrease
decrease		

VILLAGE CLERK

VILLAGE OF KRONENWETTER
Staffing Sheet - Village Clerk
2025 Adopted Budget, 2026 Dept. Request, & 2026 Proposed Budget

<u>Position</u>	<u>2025 Adopted Budget</u>	<u>2026 Dept. Request</u>	<u>2026 Proposed Budget</u>
<u>Full-time:</u>			
Village Clerk	1.00	1.00	1.00
Deputy Clerk (208 hours)	0.10	-	-
Administrative Assistant	1.00	-	-
<u>Part-time:</u>			
Summer Intern (16 weeks; 640 hours)	-	0.31	0.31
<u>Elections:</u>			
Various Number of Pollworkers (working for 2-4 elections each year)	-	-	-
Total	<u>2.10</u> FTE	<u>1.31</u> FTE	<u>1.31</u> FTE

Notes:

1) FTE - Full Time Equivalent

2) Do not fill Deputy Clerk & Administrative Assistant positions for 2026.

3) Add Summer Intern for 16 weeks to assist Village Clerk/Planning Technician with celebrations, communications, newsletters, and marketing.

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Village Clerk / Personnel / Elections

Section 4, ItemG.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>VILLAGE CLERK (51420):</u>												
100-51421-110-110	Salaries & Wages - Clerk	\$ 75,203.25	\$ 54,640.83	\$ 65,222.07	\$ 61,800.00	\$ 33,346.28	\$ 58,558			New Village Clerk started position on 3/4/2025.		
100-51421-110-151	FICA Taxes - Clerk	5,541.13	4,140.22	4,838.22	4,727.70	2,468.36	4,480					
100-51421-110-152	Retirement - Clerk	2,679.77	3,725.09	3,932.64	4,264.20	2,041.52	4,070					
100-51421-110-154	Health Insurance - Clerk	8,900.27	18,055.07	17,434.53	21,125.52	9,723.69	17,605					
100-51421-131-000	Employee Assistance Program (EAP)-Clerk	13.50	27.00	29.00	29.00	-	25					
100-51421-156-000	Workers Comp Ins	-	-	-	-	-	85					
100-51421-322-000	Misc - Bonding - Clerk	130.31	40.00	-	150.00	255.00	255					
100-51421-340-000	Seminars & Mileage - Clerk	1,349.38	4,451.03	1,826.98	4,000.00	105.00	2,000					
100-51422-110-110	Salaries & Wages - Deputy Clerk	6,485.83	8,937.60	5,101.42	5,311.78	3,281.00	5,000					
100-51422-110-151	FICA Taxes - Deputy Clerk	482.91	657.48	374.57	406.35	239.45	383					
100-51422-110-152	Retirement - Deputy Clerk	423.06	607.74	352.07	366.51	228.11	348					
100-51422-110-154	Health Insurance - Deputy	2,798.77	3,524.33	1,882.95	2,112.55	1,357.68	2,037					
100-51422-110-156	Workers Comp Ins	-	-	-	-	-	7					
100-51422-322-000	Misc - Bonding - Deputy Clerk	-	-	-	150.00	-	-					
100-51422-340-000	Seminars & Mileage - Deputy Clerk	-	-	-	500.00	-	90					
100-51420-110-000	Salaries - Admin (Clerk)							\$ 72,026	\$ 72,026	Deputy Clerk position not to be filled in 2026.		
100-51420-120-000	Hourly Wages - Regular (Deputy Clerk)							-	-			
100-51420-121-000	Hourly Wages - Overtime (Deputy Clerk)							-	-			
100-51420-151-000	FICA Taxes							5,510	5,510			
100-51420-152-000	Retirement							5,186	5,186			
100-51420-154-000	Health Insurance							21,126	21,126			
100-51420-155-000	Life Insurance							-	-			
100-51420-156-000	Workers Comp Ins							90	90			
100-51420-157-000	Education/Training							600	600	Notary Clerk training		
100-51420-169-000	Employee Assistance Program (EAP)							35	35			
100-51420-310-000	Office Supplies & Expenses							100	100			
100-51420-324-000	Professional Membership Dues							150	150			
100-51420-325-000	Conferences/Registration Fees							1,650	1,650			
100-51420-330-000	Travel Exps - Meals/Mileage/Hotel							1,600	1,600			
100-51420-522-000	Insurance - Employee Bonds							-	-			
	VILLAGE CLERK	\$ 104,008.18	\$ 98,806.39	\$ 100,994.45	\$ 104,943.61	\$ 53,046.09	\$ 94,943	\$ 108,073	\$ 108,073			

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Village Clerk / Personnel / Elections

Section 4, ItemG.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>ADMINISTRATIVE ASSISTANT (51421):</u>												
100-51423-110-110	Salaries & Wages	\$ 11,931.76	\$ 37,657.38	\$ 51,568.80	\$ 53,117.78	\$ 10,336.57	\$ 10,337					
100-51423-110-151	FICA Taxes	972.39	2,766.23	3,789.74	4,063.51	758.01	758					
100-51423-110-152	Retirement	53.57	2,582.59	3,560.83	3,665.13	719.11	719					
100-51423-110-154	Health Insurance	-	16,989.46	18,895.73	21,125.52	3,920.70	3,921					
100-51423-131-000	Employee Assistance Program (EAP)	-	-	-	29.00	-	6					
100-51423-340-000	Seminars & Mileage	162.39	1,365.70	502.43	1,500.00	-	-					
100-51421-120-000	Hourly Wages - Regular							\$ -	\$ -			
100-51421-121-000	Hourly Wages - Overtime							-	-			
100-51421-151-000	FICA Taxes							-	-			
100-51421-152-000	Retirement							-	-			
100-51421-154-000	Health Insurance							-	-			
100-51421-155-000	Life Insurance							-	-			
100-51421-156-000	Workers Comp Ins							-	-			
	ADMINISTRATIVE ASSISTANT	\$ 13,120.11	\$ 61,361.36	\$ 78,317.53	\$ 83,500.94	\$ 15,734.39	\$ 15,741	\$ -	\$ -			Position not to be filled in 2026.
<u>COMMUNICATIONS/CELEBRATIONS (51422):</u>												
100-51420-350-000	Community Events	\$ 4,007.57	\$ 4,952.63	\$ 7,085.10	\$ 8,500.00	\$ 2,351.91	\$ 7,000					
100-51420-360-000	Public Relations/Marketing	789.21	790.19	1,086.98	1,500.00	946.20	1,500					
100-51900-960-000	Publications	1,041.82	2,793.47	1,208.91	2,700.00	1,023.61	2,500					
100-51900-970-000	Newsletter	2,598.19	5,765.28	1,470.00	8,000.00	-	3,000					
100-51422-120-000	Hourly Wages - Regular (Intern)							\$ 12,800	\$ 12,800			
100-51422-151-000	FICA Taxes							979	979			
100-51422-156-000	Workers Comp Ins							16	16			
100-51422-xxx-000	Community Events							8,500	8,500			
100-51422-xxx-000	Public Relations/Marketing							1,500	1,500			
100-51422-xxx-000	Publications							2,700	2,700			
100-51422-xxx-000	Newsletter							5,000	5,000			
	COMMUNICATIONS/CELEBRATIONS	\$ 8,436.79	\$ 14,301.57	\$ 10,850.99	\$ 20,700.00	\$ 4,321.72	\$ 14,000	\$ 31,495	\$ 31,495			Add New Summer Intern for 2026 (16 weeks)
<u>PERSONNEL (51430):</u>												
100-51900-095-000	Unemployment	\$ 2,345.90	\$ -	\$ 12,907.46	\$ 10,000.00	\$ -	\$ 5,000					
100-51900-115-000	Village Employee Event	296.78	1,072.77	378.05	1,000.00	451.37	1,000					
100-51900-120-000	Employee Settlements	-	-	-	7,875.00	-	-					
100-51400-516-000	Uniforms/Apparel	620.12	851.15	201.51	1,000.00	-	300					
100-51400-517-000	Employee Safety/Wellness/Gifts	-	921.99	148.35	350.00	10.53	350					
100-51430-138-000	Village Employee Event							\$ 1,000	\$ 1,000			
100-51430-158-000	Unemployment Compensation							10,000	10,000			
100-51430-159-000	Employee Settlements							-	-			
100-51430-xxx-000	Employee Safety/Wellness/Gifts							350	350			
100-51430-xxx-000	Uniforms/Apparel							1,000	1,000			
	PERSONNEL	\$ 3,262.80	\$ 2,845.91	\$ 13,635.37	\$ 20,225.00	\$ 461.90	\$ 6,650	\$ 12,350	\$ 12,350			

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Village Clerk / Personnel / Elections

Section 4, ItemG.

				Actual	Amended	Year-to-Date	Estimated	Dept.		2026 Goal	Difference	Met or
Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	(Pre-Audit) 12/31/2024	Budget 12/31/2025	Actual 8/31/2025	Year-end 12/31/2025	Request Budget 2026	Proposed Budget 2026	(3% yr incr, since 2024 actual)	(+ or -) from Goal	NOT Met Goal
<u>ELECTIONS (51440):</u>												
100-51440-000-000	Elections	\$ 244.66	\$ -	\$ -	\$ -	\$ -	\$ -					
100-51440-110-110	Salaries & Wages - Elections	13,706.40	9,366.42	32,676.42	15,000.00	9,913.02	10,500					
100-51440-110-151	FICA Taxes	14.80	32.78	147.68	1,147.50	66.96	100					
100-51440-110-152	Retirement	-	-	12.85	-	-	-					
100-51440-110-154	Health Insurance	-	-	65.12	-	-	-					
100-51440-350-000	Other Expenses & Supplies	18,932.48	10,686.34	13,622.61	15,000.00	1,630.73	5,265					
100-51440-128-000	Temporary Wages - Elections							\$ 36,000	\$ 36,000	\$ 36,000		
100-51440-151-000	FICA Taxes							-	-		(4) elections w/training,	
100-51440-152-000	Retirement							-	-		plus 9 business days for	
100-51440-154-000	Health Insurance							-	-		early in-person voting for	
100-51440-155-000	Life Insurance							-	-		each election, & machine	
100-51440-156-000	Workers Comp Ins							45	45		testing day.	
100-51440-157-000	Education/Training							500	500			
100-51440-242-000	Repairs/Maint - Machinery/Equipment							1,000	1,000			
100-51440-287-000	Computer Maint Services							1,500	1,500			
100-51440-310-000	Office Supplies							5,800	5,800			
100-51440-311-000	Postage & Shipping							6,200	6,200			
	ELECTIONS	\$ 32,898.34	\$ 20,085.54	\$ 46,524.68	\$ 31,147.50	\$ 11,610.71	\$ 15,865	\$ 51,045	\$ 51,045			
	VILLAGE CLERK/PERSONNEL/ELECTIONS	\$ 161,726.22	\$ 197,400.77	\$ 250,323.02	\$ 260,517.05	\$ 85,174.81	\$ 147,199	\$ 202,963	\$ 202,963	\$ 265,342	\$ 62,379	Yes
									\$ (57,554.05) decrease	-22.09%	2026 Budget decrease	

FINANCE / TREASURER

VILLAGE OF KRONENWETTER
Staffing Sheet - Village Treasurer/Finance Department
2025 Adopted Budget, 2026 Dept. Request, & 2026 Proposed Budget

<u>Position</u>	<u>2025 Adopted Budget</u>	<u>2026 Dept. Request</u>	<u>2026 Proposed Budget</u>	
Full-time:				
Finance Director/Treasurer (2,080 hours)	0.52 FTE	-	-	(shared with Utilities & 4 TID's)
Account Clerk #1	0.80	0.42 FTE	0.42 FTE	(shared with Utilities)
Account Clerk #2	-	0.80	0.80	(shared with Utilities)
Part-time:				
Finance Director/Treasurer (1,195 hours)	-	0.30	0.30	(shared with Utilities & 4 TID's)
Total	<u>1.32 FTE</u>	<u>1.52 FTE</u>	<u>1.52 FTE</u>	

Notes:

1) FTE - Full Time Equivalent

2) Finance Director/Treasurer 2025 budgeted position is transitioning from Full-time (2,080 hours) to Part-time (1,195 hours) starting in Sept. 2025. Hours are allocated between General Fund, Utilities, and 4 TID's.

3) Account Clerk #1 is leaving employment at 5/31/2026, and moving out-of-state. An Account Clerk #2 position is proposed to be hired on 1/1/2026 to be cross-trained in all Account Clerk duties, as well as providing assistance for January 2026 tax collection and year-end 2025 audit closure processes.

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Finance Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>ACCOUNTING / FINANCIAL AUDIT formerly Account Clerk(51510):</u>												
100-51427-110-110	Salaries & Wages - Acct Clerk	\$ 28,252.83	\$ 59,549.65	\$ 42,978.52	\$ 42,494.22	\$ 26,498.23	\$ 42,494					
100-51427-110-151	FICA Taxes - Acct Clerk	2,153.65	4,378.99	3,155.05	3,250.81	1,926.21	3,251					
100-51427-110-152	Retirement - Acct Clerk	1,598.75	4,051.60	2,967.00	2,932.10	1,843.34	2,953					
100-51427-110-154	Health Insurance - Acct Clerk	9,312.75	19,965.94	15,130.82	16,900.42	10,858.67	16,901					
100-51427-131-000	Employee Assist. Program (EAP)-Acct Clerk	27.00	27.00	29.00	29.00	-	29					
100-51427-156-000	Workers Comp Ins - Acct Clerk	-	-	-	-	-	62					
100-51427-322-000	Misc - Bonding - Acct Clerk	250.00	-	-	150.00	-	-					
100-51427-340-000	Seminars & Mileage - Acct Clerk	843.21	880.77	1,594.51	1,300.00	574.84	1,000					
100-51400-510-000	Independent Audit/Accounting	18,533.12	24,645.00	25,570.57	46,000.00	12,122.36	26,000					
100-51510-120-000	Hourly Wages - Regular (Acct. Clerk)							\$ 63,713	\$ 63,713	2026: Add Add'l Clerk - 5 months Overtime: 30 annual hours		
100-51510-121-000	Hourly Wages - Overtime (Acct. Clerk)							1,200	1,200			
100-51510-151-000	FICA Taxes							4,966	4,966			
100-51510-152-000	Retirement							4,674	4,674			
100-51510-154-000	Health Insurance							25,774	25,774	No increase for 2026, since John's team will do all monthly closing journal entries.		
100-51510-155-000	Life Insurance							-	-			
100-51510-156-000	Workers Comp Ins							83	83			
100-51510-157-000	Education/Training							500	500			
100-51510-169-000	Employee Assistance Program (EAP)							50	50			
100-51510-213-000	Accounting/Auditing Fees							26,000	26,000			
100-51510-310-000	Office Supplies & Expenses							500	500			
100-51510-325-000	Conferences/Registration Fees							500	500			
100-51510-330-000	Travel Exps - Meals/Mileage/Hotel							500	500			
ACCOUNTING / FINANCIAL AUDIT		\$ 60,971.31	\$ 113,498.95	\$ 91,425.47	\$ 113,056.55	\$ 53,823.65	\$ 92,690	\$ 128,460	\$ 128,460			

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Finance Department

								Dept.			2026 Goal			
		Actual	Actual	Actual	Amended	Year-to-Date	Estimated	Request	Proposed	(3% yr incr,	Difference	Met or		
Account Number	Account Name	12/31/2022	12/31/2023	(Pre-Audit) 12/31/2024	Budget 12/31/2025	Actual 8/31/2025	Year-end 12/31/2025	Budget 2026	Budget 2026	since 2024 actual)	(+ or -) from Goal	NOT Met Goal		
<u>FINANCE DIRECTOR / TREASURER (51520):</u>														
100-51520-110-110	Salaries & Wages	\$ 52,457.99	\$ 80,077.55	\$ 38,589.32	\$ 50,498.55	\$ 2,000.00	\$ 9,800			John began position on 9/8/25				
100-51520-110-151	FICA Taxes	3,858.55	4,686.40	2,911.88	3,863.14	153.00	750							
100-51520-110-152	Retirement	3,299.65	2,477.40	2,633.01	3,484.40	-	-							
100-51520-110-154	Health Insurance	3,684.42	14,089.51	8,275.50	11,830.29	-	-							
100-51520-110-156	Workers Comp Ins	-	-	-	-	-	14							
100-51520-131-000	Employee Assistance Program (EAP)	27.00	27.00	29.00	29.00	-	6			John contracted 1/30-8/31/25				
100-51520-300-001	Fin. Dir./Treas. - Contracted Services	-	-	-	-	29,909.03	34,640							
100-51520-322-000	Miscellaneous-Bonding	625.00	-	-	150.00	-	-							
100-51520-340-000	Seminars & Mileage	1,675.26	4,149.04	1,664.45	4,000.00	-	-							
100-51520-999-000	Budget Adjustment	-	-	-	(20,000.00)	-	-							
100-51900-910-000	Tax Refunds & Adjustments	-	-	-	-	-	-							
100-51900-991-000	Bank & Investment Fees	1,359.99	2,071.52	607.00	1,000.00	320.00	500							
100-51520-120-000	Hourly Wages - Regular							\$ 31,495	\$ 31,495					
100-51520-151-000	FICA Taxes							2,410	2,410					
100-51520-152-000	Retirement							-	-					
100-51520-154-000	Health Insurance							-	-					
100-51520-155-000	Life Insurance							-	-					
100-51520-156-000	Workers Comp Ins							40	40					
100-51520-169-000	Employee Assistance Program (EAP)							30	30					
100-51520-310-000	Office Supplies & Expenses							300	300					
100-51520-324-000	Professional Membership Dues							300	300					
100-51520-325-000	Conferences/Registration Fees							500	500					
100-51520-330-000	Travel Exps - Meals/Mileage/Hotel							1,000	1,000					
100-51520-xxx-000	Bank & Investment Fees							550	550					
	FINANCE DIRECTOR / TREASURER	\$ 66,987.86	\$ 107,578.42	\$ 54,710.16	\$ 54,855.38	\$ 32,382.03	\$ 45,710	\$ 36,625	\$ 36,625					
FINANCE DEPARTMENT		\$ 127,959.17	\$ 221,077.37	\$ 146,135.63	\$ 167,911.93	\$ 86,205.68	\$ 138,400	\$ 165,085	\$ 165,085	\$ 154,904	\$ (10,181)	No		

\$ (2,826.93)	-1.68%	2026 Budget decrease
decrease		

VILLAGE ASSESSOR

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Village Assessor

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>VILLAGE ASSESSOR (51530):</u>												
100-51530-110-000	Assessor Fee	\$ 16,433.88	\$ 16,838.92	\$ 17,275.40	\$ 16,500.00	\$ 11,683.60	\$ 17,525					
	Less: Allocation to TID Funds						(1,845)					
100-51530-113-000	Assessor Fee - Manufacturing	1,190.11	959.20	1,088.54	1,300.00	-	1,285					
100-51530-218-001	Assessor Fee							\$ 32,000	\$ 32,000			
	Less: Allocation to TID Funds							(3,369)	(3,369)			
100-51530-218-002	Assessor Fee - Manufacturing							1,500	1,500			
100-51530-218-003	Revaluation Fee							90,000	90,000	2026 = 50%; 2027 = 50%		
	Less: Allocation to TID Funds							(9,477)	(9,477)	Reassessment required to be completed by 12/31/2027.		
VILLAGE ASSESSOR		\$ 17,623.99	\$ 17,798.12	\$ 18,363.94	\$ 17,800.00	\$ 11,683.60	\$ 16,965	\$ 110,654	\$ 110,654	\$ 19,466	\$ (91,188)	NO

\$ 92,854.00
increase

521.65% 2026 Budget increase

VILLAGE OF KRONENWETTER
Assessment Contract Fees Allocation
2025 Estimates, 2026 Proposed Budget, & 2027 Financial Plan

2025 Estimate				2026 Proposed Budget		2027 Financial Plan	
	2025 Equalized Valuation	% of Total	2025 Estimated Assessment Maintenance Cost	2026 Estimated Assessment Maintenance Cost	2026 Estimated Revaluation Cost	2027 Estimated Assessment Maintenance Cost	2027 Estimated Revaluation Cost
Village - all non TID areas	\$ 967,500,100	89.47%	\$ 15,680	\$ 28,631	\$ 80,523	\$ 29,525	\$ 80,523
TID #1 - Base/Increment Value	\$ 21,590,800	2.00%	\$ 351	\$ 640	\$ 1,800	\$ 660	\$ 1,800
TID #2 - Base/Increment Value	\$ 78,045,800	7.22%	\$ 1,265	\$ 2,310	\$ 6,498	\$ 2,383	\$ 6,498
TID #3 - Base/Increment Value	\$ 3,369,600	0.31%	\$ 54	\$ 99	\$ 279	\$ 102	\$ 279
TID #4 - Base/Increment Value	\$ 10,827,600	1.00%	\$ 175	\$ 320	\$ 900	\$ 330	\$ 900
TOTAL Village Equalized Value	\$ 1,081,333,900	100.00%	\$ 17,525	\$ 32,000	\$ 90,000	\$ 33,000	\$ 90,000
TID share --->			\$ 1,845	\$ 3,369	\$ 9,477	\$ 3,475	\$ 9,477
Non-TID share -->			\$ 15,680	\$ 28,631	\$ 80,523	\$ 29,525	\$ 80,523
TOTAL			\$ 17,525	\$ 32,000	\$ 90,000	\$ 33,000	\$ 90,000

2025 Estimated Assessment Maintenance Contract Cost	\$ 17,525
---	-----------

2026 First RFP Quote Assessment Maintenance Contract Cost	\$ 32,000
2026 First RFP Quote Exterior only Revaluation Contract Cost (50% - 1st year)	\$ 90,000

82.60% contract increase from previous year

2027 First RFP Quote Assessment Maintenance Contract Cost	\$ 33,000
2027 First RFP Quote Exterior only Revaluation Contract Cost (50% - 2nd year)	\$ 90,000

3.13% contract increase from previous year

MUNICIPAL BUILDING

VILLAGE OF KRONENWETTER
Staffing Sheet - Municipal Building
2025 Adopted Budget, 2026 Dept. Request, & 2026 Proposed Budget

<u>Position</u>	<u>2025 Adopted Budget</u>	<u>2026 Dept. Request</u>	<u>2026 Proposed Budget</u>
Part-time:			
Custodian (2025 Budget = 400 hrs.; 2026 Budget = 800 hrs.)	0.192 FTE	0.385 FTE	0.385 FTE
Seasonal Snowplow Driver (100 annual hrs.)	0.048	0.048	0.048
Total	<u>0.240 FTE</u>	<u>0.433 FTE</u>	<u>0.433 FTE</u>

Notes:

1) FTE - Full Time Equivalent

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Municipal Building

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>MUNICIPAL BUILDING (51560):</u>												
100-51600-000-000	Municipal Building	\$ 80.99	\$ -	\$ -	\$ -	\$ -	\$ -					
100-51600-110-110	Wages - Cleaning/Snow Removal	9,967.70	15,680.78	18,369.25	9,068.89	15,256.31	23,000					
100-51600-110-151	FICA Taxes - Cleaning/Snow Removal	796.51	1,199.59	1,405.25	693.77	1,167.15	1,760					
100-51600-110-156	Workers Comp Ins	-	-	-	-	-	740					
100-51600-326-000	Utilities	29,985.49	23,855.73	58,568.97	40,000.00	45,024.29	67,500					
100-51600-354-000	Materials & Supplies	6,925.36	10,917.09	7,066.50	5,000.00	674.57	1,000					
100-51600-355-000	Janitorial Supplies	-	-	233.88	5,000.00	657.40	4,000					
100-51600-389-000	Maintenance of Buildings	34,059.26	33,565.70	23,358.74	35,000.00	16,196.26	30,000					
100-51600-390-000	Major Repairs	-	113,441.25	74,586.75	-	-	-					
100-51560-120-000	Hourly Wages - Custodian							\$ 20,056	\$ 20,056	2026 Budget: 800 annual hrs.		
100-51560-128-000	Temp. Wages - Seasonal/Snowplowing							2,507	2,507	2026 Budget: 100 annual hrs.		
100-51560-151-000	FICA Taxes							1,726	1,726			
100-51560-156-000	Workers Comp Ins							600	600			
100-51560-221-000	Utilities - Water/Sewer							65,000	65,000			
100-51560-222-000	Utilities - Electricity/Natural Gas							included in Water/Sewer	included in Water/Sewer			
100-51560-225-000	Utilities - Telephone							included in Water/Sewer	included in Water/Sewer			
100-51560-247-000	Repairs/Maint - Building Repairs							30,000	30,000			
100-51560-310-000	Office Supplies & Expenses							1,000	1,000			
100-51560-344-000	Oper. Supplies - Janitorial							5,000	5,000			
MUNICIPAL BUILDING		\$ 81,815.31	\$ 198,660.14	\$ 183,589.34	\$ 94,762.66	\$ 78,975.98	\$ 128,000	\$ 125,889	\$ 125,889	\$ 194,604	\$ 68,715	YES

\$ 31,126.34
increase
32.85% 2026 Budget increase

OTHER GENERAL GOVERNMENT

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Other General Government / Municipal Insurance

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to- Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>OTHER GENERAL GOVERNMENT (51900):</u>												
100-51900-990-000	Dues & Memberships - Village	\$ 9,868.10	\$ 13,925.84	\$ 11,409.14	\$ 8,700.00	\$ 867.44	\$ 12,000					
100-51900-324-000	Dues & Memberships - Village							\$ 12,600	\$ 12,600	2026 Budget: 5% increase from 2025 estimate		
OTHER GENERAL GOVERNMENT		\$ 9,868.10	\$ 13,925.84	\$ 11,409.14	\$ 8,700.00	\$ 867.44	\$ 12,000	\$ 12,600	\$ 12,600	\$ 12,094	\$ (506)	No
									\$ 3,900 increase	44.83%	2026 Budget increase	

MUNICIPAL INSURANCE (51938):

100-51900-938-000	Property & Liability Insurance	\$ 8,850.91	\$ 31,679.34	\$ 30,522.21	\$ 30,000.00	\$ 4,976.00	\$ 31,500					
100-51938-511-000	Insurance-Buildings							\$ 33,000	\$ 33,000			
100-51938-513-000	Insurance-Public Liability							included in Buildings #	included in Buildings #			
MUNICIPAL INSURANCE		\$ 8,850.91	\$ 31,679.34	\$ 30,522.21	\$ 30,000.00	\$ 4,976.00	\$ 31,500	\$ 33,000	\$ 33,000	\$ 32,353	\$ (647)	No
									\$ 3,000 increase	10.00%	2026 Budget increase	

VILLAGE COMMISSIONS & COMMITTEES

VILLAGE OF KRONENWETTER
Calculation of Committee Member Wages: 2025 - 2027

Section 4, Item G.

Committee Name	# of Members	# of Meetings	2025 Meeting Pay	2026 Meeting Pay	2027 Meeting Pay	Funding Source	2025 Salary	2026 Salary	2027 Salary
<u>Admin Policy:</u>									
2025	3	18	\$ 25			Gen. Fund (Gen. Gov't)	\$ 1,350.00		
2026	3	18		\$ 40				\$ 2,160.00	
2027	3	18			\$ 40				\$ 2,160.00
<u>Board of Appeals:</u>									
2025	5	4	\$ 25			Gen. Fund (Com. Dev.)	\$ 500.00		
2026	5	4		\$ 40				\$ 800.00	
2027	5	4			\$ 40				\$ 800.00
<u>Board of Review:</u>									
2025	1	1	\$ 25			Gen. Fund (Gen. Gov't)	\$ 25.00		
2026	1	1		\$ 40				\$ 40.00	
2027	1	1			\$ 40				\$ 40.00
<u>CLIPP:</u>									
2025	3	12	\$ 25			Gen. Fund (Gen. Gov't)	\$ 900.00		
2026	3	12		\$ 40				\$ 1,440.00	
2027	3	12			\$ 40				\$ 1,440.00
<u>Planning Commission:</u>									
2025	5	12	\$ 25			Gen. Fund (Com. Dev.)	\$ 1,500.00		
2026	5	12		\$ 40				\$ 2,400.00	
2027	5	12			\$ 40				\$ 2,400.00
<u>Redevelopment Authority:</u>									
2025	5	4	\$ 25			TIF Funds	\$ 500.00		
2026	5	4		\$ 40				\$ 800.00	
2027	5	4			\$ 40				\$ 800.00
<u>Utility Committee:</u>									
2025	3	13	\$ 25			Water & Sewer Funds	\$ 975.00		
2026	3	13		\$ 40				\$ 1,560.00	
2027	3	13			\$ 40				\$ 1,560.00
<u>Police/Fire Commission:</u>									
2025	5	12	\$ 25			Gen. Fund (Public Safety)	\$ 1,500.00		
2026	5	12		\$ 40				\$ 2,400.00	
2027	5	12			\$ 40				\$ 2,400.00
<u>TIF Joint Review Board:</u>									
2025	1	3	\$ 25			TIF Funds	\$ 75.00		
2026	1	3		\$ 40				\$ 120.00	
2027	1	3			\$ 40				\$ 120.00
							42		

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Village Commissions / Village Committees

Section 4, Item G.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>VILLAGE COMMISSIONS / VILLAGE COMMITTEES (51980):</u>												
100-51500-530-110	Prop. & Infrastructure Comm - Wages	\$ 511.33	\$ 645.91	\$ -	\$ 1,500.00	\$ -	Committee no longer exists					
100-51500-540-110	CLIPP Committee - Wages	672.81	1,147.81	400.00	1,500.00	-	900					
100-51500-540-151	CLIPP Committee - FICA Taxes	-	36.34	28.75	114.75	1.85	69					
100-51500-540-156	CLIPP Committee - Workers Comp Ins	-	-	-	-	-	1					
100-51500-580-000	Recruitment & Background Check	8,270.81	5,484.50	639.80	2,000.00	664.66	1,000					
100-51500-590-110	Admin Policy Committee - Wages	780.46	778.69	250.00	1,500.00	600.00	1,350					
100-51500-590-151	Admin Policy Committee - FICA Taxes	-	28.69	17.97	114.75	47.05	104					
100-51500-590-156	Admin Policy Committee - Workers Comp Ins	-	-	-	-	-	2					
100-51500-595-110	Special/Ad Hoc Committee - Wages	107.65	655.60	150.00	1,500.00	-	Committee not active in 2025					
100-51500-595-151	Special/Ad Hoc Committee - FICA Taxes	-	17.21	10.78	114.75	0.70	Committee not active in 2025					
100-51500-596-110	Kowalski Interchange Comm - Wages	-	200.00	125.00	1,500.00	-	Committee not active in 2025					
100-51500-596-151	Kowalski Interchange Comm - FICA Taxes	-	15.32	9.10	114.75	0.45	Committee not active in 2025					
100-51500-xxx-110	Board of Review - Wages	-	-	-	-	-	25					
100-51500-xxx-151	Board of Review - FICA Taxes	-	-	-	-	-	2					
100-51500-xxx-156	Board of Review - Workers Comp Ins	-	-	-	-	-	-					
100-51500-597-100	Committees - Office Supplies	-	-	-	750.00	45.96	200					
<u>Admin Policy Committee:</u>												
100-51980-112-001	Admin Policy Committee - Committee Wages							\$ 2,160	\$ 2,160			
100-51980-151-001	Admin Policy Committee - FICA Taxes							165	165			
100-51980-156-001	Admin Policy Committee - Workers Comp							3	3			
<u>Board of Review:</u>												
100-51980-112-002	Board of Review - Committee Wages							40	40			
100-51980-151-002	Board of Review - FICA Taxes							3	3			
100-51980-156-002	Board of Review - Workers Comp							-	-			
<u>CLIPP Committee:</u>												
100-51980-112-003	CLIPP Committee - Committee Wages							1,440	1,440			
100-51980-151-003	CLIPP Committee - FICA Taxes							110	110			
100-51980-156-003	CLIPP Committee - Workers Comp							2	2			
<u>All Committees:</u>												
100-51980-310-000	All Committees - Office Supplies							500	500			
VILLAGE COMMISSIONS / COMMITTEES		\$ 10,343.06	\$ 9,010.07	\$ 1,631.40	\$ 10,709.00	\$ 1,360.67	\$ 3,653	\$ 4,423	\$ 4,423	\$ 1,729	\$ (2,694)	No
									\$ (6,286.00)	-58.70%	2026 Budget decrease	
									decrease			

PUBLIC SAFETY

POLICE DEPARTMENT

VILLAGE OF KRONENWETTER
Staffing Sheet - Police Department
2025 Adopted Budget, 2026 Dept. Request, & 2026 Proposed Budget

<u>Position</u>	<u>2025 Adopted Budget</u>	<u>2026 Dept. Request</u>	<u>2026 Proposed Budget</u>
<u>Full-time:</u>			
Police Chief	1.000 FTE	1.000 FTE	1.000 FTE
Lieutenant	1.000	1.000	1.000
Sargeants	2.000	2.000	2.000
Detective	-	1.000	1.000
Patrol Officers - Full-time	6.000	9.000	9.000
Police Court Clerk - Full-time	0.490	0.990	0.990
<u>Part-time:</u>			
Police Court Clerk - Part-time	0.350	0.350	0.350
(3) Patrol Officers - Part-time (180 hours total)	0.090	0.090	0.090
Custodian - Evidence Room (400 hours total)	0.190	0.190	0.190
Total	<u>11.120 FTE</u>	<u>15.620 FTE</u>	<u>15.620 FTE</u>

Notes:

1) FTE - Full Time Equivalent

2) 2026 Budget Dept. Request: ADD (1) Detective, 3 Patrol Officers, 1 Police Court Clerk (FT)

VILLAGE OF KRONENWETTER

2026 Additional PD Budget Costs for Proposed New Officer & New Clerical Costs

50% Police

50% Mun Court

	New Detective	New Officer #1	New Officer #2	New Officer #3	New Clerical (FT)	Grand Total Additions
<u>Wages/Fringes:</u>						
Wages	\$ 91,068	\$ 77,876	\$ 77,876	\$ 77,876	\$ 29,796	\$ 354,492
						-
Fica Taxes	6,967	5,958	5,958	5,958	2,279	27,120
Retirement	13,387	11,448	11,448	11,448	2,145	49,876
Health Ins	26,125	11,065	11,065	11,065	10,563	69,883
Dental Ins	1,094	551	551	551	-	2,747
Life Ins	200	200	200	200	-	800
Workers Comp	1,527	1,306	1,306	1,306	37	5,482
Total Wages/Fringes	\$ 140,368	\$ 108,404	\$ 108,404	\$ 108,404	\$ 44,820	\$ 510,400
<u>New Officer Start-up Costs:</u>						
Officer Start-up Costs (see listing from Chief)	\$ 17,050	\$ 17,050	\$ 17,050	\$ 17,050	\$ -	\$ 68,200
Total New Costs per employee	\$ 157,418	\$ 125,454	\$ 125,454	\$ 125,454	\$ 44,820	\$ 578,600

2026 PD Budget for New Officer Costs		
Start up costs per officer:	Cost	Notes
vest, carrier, pouches	\$1,600	
Initial issue uniforms, equipment	\$2,000	duty & class A; equipment for vest/belt
Taser	\$2,200	X26P (which is the cheapest model)
badges	\$400	two shirt, one wallet badge
portable radio	\$5,300	APX6000 (older model but still in service)
medical & psych exams	\$750	
additional fuel	\$2,500	one patrol officer driving roughly 12-15k miles/yr
training & education	\$800	one patrol officer driving roughly 12-15k miles/yr
misc expenses	\$1,500	IT cost for storage, office supplies, evidence, equip/repair, ammo
TOTAL COST PER OFFICER	\$17,050	

NOTE: In speaking to Dianne, adding four more officers would necessitate an additional full-time clerk instead of an additional part-time one

2026 PD Budget for New Offi	
Scenarios car purchase put build (lights, siren, camera, seats, etc):	Cars Needed
With no additional officers added	1
With one position added (detective)	1
With two positions added (no Det)	2
With three positions added; 2 patrol, 1 Det	2
With four positions added; 2 patrol, 1 Det	3
Additional costs per car:	Cost
Arbitrator Camera System	\$6,200
Radar Unit	\$2,500
Rifle	\$1,400
Misc equipment	\$5,000

icer Costs	
Squad + Build	Notes
60k	Just need the one car we always buy each year; Explorer goes to auction & we can re-use equip for in new car
65k	Explorer goes to Det; need additional money because we can't use old equip from Explorer for build
130k	Explorer goes to auction; both new cars go to patrol; no spare car
130k	Explorer goes to Det; both new cars go to patrol; no spare car
195k	Explorer goes to Det; two cars to patrol; with this many on patrol we would need a spare
Notes	

dog pole, leg cuffs, restrainit belt, reel tape; soft transport helmet, stop sticks, AED, ballistic helmet, shield

VILLAGE OF KRONENWETTER
2026 Proposed Budget - with DEPT. REQUEST staffing increases
Police Department

Section 4, ItemG.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 7/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal	Chief's Notes
POLICE OPERATIONS (52100):													
Personal Services													
100-52000-120-100	Police Chief & Lieutenant	\$ 99.00	\$ -	\$ -	\$ -	\$ -	\$ -						
100-52000-120-138	Training & Conf - Police Chief	1,124.97	1,315.83	1,610.37	2,000.00	471.95	1,800			2,000.00			WCPA conference, WCC re-trainer; FBINAA retrainer
100-52000-120-140	Employee Assistance Prog-Chief	27.00	27.00	29.00	29.00	-	29						
100-52000-120-145	Life Insurance-Chief	-	-	-	-	-	-						
100-52000-120-146	Professional Dues-Police Chief	475.00	480.00	510.00	575.00	510.00	510			600.00			
100-52000-120-157	EAP-Lieutenant	27.00	27.00	29.00	29.00	-	29						
100-52000-120-158	Premium Pay - Lieutenant	269.41	-	-	-	-	-						
100-52000-120-159	Professional Dues - Lieutenant	168.00	150.00	245.00	250.00	275.00	275			325.00			I asked for \$275 in but got cut to \$250 for 2025; Dues will be no less than \$275 & that's w/o any increases
100-52000-120-160	Training & Conf - Lieutenant	1,569.59	304.00	1,100.00	2,000.00	651.40	652			2,000.00			Lt skipped the Homicide Investigator's Conference in 2025; has applied to FBI National Academy--unknown when he will go
100-52000-120-238	Training - Officers	3,297.55	4,328.30	5,932.12	6,500.00	1,557.93	3,500			6,500.00			I had to cancel & deny multiple trainings due to staffing; hoping to get Sgt Shope to Command College in 2025, which is 2k
100-52000-120-240	Emergency Assist Prog-Officers	243.00	243.00	261.00	174.00	-	-						
100-52000-120-250	Legal Services-Police Dept	4,641.00	50.00	354.00	1,000.00	793.38	1,000			1,500.00			Legal plans for Chief & Lt, plus any legal fees due to needing the attorney
100-52000-120-320	Ammunition	1,877.17	2,680.48	2,789.58	3,000.00	375.13	3,000			3,000.00			
100-52000-120-321	FT Officers Protective Clothing	5,861.13	5,984.37	6,726.02	9,000.00	3,365.35	9,000			9,000.00			officer uniform account \$750 X 10, plus money needed for purchases like replacment equipment or new officer, etc.
100-52000-120-322	PT Officers Protective Clothing	-	497.24	190.96	500.00	-	-			500.00			
100-52000-120-323	Physical Exams	1,318.00	1,370.50	-	1,000.00	-	750			1,000.00			
100-52000-120-324	Fuel	30,049.57	27,029.90	26,828.42	40,000.00	11,694.33	26,000			30,000.00			
100-52000-120-326	Telephone & Utilities	7,233.98	7,376.51	7,172.37	8,700.00	3,553.04	6,100			8,900.00			PD portion of TDS hasn't been billed to us since early 2024. Talked to Treasurer & that will start being billed to us again in 2026. If we were billed for PD share of TDS, we'd be left with \$100 at the end of 2025.
100-52000-120-380	Equipment Repairs/Maintenance	7,839.04	20,378.73	16,708.44	20,000.00	6,014.01	12,000			20,000.00			It's been a good year maintenance cost wise, but that can change, like it did in 2023 & 20224
100-52000-120-381	Vehicle Accident - Repairs	-	-	1,353.80	-	-	-						
100-52000-120-460	Office Supplies	4,424.62	5,159.53	4,933.58	5,500.00	2,065.23	5,300			5,500.00			
100-52000-120-475	Postage & Shipping	421.49	354.23	228.64	550.00	367.77	550			550.00			
100-52000-120-476	Property Room/Evidence	826.50	688.30	872.35	1,000.00	120.19	1,000			1,000.00			LEAP Conference
100-52000-120-477	Narcas Supplies	-	(120.00)	-	-	-	-						
100-52000-120-600	PD Licensing Expenses	-	-	-	-	-	-						
100-52000-120-811	Outlay - Equipment	9,412.63	6,885.50	6,605.50	17,300.00	7,837.50	17,000			15,300.00			
100-52000-120-815	PD Contracted Services	159.05	478.43	500.62	500.00	138.01	500			500.00			Dist. Atty. Officer/Fill-ins for our officers to at prelim. Hearings
100-52000-120-820	PD Computer Supplies/Expense	25,230.13	31,177.81	29,923.23	35,000.00	13,196.00	30,000			40,000.00			iPro body cam and squad camera software is end of life, migration to a new server & system in summer 2026 @ \$7,200; have to set aside money for open records video redaction costs; Estimated 6.8% cost from CCIT in 2026 will push our CCIT costs to approx \$26,500
100-52000-120-938	Police Department Insurance	24,535.97	28,472.39	33,500.91	32,925.00	789.12	32,925						
100-52000-121-110	Salaries & Wages - Lieutenant	85,804.77	104,193.69	103,173.05	105,633.39	65,357.25	104,943						
100-52000-121-151	FICA Tax - Lieutenant	12,478.91	9,202.14	7,738.63	8,080.95	4,884.38	8,028						
100-52000-121-152	Retirement - Lieutenant	20,172.12	16,286.25	14,491.90	15,105.57	9,827.67	15,689						
100-52000-121-154	Health Insurance - Lieutenant	1,397.00	18,705.04	18,968.02	21,125.52	13,573.89	21,125						
100-52000-122-110	Salaries & Wages - FT Officers	421,723.16	608,225.36	514,776.03	525,510.82	303,532.47	492,788						
	Overtime - Officers/Sgts						20,000						
100-52000-122-151	FICA Tax - FT Officers	32,819.56	46,172.04	38,974.68	37,372.28	22,676.22	39,228						
100-52000-122-152	Retirement - FT Officers	50,413.46	78,311.55	72,976.25	69,859.29	44,735.56	76,662						
100-52000-122-154	Health Insurance - FT Officers	40,261.01	17,929.83	59,464.43	136,315.44	65,431.71	127,362						
	Life Ins						1,315						
100-52000-123-110	Salaries & Wages - PT Officers	5,055.54	420.46	5,098.04	7,561.80	1,824.43	7,088						
100-52000-123-151	FICA Tax - PT Officers	370.08	32.17	390.00	578.48	139.56	542						
100-52000-125-110	Salaries & Wages - Property Room	7,259.49	7,803.00	7,862.00	7,416.00	5,597.77	9,688						
100-52000-125-151	FICA Tax - Prop Room Mgr	555.22	596.94	601.43	567.32	428.20	741						
100-52000-127-110	Salaries & Wages - Police Chief	90,199.09	119,278.49	113,108.41	116,246.20	70,736.30	114,985						
100-52000-127-151	FICA Tax - Police Chief	130.20	7,096.43	8,495.63	8,892.83	5,297.33	8,796						
100-52000-127-152	Retirement - Police Chief	116.92	12,604.53	15,886.32	16,623.21	10,641.23	17,190						
100-52000-127-154	Health Ins - Police Chief	-	17,118.98	18,968.02	21,125.52	13,573.89	21,125						
100-52000-128-110	Salaries & Wages - Sargeant	-	4,555.24	183,485.04	189,481.12	114,978.08	187,565						
100-52000-128-151	FICA Tax - Sargeant	-	348.47	14,043.70	13,475.16	8,645.82	14,349						
100-52000-128-152	Retirement - Sargeant	-	652.31	25,464.85	25,188.86	16,993.73	28,041						
100-52000-128-154	Health Ins - Sargeant	-	-	-	31,354.80	18,053.12	38,630						I cut 5925k from "green" PD budget lines from 2024 to 2025 (not including cap equip for squad car and build, equip replacement fund)
100-52000-128-157	EAP - Sargeant	-	-	-	58.00	-	58						
100-52100-110-000	Salaries - Admin							\$ 226,527	\$ 226,527				
100-52100-120-000	Hourly Wages - Regular							927,669	927,669				
100-52100-121-000	Hourly Wages - Overtime							25,000	25,000				
100-52100-122-000	Holiday Pay							25,798	25,798				
100-52100-124-000	Shift Differential Pay							9,074	9,074				
100-52100-128-001	Temporary Wages - PT Officers							7,302	7,302				
100-52100-128-002	Temporary Wages - Custodian							9,979	9,979				
100-52100-151-000	FICA Tax							94,200	94,200				

VILLAGE OF KRONENWETTER
2026 Proposed Budget - with DEPT. REQUEST staffing increases
Police Department

Section 4, ItemG.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 7/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal	Chief's Notes
100-52100-152-000	Retirement							178,469	178,469				
100-52100-154-000	Health Insurance							294,777	294,777				
100-52100-155-000	Life Insurance							2,115	2,115				
100-52100-156-000	Workers Comp Ins							20,364	20,364				
	New Start-up Costs for New Officers							68,200	68,200				
100-52100-157-001	Education/Training/Schools -Chief/Lt/Sgt							4,000	4,000				Could we put Sgt's with Officers' training?
100-52100-157-002	Education/Training/Schools-Sgt's & Officers							6,500	6,500				
100-52100-164-000	Employee Health Tests/Physicals							1,000	1,000				
100-52100-169-000	Employee Assistance Program							290	290				
100-52100-212-000	Legal Services							1,500	1,500				See comments above
100-52100-221-000	Utilities - Water/Sewer							Included in 225	Included in 225				
100-52100-222-000	Utilities - Electricity/Natural Gas							Included in 225	Included in 225				
100-52100-225-000	Utilities - Telephone							8,900	8,900				See comments above
100-52100-241-000	Repairs/Maint. - Motor Vehicles/Equipment							20,000	20,000				See comments above
100-52100-281-000	Postage Meter Lease Contract							100	100				
100-52100-286-000	Software License Fees												Can be removed
100-52100-287-000	Computer & Maint/IT Services							40,000	40,000				iPro body cam and squad camera software is end of life, migration to a new server & system in summer 2026 @ \$7,200
100-52100-290-000	Outside Contracted Services							500	500				Prelim Hearing Testifier with DA's Office
100-52100-310-000	Office Supplies							5,500	5,500				
100-52100-311-000	Postage & Shipping							550	550				
100-52100-315-000	Investigative Expenses												I will track this and potentiall add it to future years. We did have close to \$500 of expenses this year, but that is much higher than past
100-52100-324-000	Professional Membership Dues, Chief & Lt							925	925				Covers both Chief & Lt
100-52100-325-000	Conferences/Registration Fees												all training related expenses listed under 157-001 & 157-002
100-52100-327-000	Public Relation Expenses							400	400				NNO, Halloween giveaways, candy
100-52100-330-000	Travel Exps - Meals/Miles/Hotel												all training related expenses listed under 157-001 & 157-002
100-52100-341-000	Oper Supplies - Firearms & Ammunition							3,000	3,000				combine "ammunition" with 341-000 & 342-000 into one account please
100-52100-342-000	Oper Supplies - Ammunition												
100-52100-343-000	Oper Supplies-Prop Evidence Room							1,000	1,000				
100-52100-347-001	Oper Supplies - Protective Clothing - FT							9,000	9,000				
100-52100-347-002	Oper Supplies - Protective Clothing - PT							500	500				
100-52100-351-000	Maint Supplies - Fuel							30,000	30,000				
100-52100-511-000	Insurance - Buildings												
100-52100-512-000	Insurance - Vehicles/Equipment							34,000	34,000	combined			
100-52100-811-000	Cap Equip - Automotive/Equip							-	-				62 k for new car, build out and equipment - Internal Cap. Equip. Fund
100-52100-819-000	Cap Equip - All Other							15,300	15,300				
	POLICE OPERATIONS	\$ 899,887.33	\$ 1,214,871.97	\$ 1,372,371.34	\$ 1,545,104.56	\$ 850,703.95	\$ 1,507,858	\$ 2,072,439	\$ 2,072,439				
POLICE GRANTS (52101):													
100-52000-120-812	PD Grant Expenditures	-	18,309.92	1,800.00	-	-	-						
100-52101-391-000	Other Supplies - Matching Grant							-	-				
	POLICE GRANTS	\$ -	\$ 18,309.92	\$ 1,800.00	\$ -	\$ -	\$ -	\$ -	\$ -				
POLICE DONATIONS (52102):													
100-52102-390-000	Other Supplies - All Other							-	-				
	POLICE DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
CROSSING GUARDS (52105):													
Personal Services													
100-52000-110-110	Salaries & Wages - Crossing Guards	\$ 4,425.74	\$ 4,920.00	\$ 5,062.78	\$ 4,860.00	\$ 2,932.72	\$ 5,760						
100-52000-110-151	FICA Tax - Crossing Guards	344.79	376.43	387.37	371.79	224.32	441						
100-52000-110-154	Insurance - Crossing Guards	173.09	260.55	914.92	915.00	-	-						
100-52000-110-156	Workers Comp Ins	-	-	-	-	-	185						
100-52105-128-000	Temporary Wages - Seasonal/PT							\$ 5,933	\$ 5,933				
100-52105-151-000	FICA Tax							454	454				
100-52105-156-000	Workers Comp Ins							158	158				
100-52105-346-000	Oper Supplies - Uniforms							150	150				
100-52105-349-000	Oper Supplies - All Other							-	-				
	CROSSING GUARDS	\$ 4,943.62	\$ 5,556.98	\$ 6,365.07	\$ 6,146.79	\$ 3,157.04	\$ 6,386	6,695	6,695				
POLICE CLERK/DEPUTY CLERK (52110) - shared with Municipal Court:													
Personal Services													
100-52000-124-110	Salaries & Wages - FT Police Clerk	\$ 24,442.82	\$ 26,928.71	\$ 28,254.07	\$ 26,675.15	\$ 17,931.54	\$ 28,463						
100-52000-124-151	FICA Tax - FT Police Clerk	1,829.97	1,988.06	2,073.32	2,040.65	1,301.13	2,177						
100-52000-124-152	Retirement - FT Police Clerk	1,562.53	1,802.20	1,936.19	1,840.59	1,246.57	1,978						
100-52000-124-154	Health Ins - FT Police Clerk	8,052.65	10,024.14	9,293.50	9,506.48	6,650.82	10,352						
100-52000-126-110	Salaries & Wages - PT Police Clerk	-	-	7,668.29	25,323.17	5,689.27	17,727		51				

VILLAGE OF KRONENWETTER
2026 Proposed Budget - with DEPT. REQUEST staffing increases
Police Department

Section 4, ItemG.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 7/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal	Chief's Notes
100-52000-126-151	FICA Tax - PT Police Clerk	-	-	586.61	1,937.21	435.25	1,356						
100-52000-120-434	Employee Assist Prog-PD Clerk	27.00	27.00	29.00	29.00	-	47						
100-52000-120-437	Mileage - PD Clerk	83.95	199.12	12.73	200.00	165.90	200						
100-52000-120-438	Training/Meetings - PD Clerk	-	50.00	-	1,000.00	235.01	235						decided to skip training conference this year after surgery;
100-52000-120-439	Dues & Memberships - PD Clerk	-	-	-	-	-	-						
100-52110-120-000	Hourly Wages - FT & PT Clerks							\$ 77,377	\$ 77,377				
100-52110-151-000	FICA Tax							5,919	5,919				
100-52110-152-000	Retirement							4,256	4,256				
100-52110-154-000	Health Insurance							20,915	20,915				
100-52110-155-000	Life Insurance							-	-				
100-52110-156-000	Workers Comp Ins							97	97				
100-52110-157-000	Education/Training, meals, hotel							1,200	1,200				should budget \$1200 for the LEAP conference in 2026
100-52110-169-000	Employee Assistance Program							47	47				
100-52110-324-000	Professional Membership Dues							-	-				
100-52110-325-000	Conferences/Registration Fees							-	-				put it all under edu/trng account
100-52110-330-000	Travel Exps - Meals/Miles/Hotel							225	225				meals and hotel under edu/trng
POLICE CLERK/DEPUTY CLERK		\$ 35,998.92	\$ 41,019.23	\$ 49,853.71	\$ 68,552.25	\$ 33,655.49	\$ 62,535	\$ 110,036	\$ 110,036				
POLICE DEPARTMENT		\$ 940,829.87	\$ 1,279,758.10	\$ 1,430,390.12	\$ 1,619,803.60	\$ 887,516.48	\$ 1,576,779	\$ 2,189,170	\$ 2,189,170	\$ 1,516,213	\$ (672,957)	No	
Additional Costs for Proposed New Staffing								\$ 578,600	\$ 578,600				

Police Department Equipment										2026 NOTES
	2022	2023	2024	2025	2026	2027	2028	2029	2030	
Outlay - Equipment	Proposed	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
Handguns	-		5,500							Zoll + AED to replace aging units all FT with upgraded portable four replacements + 1 extra for 2026
Assault Rifles/Shotgun/Ballistic Shield				1,000						
ECD (Taser)		1,750		2,700		3,000		3,500		
AED	1,500				2,500		5,000		5,500	
Other				1,500						
Portable Radio	4,200			5,700	5,300					
Bullet Proof Vests	2,100	4,100	2,300	6,400	7,500	7,200	6,000	4,000	10,000	
Total Outlay Equipment	7,800	5,850	7,800	17,300	15,300	10,200	11,000	7,500	15,500	
Capital Outlay - Squad Car Replace	Car	SUV	SUV	SUV	SUV	SUV	SUV	SUV	SUV	
Squad Car	31,000	40,000	42,000	47,000	42,000	44,000	45,000	47,000	49,000	
Belco Installation	3,500	3,700	4,000	17,000	18,000	20,000	21,000	22,300	24,000	
Additional Lighting and Equip	3,325	3,500	3,900	-	-	-	-	-	-	
Tear Down and Set Up Costs	3,000	3,400	3,900	-	-	-	-	-	-	
Graphics	650	650	700	-	-	-	-	-	-	
Arbitrator camera system			6,500	-	-	-	-	-	-	
Other				22,000						
Total Capital Outlay - Squad Car Replace	41,475	51,250	61,000	86,000	60,000	64,000	66,000	69,300	73,000	
Total PD Capital Budget	\$49,275	\$57,100	\$68,800	\$103,300	\$75,300	\$74,200	\$77,000	\$76,800	\$88,500	

FIRE DEPARTMENT

VILLAGE OF KRONENWETTER
Staffing Sheet - Fire Department
2025 Adopted Budget, 2026 Dept. Request, & 2026 Proposed Budget

<u>Position</u>	<u>2025 Adopted Budget</u>	<u>2026 Dept. Request</u>	<u>2026 Proposed Budget</u>
Management Team:			
Fire Chief	1	1	1
Deputy Chief (presently vacant)	-	-	-
EMS Coordinator	1	1	1
Captains	4	4	4
Lieutenants	4	4	4
Fire/EMS Crew:			
Firefighter/EMS member	30	30	30
Total	<u>40</u> members	<u>40</u> members	<u>40</u> members

Notes:

1) There are no full-time members with the Fire Department. All employees are paid hourly, with the Management Team receiving Stipend Pay for their additional responsibilities.

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Fire Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>FIRE PROTECTION SERVICES (52200):</u>												
100-52200-201-110	Salaries & Wages - Fire Dept	\$ 67,009.88	\$ 172,284.25	\$ 153,838.68	\$ 163,290.00	\$ 86,899.85	\$ 160,000			W/C Fire rate set by population		
100-52200-201-131	Employee Assistance Program	688.50	688.50	578.00	1,160.00	-	600					
100-52200-201-151	FICA Tax - Fire Dept	5,159.91	13,534.93	11,647.25	12,491.69	6,604.71	12,240					
100-52200-201-152	Retirement - Fire Dept	-	16,370.48	7,477.07	10,000.00	4,164.82	9,700					
100-52200-201-156	Workers Comp Ins	-	-	-	-	-	3,726					
100-52200-201-321	Protective Clothing	25,308.89	21,334.21	18,385.46	20,000.00	13,845.38	20,000					
100-52200-201-322	Miscellaneous FD Supplies	404.93	937.47	1,013.42	1,000.00	522.51	1,000					
100-52200-201-323	Physical Exams	1,516.00	1,160.25	1,950.00	1,500.00	607.00	1,300					
100-52200-201-324	Fuel	4,901.34	6,714.40	4,573.90	7,000.00	3,595.08	6,000					
100-52200-201-326	Utilities - Siren	376.05	561.83	352.18	500.00	224.37	450					
100-52200-201-327	Radios	12,133.59	7,499.68	8,441.60	10,000.00	9,058.00	10,000					
100-52200-201-328	Disability/Accident Death Policy Ins	3,517.80	5,940.35	8,276.95	8,500.00	-	8,500					
100-52200-201-329	Mileage - Fire Dept	2,032.51	995.05	-	-	-	-					
100-52200-201-330	Phone Reimbursement	760.00	480.00	480.00	960.00	280.00	480					
100-52200-201-331	FD Dues & Memberships	600.00	600.00	675.00	1,000.00	1,584.00	1,584					
100-52200-201-340	Training/Schooling/Meetings	200.00	2,345.00	4,136.97	4,000.00	1,894.61	3,000					
100-52200-201-350	Office Expenses & Supplies	860.95	5,996.63	(3,811.39)	1,500.00	891.26	1,500					
100-52200-201-351	Fire Prevention Supplies	2,036.50	-	-	-	-	-					
100-52200-201-380	Equipment Repairs/Maintenance	57,292.25	76,179.53	21,596.62	30,000.00	14,323.03	30,000					
100-52200-201-383	Field Tools Outlay	1,499.02	8,251.74	7,410.70	7,500.00	4,213.56	7,500					
100-52200-201-820	Computer Purchase/Software	-	1,500.00	1,484.59	3,000.00	236.25	1,750					
100-52200-201-938	Fire Department Insurance	16,552.68	19,031.43	19,276.07	25,000.00	-	25,000					
100-52200-120-000	Hourly Wages							\$ 150,000	\$ 150,000	Propose 3% increase over 2025 actual		
100-52200-123-000	Stipend Pay							14,520	14,520			
100-52200-151-000	FICA Taxes							12,586	12,586			
100-52200-152-000	Retirement							9,800	9,800			
100-52200-156-000	Workers Comp Ins							3,242	3,242			
100-52200-157-000	Education/Training/Schools							4,000	4,000			
100-52200-164-000	Employee Health Tests/Physicals							1,500	1,500	W/C Fire rate set by population		
100-52200-166-000	Disability/Accident/Death Ins							8,925	8,925			
100-52200-169-000	Employee Assistance Program (EAP)							725	725			
100-52200-175-000	Phone Reimbursement							480	480			
100-52200-222-000	Electricity - Siren							500	500			
100-52200-241-000	Repairs/Maint - Motor Vehicles/Equipment							30,000	30,000			
100-52200-277-000	Radio Maint Services							25,000	25,000	Replace (5) radios in 2026		
100-52200-310-000	Office Supplies & Expenses							1,500	1,500			
100-52200-324-000	Membership Dues							1,700	1,700			
100-52200-346-000	Oper Supplies - Uniforms							4,000	4,000			
100-52200-347-000	Oper Supplies - Protective Clothing							30,000	30,000			
100-52200-349-000	Oper Supplies - All Other							1,000	1,000			
100-52200-351-000	Maint Supplies - Fuel							6,000	6,000	\$100/employee x 40 employees Start protective clothing replacement in 2026		

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Fire Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
100-52200-393-000	Other Supplies - Fire/Field Tools							7,500	7,500			
100-52200-512-000	Insurance-Vehicles/Equipment							26,250	26,250			
100-52200-808-000	Computer Equipment/Software							2,000	2,000			
	FIRE PROTECTION SERVICES	\$ 202,850.80	\$ 362,405.73	\$ 267,783.07	\$ 308,401.69	\$ 148,944.43	\$ 304,330	\$ 341,228	\$ 341,228			
<u>FIRE GRANTS (52201):</u>												
100-52200-201-940	FD Grant Matching	\$ 3,346.20	\$ -	\$ 14,090.43	\$ 10,000.00	\$ 20,000.00	\$ 20,000					
100-52201-391-000	Other Supplies - Matching Grant							\$ 20,000	\$ 20,000			
	FIRE GRANTS	\$ 3,346.20	\$ -	\$ 14,090.43	\$ 10,000.00	\$ 20,000.00	\$ 20,000	\$ 20,000	\$ 20,000			
<u>EMS/FIRST RESPONDER SERVICES (52300):</u>												
100-52200-300-110	Salaries & Wages - First Resp/EMS	\$ 19,703.50	\$ 24,393.64	\$ 34,590.62	\$ 45,000.00	\$ 23,676.00	\$ 45,000					
100-52200-300-151	FICA Tax - First Resp/EMS	1,473.74	3,088.97	2,686.00	3,442.50	1,821.91	3,443					
100-52200-300-152	Retirement - First Resp/EMS	-	985.28	1,483.66	2,000.00	1,534.03	2,150					
100-52200-300-156	Workers Comp Ins	-	-	-	-	-	Included in Fire					
100-52200-301-000	Equipment Supplies/Maintenance	3,316.03	4,850.81	3,804.78	5,000.00	2,759.62	5,000					
100-52200-301-340	Training/Schooling/Meetings	1,017.20	860.33	1,554.84	4,000.00	1,316.04	3,000					
100-52200-301-350	Supplies, Mileage & Expenses	1,604.89	2,977.70	2,803.22	3,000.00	2,112.71	3,000					
100-52200-301-360	Medical/Physicals	-	687.25	67.00	500.00	225.50	500					
100-52200-301-811	Outlay - Equipment	-	4,002.45	3,146.00	4,000.00	754.18	2,500					
100-52300-120-000	Hourly Wages							\$ 36,350	\$ 36,350			
100-52300-xxx-000	EMS On-Call Pay							10,000	10,000			
100-52300-151-000	FICA Taxes							3,546	3,546			
100-52300-152-000	Retirement							2,150	2,150			
100-52300-156-000	Workers Comp Ins							Included in Fire	Included in Fire			
100-52300-157-000	Education/Training/Schools							4,000	4,000			
100-52300-164-000	Employee Health Tests/Physicals							500	500			
100-52300-169-000	Employee Assistance Program (EAP)							Included in Fire	Included in Fire			
100-52300-340-000	Oper Supplies - Line Operations							8,000	8,000			
100-52300-811-000	Cap Equip - Automotive/Equipment							4,000	4,000			
	EMS/FIRST RESPONDER SERVICES	\$ 27,115.36	\$ 41,846.43	\$ 50,136.12	\$ 66,942.50	\$ 34,199.99	\$ 64,593	\$ 68,546	\$ 68,546			

Last raise was 1/1/2023
Propose 3% increase over 2025 actual

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Fire Department

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>EMS GRANTS (52301):</u>												
100-52200-301-370	EMS Grant Expense	\$ 870.00	\$ 61,644.95	\$ -	\$ -	\$ -	\$ -					
100-52301-391-000	Other Supplies - Matching Grant							\$ -	\$ -			
	EMS GRANTS	\$ 870.00	\$ 61,644.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<u>CONTRACTED AMBULANCE SERVICES (52310):</u>												
100-52200-310-210	Ambulance-Outside Services	\$ 21,200.00	\$ 10,300.00	\$ 19,850.00	\$ 22,000.00	\$ 10,500.00	\$ 21,000			2025 Estimate = 420 runs		
100-52200-310-329	Ambulance-Service/Standby Fee	48,731.60	60,931.12	56,475.56	65,000.00	52,674.16	52,674					
100-52310-293-000	Ambulance-Base Standby Fees							\$ 21,000	\$ 21,000	2026 Budget = 420 runs		
100-52310-294-000	Ambulance-Ambul Run Fees							53,977	53,977	2026 Budget = 2% increase		
	CONTR. AMBULANCE SERVICES	\$ 69,931.60	\$ 71,231.12	\$ 76,325.56	\$ 87,000.00	\$ 63,174.16	\$ 73,674	\$ 74,977	\$ 74,977			
FIRE DEPARTMENT		\$ 304,113.96	\$ 537,128.23	\$ 408,335.18	\$ 472,344.19	\$ 266,318.58	\$ 462,597	\$ 504,751	\$ 504,751	\$ 432,835	\$ (71,916)	No

\$ 32,406.81	6.86%	2026 Budget increase
increase		

Summary of Budgetary Increase:

Protective Clothing (start replacing clothing)	10,000
Radios - maintenance (raise # of radios to replace)	15,000
Matching Grant (record as "gross" expense here, and insert \$10,000 revenue match as well)	10,000

All Other Departmental "Net Decreases"	(2,593)	-0.55%	2026 Budget decrease
			(Fire budget decrease, excluding Protective Clothing, Radios, & Matching Grant)

Net 2026 Budget Increase - Fire Department

\$ 32,407

VILLAGE OF KRONENWETTER
Summary of Ambulance Billing Costs to Riverside Fire District
2022 - 2026

Year	Per Capita Cost		WDOA Population		Base Fee	Processing Fee per Call		# of Calls		Processing Fees	Total Ambulance Cost	Annual Cost Increase	% Annual Cost Increase
2022	\$ 5.80	x	8,402 2021 pop.	=	\$ 48,731.60	\$ 50.00	x	424	=	\$ 21,200.00	\$ 69,931.60 Actual		
2023	\$ 5.92	x	8,561 2022 pop.	=	\$ 50,681.12	\$ 50.00	x	411	=	\$ 20,550.00	\$ 71,231.12 Actual	\$ 1,299.52	1.86%
2024	\$ 6.04	x	8,539 2023 pop.	=	\$ 51,575.56	\$ 50.00	x	397	=	\$ 19,850.00	\$ 71,425.56 Actual	\$ 194.44	0.27%
2025	\$ 6.16	x	8,551 2024 pop.	=	\$ 52,674.16	\$ 50.00	x	210 (Actual: 1/1-6/30/25)	=	\$ 10,500.00	\$ 73,674.16 Estimate	\$ 2,248.60	3.15%
						\$ 50.00	x	210 (Estimate: 7/1-12/31/25)	=	\$ 10,500.00			
2026	2% increase \$ 6.28	x	8,595 2025 pop.	=	\$ 53,976.60 Estimate	\$ 50.00	x	420 Estimate	=	\$ 21,000.00 Estimate	\$ 74,976.60 Estimate	\$ 1,302.44	1.77%

INSPECTIONS

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Other Public Safety

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>BUILDING INSPECTIONS (52400):</u>												
100-52400-400-110	Salaries & Wages - Bldg. Inspections	\$ 9,019.16	\$ 13,129.42	\$ -	\$ -	\$ -	\$ -					
100-52400-400-151	FICA Taxes - Bldg. Inspections	649.08	964.37	-	-	-	-					
100-52400-400-152	Retirement - Bldg. Inspections	590.77	892.76	-	-	-	-					
100-52400-400-154	Health Insurance - Bldg. Inspections	2,976.14	2,081.57	-	-	-	-					
100-52400-400-250	Contracted Inspector Services	20,572.50	13,073.88	18,413.60	25,000.00	-	18,500					
100-52400-400-352	Administrative Books, Codes	668.59	-	-	-	-	-					
100-52400-400-353	House Numbers	-	233.52	84.21	600.00	58.49	100					
100-52400-400-354	Computer Software & Supplies	1,427.63	-	-	1,000.00	1,950.80	2,000					
										2026 Budget: assumption 8% increase: 2025 = \$120/inspection; 2026 = \$130/inspection		
100-52400-219-000	Contracted Inspector Services							20,000	20,000			
100-52400-xxx	Administrative Books, Codes							500	500			
100-52400-xxx	House Numbers							300	300			
100-52400-386-000	Computer Software & Supplies							2,000	2,000			
BUILDING INSPECTIONS		\$ 35,903.87	\$ 30,375.52	\$ 18,497.81	\$ 26,600.00	\$ 2,009.29	\$ 20,600	\$ 22,800	\$ 22,800	\$ 19,608	\$ (3,192)	NO

\$ (3,800) -14.29% 2026 Budget decrease
decrease

WEIGHTS & MEASURES INSPECTIONS (52410):

100-51900-994-000	Weights & Measures Inspections	\$ 400.00	\$ 400.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750					
100-52410-xxx-000	Weights & Measures Inspections							\$ 1,000	\$ 1,000			
WEIGHTS & MEASURES INSPECTIONS		\$ 400.00	\$ 400.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750	\$ 1,000	\$ 1,000	\$ 795	\$ (205)	NO

\$ 250 33.33% 2026 Budget increase
increase

POLICE & FIRE COMMISSION

VILLAGE OF KRONENWETTER
Staffing Sheet - Police & Fire Commission
2025 Adopted Budget, 2026 Dept. Request, & 2026 Proposed Budget

<u>Position</u>	<u>2025 Adopted Budget</u>	<u>2026 Dept. Request</u>	<u>2026 Proposed Budget</u>
<u>Full-time:</u>			
Police Court Clerk - Full-time	0.060	0.060	0.060
Total	<u>0.060</u> FTE	<u>0.060</u> FTE	<u>0.060</u> FTE

Notes:

1) FTE - Full Time Equivalent

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Other Public Safety

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<i>POLICE & FIRE COMMISSION (52800):</i>												
100-51500-535-110	PFC Committee - Wages	\$ -	\$ 1,200.00	\$ 750.00	\$ 1,500.00	\$ 125.00	\$ 1,500					
100-51500-535-151	PFC Committee - FICA Taxes	-	91.81	53.91	114.75	13.04	115					
100-51500-535-156	Workers Comp Ins	-	-	-	-	-	2					
100-52800-100-321	PFC Postage	12.24	197.21	50.00	25.00	191.87	200					
100-52800-100-340	PFC Training/Schooling	140.00	-	-	375.00	-	-					
100-52800-100-354	Materials & Supplies	67.12	(0.66)	102.51	100.00	-	100					
100-52800-101-110	PFC Clerk - Salaries & Wages	802.13	2,774.69	4,400.72	5,927.81	2,936.61	4,400					
100-52800-101-151	PFC Clerk - FICA Taxes	284.46	335.89	325.93	453.48	215.95	337					
100-52800-101-152	PFC Clerk - Retirement	193.92	228.07	234.66	409.02	152.67	306					
100-52800-101-154	PFC Clerk - Health Insurance	986.01	1,426.33	1,138.67	2,112.55	814.52	1,600					
100-52800-330-000	PFC Legal Services	-	-	-	-	-	-					
100-52800-112-000	Committee Wages - PFC							\$ 2,400	\$ 2,400			
100-52800-120-000	Hourly Wages - PFC Clerk							4,532	4,532			
100-52800-151-000	FICA Taxes							530	530			
100-52800-152-000	Retirement							326	326			
100-52800-154-000	Health Insurance							1,600	1,600			
100-52800-155-000	Life Insurance							-	-			
100-52800-156-000	Workers Comp Ins							10	10			
100-52800-157-000	Training/Schooling							250	250			
100-52800-212-000	Legal Services							-	-			
100-52800-310-000	Office Supplies & Expenses							100	100			
100-52800-311-000	Postage							200	200			
POLICE & FIRE COMMISSION		\$ 2,485.88	\$ 6,253.34	\$ 7,056.40	\$ 11,017.61	\$ 4,449.66	\$ 8,560	\$ 9,948	\$ 9,948	\$ 7,479	\$ (2,469)	NO

\$ (1,069.61) **-9.71% 2026 Budget decrease**
decrease

PUBLIC WORKS

VILLAGE OF KRONENWETTER
Staffing Sheet - Public Works Department
2025 Adopted Budget, 2026 Dept. Request, & 2026 Proposed Budget

<u>Position</u>	<u>2025 Adopted Budget</u>	<u>2026 Dept. Request</u>	<u>2026 Proposed Budget</u>	
<u>Full-time:</u>				
Public Works Director	0.450 FTE	0.450 FTE	0.450 FTE	(shared with Utilities & TID #2 Admin.)
Crew Leader	1.000	1.000	1.000	
Assistant Crew Leader	1.000	1.000	1.000	
Operator/Laborer	1.000	1.000	1.000	
Operator/Laborer	1.000	1.000	1.000	
Mechanic	1.000	1.000	1.000	
Operator I / DPW Maintenance	0.250	-	-	(shared with Utilities)
Operator II / DPW Maintenance	-	0.250	0.250	(shared with Utilities)
<i>(Projected to move position from Operator I to Operator II in 2026)</i>				
<u>Part-time:</u>				
Seasonal Snowplow Driver (100 hrs.)	0.048	0.048	0.048	
Seasonal Snowplow Driver (100 hrs.)	0.048	0.048	0.048	
<i>Total Combined Snowplow Drivers = 200 hrs. annually</i>				
Total	<u>5.796</u> FTE	<u>5.796</u> FTE	<u>5.796</u> FTE	

Notes:

1) FTE - Full Time Equivalent

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Public Works Department

Section 4, ItemG.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>PUBLIC WORKS ADMIN/ENGINEERING (53100):</u>												
100-53000-300-000	Engineering Costs	\$ (2,367.68)	\$ -	\$ 5,232.50	\$ 25,000.00	\$ 19,632.50	\$ 27,500					
100-53000-300-110	Consultant Fees/Contract	25,304.08	-	-	-	-	-					
100-53000-302-110	Salaries & Wages - PW Director	25,233.72	23,064.58	23,711.11	42,873.75	26,092.48	42,598					
100-53000-302-131	EAP Fringe - PW Director	20.25	27.00	14.50	29.00	-	29					
100-53000-302-151	FICA Tax - PW Director	1,787.06	1,723.87	1,773.92	3,279.84	1,944.14	3,259					
100-53000-302-152	Retirement - PW Director	1,232.39	1,204.88	1,636.89	2,958.29	1,814.03	2,961					
100-53000-302-154	Health Insurance - PW Director	5,672.80	12,939.06	4,869.25	9,506.48	6,107.56	9,506					
100-53000-302-156	Workers Comp Ins	-	-	-	-	-	1,370					
100-53000-302-322	Phone Expense - PW Director	120.00	142.50	-	-	-	-					
100-53000-302-330	Mileage	128.19	183.48	-	-	148.03	350					
100-53000-302-340	Seminars/Training/Mileage	1,699.75	2,133.20	1,148.38	1,500.00	1,392.00	1,500					
100-53100-110-000	Salaries - Admin.							\$ 44,387	\$ 44,387			
100-53100-151-000	FICA Taxes							3,396	3,396			
100-53100-152-000	Retirement							3,196	3,196			
100-53100-154-000	Health Insurance							9,506	9,506			
100-53100-155-000	Life Insurance							-	-			
100-53100-156-000	Workers Comp Ins							1,179	1,179			
100-53100-169-000	Employee Assistance Program (EAP)							35	35			
100-53100-175-000	Phone Reimbursement							-	-			
100-53100-215-000	Engineering/Consulting Fees							15,000	15,000			
100-53100-236-000	Outside Services - GIS/Mapping							5,000	5,000			
100-53100-310-000	Office Supplies & Expenses							500	500			
100-53100-324-000	Professional Membership Dues							1,000	1,000			
100-53100-325-000	Conferences/Registration Fees							1,200	1,200			
100-53100-330-000	Travel Exps-Meals/Miles/Hotel							1,500	1,500			
100-53100-335-000	Business Meeting Expenses							200	200			
	PUBLIC WORKS ADMIN/ENGINEERING	\$ 58,830.56	\$ 41,418.57	\$ 38,386.55	\$ 85,147.36	\$ 57,130.74	\$ 89,073	\$ 86,099	\$ 86,099			
<u>PUBLIC WORKS GRANTS (53101):</u>												
100-53101-391-000	Other Supplies - Matching Grant							-	-			
	PUBLIC WORKS GRANTS	-	-	-	-	-	-	-	-			
<u>HIGHWAY/STREET MAINTENANCE (53311):</u>												
100-53000-311-110	Salaries & Wages - PW Crew	\$ 331,724.06	\$ 339,494.40	\$ 351,128.60	\$ 365,569.63	\$ 221,714.85	\$ 363,136					
100-53000-311-130	Employees Physicals	332.25	227.75	346.25	350.00	585.25	515					
100-53000-311-137	EAP Fringe - PW Crew	148.50	135.00	145.00	150.00	-	174					
100-53000-311-151	FICA Tax - PW Crew	24,962.72	25,135.05	26,083.70	27,966.08	16,411.89	27,780					
100-53000-311-152	Retirement - PW Crew	21,113.96	21,394.84	24,287.00	25,224.30	15,300.51	25,060					
100-53000-311-154	Health Insurance - PW Crew	77,201.00	83,649.93	96,996.76	126,753.12	64,703.80	110,906					
100-53000-311-156	Workers Comp Ins - PW Crew	-	-	-	-	-	11,678					
100-53000-311-344	Patching Material-Asphalt	18,866.52	46,070.67	31,983.50	65,000.00	53,583.87	55,000					
100-53000-311-345	Seal Coating	237,623.93	238,405.30	298,381.86	300,000.00	279,699.79	300,000					
100-53000-311-346	Crackfilling	44,998.80	44,998.80	65,000.00	65,000.00	65,000.00	65,000					
100-53000-311-347	Pavement Marking	15,992.17	12,505.85	20,000.00	20,000.00	11,240.80	20,000					
100-53000-311-348	Gravel & Road Base	6,355.29	12,303.20	7,787.96	25,000.00	6,488.83	25,000					
100-53000-311-349	Capital - Road Improvements	67,221.06	30,942.04	-	-	-	-					

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Public Works Department

Section 4, Item G.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
100-53000-311-357	Culverts	10,827.40	8,195.08	10,655.96	15,000.00	2,535.03	5,000			2025 reduction due to light winter		
100-53000-311-358	Road Signs	3,661.13	977.53	4,213.54	4,300.00	1,586.66	4,000					
100-53000-311-359	Bridge Inspections	980.00	810.00	2,365.00	2,000.00	-	-					
100-53000-311-380	Equipment Repairs/Maintenance	63,871.93	75,411.65	48,297.12	70,000.00	16,913.18	50,000					
100-53000-311-381	Traffic Signal Maint & Repairs	5,444.70	4,780.24	1,412.49	6,500.00	1,377.16	3,000					
100-53000-311-384	Fuel & Oil Changes	60,770.43	58,592.92	41,232.68	65,000.00	29,073.62	50,000					
100-53000-311-814	Equipment Rentals	13,182.71	16,625.48	4,133.62	34,000.00	29,884.19	32,000					
100-53000-938-000	Public Works Insurance	41,765.37	23,504.53	27,418.70	45,000.00	-	45,000					
100-53000-940-000	Right-of-Way Tree Work	-	-	750.00	2,000.00	-	1,000					
100-53311-110-000	Hourly Wages - DPW Crew							\$ 366,554	\$ 366,554			
100-53311-121-000	Hourly Wages - Overtime - DPW Crew							17,282	17,282			
100-53311-122-000	Hourly Wages - Premium Pay							included in OT	included in OT			
100-53311-125-000	Hourly Wages - Call Time Pay							included in OT	included in OT			
100-53311-128-000	Temporary Wages - Seasonal							5,014	5,014			
100-53311-129-000	Temporary Wages - Overtime							-	-			
100-53311-137-000	Out-of-Classification Pay							-	-			
100-53311-151-000	FICA Taxes							29,747	29,747			
100-53311-152-000	Retirement							27,636	27,636			
100-53311-154-000	Health Insurance							110,906	110,906			
100-53311-155-000	Life Insurance							-	-			
100-53311-156-000	Workers Comp Ins							10,331	10,331			
100-53311-157-000	Education/Training/Schools							1,000	1,000			
100-53311-164-000	Employee Health Tests/Physicals							600	600			
100-53311-169-000	Employee Assistance Program (EAP)							280	280			
100-53311-219-000	Contracted Bridge Inspections							2,500	2,500			
100-53311-230-000	Road Maintenance							386,000	386,000			
	(Seal Coating/Crackfilling/Pavement Marking)											
100-53311-233-000	Right-of-Way Tree Work							750	750			
100-53311-241-000	Repairs/Maint - Motor Vehicles/Equipment							60,000	60,000			
100-53311-325-000	Conferences/Registration Fees							500	500			
100-53311-330-000	Travel Exps-Meals/Miles/Hotel							500	500			
100-53311-351-000	Maint Supplies - Fuel & Oil Changes							60,000	60,000			
100-53311-363-000	Other Supplies - Signage							4,100	4,100			
100-53311-364-000	Other Supplies - Traffic Signals							1,450	1,450			
100-53311-372-000	Patching Material-Asphalt							32,000	32,000			
100-53311-373-000	Gravel & Road Base							8,000	8,000			
100-53311-511-000	Insurance-Buildings							47,000	47,000			
								included in Bldgs	included in Bldgs			
100-53311-512-000	Insurance-Vehicles/Equipment											
100-53311-532-000	Rentals - Motorized Equipment							29,000	29,000			
HIGHWAY/STREET MAINTENANCE		\$ 1,047,043.93	\$ 1,044,160.26	\$ 1,062,619.74	\$ 1,264,813.13	\$ 816,099.43	\$ 1,194,249	\$ 1,201,150	\$ 1,201,150			

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Public Works Department

Section 4, Item G.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>WINTER MAINTENANCE (53312):</u>												
100-53000-311-342	Salt/Brine	\$ 172,914.78	\$ 165,013.20	\$ 97,160.13	\$ 225,000.00	\$ 52,161.97	\$ 145,428					
100-53000-312-355	Winter Maint-Plow Blades/Etc.	9,246.25	9,712.65	4,625.72	10,000.00	2,494.93	10,000					
100-53000-312-356	Winter Damage-Private Property	276.59	45.00	-	300.00	-	-					
100-53312-157-000	Education/Training/Schools							\$ 500	\$ 500			
100-53312-356-000	Winter Maint - Plow Blades/Etc.							4,750	4,750			
100-53312-357-000	Winter Maint - Damage Repairs							300	300			
100-53312-374-000	Winter Supplies - Sand							500	500			
100-53312-375-000	Winter Supplies - Salt							187,000	187,000			
100-53312-376-000	Winter Supplies - Brine							-	-			
	WINTER MAINTENANCE	\$ 182,437.62	\$ 174,770.85	\$ 101,785.85	\$ 235,300.00	\$ 54,656.90	\$ 155,428	\$ 193,050	\$ 193,050			
<u>GARAGE OPERATIONS (53313):</u>												
100-53000-312-326	Garage Utilities	\$ 10,000.90	\$ 14,190.46	\$ 8,593.54	\$ 15,000.00	\$ 7,886.11	\$ 14,000					
100-53000-312-329	Uniforms & Safety Equipment	5,234.47	6,499.91	7,869.08	6,500.00	3,333.51	5,500					
100-53000-312-354	Office Supplies	741.23	226.74	485.25	300.00	440.95	441					
100-53000-314-320	Garage Supplies & Expenses	14,765.20	17,976.97	12,015.76	20,000.00	11,818.49	15,000					
100-53000-314-422	Weather Sirens	26,578.94	-	250.00	1,000.00	1,250.00	2,500					
100-53313-221-000	Utilities - Water/Sewer							\$ 250	\$ 250			
100-53313-222-000	Utilities - Electricity/Natural Gas							14,500	14,500			
100-53313-225-000	Utilities - Telephone							included in Elec/Gas	included in Elec/Gas			
100-53313-310-000	Office Supplies							500	500			
100-53313	Weather Sirens							1,750	1,750			
100-53313-346-000	Oper Supplies - Uniforms							7,000	7,000			
100-53313-347-000	Oper Supplies - Protective Clothing							1,000	1,000			
100-55420-390-000	Other Supplies - All Other							12,375	12,375			
	GARAGE OPERATIONS	\$ 57,320.74	\$ 38,894.08	\$ 29,213.63	\$ 42,800.00	\$ 24,729.06	\$ 37,441	\$ 37,375	\$ 37,375			
<u>STREET LIGHTING (53420):</u>												
100-53000-315-420	Street Lighting	\$ 44,231.09	\$ 49,063.35	\$ 53,810.07	\$ 60,000.00	\$ 24,107.50	\$ 55,000					
100-53420-222-000	Electricity - Street Lighting							\$ 57,000	\$ 57,000			
	STREET LIGHTING	\$ 44,231.09	\$ 49,063.35	\$ 53,810.07	\$ 60,000.00	\$ 24,107.50	\$ 55,000	\$ 57,000	\$ 57,000			
<u>STORM SEWER MAINTENANCE (53441):</u>												
100-53000-301-000	Stormwater Permit Requirements	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -					
100-53000-311-360	Stormwater	395.69	2,500.00	2,500.00	2,500.00	2,500.00	2,500					
100-53441-	Stormwater Permit Requirements							\$ 2,500	\$ 2,500			
100-53441-	Stormwater - Supplies							500	500			
	STORM SEWER MAINTENANCE	\$ 1,395.69	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500	\$ 3,000	\$ 3,000			

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Public Works Department

Section 4, ItemG.

		Actual	Actual	Actual	Amended	Year-to-Date	Estimated			Proposed	2026 Goal	Difference	Met or		
Account Number	Account Name	12/31/2022	12/31/2023	(Pre-Audit) 12/31/2024	Budget 12/31/2025	Actual 8/31/2025	Year-end 12/31/2025	Dept. Request Budget 2026	Budget 2026	(3% yr incr, since 2024 actual)	(+ or -) from Goal	NOT Met Goal			
<u>REFUSE/GARBAGE COLLECTION (53620):</u>															
100-53000-620-317	Yard Waste Site Exp	\$ -	\$ 28,500.00	\$ 7,420.88	\$ 15,000.00	\$ 1,335.18	\$ 6,000			2025 included Refuse & Solid Waste	Harter's = 2,885 est. households <i>(18.9% increase in 2026 Harter refuse/garbage rate)</i>				
100-53000-620-320	Solid Waste Collection Expense	329,151.16	336,989.55	317,756.05	413,000.00	202,417.59	350,000								
100-53620-	Yard Waste Site Exp							\$ 7,000	\$ 7,000						
100-53620-	Refuse/Garbage Pickup							298,078	298,078						
	REFUSE/GARBAGE COLLECTION	\$ 329,151.16	\$ 365,489.55	\$ 325,176.93	\$ 428,000.00	\$ 203,752.77	\$ 356,000	\$ 305,078	\$ 305,078						
<u>SOLID WASTE DISPOSAL (53631):</u>															
100-53631-	Solid Waste Disposal-County Landfill							\$ 95,000	\$ 95,000						
	SOLID WASTE DISPOSAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000	\$ 95,000						
<u>RECYCLING PROGRAM (53635):</u>															
100-53000-620-315	Recycling Expenses	\$ 133,971.08	\$ 126,726.41	\$ 129,952.92	\$ 145,000.00	\$ 75,290.16	\$ 130,000			Harter's = 2,885 est. households <i>(25.4% increase in 2026 Harter recycling rate)</i>					
100-53635-	Recycling Pickup							\$ 162,368	\$ 162,368						
	RECYCLING PROGRAM	\$ 133,971.08	\$ 126,726.41	\$ 129,952.92	\$ 145,000.00	\$ 75,290.16	\$ 130,000	\$ 162,368	\$ 162,368						
<u>BUDGET ADJUSTMENT (53999):</u>															
100-53000-999-000	Budget Adjustment	-	-	-	\$ (145,000.00)	-	-								
	BUDGET ADJUSTMENT	-	-	-	\$ (145,000.00)	-	-	-	-						
	PUBLIC WORKS DEPARTMENT	\$ 1,854,381.87	\$ 1,843,023.07	\$ 1,743,445.69	\$ 2,118,560.49	\$ 1,258,266.56	\$ 2,019,691	\$ 2,140,120	\$ 2,140,120	\$ 1,848,053	\$ (292,067)	No			

\$ 21,559.51	1.02%	2026 Budget increase
increase		(TOTAL BUDGET)

Public Works Budget Distribution:

Refuse/Recycling/Solid Waste	\$ 463,122.24	\$ 492,215.96	\$ 455,129.85	\$ 573,000.00	\$ 279,042.93	\$ 486,000	\$ 562,446	\$ 562,446	2.08% 2026 Budget increase (DPW budget increase excluding Garbage/Recycling/Solid Waste)
All Other Public Works areas	1,391,259.63	1,350,807.11	1,288,315.84	1,545,560.49	979,223.63	1,533,691	1,577,674	1,577,674	
Total Public Works Department	\$ 1,854,381.87	\$ 1,843,023.07	\$ 1,743,445.69	\$ 2,118,560.49	\$ 1,258,266.56	\$ 2,019,691	\$ 2,140,120	\$ 2,140,120	

VILLAGE OF KRONENWETTER
Summary of Garbage/Recycling Fees - Harter's proposal

Section 4, ItemG.

Annual Garbage/Recycling Fee on Tax Bill (for the following service year):
(includes Spring Dropoff Costs)

Annual Amount	Annual Amount Change	Annual % Change

Harter's Annual Household Garbage/Recycling Fees invoiced to Village:

		Garbage Cost (Monthly)	Recycling Cost (Monthly)	Total Monthly Cost	Total Annual Cost	Annual Amount Change	Annual % Change
Actual	2021	\$ 6.50	\$ 3.36	\$ 9.86	\$ 118.32		
Actual	2022	\$ 6.66	\$ 3.44	\$ 10.10	\$ 121.20	\$ 2.88	2.43%
Actual	2023	\$ 6.82	\$ 3.53	\$ 10.35	\$ 124.20	\$ 3.00	2.48%
Actual	2024	\$ 7.03	\$ 3.63	\$ 10.66	\$ 127.92	\$ 3.72	3.00%
Actual	2025	\$ 7.24	\$ 3.74	\$ 10.98	\$ 131.76	\$ 3.84	3.00%
Proposed	2026	\$ 8.61	\$ 4.69	\$ 13.30	\$ 159.60	\$ 27.84	21.13%
Proposed	2027	\$ 8.95	\$ 4.88	\$ 13.83	\$ 165.96	\$ 6.36	3.98%
Proposed	2028	\$ 9.31	\$ 5.08	\$ 14.39	\$ 172.68	\$ 6.72	4.05%
Proposed	2029	\$ 9.68	\$ 5.28	\$ 14.96	\$ 179.52	\$ 6.84	3.96%
Proposed	2030	\$ 10.07	\$ 5.49	\$ 15.56	\$ 186.72	\$ 7.20	4.01%

Annual ACTUAL Garbage/Recycling Fees invoiced to Village:

(includes Spring Dropoff Costs & Solid Waste Invoices from Marathon County)

Garbage	Recycling	Total Annual Cost	Annual Amount Change	Annual % Change

Number of households: 2,870 2,870

Number of households: 2,885 2,885 <--- 2026 Budget

Annual BUDGET Garbage/Recycling Fees invoiced to Village:

(excludes Spring Dropoff Costs & Solid Waste Invoices from Marathon County)

Garbage	Recycling	Total Annual Cost	Annual Amount Change	Annual % Change
BUDGET	2026	\$ 298,078 \$ 162,368	\$ 460,446	\$ 460,446

Estimate	2025	\$ 249,346	\$ 128,806	\$ 378,152		
Proposed	2026	\$ 296,528	\$ 161,524	\$ 458,052	\$ 79,900	21.13%
Proposed	2027	\$ 308,238	\$ 168,067	\$ 476,305	\$ 18,253	3.98%
Proposed	2028	\$ 320,636	\$ 174,955	\$ 495,591	\$ 19,286	4.05%
Proposed	2029	\$ 333,379	\$ 181,843	\$ 515,222	\$ 19,631	3.96%
Proposed	2030	\$ 346,811	\$ 189,076	\$ 535,887	\$ 20,665	4.01%

Annual Number of Households receiving Garbage/Recycling Service:

	# of Households
Dec 2021	2,817
Dec 2024	2,867
May 2025	2,869
June 2025	2,870

HEALTH & HUMAN SERVICES

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Animal Control

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>ANIMAL CONTROL (54110):</u>												
100-51440-210-000	Animal Control	\$ 2,160.00	\$ 4,995.00	\$ -	\$ 5,000.00	\$ 2,725.00	\$ 5,000					
100-51440-xxx-000	Animal Control Services							6,500	6,500			
	ANIMAL CONTROL	\$ 2,160.00	\$ 4,995.00	\$ -	\$ 5,000.00	\$ 2,725.00	\$ 5,000	\$ 6,500	\$ 6,500	\$ -	\$ (6,500)	NO

\$ 1,500
increase **30.00% 2026 Budget increase**

CULTURE & RECREATION

PARKS DEPARTMENT

VILLAGE OF KRONENWETTER
Staffing Sheet - Parks Department
2025 Adopted Budget, 2026 Dept. Request, & 2026 Proposed Budget

<u>Position</u>	<u>2025 Adopted Budget</u>	<u>2026 Dept. Request</u>	<u>2026 Proposed Budget</u>
<u>Full-time:</u>			
None	-	-	-
<u>Part-time:</u>			
Seasonal Parks employee (800 hrs.)	0.385	0.385	0.385
Seasonal Parks employee (800 hrs.)	0.385	0.385	0.385
Seasonal Parks employee (800 hrs.)	0.385	0.385	0.385
<i>Total Combined Park Hours = 2,400 hrs. annually</i>			
Total	<u>1.155</u> FTE	<u>1.155</u> FTE	<u>1.155</u> FTE

Notes:

1) FTE - Full Time Equivalent

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Parks Department

Section 4, Item G.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>PARKS OPERATIONS (55200):</u>												
100-55000-200-110	Salaries & Wages - Parks	\$ 36,698.38	\$ 49,938.39	\$ 46,785.91	\$ 42,642.00	\$ 31,154.44	\$ 47,712					
100-55000-200-116	Parks Schooling, Training	-	-	150.00	1,500.00	495.43	500					
100-55000-200-140	Parks Dept Physicals/EAP	62.75	63.75	65.75	100.00	-	100					
100-55000-200-151	FICA Taxes	2,802.83	4,211.69	3,579.16	3,262.11	2,383.35	3,650					
100-55000-200-152	Retirement	183.14	933.67	-	-	-	-					
100-55000-200-154	Health Insurance	506.42	2,218.76	-	-	-	-					
100-55000-200-156	Workers Comp Ins	-	-	-	-	-	1,534					
100-55000-200-326	Utilities - Parks	4,539.25	3,386.58	3,624.51	6,000.00	1,354.54	4,000					
100-55000-200-327	Portable Restroom/Wash Stations	4,680.00	4,490.00	6,285.00	6,000.00	4,980.00	6,000					
100-55000-200-329	Uniforms & Safety Equipment	598.68	433.69	150.00	450.00	232.10	232					
100-55000-200-355	Fuel	6,526.71	4,901.56	5,237.86	6,000.00	2,109.43	5,500					
100-55000-200-361	Maint Supplies	1,679.62	9,133.42	5,565.27	8,000.00	3,388.99	4,000					
100-55000-200-380	Equipment Repairs	2,330.74	4,888.59	4,307.15	5,000.00	3,451.35	5,000					
100-55000-200-383	Maintenance-Sunset Park	29,895.56	-	-	-	-	-					
100-55000-200-384	Maintenance-Seville Park	333.53	-	-	-	-	-					
100-55000-200-385	Maintenance-Norm Plaza Park	301.32	-	-	-	-	-					
100-55000-200-386	Maintenance-General/Paths	444.96	-	-	-	-	-					
100-55000-200-387	Maintenance-Gooding Park	749.99	-	-	-	-	-					
100-55000-200-388	Maintenance-Municipal Park	1,815.20	-	-	-	-	-					
100-55000-200-389	Maintenance-River Oaks	70.00	-	-	-	-	-					
100-55000-200-395	Maintenance-Soccer Fields	1,000.40	-	-	-	-	-					
100-55000-200-397	Maintenance-Friendship Park	2,594.60	-	-	-	-	-					
100-55000-200-400	Parks-Other Projects	3,176.38	1,614.56	27,191.28	36,500.00	5,739.00	31,225					
100-55000-202-110	Public Works Director - Wages	35.69	17,795.96	-	-	-	-					
100-55000-202-151	FICA Taxes - PWD	2.77	894.59	-	-	-	-					
100-55000-202-152	Retirement - PWD	2.62	708.76	-	-	-	-					
100-55000-202-154	Health Insurance	-	1,452.96	-	-	-	-					
100-55000-210-000	Forestry	2,641.63	(299.43)	-	-	-	-					
100-55000-938-000	Insurance - Parks	4,872.70	5,365.11	5,667.25	-	-	6,000					
100-55200-120-000	Hourly Wages - DPW Crew							\$ -	\$ -			
100-55200-121-000	Hourly Wages - Overtime - DPW Crew							-	-			
100-55200-128-000	Temporary Wages - Seasonal							44,544	44,544			
100-55200-129-000	Temporary Wages - Overtime							-	-			
100-55200-151-000	FICA Taxes							3,408	3,408			
100-55200-156-000	Workers Comp Ins							1,183	1,183			
100-55200-157-000	Education/Training/Schools							1,000	1,000			
100-55200-169-000	Employee Assistance Program (EAP)							125	125			
100-55200-221-000	Utilities - Water/Sewer							2,000	2,000			
100-55200-222-000	Utilities - Electricity/Natural Gas							2,000	2,000			
100-55200-225-000	Utilities - Telephone							-	-			
100-55200-241-000	Repairs/Maint - Motor Vehicles/Equipment							4,400	4,400			
100-55200-245-000	Repairs/Maint - Landscaping/Grounds							5,700	5,700			
100-55200-310-000	Office Supplies & Expenses							-	-			
100-55200-314-000	Small Equipment							-	-			
100-55200-324-000	Membership Dues							500	500			
100-55200-330-000	Travel Exps - Mileage/Hotel/Meals							300	300			
100-55200-346-000	Oper Supplies - Uniforms							150	150			

Parks-Other Projects:

\$ 11,500	Expended by 12/31/2025
19,725	Carryforward to Park Fund
<u>\$ 31,225</u>	Total Estimate 12/31/25

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Parks Department

Section 4, ItemG.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
100-55200-351-000	Maint Supplies - Fuel							5,300	5,300			
100-55200-511-000	Insurance-Buildings							6,500	6,500			
100-55200-512-000	Insurance-Vehicles/Equipment							included in Bldgs	included in Bldgs			
100-55200-534-000	Rentals - Portable Restrooms/Wash Stn							6,400	6,400			
100-55200-817-000	Cap Equip - Playground Equipment							-	-			
100-55200-824-000	Cap Improvements - Parks/Playgrounds							30,000	30,000			
100-55200-825-000	Cap Improvements - Trails							-	-			
	PARKS OPERATIONS	\$ 108,545.87	\$ 112,132.61	\$ 108,609.14	\$ 115,454.11	\$ 55,288.63	\$ 115,453	\$ 113,510	\$ 113,510			
<u>PARKS GRANTS (55201):</u>												
100-55201-391-000	Other Supplies - Matching Grant							\$ -	\$ -			
	PARKS GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<u>SWIMMING AREAS/BEACHES (55420):</u>												
100-55420-209-000	Health Inspection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650	\$ 650			
100-55420-363-000	Other Supplies - Signage							400	400			
100-55420-390-000	Other Supplies - All Other							250	250			
	SWIMMING AREAS/BEACHES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300	\$ 1,300			
	PARKS DEPARTMENT	\$ 108,545.87	\$ 112,132.61	\$ 108,609.14	\$ 115,454.11	\$ 55,288.63	\$ 115,453	\$ 114,810	\$ 114,810	\$ 115,126	\$ 316	YES

\$ (644.11)
decrease

-0.56% 2026 Budget decrease

CONSERVATION & DEVELOPMENT

COMMUNITY DEVELOPMENT & ZONING

VILLAGE OF KRONENWETTER
Staffing Sheet - Community Development/Zoning
2025 Adopted Budget, 2026 Dept. Request, & 2026 Proposed Budget

<u>Position</u>	<u>2025 Adopted Budget</u>	<u>2026 Dept. Request</u>	<u>2026 Proposed Budget</u>	
Full-time:				
Community Development/Zoning Director	0.96 FTE	0.96 FTE	0.96 FTE	(shared with 4 TID's)
Planning Technician	1.00	1.00	1.00	
 Total	 <u>1.96 FTE</u>	 <u>1.96 FTE</u>	 <u>1.96 FTE</u>	

Notes:

1) FTE - Full Time Equivalent

2) Planning Technician position was not filled with a full-time employee during 2025;
plan to hire a full-time employee for 2026.

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Community Development/Planning/Zoning

Section 4, Item G.

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>COMMUNITY DEVELOPMENT/ZONING (56300):</u>												
100-51420-110-000	Community Development/Zoning	\$ -	\$ -	\$ -	\$ -	\$ 440.00	\$ 440					
100-51420-110-110	Salaries & Wages - Zoning Admin.	20,556.12	59,151.16	75,534.75	83,100.71	48,627.50	85,040					
100-51420-110-151	FICA Taxes	1,202.35	4,393.14	5,666.07	6,357.20	3,613.85	6,506					
100-51420-110-152	Retirement	1,078.35	4,004.49	5,235.01	5,733.95	3,380.57	5,910					
100-51420-110-154	Health Insurance	(884.08)	16,440.85	16,679.01	20,280.50	12,487.01	20,280					
100-51420-131-000	Employee Assistance Program (EAP)	6.75	-	29.00	29.00	-	29					
100-51420-340-000	Seminars & Mileage	460.00	28.99	316.42	1,000.00	-	200					
100-51420-345-000	CD/ZA Materials & Supplies	132.41	234.40	511.47	500.00	-	-					
100-51420-365-000	Entrance Signs	-	43.50	-	-	-	-					
100-51420-370-000	Engineering/Surveying/Consulting	8,597.50	2,782.86	-	5,000.00	-	5,000					
100-56300-110-000	Salaries - Admin							\$ 87,591	\$ 87,591			
100-56300-151-000	FICA Taxes							6,701	6,701			
100-56300-152-000	Retirement							6,307	6,307			
100-56300-154-000	Health Insurance							20,280	20,280			
100-56300-155-000	Life Insurance							-	-			
100-56300-156-000	Workers Comp Ins							110	110			
100-56300-157-000	Education/Training							1,500	1,500			Certifications/License
100-56300-169-000	Employee Assistance Program (EAP)							35	35			
100-56300-215-000	Engineering/Surveying/Consulting							7,500	7,500			Rezoning Maps/Eng. Fees
100-56300-310-000	Office Supplies & Expenses							500	500			
100-56300-324-000	Professional Membership Dues							-	-			
100-56300-325-000	Conferences/Registration Fees							1,000	1,000			
100-56300-330-000	Travel Exps - Meals/Mileage/Hotel							750	750			
100-56300-335-000	Meeting Expenses							500	500			
	COMM DEVELOPMENT/ZONING	\$ 31,149.40	\$ 87,079.39	\$ 103,971.73	\$ 122,001.36	\$ 68,548.93	\$ 123,405	\$ 132,774	\$ 132,774			

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Community Development/Planning/Zoning

Section 4, Item G.

								Dept.	2026 Goal			
		Actual	Actual	Actual	Amended	Year-to-Date	Estimated	Request	Proposed	(3% yr incr,	Difference (+	Met or
Account Number	Account Name	12/31/2022	12/31/2023	(Pre-Audit) 12/31/2024	Budget 12/31/2025	Actual 8/31/2025	Year-end 12/31/2025	Budget 2026	Budget 2026	since 2024 actual)	or -) from Goal	NOT Met Goal
<u>PLANNING TECHNICIAN (56301):</u>												
100-51425-110-110	Salaries & Wages - Plan Tech	\$ 23,446.77	\$ 29,262.90	\$ 25,497.30	\$ 55,197.78	\$ 16,647.11	\$ 25,000					
100-51425-110-151	FICA Taxes	1,684.93	2,137.82	1,870.23	4,222.63	1,215.79	1,913					
100-51425-110-152	Retirement	1,425.13	1,989.88	1,760.00	3,808.65	1,157.31	1,738					
100-51425-110-154	Health Insurance	7,693.98	16,361.75	10,038.26	21,125.52	6,849.20	9,568					
100-51425-131-000	Employee Assistance Program (EAP)	6.75	-	-	29.00	-	29					
100-51425-156-000	Workers Comp Ins	-	-	-	-	-	36					
100-51425-340-000	Seminars & Mileage	424.39	2,219.63	8.24	500.00	-	-					
								Require New Employee to have GIS/Tech. training				
100-56301-120-000	Hourly Wages - Regular							\$ 68,000	\$ 68,000			
100-56301-151-000	FICA Taxes							5,202	5,202			
100-56301-152-000	Retirement							4,896	4,896			
100-56301-154-000	Health Insurance							21,126	21,126			
100-56301-155-000	Life Insurance							-	-			
100-56301-156-000	Workers Comp Ins							85	85			
100-56301-157-000	Education/Training							500	500			
100-56301-169-000	Employee Assistance Program (EAP)							35	35			
100-56301-324-000	Professional Membership Dues							-	-			
100-56301-325-000	Conferences/Registration Fees							500	500			
100-56301-330-000	Travel Exps - Meals/Mileage/Hotel							500	500			
PLANNING TECHNICIAN		\$ 34,681.95	\$ 51,971.98	\$ 39,174.03	\$ 84,883.58	\$ 25,869.41	\$ 38,284	\$ 100,844	\$ 100,844			
COMM DEVELOP/PLANNING/ZONING		\$ 65,831.35	\$ 139,051.37	\$ 143,145.76	\$ 206,884.94	\$ 94,418.34	\$ 161,689	\$ 233,618	\$ 233,618	\$ 151,735	\$ (81,883)	No

\$ 26,733.06 increase	12.92%	2026 Budget increase
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OTHER CONSERVATION & DEVELOPMENT

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Other Conservation & Development

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to-Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>PLANNING COMMISSION (56310):</u>												
100-51500-560-110	Planning Commission - Wages	\$ 1,022.68	\$ 2,193.72	\$ 950.00	\$ 1,500.00	\$ -	\$ 1,500					
100-51500-560-151	Planning Commission - FICA Taxes	-	66.93	70.87	114.75	3.25	115					
100-51500-560-156	Planning Commission - Workers Comp Ins	-	-	-	-	-	2					
100-56310-112-000	Planning Commission - Committee Wages							\$ 2,400	\$ 2,400			
100-56310-151-000	Planning Commission - FICA Taxes							184	184			
100-56310-156-000	Planning Commission - Workers Comp							3	3			
PLANNING COMMISSION		\$ 1,022.68	\$ 2,260.65	\$ 1,020.87	\$ 1,614.75	\$ 3.25	\$ 1,617	\$ 2,587	\$ 2,587	\$ 1,082	\$ (1,505)	No
									\$ 972 increase	60.21% 2026 Budget increase		
<u>ZONING BOARD OF APPEALS (56400):</u>												
100-51500-532-110	Zoning Board of Appeals - Wages	\$ 161.46	\$ 161.46	\$ 650.00	\$ 1,500.00	\$ 50.00	\$ 500					
100-51500-532-151	Zoning Board of Appeals - FICA Taxes	-	-	46.72	-	6.83	38					
100-51500-532-156	Zoning Board of Appeals - Workers Comp Ins	-	-	-	-	-	1					
100-56400-112-000	Zoning Board of Appeals - Committee Wages							\$ 800	\$ 800			
100-56400-151-000	Zoning Board of Appeals - FICA Taxes							62	62			
100-56400-156-000	Zoning Board of Appeals - Workers Comp							1	1			
ZONING BOARD OF APPEALS		\$ 161.46	\$ 161.46	\$ 696.72	\$ 1,500.00	\$ 56.83	\$ 539	\$ 863	\$ 863	\$ 739	\$ (124)	No
									\$ (637) decrease	-42.47% 2026 Budget decrease		
<u>URBAN/ECONOMIC DEVELOPMENT (56700):</u>												
100-56700-215-000	Engineering/Surveying/Consulting							10,000	10,000	Possible Ehlers TID #5 Proposal		
URBAN/ECONOMIC DEVELOPMENT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	No
									\$ 10,000 increase	N/A 2026 Budget increase		

MISCELLANEOUS & OTHER

VILLAGE OF KRONENWETTER
2026 Proposed Budget
Debt Service Payments / Other Financing Uses / Contingency / All Other Miscellaneous

Account Number	Account Name	Actual 12/31/2022	Actual 12/31/2023	Actual (Pre-Audit) 12/31/2024	Amended Budget 12/31/2025	Year-to- Date Actual 8/31/2025	Estimated Year-end 12/31/2025	Dept. Request Budget 2026	Proposed Budget 2026	2026 Goal (3% yr incr, since 2024 actual)	Difference (+ or -) from Goal	Met or NOT Met Goal
<u>DEBT SERVICE PAYMENTS (58000)</u>												
100-58000-001-100	Debt Service - Principal (Capital Lease)	\$ 22,754.73	\$ 23,282.40	\$ 23,978.55	\$ -	\$ -	\$ -					
100-58000-001-223		7 6,729.46	6,201.79	5,505.64	-	-	-					
100-58100-001-112	Debt Service - Principal (Capital Lease)	2,262.33	5,080.58	-	-	-	-					
100-58200-001-112	Debt Service - Interest (Capital Lease)	237.67	349.10	-	-	-	-					
DEBT SERVICE PAYMENTS		\$ 31,984.19	\$ 34,913.87	\$ 29,484.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,253	\$ 31,253	YES
									\$ -	N/A	2026 Budget increase	

TRANSFERS OUT TO OTHER FUNDS (59200):

100-59000-451-000	Transfer to TID #1 Fund	\$ 67,384.00	\$ -	\$ -	\$ -	\$ -	\$ -					
100-59000-750-000	Transfer to Equipment Replacement Fund	-	-	27,395.00	-	-	-					
									\$ -	\$ -		
									-	-		
									-	-		
TRANSFERS OUT TO OTHER FUNDS		\$ 67,384.00	\$ -	\$ 27,395.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,039	\$ 29,039	No
									\$ -	N/A	2026 Budget increase	
									increase			

CONTINGENCY (59900):

100-51990-000-000	Non-Recurring Operating Exps.	\$ 18,326.22	\$ 16,520.44	\$ -	\$ -	\$ -	\$ -					
100-51900-999-000	Contingency Exps.	-	-	-	74,027.88	-	-					
100-59900-xxx-000	Contingency Exps.							\$ 60,000	\$ 60,000	Estimate 1% of 2026 Budget		
CONTINGENCY		\$ 18,326.22	\$ 16,520.44	\$ -	\$ 74,027.88	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ (60,000)	No
									\$ (14,028)	-18.95%	2026 Budget decrease	
									decrease			

CAPITAL IMPROVEMENTS PROGRAM

VILLAGE OF KRONENWETTER
Capital Improvements Program: 2026-2032
Estimates as of 9/30/2025

Section 4, Item G.

	YEAR						
	2026	2027	2028	2029	2030	2031	2032
<u>Sewer Revenue Bonds:</u>							
Lift Station 3 removal	\$ 600,000						
Lift Station 1 generator	\$ 250,000						
Village Garage (2 Sewer bays)	\$ 266,666						
Lift Station 5 Panel Upgrade & Generator		\$ 300,000					
Hoist Truck (if garage exists)		\$ 100,000					
Sewer Vacuum Truck (if garage exists)		\$ 550,000					
Replace Plow Truck		\$ 80,000					
Lift Station 7 Panel Upgrade & Generator			\$ 500,000				
Lift Station 9 Panel Upgrade				\$ 300,000			
Lift Station 10 removal					\$ 400,000		
TOTAL - Sewer Revenue Bonds	\$ 1,116,666	\$ 1,030,000	\$ 500,000	\$ 300,000	\$ 400,000	\$ -	\$ -
<u>Water Revenue Bonds:</u>							
Well #3 and New Tower Study	\$ 75,000						
New Well, piping and filtration		\$ 6,000,000					
New Water Tower		\$ 5,000,000					
Repaint Water Tower on Tower Rd			\$ 500,000				
Upgrade all lift stations to SCADA/Cellular Systems					\$ 550,000		
TOTAL - Water Revenue Bonds	\$ 75,000	\$ 11,000,000	\$ 500,000	\$ -	\$ 550,000	\$ -	\$ -
<u>General Obligation Debt or General Tax Levy:</u>							
<u>Village-wide:</u>							
Village Garage (2 parks bays, 2 police bays)	\$ 533,334						
<u>Public Works:</u>							
Crew Cab Pickup Truck - DPW		\$ 65,000					
Front End Loader - DPW			\$ 275,000				
Tandem Axle Dump Truck - DPW					\$ 400,000		
Wheeled Excavator - DPW						\$ 320,000	
Front End Loader - DPW							\$ 300,000
<u>Parks:</u>							
1-Ton Dump Truck - Parks	\$ 80,000						
Toro Groundsmaster Lawnmower - Parks			\$ 25,000				
<u>Roads:</u>							
Martin Road - reconstruction (3 miles)	\$ 3,000,000						
Peplin Road - pulverize & chip (1 mile)		\$ 120,000					
Maple Ridge Road - CTH X to Kronen Dr		?					
South Road - Village limits to Wisz Rd			?				
Forrest Road				?			
Autumn Road				?			
TOTAL - General Obligation Debt or General Tax Levy	\$ 3,613,334	\$ 185,000	\$ 300,000	\$ -	\$ 400,000	\$ 320,000	\$ 300,000
<u>Equipment Replacement Fund Balance:</u>							
Tandem Axle Dump Truck - DPW	\$ 155,000						
(2025 = \$160,000 Chassis; and 2026 = \$155,000 Box/Plow)							
TOTAL - Equipment Replacement Fund Balance	\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 4,960,000	\$ 12,215,000	\$ 1,300,000	\$ 300,000	\$ 1,350,000	\$ 320,000	\$ -